



Dr.M.G.R.
Educational and Research Institute
(DEEMED TO BE UNIVERSITY)
(An ISO Certified Institution)
University with Graded Autonomy Status
Maduravoyal , Chennai - 600 095



B.COM (COMPUTER APPLICATION)



B.COM (COMPUTER APPLICATION)

(DEGREE COURSE)

(SEMESTER SYSTEM WITH CBCS)

(EFFECTIVE FROM THE ACADEMIC YEAR 2019)

REGULATIONS AND SYLLABUS



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GLIMPSE OF THE DEPARTMENT

The department of commerce was started functioning in 2014 upgraded as a post Graduate with the introduction of M.com course. The department offers an undergraduate course in General, Accounting & finance, Corporate Secretary ship and computer application.

The curriculum of commerce education in one department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

“Art keep us connected with the past science takes us to the future commerce takes care of our present needs.” [AAG]

**“அன்பறிவுதேற்றம் அவாவின்மைஇந்நான்கும்
நன்குடையான்கட்டேதெளிவு.”**

A loyal love with wisdom, clearness, mind from avarice free;

Who hath these four good gifts should ever trusted be. [Thirukural – 513]



B.COM (COMPUTER APPLICATION)

VISION

- ✓ To prepare learners for Higher Education in Commerce and Business Studies.
- ✓ To provide contextually relevant commerce Education
- ✓ To impart state of art knowledge in subject like:-
 - Marketing
 - HumanResource
 - Entrepreneurship
 - Accountingpractice
 - E-Commerce
- ✓ An Educative Community marked by excellence and integrity.

MISSION

M1	To produce competent, discipline and quality learners through higher education in commerce. With view to train our learner so as to develop the qualities in research.
M2	To impart higher education through upgraded technology and learning through doing, for social transformation
M3	To inspire the students to become innovate leaders and to be socially responsible.
M4	To evaluate our performance against bench marks, to develop programme & go for global tie-ups beyond learning
M5	To establish in leading high quality research, initiating training and development opportunities and to be a competent entrepreneur.
M6	Providing for holistic and value based developments of students which ultimately enhances their employability
M7	Provide a nurturing and motivating environment to exploit the full potential of the students



B.COM (COMPUTER APPLICATION)

PROGRAMME EDUCATIONAL OBJECTIVES

PEO 1	To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners
PEO 2	To Motivate them to pursue Higher Education like M.Com, M.B.A,C.A
PEO 3	To provide sufficient knowledge and skills to learners to seek employment or for managing business organization effectively
PEO 4	To provide essential courses and special guidance to become a successful entrepreneur
PEO 5	To nurture the learners with the intellectual, personal & societal skills for an holistic education
PEO 6	To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and cocurricular aspects
PEO 7	To impart quality and need based education, to sensitize the students to their changing roles in society through awareness raising activities

PEO with MISSION STATEMENT

	M1	M2	M3	M4	M5	M6	M7
PEO 1	3	3	3	3	2	3	2
PEO 2	3	3	2	3	3	2	3
PEO 3	3	2	3	3	3	3	3
PEO 4	2	3	3	3	2	3	3
PEO 5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	2	3	2
PEO 7	3	3	2	3	3	2	3

1-LOW., 2-MEDIUM., 3-HIGH



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PROGRAMME OUTCOMES

PO 1	To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework
PO 2	Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics
PO 3	Capability of the learners to make decision at personal & professional level will increase after completion of this course
PO 4	Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully
PO 5	The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.
PO 6	Capability to explore cross curricular talent individually and as a team
PO 7	Behavioral awareness for legal and social readabilities in commerce domain

PEO-PO 1-LOW., 2-MEDIUM., 3-HIGH

PEO WITH PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO1	3	3	3	2	3	3	3
PEO2	3	3	2	3	3	3	3
PEO3	2	3	3	3	3	3	2
PEO4	3	3	3	3	3	2	3
PEO5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	3	2	3
PEO 7	3	3	2	3	3	3	3



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PROGRAMME SPECIFIC OBJECTIVES

PSO 1	Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
PSO 2	Graduates are capable of making decision at personal and professional level and also ready to take up entrepreneurship as their Venture
PSO3	Graduates acquire skills to work as tax consultant, audit assistant and other financial supporting services.

