

(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

Course Name: Bachelor of Commerce

Discipline: Commerce Computer Application

(FOR THOSE WHO JOIN IN JUNE 2024 AND AFTER)

COURSE OBJECTIVE:

To provide basic knowledge on various Commerce subjects and to provide adequate skills on Book Keeping and Accounting.

To enable the student to acquire required skills to hold responsible position in any organisation with paperless office and also to pursue

Higher Education.

DURATION OF THE COURSE: Three Years

COURSE SCHEME:

I year B.Com CA

Semester	Part	Subject Name	Hours	Credit	Int + Ext =Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of Revision
	Part 1	Tamil	6	3	25+75=100												U24PT11	New
	Part 2	English - Paper I	6	3	25+75=100												U23PE11	No Change
	Core 1	Financial Accounting – I	6	5	25+75=100				/	~				~	~	~	U24CMC11	50 % Change
I	Core 2	Fundamentals of Computers	6	5	25+75=100				~					~	~	~	U24CCC12	New 100 % Change
	Allied I	Lab: DTP (Photoshop)	6	4	25+75=100				~					~	~	~	U24CCAP11	New 100 % Change
		Total	30	20														
	Part 1	Tamil	6	3	25+75=100												U24PT21	New
	Part 2	English - Paper II	6	3	25+75=100												U23PE21	No Change
	Core 3	Financial Accounting – II	6	5	25+75=100				~	1				~	~	~	U24CMC21	40 % Change
II	Core 4	C Programming	6	5	25+75=100				~					~	~	~	U24CCC22	Allied to Core Change
	Allied II	Lab: C Programming	6	4	25+75=100				~					•	•	•	U24CCAP21	Core to Allied Change
		Total	30	20														



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

TENTATIVE SYLLABUS STRUCTURE

SEMESTER III

						Marks	3		Courses having	Revised / New
Semester	Part	Course Title	Hours	Credit	I	Е	Tot	Course Code	focus on employability/ entrepreneurship/ Skill development	/No Change / Interchanged/ Percentage of revision
	Core	Tamil	6	3	25	75	100			
	Core	English	6	3	25	75	100		Employability/ Entrepreneurship/ Skill development	
	Allied- III	Business Statistics	6	5	25	75	100		Employability/ Entrepreneurship/ Skill development	
III	Core	LAB: Oracle	5	4	25	75	100		Employability/ Entrepreneurship/ Skill development	
	Elective – I	Database Management Systems /Multimedia And Its Applications	5	4	25	75	100		Employability/ Entrepreneurship/ Skill development	
	SBS – I	LAB: Multimedia	2	1	25	75	100		Employability/ Entrepreneurship/ Skill development	
		Total	30	20						

SEMESTER IV

ır						Marks			Courses having	Revised / New
Semester	Part	Course Title	Hours	Credit	I	Е	Tot	Course Code	focus on employability/ entrepreneurship/ Skill development	/No Change / Interchanged/ Percentage of revision
	Core	Tamil	6	3	25	75	100			
		English	6	3	25	75	100			
		Python Programming	3	2						
		Lab: Python Programming	5	4	25	75	100			
	Allied IV	Business Maths	6	5	25	75	100			
III	SBS	Interview Skills	2	2	25	75	100			
111		Office Data Processing Skills [LAB]	2	2						
		Internship			25	75	100			
		Total	30	21						



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

SEMESTER V

Part	Course	Course	Hours	Credit	Marks			
ran	Code Title		Hours	Cledit	I	Е	Total	
Core 12		Corporate Accounting	6	5	25	75	100	
Core 13		Java Programming	5	4	25	75	100	
Core 14		Lab: Java Programming	5	4	25	75	100	
Core 15		Business Legislation	5	4	25	75	100	
Elective – II		Income Tax	6	5	25	75	100	
NME		Business Accounting – NME	2	2	25	75	100	
SBS - IV		Employability Skills	1	1	25	75	100	
	Tota	al	30	25				

SEMESTER VI

Part	Course	Course	Hours	Credit		Marks	3
Part	Code	Title	nours	Credit	I	Е	Total
Core 16		Management Accounting	6	5	25	75	100
Core 17		Special Accounts	6	5	25	75	100
Core 18		Internet and Web Technologies	6	5	25	75	100
Elective III		Lab: Web Design	6	5	25	75	100
SBS – V Project		Project	2	2	100	0	100
SBS – VI LAB:		Business Accounting Software [LAB]	2	2	40	60	100
NME		Principles of Marketing - NME	2	2	25	75	100
	Total		30	26			



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

FINANCIAL ACCOUNTING - I

Course Title: Financial Accounting – I	Total Hours : 90 Hours
Course Code: U24CMC11	Total Credits : 5

Composition of Course: 80% problem and 20% theory.

