



ANNAMALAI UNIVERSITY
111 B.Com. (Computer Applications)

Programme Structure and Scheme of Examination (under CBCS)
 (Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023 onwards)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER – I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOAC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UCOAC14		Core Course - II : Business Organisation	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UCOAS17		Skill Based Course I: Advertising and Salesmanship	2	2	25	75	100
22UENV18	IV	Environmental Studies	2	2	25	75	100
Total			30	21			700
SEMESTER – II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOAC23	III	Core Course - III : Financial Accounting II	5	4	25	75	100
22UCOAP24		Core Practical – I : Computer Application in Business	5	4	25	75	100
		Allied Course – II	4	3	25	75	100
22UCOAS26		Skill Based Course II: Principles of Insurance	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
Total			30	21			800

List of Allied Courses
(Choose 1 out of 3 in each Semester)

Semester	Course Title	H/W	C	CIA	ESE	Total
I	Business Economics – I	4	3	25	75	100
	Data Mining	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Business Economics – II	4	3	25	75	100
	Management Information System	4	3	25	75	100
	Business Communication	4	3	25	75	100

PROGRAMME OUTCOMES

Upon completion of the B.Com (Computer Applications) Programme, the graduates would be able to

1. Apply basic knowledge of important domains such as commerce- accounting, finance, taxation, management, marketing and computer applications in business, data mining, management information system, mobile computing, object-oriented programming, RDBMS, C++, enterprise resource planning, web technology, digital marketing, Internet of Things.
2. Exhibit practical, analytical and technical, Managerial skills, Entrepreneurial skills, Numeric ability and familiar with business and its regulatory framework and apply principles and techniques of Computers and Software technologies.
3. Have basic knowledge of selection and application of modern business digital technologies and capability to interface successfully.
4. Improve their computer literacy, their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environments.
5. Pursue career in industry, teaching and research. The practical skill helps them to position themselves as accountant, audit assistant, tax consultant and computer operators as well as information technology support in financial services. Able to shine in professional courses like CA, CS, and CMA.

SEMESTER: I CORE: I PART: III	22UCOAC13 FINANCIAL ACCOUNTING - I	HOURS: 4 CREDITS: 4
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Learning Objectives

1. To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
2. To gain expertise in the preparation of the Final Accounts as per the Accounting Standards
3. To provide knowledge on accounting for Depreciation
4. To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement
5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

Unit I: Introduction

Hours: 12

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II: Final Accounts

Hours:12

Meaning of Final Accounts– preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

Unit III: Depreciation

Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

Unit IV: Bill of Exchange and Bank Reconciliation Statement

Hours:12

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

Unit V: Single Entry System

Hours: 12

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Course Outcomes

After the completion of the course, the learner would be able to:

1. Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
2. Apply analytical and technical skills in the preparation of Final Accounts
3. Identify and familiarize the different methods of depreciation accounting
4. Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement

5. Acquire knowledge on preparing the accounts in Single Entry system

Text Books

1. Jain, S., & Narang, K. (2020). (2020) *Financial Accounting*. New Delhi, India: Kalyani publishers.
2. Reddy, T.S. & Murthy A., , (2020) *Financial Accounting* . Chennai, India: Margham Publications,
3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

- 1 Gupta . R.L. & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
2. Gupta R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
C01	3	3	2	3	3
C02	3	3	2	3	3
C03	3	3	3	2	3
C04	3	3	3	3	3
C05	3	3	3	3	3

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I CORE: II PART: III	22UCOAC14 BUSINESS ORGANISATION	HOURS: 4 CREDITS: 4
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Learning Objectives

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations
5. To evaluate the difference between IC, MNC, GC and TNCs

UNIT I: Introduction

Hours: 15

Business–Meaning–Characteristics–Objectives- Criteria for Success in Modern Business – Classification of Business - Profession- Meaning - Distinction between Business and Profession

UNIT–II: Forms of Business Organization

Hours: 15

Sole Trader– Partnership firm–concepts of Limited Liability Partnership firm, Cooperative Societies–Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

UNIT-III: Location of Industry

Hours: 15

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm.