PEO with PSO

1-LOW., 2-MEDIUM., 3-HIGH
Number Representation in Below Table

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
PEO1	3	3	3	3	2	3	3
PEO2	2	3	3	2	3	2	3
PEO3	3	3	3	3	3	3	3



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COURSES OFFERED:-

- **UG Courses Offered:- (Three Years)**
 - **B. Com (General)**
 - **B. Com (Accounting & Finance)**
 - **B. Com (Corporate Secretaryship)**
 - **B. Com (Computer Application)**

- **PG Courses Offered:- (Two Years)**
 - **M. Com (General)**
 - **M. Com (Cost and Management Accounting)**

- **Research Programs Offered:-**
 - **M. Phil.**
 - **Ph. D.**

- **Training on Various Skill Programme:-**
 - **Soft skill**
 - **GST**
 - **Tally**
 - **Financial Literacy**



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CURRICULUM ENRICHMENT

<u>NATURE OF THE COURSE</u>	
Core	C
Allied	A
Elective	E (Department Offers) MG (University Offers)
Extra Credit Course	MG
Project	P
LANGUAGE	
Tamil	TA
Hindi	HI
French	FR
English	EN

CORE PAPERS

S.No	Subject Code	Subject Name
1	HBG21C01	Financial Accounting – I
2	HBG21C02	Principles of Management
3	HBG21C03	Financial Accounting – II
4	HBG21C04	Corporate Communication
5	HBG21C05	Corporate Accounting – I
6	HBG21C06	Banking Theory Law & Practice
7	HBG21C07	Corporate Accounting –II
8	HBG21C08	Practical Auditing
9	HBG21C09	Business Taxation



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10	HBG21C10	Cost Accounting –I
11	HBG21C11	Income Tax Law and Practice –I
12	HBG21C12	Financial Management
13	HBG21C13	Cost Accounting –II
14	HBG21C14	Management Accounting
15	HBG21C15	Income Tax Law and Practice –II

ALLIED PAPERS

S.No	Subject Code	Subject Name
1	HBG21A01	Business Statistics
2	HBG21A02	Business Economics
3	HBG21A03	Marketing
4	HBG21A04	Business Law
5	HBG21A05	Business Environment
6	HBG21A06	Legal Legislation
7	HBG21A07	Human Resource Management
8	HBG21A08	Computer Application in Business (Theory)
9	HBG21A09	Entrepreneurial Development
10	HBG21A10	Financial Services

ELECTIVE PAPERS

S.No	Subject Code	Subject Name
1	HBG21E01	Applying Knowledge in Real life – Forms Filling
2	HBG21E02	Extension Activities
3	HBG21E03	Computer Application in Business - Practical
4	HBMG21001	Environmental Studies
5	HBMG21L01	Soft Skill – I
6	HBMG21L02	Soft Skill – II

LANGUAGE PAPERS

S.No	Subject Code	Subject Name
1	HBTA21001	Tamil –I
2	HBHI21001	Hindi –I



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3	HBFR21001	French -I
4	HBEN21001	English - I
5	HBTA21002	Tamil -II
6	HBHI21002	Hindi -II
7	HBFR21002	French -II
8	HBEN21002	English - II

PROJECT

S.No	Subject Code	Subject Name
1	HBG21P01	Project & Viva Voce

B.Com – COMPUTER APPLICATION (Full Time)
CURRICULUM AND SYLLABUS
2015 REGULATION
SEMESTER- I

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21001 HBHI21001 HBFR21001	Language	3	0	0	3
HBEN17001	English - I	3	0	0	3
HBCO17G01	Financial Accounting - I	3	1	0	4
HBCS19C01	Introduction To Information Technology	3	1	0	4
HBMA18A03	Business Statistics	4	0	0	4
Total Credits					18



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SEMESTER- II

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBTA21002 HBHI21002 HBFR21002	Language II	3	0	0	3
HBEN21002	English – II	3	0	0	3
HBCO17G03	Financial Accounting – II	3	1	0	4
HBCS19C02	Office Automation Packages	3	1	0	4
HBCS19C03	Principles of E-Commerce	3	1	0	4
Total Credits					18

SEMESTER- III

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G05	Corporate Accounting I	3	1	0	4
HBCO17G06	Business Law	4	0	0	4
HBNI17001	Environmental Studies	3	0	0	3
HBCS19C04	Programming in C	3	1	0	4
HBCS19CL1	Application Lab programming in C	2	0	0	2
HBCS19C05	Operating systems	3	0	0	3
HBMG17L01	Soft Skill – I	2	0	0	2
Total Credits					22