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Understand the concepts and conventions of accounting and accounting framework.
CO2:	Identify and analyze the reasons for the difference between cash book and pass
	book balances.
CO3:	Gain knowledge of accounting process and preparation of final accounts of sole
	trader.
CO4:	Understand the Concept of account current and average due date.
CO5:	Determine the useful life and value of the depreciable asset.

Unit –I 18 Hours

Accounting – Definition, Users of Accounting, Concepts and conventions of Accounting; Basic Principles of Accounting – Journal, Ledger and Trial Balance.

Unit - II 18 Hours

Preparation of Cash Book - Double column, Triple column, Petty cash book; Bank Reconciliation Statement - Meaning, Reasons for preparing Bank Reconciliation Statement, Preparation of Bank Reconciliation Statement.

Unit - III 18 Hours

Final Accounts- Trading Account, Profit & Loss Account, Balance Sheet; Basic Adjustments, Advanced Adjustments: Manager's Commission, Hidden Interest on Loan or Deposits and Loss by Fire.

Unit - IV 18 Hours

Account current – Methods: Product Method (Forward and Backward Method), Daily Balance Method, Red ink Interest; Average due date – Calculation of Interest, Mutual Indebtedness.

Unit - V 18 Hours

Depreciation—Meaning, Accounting for Depreciation, Provision for Depreciation; Methods of calculating Depreciation - Straight Line Method, Written Down Value Method, Annuity Method and Depreciation Fund Method; Accounting treatment on disposal of an asset (excluding problems on change of Depreciation methods).

TEXT BOOK:

1. T.S.Reddy & A.Murthy, "Advanced Accountancy", Margham Publications, 2020.

Unit No	Book Name	Page No
I	T.S. Reddy	1.1 – 1.11 2.3 – 2.11



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

		3.1 - 3.10
		3.22 - 3.54
		4.1 - 4.12
		3.16 – 3.19
TT	TC Dadda	3.65 - 3.72
II	T.S. Reddy	7.1 - 7.11
		7.15 - 7.18
		12.3 – 12.8
III	T.S. Reddy	12.11 – 12.18
	-	12.28 – 12.36
		15.1 – 15.6
IV	T C Doddy	15.8 – 15.9
1 V	T.S. Reddy	14.1 – 14.6
		14.12 – 14.14
		9.1 – 9.3
		9.4 - 9.8
V	T.S. Reddy	9.10 - 9.13
		9.17 - 9.25
		9.37 – 9.41

REFERENCE BOOKS:

- 1. Dr.M.A.Arulanandam&Dr.R.S.Raman, "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2018.
- 2. S.P.Jain&K.L.Narang, "Advanced accountancy" Kalyani Publishers, New Delhi 2014.
- 3. Dr.S.N.Maheshwari&S.K.Maheshwari, "Advanced Accountancy", Vikas Publishing House Pvt. Ltd., 2011.

e-RESOURCES:

- $1. \qquad https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/\\$
- 2. https://www.iedunote.com/cash-book
- 3. https://
 nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_Eng_Lesson10.pdf
- 4. https://www.vedantu.com/commerce/final-accounts
- 5. https://gacbe.ac.in/pdf/ematerial/18BIB13C-U3.pdf
- 6. https://www.nios.ac.in/media/documents/Seccour224New/ch 12.pdf



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

FUNDAMENTALS OF COMPUTERS

Course Title: Fundamentals of Computers	Total Hours: 90 Hours
Course Code : U24CCC12	Total Credits : 5

COs	CO STATEMENT
CO1	Understanding the concept of input and output devices of Computers and how it
	works and recognize the basic terminology used in computer programming.
CO2	Know the terms of CPU,RAM, ROM and also distinguishes various computer types.
CO3	Familiarise programming languages, peripheral devices, networking and E-mail.
CO4	Understand binary, hexadecimal, octal and decimal number system.
CO5	Attain knowledge on E-mail works and File attachments.

