

**MADURAI KAMARAJ UNIVERSITY**  
*University with Potential for Excellence*

**B.COM (CA) - Semester**

**CHOICE BASED CREDIT  
SYSTEM REVISED SYLLABUS**

(This will be effective from the academic year 2018 – 2019 & 2023-2024)

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATION**

**Outcome of the Programme:**

At the end of the three year Bachelors in Commerce with Computer Application program, students would gain of this course it is expected that student will be capable of producing innovative solutions to business activities and applying computer based knowledge and skill to business challenges. To develop basic skills in the subjects of Commerce and computer subjects. To expose the students to computer applications in the field of Commerce / Business, to develop entrepreneurial skill.

**Course Outcome:**

**Semester – I**

**Subject: Part III Financial Accounting I**

**Subject Code: CCAPC11**

CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.



**Subject: Part III - Principles of Management**

**Subject Code: CCAPC12**

CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

**Subject: Part III - Programming In C and Lab**

**Subject Code: CCAPT1P**

CO1	Apply the concept of Control Structures to solve any given problem.
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
CO3	Apply the concept of Strings for writing programs related to character array.
CO4	Write programs using concept of user defined and recursive functions.
CO5	Apply concept of structures to write programs.

**Subject: Part IV – Ms Office and Tools (Practical) (Skill)**

**Subject Code: CCAPS1P**

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY, plays vital role many areas, especially AUDITING.
CO3	May analyse the term MS & they manage to solve business life problems with TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.



**Subject: Part IV - Fundamentals Of Commerce (Foundation Course)**

**Subject Code: CCAPF11**

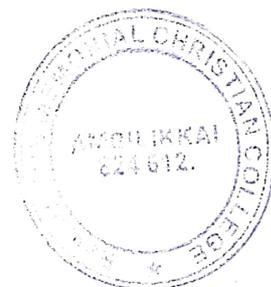
CO1	To make the students familiar with the basic concepts of commerce, and management fields.
CO2	To encourage and motivate the Students for commerce education.
CO3	To make the students aware of various branches of commerce: Accounts, Commercial Law and Taxation.
CO4	To make the students aware of Contract Act 1872, Negotiable Instruments Act 1881, Sale of Goods Act 1930
CO5	To know Filing of Income tax Return, Filing of GST return & Slab rates.

**Semester II**

**Subject: Part III - Financial Accounting-II**

**Subject Code: CCAPC21**

CO1	To evaluate the Hire purchase accounts and Instalment systems.
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS



**Subject: Part III- Business Law**

**Subject Code: CCAPC22**

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

**Subject: Part III - Office Automation and Lab**

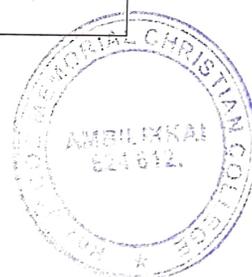
**Subject Code: CCAPT2P**

CO1	Understand the basics of computer systems and its components.
CO2	Understand and apply the basic concepts of a word processing package.
CO3	Understand and apply the basic concepts of electronic spreadsheet software.
CO4	Understand and apply the basic concepts of database management system.
CO5	Understand and create a presentation using PowerPoint tool.

**Subject: Part IV -Everyday Banking (Skill)**

**Subject Code: CCAPS21**

CO1	To introduce the basic concepts of banking and related documents and process
CO2	To enable the students to gain knowledge about the modern banking techniques and related terms.
CO3	Exhibit the skill to perform basic banking operations and distinguish between basic documents
CO4	Execute online, mobile banking and related transactions
CO5	To know the process at bank Branch, ATM, User ID-MPIN, UPI, BHIM, Transfer funds, Paying bills.



**Subject: Part IV - Emotional Intelligence (Skill)**

**Subject Code: CCAPS22**

CO1	To understand the students to understand the concepts of emotional intelligence
CO2	To understand the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits
CO3	To Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment
CO4	To Analyzing people based on personality and develop deep self-esteem, willpower etc.
CO5	To understanding leading to SWOT analysis

**Semester III**

**Subject: Part III- Data base Application**

**Subject Code: CCAJC31**

CO1	To Know the basic Knowledge about Database management system and processing of information and network model
CO2	To Know the basic structure of SQL Queries, types and schemes, Integrity constraints.
CO3	To Understanding Entity –Relationship(E-R) modeling components and symbols.
CO4	To Know PL/SQL Blocks, Architecture, Variables, Control structures, Triggers and Packages.
CO5	To Know File organization and file structure and record types.