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SEMESTER- IV

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G09	Corporate Accounting II	3	1	0	4
HBCO17G10	Company Law	3	1	0	4
HBCO17G13	Business Taxation	4	0	0	4
HBCS19C06	Management Information System	3	1	0	4
HBCO19C07	Object Oriented programming with C++	3	1	0	4
HBMG21L02	Soft Skill -II	2	0	0	2
Total Credits					22

SEMESTER- V

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBCO17G14	Cost Accounting I	3	1	0	4
HBCO17G16	Income Tax Law and Practice-I	3	1	0	4
HBCO17G17	Financial Management	4	0	0	4
HBCS19C08	Programming in Java	3	1	0	4
HBCS19C09	Computer application in Tally - Theory	4	0	0	4
HBCS19CL2	Computer application in Tally - Practical	2	0	0	2
Total Credits					22



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SEMESTER- VI

SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
HBC017G20	Management Accounting	4	0	0	4
HBC017G22	Income Tax Law & Practice II	4	0	0	4
HBMG17G01	Entrepreneurial Development	3	0	0	3
HBC19C10	Visual Programming and DBMS	3	1	0	4
HBCS19C11	Web Design	3	0	0	3
HBC017P01	Project And Viva Voce	10			10
Total Credits					29

CREDIT SUMMARY	
I SEMESTER	18
II SEMESTER	18
III SEMESTER	21
IV SEMESTER	22
V SEMESTER	22
VI SEMESTER	29
Total Credits	130



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CREDIT SUMMARY	
I SEMESTER	18
II SEMESTER	18
III SEMESTER	21
IV SEMESTER	22
V SEMESTER	22
VI SEMESTER	29
Total Credits	130



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HBT A 17001

TAMIL

3 0 0 3

தோக்கம்

- வாய்மொழி இலக்கியத்தையும் செய்யுள் இலக்கியத்தையும் அறிந்துகொள்ளல்.
- சிறுகதை மரபினைப் புரிந்துகொள்ளல்.
- பிழையின்றித் தமிழ் எழுதுவதற்கு அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்.
- கவிதை மரபினையும் சிறுகதை மரபினையும் வரலாற்று நிலையிலிருந்து விளக்குதல்.

முதல் பருவம்- தமிழ்த்தாள் 1

அலகு- 1

செய்யுள் திரட்டு வாய்மொழி இலக்கியம் **நாட்டுப்புறப்பாடல்கள்**

1. தாலாட்டு
2. காதல்
3. ஒப்பாரி
4. காணிநிலம் வேண்டும் - பாரதியார்
5. நல்லதோர் வீணை - பாரதியார்
6. தமிழ்க்காதல் - பாரதிதாசன்
7. தமிழ் வளர்ச்சி - பாரதிதாசன்
8. எந்நாளோ? - பாரதிதாசன்
9. ஆறுதன் வரலாறு கூறுதல் - கவிமணி தேசிக விநாயகம்பிள்ளை

அலகு- 2

1. வழித்துணை - ந. பிச்சமூர்த்தி
2. குருடர்களின் யானை - அப்துல் ரகுமான்
3. முள் முள் முள் - சிற்பி

அலகு- 3 (புதுமைப்பித்தன் கதைகள்)

1. கடவுளும் கந்தசாமிப்பிள்ளையும்
2. செல்லம்மாள்
3. துன்பக்கேணி
4. ஆற்றங்கரைப் பிள்ளையார்
5. ஒருநாள் கழிந்தது

அலகு- 4

1. பெயர், வினை, இடை, உரிச்சொற்களின் பொது இலக்கணம், வலிமிகும் இடங்கள், வலிமிகா இடங்கள்

அலகு- 5

1. தமிழ்க்கவிதையின் தோற்றமும் வளர்ச்சியும் (மரபுக்கவிதை, புதுக்கவிதை)
2. தமிழ்ச்சிறுகதையின் தோற்றமும் வளர்ச்சியும்
3. மரபுத்தொடர்கள், பொருத்திய சொல் தருதல், கலைச்சொற்கள், தேர்காணல்

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs : 45



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HBHI21001	HINDI-I	3 0 0 3
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हिन्दी विभागहिन्दी सेमिस्टरI **पद्य, प्रशासनिक हिन्दी और व्याकरण**

इकाई I

1. सभ्यता का रहस्य –पाठ और टिप्पणी, प्रश्न और उत्तर
2. प्रशासनिक शब्दावली (प्रयोजन मूलक हिन्दी)