Unit - I 18 Hours

Computers: Introduction – History of Computers – Generations of Computers – Characteristics of Computers – Components of Computers – Classification of Computers – Applications of Computers – Block Diagram of a Computer.

Unit - II 18 Hours

Programming Languages: Machine – Assembly – High Level – Very High-Level – Artificial Intelligence – **Language Translators**: Assembler, Interpreter and Compiler.

Number System: Decimal, Binary, Octal and Hexa-Decimal – Conversion of Numbers: Decimal to Binary, Decimal to Octal, Decimal to Hexa-Decimal, Binary to Decimal, Binary to Octal, Binary to Hexa-Decimal, Octal to decimal, Hexa-decimal to decimal.

Unit - III 18 Hours

Input Devices: Keyboard, Mouse, Track Ball, Light Pen, Joystick, Touch Screen, Scanner, OCR, OMR, MICR, Bar Code Reader, Voice Recognition.

Output Devices: Monitors – CRT, LCD, TFT – **Printers**: Impact, Non-Impact – Dot Matrix, Ink jet, Laser – Plotters – Projectors.

Unit - IV 18 Hours

Storage Devices: Primary Memory: RAM, ROM and its types – Secondary Storage Devices: Classification – Magnetic Tape – Magnetic Disk: Hard Disk, Optical Disk, SSD, USB Flash Drives – **Working with Windows**: Start Button – My Computer – Windows Explorer – **Accessories in windows**: Calculator, Paint, Notepad, WordPad, Command Prompt.



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

Unit - V 18 Hours

Computer Networks: Types of Networks: LAN, WAN, MAN – Architecture: Client/server, Peer to Peer – Network Topology: Bus, Ring, Star, Mesh and Hybrid – Applications of Network

E-Mail: How E-Mail works? – E-Mail Names and Addresses – Mailing Basics – Address Book – File Attachments – Signature.

TEXT BOOKS:

- 1) E Balagurusamy, "Fundamentals of Computers", McGrew Hill Education 2018
- 2) R. Asokarajan, "Fundamentals of Computers", Shanlax Publications, Maduari 2019
- 3) Alexis Leon and Mathews Leo, "Computer Applications in Business", Vikas Publishing 2013

Unit	Bo	ok & A	uthor		Page Number
1	Fundamentals	of	Computers	&	1 to 17, 20, 21, 27 to 30
	E.Balagurusamy				
2	Fundamentals	of	Computers	&	94 to 98, 110 to 119, 336 to 340, 218
	E.Balagurusamy				
3	Fundamentals	of	Computers	&	63 to 72, 74, 81 to 89
	E.Balagurusamy				
4	Computer Applica	ations i	n Business & A	Alexis	37 to 40, 99 to 101, 104 to 106, 109
	Leon & Mathews	Leon			to 115
4	Fundamentals of C	Comput	ers & R. Asoka	rajan	48, 49, 52 to 69
5	Fundamentals	of	Computers	&	359 to 361, 363 to 368, 370
	E.Balagurusamy				
5	Computer Applica	ations i	n Business & A	Alexis	280 to 286
	Leon & Mathews	Leon			

REFERENCE BOOKS:

- 1) ReemaThareja, "Fundamentals of Computers", Oxford University Press, 2019
- 2) Priti K Sinha, "Computer Fundamentals", BPB Publications, 2004
- 3) Anitha Goel, "Computer Fundamentals", Pearson Publications, 2010
- 4) V.Rajaraman, "Fundamentals of Computers", Prentice Hall India Learning Private Limited, 2014

e-RESOURCES:

1) https://www.javatpoint.com/computer



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

- 2) https://www.tutorialsmate.com/2020/04/computer-fundamentals-tutorial.html#What-is-Computer
- 3) https://www.tutorialspoint.com/computer_fundamentals/computer_overview.htm
- 4) https://byjus.com/govt-exams/computer-fundamentals/
- 5) https://edu.gcfglobal.org/en/computerbasics/what-is-a-computer/1/
- 6) http://gpnanakpur.ac.in/wp-content/uploads/2019/04/computerfundamentals-enotes.pdf

.....

LAB: DTP LAB (PHOTOSHOP)

Course Title: Lab: DTP (Photoshop)	Total Hours : 90
Course Code : U24CCAP11	Total Credits : 4

COURSE OUTCOME:

Cos	CO STATEMENT
CO1	Gain competency in identifying Photoshop interface elements.
CO2	Construct simple documents utilizing selections, layers, and blending modes.
CO3	Develop images using advance editing tools to create magazine covers.
CO4	Perform basic to intermediate image correction to existing images.
CO5	Work with layers and masks to manage projects efficiently.