**Subject: Part III- Data base Application Lab**

**Subject Code: CCAJC3P**

CO1	To Know the basic Knowledge about Database management system and processing of information and network model
CO2	To Know the basic structure of SQL Queries, types and schemes, Integrity constraints.
CO3	To Understanding Entity –Relationship(E-R) modeling components and symbols.
CO4	To Know PL/SQL Blocks, Architecture, Variables, Control structures, Triggers and Packages.
CO5	To Know File organization and file structure and record types.

**Subject: Part III- Financial Accounting III**

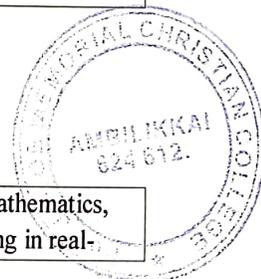
**Subject Code: CCAJC32**

CO1	Understand the principles and application of fire insurance claims, including the loss of stock and loss of profit policies.
CO2	To develop the ability to account for subleases and understand their effects on the financial statements of both the lessee and the lessor.
CO3	To understand the procedure for preparing insolvency accounts, focusing on the statement of affairs and deficiency accounts in individual insolvency cases.
CO4	To Understand the various types of branch accounting systems, with emphasis on branches that either maintain a full system of accounting.
CO5	To Understand the complexities of default and installment purchase systems, including the implications of defaults on the financial statements.

**Subject: Part III- Business Statistics**

**Subject Code: CCAJC33**

CO1	To Understand the meaning and purpose of statistics as a branch of mathematics, apply statistical knowledge to enhance decision-making and forecasting in real-
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	world scenarios
CO2	To understand and compute measures of central tendency and calculate measures of dispersion
CO3	To understand and measure skewness and apply correlation methods
CO4	To understand Regression analysis and learn and apply regression equations
CO5	To understand the components of time series, analyze and determine trend in time series and compute seasonal variations

**Subject: Part III- Cost Accounting**

**Subject Code: CCAJC34**

CO1	To understand the evolution and significance of cost accounting, accounting, and cost accountancy
CO2	To understand material control techniques, implement material pricing methods, FIFO, LIFO, and Average methods.
CO3	To understand the meaning and classification of overheads, distribution of overheads, overhead absorption techniques
CO4	To understand different costing methods, analyze losses in process costing and prepare process accounts
CO5	To understand the concept of profit enter and evaluate cost control techniques

**Subject: Part IV (Skilled)- Retail Marketing**

**Subject Code: CCAJS31**

CO1	To understand retailing as an activity, analyze the concept of retail marketing and retail operations
CO2	To understand service management in retailing, comprehend retail quality management and analyze the retail marketing mix
CO3	To understand retail pricing strategies, retail promotion strategies and retail logistics and distribution
CO4	To understand retail marketing plans and manage a retail brand



CO5	To understand consumerism in retailing, international retailing and evaluate the future of retailing
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**Semester IV**

**Subject: Part III Introduction to Visual Programming**

**Subject Code: CCAJC41**

CO1	To understand visual basic development environment and create and manage projects
CO2	To know how use intrinsic visual basic controls and manipulate strings
CO3	To understand work with numeric values and use control statements effectively
CO4	To understand implement dialog boxes and work with picture box and rich text box
CO5	To understand work with files in visual basic and build and test active X controls

**Subject: Part III Visual Programming Lab**

**Subject Code: CCAJC4P**

CO1	To understand visual basic development environment and create and manage projects
CO2	To know how use intrinsic visual basic controls and manipulate strings
CO3	To understand work with numeric values and use control statements effectively
CO4	To understand implement dialog boxes and work with picture box and rich text box
CO5	To understand work with files in visual basic and build and test active X controls

**Subject: Part III – Banking Theory, Law and Practice**

**Subject Code: CCAJC42**

CO1	To understand the origin and definition of banking and analyze the role of commercial banks in India
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CO2	To understand the legal definition and significance of a cheque as a negotiable instrument and how it is used in banking transactions and different types of crossing and endorsements
CO3	To Understand the responsibilities and duties of a paying banker, including statutory protection, and the concept of payment in due course.
CO4	To understand the principles of sound lending and differentiate between secured and unsecured advances
CO5	To know comprehend the concept of e-banking, explore electronic payment systems and understand the security aspects in e-payments