इकाई II

1. मित्रता का रहस्य– पाठ और टिप्पणी प्रश्न और उत्तर
2. पत्र लेखन, परिभाषाएँ, हिन्दी में पत्राचार

इकाई III

1. परमाणु ऊर्जा एवं कक्षा संकषण (पाठ) टिप्पणी और उत्तर
2. तकनीकी शब्दावली, पत्र लेखन

इकाई IV

1. युवाओं से (पाठ) टिप्पणी, निबंध, एवं प्रश्न और उत्तर
2. कार्यालयीन पत्राचार के प्रकार, तकनीकी शब्दावली
3. व्याकरण (वाच्य परिवर्तन वाक्यों को सही करना)

इकाई V

1. योग्यता और व्यवसाय का चुनाव (पाठ) निबंध, प्रश्न और उत्तर
2. पत्र लेखन
3. व्याकरण व तकनीकी शब्दावली

संदर्भ

1. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, हिन्दी गद्य माला
2. डॉ. सैयद रहमतुल्ला व पूर्णिमा प्रकाशन, प्रयोजनमूलक हिन्दी
3. दक्षिण भारत हिन्दी प्रचार सभा, टी. नगर, सरल हिन्दी व्याकरण - 2.

45 Periods



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HBFR21001	FRENCH-I	3 0 0 3
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Unit 1 **9 Periods**

Decouvrir la langue francaise

- Se présenter, dire si on comprend, présenter une personne, nommer les choses, savoir vivre, comprendre la grammaire

Unit 2 **9 Periods**

Faire connaissance

- Donner des informations sur une personne, demander, exprimer ses préférences, parler de son travail, parler de ses activités, parler de son pays, de sa ville

Unit 3 **9 Periods**

Organiser son temps

- Dire la date, dire l'heure, donner des informations sur un emploi du temps, proposer, accepter-refuser, interroger-répondre, faire un programme d'activités.

Unit 4 **9 Periods**

Decouvrir son environnement

- S'orienter, Situer, Se longer, Exprimer la possession, Connaître les rythmes de vie, Fixer des règles.

Unit 5 **9 Periods**

S'informer

- Dire ce qu'on fait, S'informer sur un emploi du temps passé, Expliquer, Exprimer la doute ou la certitude, Découvrir les relations entre les mots, Savoir s'informer

45 periods

Recommended Book :

Campus 1 – method de francaise by Jacky Girardet, Jacques Pecheur.



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HBEN21001	ENGLISH-I	3 0 0 3
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UNIT I **9 Periods**

Prose: Literary Melodies (Orient Black Swan)

UNIT II **9 Periods**

Poetry: Literary Melodies (Orient Black Swan)

UNIT III **9 Periods**

Short Stories: Literary Melodies (Orient Black Swan)

UNIT IV **9 Periods**

One Act Plays: Literary Melodies (Orient Black Swan)

UNIT V **9 Periods**

Functional English

Total: 45 Periods



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HBCO17G01	FINANCIAL ACCOUNTING - I	3 1 0 4
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OBJECTIVES:

- To help the students get sound understanding on basic accounting concepts and principles of the accounting process.
- To familiarize the students with the method of preparing Final Accounts by considering the necessary adjustments.
- To inculcate the students to rectify the errors arising at different, stages of the Accounting process, prepare depreciation accounting using various methods and prepare single entry book system.

UNIT I INTRODUCTION TO ACCOUNTING CONCEPTS

12 Periods

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.

UNIT II PREPARATION OF FINAL ACCOUNTS

12 Periods

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings (Simple Problems)

UNIT III RECTIFICATION OF ERRORS

12 Periods

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Average Due Date

UNIT IV DEPRECIATION

12 Periods

Depreciation – Meaning, Causes, Types – Straight Line Methods, Written Down Value Method. (Change in Method Excluded). Bank Reconciliation Statement (Simple Problems)

UNIT V SINGLE ENTRY SYSTEM

12 Periods

Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Methods- Conversion Methods (Only Simple Problems)

TEXT BOOKS

1. R.L. Gupta & V.K. Gupta –Advanced Accounting – Sultan Chand – New Delhi
2. T.S. Reddy & a. Murthy –Financial Accounting – Margham Publications – Chennai
3. Shukla & Grewal – Advanced Accounting – S. Chand – New Delhi



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4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting

COURSE OUTCOME:

- C01 Understand key accounting concepts and conventions, prepare journals, ledger and trial balance in accordance with the standards.
- C02 Preparing final accounts in accordance with appropriate standards.
- C03 Prepare accounts using single entry bookkeeping
- C04 Interpreting the business implications of financial statement information and Preparation of rectification of errors.
- C05 Calculate depreciation using various methods, computation of the single entry accounting system

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions (Theory)	Unit II
	2 questions (1 Theory & 1 Problem)	Unit III



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	1 question (Problem)	Unit IV
	1 question (Theory)	Unit V
PART B	2 questions(1Theory 1 Problem)	Unit I
	1 question (Problem)	Unit II
	2 question (1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	1 question (problems)	Unit II
	1 question (problems)	Unit III
	2 questions (1problems and 1 Theory)	Unit IV
	2 questions (1problems and 1 Theory)	Unit V

Sem	Course code: HBC017G01							FINANCIAL ACCOUNTING - I			Mean Score of Cos
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

Result: The Score For This Course Is 2.78 (High)

HBCS19C01	INTRODUCTION TO INFORMATION TECHNOLOGY	3 1 0 4
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Objectives:



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- This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprise. Subject Description:
- To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.
- To provide basic conceptual knowledge about the computer systems and information technology Objectives

UNIT - I HARDWARE AND SOFTWARE

12 PERIODS

The Computer system-their uses and components-CPU: control & logic unit - Generation of computers-Classification of Computers - PC-Laptop - Memory: Volatile, non-volatile & virtual memory-Types of Bus.

UNIT - II TYPES OF COMPUTER SYSTEMS

12 PERIODS

Input devices: Keyboard, mouse, joystick, scanner, light pen, and touch screen - Output devices: printers, dot-matrix printer, ink-jet printer, laser printer-monitor -Storage devices: Magnetic tape, Hard disks, CD-ROM, Speakers.

UNIT - III COMPUTERS INPUT ,OUTPUT AND STORAGE DEVICES

12 PERIODS

Software concepts: Types of software - System software: Operation System and its types, Assembler, Compiler, Interpreter. - Application software: Word processing, Presentation tools, Electronic Spreadsheets Database system, DTP Packages, Graphic packages, Business system.

UNIT - IV OPERATING SYSTEMS

12 PERIODS

Principles and Techniques of Programming: Program definition-Program lifestyle. - Flow-Chart: Definition, Symbols, Benefits, Limitations and examples. - Characteristics, Benefits, Drawbacks and Examples of Algorithms.

UNIT - V SYSTEM ANALYSIS AND DESIGN

12 PERIODS

Databases: Structure of a datatable. - Internet features-E-mail

60 PERIODS

TEXT BOOKS:

1. C.S.V.Murthy, 2001, Fundamentals of Computers, 1st Edition, Himalaya publishing House.
2. LP Editorial Board, Fundamentals of Computer, 1st Edition, Law Point Publishers.

REFERENCES

1. V.RAJARAMAN, 2002, Fundamentals of Computers, 3rd Edition, Prentice Hall of India.
2. Marilyn W. Meyer and Roberta L. Baber, Computers in your future, 2nd Edition Prentice Hall of India.

COURSE OUTCOME

1. CO 1 – Enable students for understanding the importance of computers in business
2. CO 2 – understand about the various types of computer system and networking



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3. CO 3 – understand the different types of operating systems
4. CO 4 – Develop an idea about management information systems and decision support systems
5. CO 5 – To learn data base system and E-Mail.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course code: HBCS19C01	INTRODUCTION TO INFORMATION TECHNOLOGY	
I	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

HBMA18A03	BUSINESS STATISTICS	4 0 0 4
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OBJECTIVES:



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- To understand and apply statistical tools for the business.
- To know the uses of diagrammatic representation and its application for the business.
- To understand and apply the different correlation analysis

UNIT I Introduction

12 Periods

Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.

UNIT II - Measures of Central Tendency

12 Periods

Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

UNIT III - Measures of Dispersion

12 Periods

Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.

UNIT IV - Correlation Analysis

12 Periods

Correlation Analysis – Types of Correlation – Karl Pearson's coefficient of correlation – Rank Correlation.

UNIT V - Probability

12 Periods

Probability-Conditional probability-Total probability-Baye's theorem- Random variables-probability mass function-probability density function (pdf)- properties (Simple problems)

60 Periods

RECOMMENDED BOOKS:

1. Statistical Methods – S.P. GUPTA
2. Business Mathematics – V. SUNDARESAN
3. Business Statistics – P.R. VITAL
4. Basic Statistics – B.AGARWAL
5. Business Statistics- J.K. SHARMA.