List of Programs:

- 1. Design greeting cards for Birthday.
- 2. Color a given black and white image.
- 3. Create image cloning.
- 4. Apply different filters to the images.
- 5. Design monthly calendar.
- 6. Apply different filters to the images.
- 7. Create a digital banner.
- 8. To create Dispersion Effect.
- 9. Blending multiple images.
- 10. 3D Effects in Photoshop.



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

- 11. To make logo in Photoshop.
- 12. Create Cartoon effect in Photoshop.
- 13. Frost Effect in Photoshop.
- 14. Create Realistic smoke effect

.....

SEMESTER II

FINANCIAL ACCOUNTING - II

Course Title: Financial Accounting – II	Total Hours : 90 Hours
Course Code : U24CMC21	Total Credit : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Understand the concept of Bill of Exchange.
CO2:	Understand the nuances of joint venture from accounting perspective.
CO3:	Prepare the branch account and departmental accounts.
CO4:	Ascertain profit or loss for the concerns adopting single entry book keeping
	system.
CO5:	Prepare income and expenditure accounts and balance sheet of non-trading
	concern.

Unit –I: 18 Hours

Bill of Exchange: Meaning – Features – Parties to a bill of exchange – Advantages – Types – Bill of exchange Vs Promissory Note – Accounting for Bill of Exchange – Dishonour – Renewal – Rebate – Insolvency – Accommodation Bill.

Unit –II:

Joint Venture : Meaning – Features - Partnership Vs Joint venture – Joint venture Vs consignment - Accounting Treatment : Separate set of books and no Separate set of books.

Unit – III: 18 Hours

Branch Account : Meaning, Objective - Types of Branch - Dependent Branch : Debtors System only - **Departmental Accounts :** Meaning, Objective - Need for Departmental Accounting - Advantages of Departmental Accounting - Branch vs Departmental Accounts - Allocation of Expenses- Inter Departmental Transfers.

Unit – IV:

Accounts from Incomplete Records: Meaning – Features – Limitations – Difference between double entry system and single entry system – Methods of ascertainment of profit: Net worth method and conversion method.



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

Unit – V:

Accounts of Non-Profit Organization: Meaning – Receipt and Payments account – Income and Expenditure Account – Difference between Receipt and Payment account and Income and Expenditure Account – Balance Sheet.

TEXT BOOK:

1. T.S.Reddy and A.Murthy, "Advanced Accountancy", Margam Publication, Chennai, 2019.

·		
Unit -1		6.1 – 6.4 6.5 – 6.6 6.8 – 6.16 6.24 – 6.46
Unit -2		27.1 – 27.12 27.16 – 27.23 27.29 – 27.37
Unit -3		25.1 – 25.7 25.17 – 25.25 24.1 – 24.16
Unit -4		13.1 – 13.34
Unit -5		28.1 - 28.31

REFERENCE BOOKS:

- 1. R.L.Gupta and M.Radaswamy, "Advanced Accountancy", Sultan Chand Publisher. Lolkatta,2013
- 2. M.A.Arulanandam& K.S. Raman, "Adavance Accountancy" Vol-1, Sixth Edition, Himalaya Publishing House, Mumbai, 2015.
- 3. S.N.Maheswari&Suneel K Maheshwari, "Financial Accounting", Fifth Edition, Vikas Publishing House, 2012.
- 4. S.P.Jain and K.L Narang, Advanced Accountancy principles of Accounting "Volume I", Kalyani Publishers, New Delhi, 2018

e-RESOURCES:

- 1. https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf
- 2. https://www.selfstudys.com/books/rajasthan/state-books/class-12th/accountancy/7-joint-venture-accounts/391935
- 3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
- 4. http://sdeuoc.ac.in/sites/default/files/sde_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn(1).pdf
- 5. https://www.selfstudys.com/books/ncert-new-book/english/12th/accountancy-part-i/1-accounting-for-not-for-profit-organisation/143850



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

C PROGRAMMING

Course Title : C Programming	Total Hours: 90 Hours
Course Code : U24CCC22	Total Credits : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Recognize how to develop and implement a program in the C language.
CO2	Identify solution to a problem and apply control structures and user defined
	function for solving the problem.
CO3	Recollect various programming constructs and to develop C programs.
CO4	Choose the right data representation format based on the requirements of the
	problem.
CO5	Develop real time application.