**Subject: Part III- Business Mathematics**

**Subject Code: CCAJC43**

CO1	To understand and apply number systems, algebraic expressions and equations and counting techniques and binomial expansion
CO2	To know basics of set theory, manipulate sets and operations and understand subsets and Venn diagrams
CO3	To understand indices and exponential functions, apply logarithmic functions and solve problems using logarithms
CO4	To understand and calculate interest, analyze depreciation and discounting and master time-related calculations
CO5	To understand and apply properties of determinants and matrices, solve systems of linear equations using matrix inversion and analyze the rank of matrices

**Subject: Part III- Financial Accounting - IV**

**Subject Code: CCAJC44**

CO1	To understand the concept of partnership, capital and current accounts of partners and apply profit appropriation and adjustments
CO2	To understand admission of new partner, new profit sharing ratio and treat goodwill and capital adjustments
CO3	To know retirement procedures and handle the death of a partner
CO4	To understand accounting treatment of amalgamation of firms and the procedures



	involved when a firm is sold to a company.
CO5	To understand accounting for dissolution and piecemeal distribution methods

**Subject: Part IV- (Skilled) Goods and Services Tax**

**Subject Code: CCAJS41**

CO1	To understand the concept and objectives of GST, analyze the advantages of GST and GST impacts the financial relationship between the Centre and States
CO2	To understand the main features of GST Law, impact of GST on taxation and types of GST
CO3	To understand the structure of the GST council, analyze the GST council's action plan and functions and quorum and decision-making processes
CO4	To understand the registration process under GST and company registration under GST
CO5	To know calculation of taxable value and liability, compare GST with previous tax laws and concept of input tax credit

**Subject: Part V (Extension)- Patti Thatha**

**Subject Code: UEAJG4U**

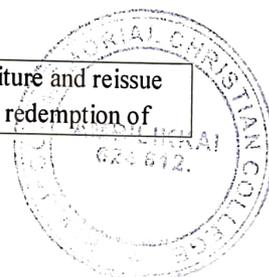
CO1	To know the responsibilities of students to save the old age peoples
CO2	To help the old age people in the society
CO3	To love the elder peoples in homes
CO4	To motivate the elderly persons in society
CO5	To impart the old age people are assets in home and nation

**Semester-V**

**Subject: Part III- Financial Accounting -V**

**Subject Code: CCAJC51**

CO1	To understand the accounting procedures for issuing shares, forfeiture and reissue of shares and rights issue, bonus issue, and buyback of shares and redemption of
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	redeemable preference shares
CO2	To understand the issue of debentures, methods of redemption of debentures and ex-interest and cum-interest quotations
CO3	To know underwriting process, profit and loss prior to incorporation and final accounts of a joint stock company
CO4	To understand Valuation of Goodwill and valuation os shares
CO5	To know amalgamation and absorption of companies and concept of reconstruction

**Subject: Part III- Business Law**

**Subject Code: CCAJC52**

CO1	To understand the concept of contract, identify valid, void, and voidable contracts and offer and acceptance
CO2	To understand the importance of consideration, capacity of parties to contract and consent and breach of contract
CO3	To understand the sale of goods act, 1930, transfer of property and title to goods and rights of an unpaid seller
CO4	To understand cyber law and its relationship with contracts, role of digital signatures and safety mechanisms in cyber transactions
CO5	To understand the concept and objectives of the consumer protection act and consumer protection councils.

**Subject: Part III- Income Tax Law and Practice - I**

**Subject Code: CCAJC53**

CO1	To know income tax act 1961, types of Assesses and deemed income and receipt classifications
CO2	To know study exempted income under section 10.
CO3	To know compute income from salary and income from house property
CO4	To know profits and gains from business or profession and depreciation and other deductions
CO5	To know taxation of capital gains and income from other sources



**Subject: Part III- Introduction to multimedia and DTP**

**Subject Code: CCAJC54**

CO1	To understand the basics of multimedia systems and properties of multimedia systems.
CO2	To understand navigate and use Photoshop effectively and setting foreground and background colors.
CO3	To understand master Photoshop's painting and drawing tools
CO4	To understand familiar with CorelDraw interface and tools
CO5	To understand enhance text and images

**Subject: Part III- Multimedia and DTP Lab**

**Subject Code: CCAJC5P**

CO1	To understand the basics of multimedia systems and properties of multimedia systems.
CO2	To understand navigate and use Photoshop effectively and setting foreground and background colors.
CO3	To understand master Photoshop's painting and drawing tools
CO4	To understand familiar with CorelDraw interface and tools
CO5	To understand enhance text and images