UNIT-IV: Business Combination

Hours: 15

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

UNIT-V: Multinational Corporations (MNC's)

Hours: 15

Definition- Distinction among IC, MNC, GC and TNC-Characteristics of MNC's- cultural impact of MNC's - Factors contributed for the growth of MNC's– Advantages and Disadvantages of MNC's–Control over MNC's–Organization Design and Structure of MNC's.

Course Outcomes

After the completion of the course, the student would be able to:

1. Familiarize with Modern Business and Profession.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3. Acquire knowledge about the locational advantages.
4. Understand different forms of business combination and their relative merits.
5. Distinguish and outline the characteristics of MNCs, GC and TNCs.

Text Books

1. Dinkar Pagare (2020) *Business Organization & Management*, New Delhi, India: Sultan Chand & Sons,.
2. Gupta, C.B. (2020) *Business Organization & Management*, New Delhi, Sultan Chand & Sons,
3. Reddy P.N & SS Gulshan, *Business Organization*, New Delhi: Eurasia Publishing House (Pvt) Ltd,

Reference Books

1. Balaji C D & D. G. Prasad, (2020) *Business Organisation*, Chennai, Margham Publications,

2. Kathiresan & Dr Radha, (2021) *Business Organisation*, Chennai, Prasana Publishers
3. Y.K. Bhushan, (2021) *Fundamentals of Business Organisation*, New Delhi, Sultan Chand & Sons,

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I SKILL BASED: I PART: III	22UCOAS17: ADVERTISING AND SALESMANSHIP	HOURS: 2 CRERDITS: 2
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Learning Objectives

1. To know the fundamental aspects of advertising.
2. To prepare the advertising copy.
3. To be aware of the recent trends in advertising.
4. To know the basic aspects of the salesmanship.
5. To understand the duties and responsibilities of salesman

UNIT-I : Origin and Development of Advertising

Hours: 6

Definition of Advertising- Origin and Development of Advertising - Objectives - Nature-Scope of Advertising- -Functions -Types -Benefits.

UNIT-II: Advertisement copy

Hours: 6

Advertisement copy - Advertising media- Advertising Agencies.

UNIT-III : Recent trends in advertising

Hours: 6

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

UNIT-IV: Salesmanship

Hours: 6

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

UNIT-V: Duties and Responsibilities of Salesmanship

Hours: 6

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

Course Outcomes

After completing this course, the student will be able to:

1. Understand the basic concepts of advertising
2. Analyse the role of advertising media and advertising agency.
3. Evaluate the social and ethical aspects of advertising.
4. Apply the procedure involved in the recruitment of salesman.
5. Distinguish between salesmanship and advertising.

Text Books:

1. Pillai. R.S.N. & Bagavathi, (2020) Modern Marketing (Principles and Practices) S. Chand & Co. New Delhi

2. Rajkumar.S and V Rajagopalan (2018) Sales and Advertisement Management S. Chand & Company Pvt. Ltd.
3. Kishore Chand Raut and Promod K Sahu, (2015) Salesmanship and Sales Management Vikas Publishing House, Chennai.

Reference Books:

1. Chunawalla K.C. Sethia, Advertising (Principles and Practices) Chunawalla K.C. Sethia
2. Varma.M.M and R. K. Agarwal, (2020) Advertising Management Forward 300K Depot, New Delhi.
3. Mahendra Mohan, (2016) Advertising Management Tata McGraw-Hill Publishing Company Limited, NewDelhi, India.
4. Basotia G.R. and N. K Sharama, Advertising Marketing and Sales Management Mangal Deep Jaipur.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	2	3	3	2	2
CO3	3	3	2	3	3
CO4	3	2	3	3	3
CO5	3	3	2	2	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II CORE: III PART:III	22UCOAC23 FINANCIAL ACCOUNTING - II	HOURS:5 CREDIT:4
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Learning Objectives

1. To give an insight about Account Current and Average Due Date
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To familiarize with accounting procedure on Partnership – Admission and Retirement
5. To acquire practical knowledge in Partnership accounts on Dissolution

Unit I : Average Due Date and Account Current

Hours: 15

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

Unit II: Branch Accounts

Hours: 15

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors’ system – whole sale branch system and Final account systems.