Unit – I 18 Hours

Basic structure of C Program – Character Set – Keywords and Identifiers – Constants – Variables – Data types – Defining Symbolic Constants – Operators and Expression.

Unit - II 18 Hours

Managing Input & Output Operations: formatted input – formatted output – **Decision** making and branching: if, if...else, nested if, else if, switch – Jumping: break, continue, go to, exit. – **Looping:** while, do, for.

Unit - III 18 Hours

Arrays: Declaration and Initialization of One-dimensional and Two-dimensional arrays – working with arrays. **Strings:** Declaring and Initializing string variables – reading strings from terminal – writing strings to screen – String handling functions.

Unit - IV 18 Hours

User-defined functions: Structure of C functions – Category of functions – Return values and their types – Nesting of functions – Recursion – Storage classes.

Unit - V 18 Hours

Structures and Unions: Structure definition – Giving values to members – Structure Initialization – Arrays to structures – Unions. **File:** Defining and opening a file – Closing a file – I/O operations on files.



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

TEXT BOOK:

1. E. Balagurusamy, "Programming in ANSI C", VII Edition, 2017

Units	Book Title & Author Name	Page Numbers
I	Programming in ANSI C –	12- 70
1	E.Balagurusamy VII Edition	
II	Programming in ANSI C –	86-98,111-135,148-157,166-170
11	E.Balagurusamy VII Edition	
III	Programming in ANSI C –	189-205,234-251
111	E.Balagurusamy VII Edition	
IV	Programming in ANSI C –	267-292,298-307
1 4	E.Balagurusamy VII Edition	
V	Programming in ANSI C –	320-331,338-339,391-399
V	E. Balagurusamy VII Edition	

REFERENCE BOOKS:

- 1. Herbert Schildt, "C The Complete Reference", 4th Ed, 2017
- 2. Dean Miller and Greg Perry, "C Programming Absolute Beginner's Guide Book", 2013
- 3. Brian Kernighan and Dennis Ritchie, "The C Programming Language", 2nd Edition, 2015
- 4. Yashavant Kanetkar, "Let Us C Solutions", 2020

e-RESOURCES:

- 1. https://www.unf.edu/~wkloster/2220/ppts/cprogramming_tutorial.pdf
- 2. https://www.tutorialspoint.com/cprogramming/cprogramming_tutorial.pdf
- 3. https://www.w3schools.in/c-tutorial/
- 4. https://www.javatpoint.com/c-programming-language-tutorial
- 5. https://www.youtube.com/watch?v=8PopR3x-VMY
- 6. https://www.youtube.com/watch?v=KJgsSFOSQv0

.....



(An Autonomous Institution Affiliated to Madurai Kamaraj University) Virudhunagar – 626 001.

LAB: C PROGRAMMING

Course Title : Lab - C Programming	Total Hours : 90 Hours	
Course Code : U24CCAP21	AP21 Total Credits : 4	

COURSE OUTCOME:

Cos	CO STATEMENT
CO1	Develop Programming skills using the fundamental and basics of C Language
CO2	Develop programs using control statements such as ifelse and Nested ifelse
CO3	Demonstrate the use of looping statements and string handling functions
CO4	Gain Knowledge on effective usage of arrays, structure and functions
CO5	Implement Input/ Output operations on Files

List of Programs:

- 1. Write a C program for Arithmetic Operation
- 2. Write a C Program to find the given number is ODD or EVEN using if..else
- 3. Write a C Program to find biggest among three numbers using nested if..else
- 4. Write a C Program to find multiplication table for a given number using for loop.
- 5. Write a C Program to find Sum of digits of a given number using while loop.
- 6. Write a C Program to check a given number is Palindrome or not.
- 7. Write a C Program to generate a Fibonacci series.
- 8. Write a C Program to find reverse of a given number.
- 9. Write a C Program to find Sorting numbers.
- 10. Write a C Program to find factorial of a given number using recursion
- 11. Write a C Program for String handling functions.
- 12. Write a C Program for Nesting of functions.
- 13. Write a C Program to print personal details using Structure data type.
- 14. Write a C Program to read data from file.
- 15. Write a C Program to write data to a file.