COURSE OUTCOME

- CO 1 – Get highly familiarized with the concepts of statistics
- CO 2 – Application of measures of average, median and mode
- CO 3 – Knowledge of Range and standard deviation



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CO 4 – Enable in practical application of correlation and regression

CO 5 – Introduce to the students the key concept of probability and its application

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	2 questions (1 Theory and 1 Problem)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	2 questions (1 theory and 1 Problem)	Unit III
	1 question (Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V
PART C	1 question (Problem)	Unit I
	1 question (Problem)	Unit II
	1 question (Problem)	Unit III
	2 questions (1 theory and 1 Problem)	Unit IV
	2 questions (1 theory and 1 Problem)	Unit V

Sem	Course code: HBMA17A03	BUSINESS STATISTICS	
I	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

Result: The Score For This Course Is 2.76 (Very High)



HBT A 17002

TAMIL

3 0 0 3

நோக்கம்

- தமிழ் இலக்கிய வரலாற்றில் சிற்றிலக்கியங்கள் பெறும் இடத்தைப்பற்றி எடுத்துரைத்தல்
- சைவ, வைணவ சமயங்களோடு தமிழ் இலக்கிய மரபு கொண்டுள்ள உறவினைப்போல பிற சமயங்களான கிறித்தவ, இஸ்லாம் சமயங்களோடும் தமிழ் இலக்கியம் உறவுகொண்டு விளங்குவதனை எடுத்துரைத்தல்
- காப்பிய மரபினை எடுத்துரைத்து ஒருசில காப்பியங்களைப் பயிற்றுவித்தல்
- அடிப்படை இலக்கணத்தைப் பயிற்றுவித்தல்

இரண்டாம் பருவம்- தமிழ்த்தாள் 2

அலகு-1

1. சிற்றிலக்கிய வரலாறு
2. கிறித்துவ இலக்கிய வரலாறு
3. இஸ்லாமிய இலக்கிய வரலாறு

அலகு-2

1. நந்திக்கலம்பகம்
2. முத்தொள்ளாயிரம்
3. தமிழ்விடு தூது (36 கண்ணிகள்)

அலகு-3

1. திருக்குற்றாலக்குறவஞ்சி (குறத்தி மலைவளம் கூறுதல்)
2. முக்கூடற்பள்ளு (நாட்டுவளம்)
3. இயேசுபிரான் பிள்ளைத்தமிழ் (செங்கீரைப்பருவம் முதல் 5 செய்யுட்கள்)

அலகு-4

1. நளவெண்பா (கலிநீங்கு காண்டம்)
2. சீறாப்புராணம் (மானுக்குப் பிணை நின்ற படலம்)

அலகு-5

1. **இலக்கணக்குறிப்பு:** உவமைத்தொகை, பண்புத்தொகை, உம்மைத்தொகை, வேற்றுமைத் தொகை, வினைத்தொகை இருபெயரொட்டுப் பண்புத்தொகை, அன்மொழித்தொகை
2. ஒருபொருள் குறித்த பலசொல், பலபொருள் குறித்த ஒருசொல்
3. ஒருமை, பன்மை - மயக்கம், பிறமொழிச்சொற்களை நீக்குதல், அகரவரிசைப்படுத்துதல்

மேற்பார்வை நூல்கள்

1. சென்னைப்பல்கலைக் கழக வெளியீடு - 2013
2. பொது இலக்கணம்

Total No of Hrs: 45



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HBHI21002	HINDI-II	3 0 0 3
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नया पाठ्यक्रम

हिन्दी – सेमिस्टर II – पेपर– II (पद्य, हिन्दी कम्प्यूटिंग, अलंकार)

इकाई – I

1. पद्य – वीर पूजा, कैदी और कोकिला – कवि परिचय, टिप्पणी, सारांशमाखनलाल चतुर्वेदी
2. पद्य – कबीरदास – सखी – कण्ठस्थ 01 – 10 (दोहा)
3. अलंकार – केवल अनुप्रास और उपमा.

इकाई – II

1. पद्य – आँसू श्रद्धा का सौंदर्य टिप्पणी, कवि परिचय, सारांश
2. पद्य – सूरदास – दो पद्य

इकाई – III

1. पद्य – सुब्रह्मण्य भारती – नाचेंगे – हम, टिप्पणी, कवि परिचय, सारांश
2. काम काजी हिन्दी – राजभाषा की अवधारणा और हिन्दी कम्प्यूटिंग सिद्धांत.