**Subject: Part IV (NME I) – Business Accounting**

**Subject Code: CCAJN51**

CO1	To Know the Basic Principles of Accounting
CO2	To Understand Financial Statements and Their Components
CO3	To Analyze Business Transactions and Journal Entries
CO4	To Know the Application of Accounting Standards
CO5	To Analyze Business Performance Using Financial Ratios



**Subject: Part IV (Skill) – Export – Import Procedures and Documentation**

**Subject Code: CCAJS51**

CO1	To Learn & Understand the term Export & policy their Nature &Types
CO2	To get will know exports orders receiving orders packing & marketing shipping and customers
CO3	To will analyze documentation and letter of credits insurance etc for the business life
CO4	To will learn about import procedures licenses terms & it used mentioning prices
CO5	To use the documentation & deals part& customs clearance insurance and finance and other document

**Semester VI**

**Subject: Part III – Industrial Relations and Labour Laws**

**Subject Code: CCAJC61**

CO1	To understand the concept of industrial relations and develop skills to suggest strategies for improving industrial relations in organizations.
CO2	To know about trade unions and its rights and salient features of the trade union Act, 1926
CO3	To understand industrial disputes and their impact and industrial disputes Act, 1948
CO4	To know collective bargaining and collective bargaining in India
CO5	To understand key labor laws in India factories Act 1948, payment of wages Act 1936 & minimum wages Act, 1948

**Subject: Part III – Income tax Law and Practice II**

**Subject Code: CCAJC62**

CO1	To understand concept of clubbing of income, set-off and carry-forward of losses and deductions from gross total income
CO2	To understand assess individual income and Hindu undivided families (huffs)



CO3	To understand assessment of partnership firms and aops
CO4	To understand the various types of income tax returns and return of income, return of loss
CO5	To understand tax deduction and collection and tax credit certificates and tax clearance certificates

**Subject: Part III – Fundamentals of Internet and Web Technologies**

**Subject Code: CCAJC63**

CO1	To understand computer networks, internet and its services and internet protocols
CO2	To know HTML and JavaScript
CO3	To understand DHTML (Dynamic HTML) and CSS (Cascading Style Sheets)
CO4	To understand XML (eXtensible Markup Language), Document Type Definitions (DTD) and XML Schema.
CO5	To Understand JSP (Java Server Pages) and retrieve data from HTML to JSP

**Subject: Part III – Project work and on the Job Training (Viva – Voce)**

**Subject Code: CCAJC6R**

CO1	To Practical Application of Knowledge
CO2	To Skill Enhancement
CO3	To Professional Competence
CO4	To Industry Readiness
CO5	To Research and Innovation



**Subject: Part IV – (Skilled) Commerce Practical**

**Subject Code: CCAJC6**

CO1	To Mastery of Practical Accounting Skills
CO2	To Proficiency in Financial Analysis
CO3	To Competence in Business Operations
CO4	To Application of E-Commerce Tools
CO5	To Real-World Application

**Subject: Part IV – (Skilled) Tally - Lab**

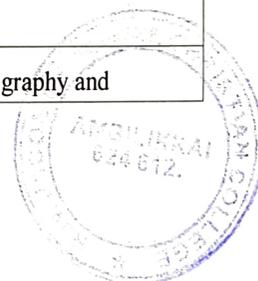
**Subject Code: CCAJS6P**

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY, plays vital role many areas, especially AUDITING.
CO3	May analyze the term MS & they manage to solve business life problems with TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, and PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.

**Subject: Part IV (Skilled) – E-Commerce**

**Subject Code: 61**

CO1	To understand the basics of e-commerce and benefits of e-commerce
CO2	To understand the key infrastructure components for e-commerce and explore network technologies
CO3	To know about grasp the importance of web security and cryptography and



	firewalls
CO4	To learn the key components of electronic payment systems and security concerns in electronic payments
CO5	To understand the concept of mobile commerce, mobile commerce technologies and legal requirements in e-commerce

**Subject: Part IV – (NME II) Advertising Salesmanship**

**Subject Code: CCAJN61**

CO1	The aim of this subject is to create awareness on product knowledge
CO2	To get knowledge of prospective buyers
CO3	To Know market efforts of an enterprise through personal selling
CO4	To get knowledge about product
CO5	To know about the Customer and selling process