Unit III: Departmental Accounts

Hours: 15

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

Unit IV: Partnership - Admission and Retirement

Hours: 15

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

Unit V: Partnership – Dissolution

Hours: 15

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

Course Outcomes

At the completion of course, the learners would be able to:

- CO1.** Understand the concept and gain the knowledge on Average Due Date and Account Current.
- CO2.** Be familiar with the nuances of different systems of accounting followed in Branches.
- CO3.** Acquire the knowledge about Departmental Accounts.
- CO4.** Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
- CO5.** Understand the accounting procedures involved in the Dissolution of firm under

different situations.

Text Books

1. Jain, S.P., Narang, K.L., (2020). *Financial Accounting*. New Delhi: India: Kalyani publishers,.
2. Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

Supplementary Readings

1. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand & Sons,
2. Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	2	3	3	3	2

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II CORE PRACTICAL: I PART:III	COMPUTER APPLICATION IN BUSINESS	CREDITS: 4 HOURS: 4
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LEARNING OBJECTIVES

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMS

MS-WORD

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

MS-EXCEL

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning , Editing Data in Cell .
- 3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

COURSE OUTCOMES

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II SKILL BASED: II PART:III	22UCOAS26 PRINCIPLES OF INSURANCE	HOURS: 2 CREDIT: 2
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Learning Objectives

1. To educate students about the significance and purpose of insurance.
2. To acquire skills about the Life Insurance and its types.
3. To acquaint with basic concepts of marine insurance
4. To know about the Fundamental principles of fire insurance.
5. To know about the recent trends in e-insurance.

UNIT-1: INTRODUCTION**HOURS: 6**

Insurance- purpose and Need - Benefits of Insurance - Functions of Insurance - Importance of Insurance-Principles of Insurance-Classification of Insurance.

UNIT-2: LIFE INSURANCE**HOURS: 6**

Life Insurance - Definitions of Life Insurance, Advantages of Life Insurance – Fundamental principles of life Insurance - Procedure of taking Life.

UNIT3: MARINE INSURANCE**HOURS: 6**

Marine Insurance - Definition of Marine Insurance contract- Procedure of taking marine policy - Fundamental principles of marine insurance - Warranties in marine insurance – Types of warranties-Types of marine policies, Marine policy conditions.

UNIT4: FIRE INSURANCE**HOURS: 6**

Fire Insurance- Definition of Fire Insurance contract- Procedure of taking fire policy -Fundamentalprinciplesoffireinsurance-Typesoffireinsurancepolicies-Policyconditions.

UNIT5: E-INSURANCE IN INDIA**HOURS: 6**

The Insurance Regulatory and Development Authority (IRDA) – Benefits of e-insurance-challenges of e- insurance- Problems with e-insurance policies and how to deal with them.

COURSE OUTCOMES**After the completion of the course, the students will be able to:**

1. Understand the basic fundamentals of Insurance
2. Apply the fundamentals of Life Insurance
3. Understand the fundamentals of MarineInsurance
4. Apply the fundamentals of Fire Insurance

5. Understand the procedure of E-insurance

TEXT BOOKS

1. Murthy.A (2018) *Elements of Insurance*, Chennai, Margham Publications.
2. Gordon.E and P.K.Gupta,(2012) *Banking and Insurance*, Himalaya Publishing house.
3. Sunil Kumar,(2015) *Banking and Insurance*, Calcutta Publishing Company

REFERENCE BOOKS

1. Mishra M.N.and S.B.Mishra,(2012) *Insurance Principles And Practice*, S. Chand
2. Neelam C.Gulati, *Banking and Insurance Practices*, Excel Books
3. Biswa Mohana Jena, *Principles of Banking and Insurance*, Shree Vinayak Publication.

MAPPING WITH PROGRAMME OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	2	2	2	3
CO3	3	3	3	2	2
CO4	3	3	2	3	3
CO5	2	3	3	2	3

1 – Low, 2 – Moderate, 3 – High