इकाई – IV

1. पद्य – गालिब – चुनिंदा शेर – टिप्पणी, सारांश, कवि परिचय
2. कम्प्यूटर, हिन्दी में इंटरनेट, नवीनतम उपकरण और पैकेज

इकाई – V

1. कवि परिचय, जयशंकर प्रसाद, सुब्रह्मण्य भारती और मीरजा गालिब, माखनलाल चतुर्वेदी
2. श्लेष अलंकार

संदर्भ पुस्तकें:

1. नवीन पद्य चयनिका, -2, आधुनिक काव्य खण्ड, दक्षिण भारत हिन्दी प्रचार सभा.
2. रस, छंद, अलंकार – मुरली मनोहरन, संस्पिता दिग्दर्शन, विद्या निलया, पेरम्बूर-चेन्नई



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3. हिन्दी कम्प्यूटिंग, और इंटरनेट उपकरण द्वारा डा एन. सम्राज, वरिष्ठ राजभाषा अधिकारी, दक्षिण रेलवे
4. प्रयोजन मूलक हिन्दी, डा. सैयद रहमतुल्लाह, विभागाध्यक्ष, मद्रास विश्वविद्यालय, पूर्णिमा प्रकाशन,चेन्नई.

45 Periods

HBFR21002	FRENCH-II	3 0 0 3
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Unit I
Cultiverses Relations

9 Periods



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- Recevoir, Communiquer, Parler des personnes, Donner des informations, écrire, être à l'aise avec les autres.

Unit II

9 Periods

Decouvrir le passé

- Parler du passé, raconter les moments d'une vie, parler de la famille, préciser le moment de la durée, parler des habitudes et des changements, connaître quelques repères de l'histoire

Unit III

9 Periods

ENTREPRENDRE

- Parler d'une entreprise, Exprimer un besoin, Parler du future, présenter les étapes d'une réalisation, Rapporter des paroles, Faire un projet de réalisation

Unit IV

9 Periods

Prendre des decisions

- Comparer des qualités, Comparer des quantités et des actions, Exprimer la ressemblance ou la différence, faire des suppositions, comparer des lieux, parler de la television

Unit V

9 Periods

Faire face aux problems

- Poser un problème, caractériser une action, parler de la politique, interdire- autoriser, connaître la vie politique

45 periods

Recommended book :

Campus 1 – method de française by Jacky Girardet, Jacques Pecheur



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HBEN21002	ENGLISH-II	3 0 0 3
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UNIT I **9 Periods**

Prose: Literary Melodies (Orient Black Swan)

UNIT II **9 Periods**

Poetry: Literary Melodies (Orient Black Swan)

UNIT III **9 Periods**

Short Stories: Literary Melodies (Orient Black Swan)

UNIT IV **9 Periods**

One Act Plays: Literary Melodies (Orient Black Swan)

UNIT V **9 Periods**

Functional English

Total: 45 Periods



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HBCO17G03	FINANCIAL ACCOUNTING – II	3 1 0 4
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OBJECTIVES:

- To understand the accounting procedure for different kinds of business like – branch, Hire purchase, Installment, Department Accounts.
- To understand the Accounting Procedure for dissolution of partnership under different methods.

UNIT – I Branch Accounts

12 periods

Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit

UNIT – II Departmental Accounts

12 periods

Departmental Accounts – Basis for allocation of expense – Inter departmental - Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated.

UNIT – III Hire Purchase & Installment Purchase System

12 periods

Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System.

UNIT – IV Partnership Accounts

12 periods

Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement – Simple Problems only.

UNIT – V Accounting standards for financial Reporting

12 periods

Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

60 Periods

REFERENCE BOOKS:

1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala



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3. Tulsian – Financial Accounting – Tata MC Grawwill New Delhi.
4. T.S.Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

Course Outcome:

- C01 Understand key concepts of Branch accounts
 C02 Understand the need and essentials of Departmental accounts.
 C03 Preparing accounts based on Hire Purchase and Installment system.
 C04 Prepare accounts using admission, death and retirement of partners
 C05 Understand the importance of financial standards and regulatory reporting

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem	Course code: HBCO17G03	FINANCIAL ACCOUNTING – II	
II	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Outcomes (PSOs)			Score of Cos
								PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

Result: The Score For This Course is 2.78 (Very High)

HBCS19C02	OFFICE AUTOMATION PACKAGES	3 1 0 4
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OBJECTIVES:



B.COM (COMPUTER APPLICATION)

- This course introduces the basic computer concepts and various problem solving methods, including word processing, Calculations using Spreadsheet applications and Data storage using Database management.

UNIT: I INTRODUCTION

12 PERIODS

Overview of Desktop-Creation, Copying, Moving, Deletion and Maintenance of files and folders

UNIT: II MS WORD

12 PERIODS

Text manipulations-sage of numbering, bullets, footer and header - Usage of spell check and find & replace-Text formatting-Picture Insertion and alignment. - Creation of documents, using templates-Creation of templates. - Mail Merge Concepts. - Copying text and picture from Excel and PowerPoint.

UNIT : III MS EXCEL

12 PERIODS

Introduction to MS EXCEL – Work book and Work sheet-Basics of Workbook - Referencing a cell-Relative Vs. Absolute-Mixed Mode Referencing - Logical functions-Mathematical and Trigonometric functions-Text functions- Financial functions-Statistical functions - Charts, Data Forms, Sort, Filter, Validation, Subtotal, and Goal Seek.

UNIT: IV MS PPT

12 PERIODS

Presentation, types, Styles & options - Inserting clip arts & picture-Frame movements of above-Insertion of new slides. - Preparation of organizing charts-Presentation using wizards

UNIT : V MS ACCESS

12 PERIODS

How to use a browser, including loading URLs-moving to other pages, saving pages, graphics, using e-mail and search engines.

60 PERIODS

TEXT BOOK

1. R K TAXALI, 2000, *PC Software for windows made simple*, 1st Edition, Tata McGraw Hill Publications, New Delhi.

REFERENCES

1. Jones Graham, 1997, *How to use Internet*, 1st Edition, Jaico: Madras.

Course Outcome:

- | | |
|-----|---|
| CO1 | Make the students understand about office automation. |
| CO2 | Create basic knowledge in using MS Word |



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C03	Make them aware of various features in Excel
C04	Help them apprehend the overall application of PPT for presentation
C05	knowledge on the application of Ms Access

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course code:HBCS19C02	OFFICE AUTOMATION PACKAGES	
II	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Outcomes (PSOs)			Score of Cos
								PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score For This Course Is 2.74 (High)

HBCS19C03	PRINCIPLES OF E- COMMERCE	3 1 0 4
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Objectives:

- The Objectives of this syllabus is to understand the business transaction on the net.



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- Learnt to analyze the business model of firm, and determine the role that the internet (and related technologies) can play to support or even enable this model
- Understand the key issues involved in managing electronic commerce initiatives
- Utilize the internet to collect information to conduct research

UNIT: I TELECOMMUNICATION NETWORKS

12 PERIODS

E-Commerce – Introduction, Advantages and Disadvantages of E- Commerce, Role of E-Commerce, Basis of IT and Business.

UNIT II THE INTERNET AND THE WORLD WIDE WEB

12 PERIODS

Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, HTML tags, Intranet and Extranet.

UNIT III ELECTRONIC PAYMENT SYSTEMS

12 PERIODS

Web Marketing Strategies – Introduction, Different types of marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web.

UNIT IVE-SECURITY

12 PERIODS

Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, online payment, payment cards, advantages and disadvantages of Payment cards.

UNIT: V WEB BASED BUSINESS

12 PERIODS

Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

60 PERIODS

TEXT BOOKS:

1. Electronics Commerce by Gary P. Schnider, fourth annual edition.

REFERENCE:

1. Electronic Commerce by Marilyn Greenstein and ToddMFeinman.
2. E-commerce by Kamlesh K. Bajaj and Debjaninag.

Course Outcome:

- C01 Understand the concept of E-Commerce and describe the opportunities and challenges offered by E-Commerce.



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- C02 Able to handle electronic payment technology and requirements for internet based payments
- C03 To understand the categories of E-Commerce
- C04 To identify security issues of E-Commerce
- C05 To understand the Internet security and computer security.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course Code:HBCS19C03	PRINCIPLES OF E- COMMERCE	
II	Programme Outcomes (Pos)	Programme Specific Outcomes (PSOs)	Mean Score



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Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	of Cos
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score For This Course Is 2.74 (High)

HBC017G05	CORPORATE ACCOUNTING - I	3 1 0 4
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B.COM (COMPUTER APPLICATION)

OBJECTIVES:

- To understand the company Accounts and enable students to appreciate the Provisions of the companies act 1956.
- To provide the students needed to calculate the value of Goodwill and shares.

Unit : I ISSUE OF SHARES AND DEBENTURES

12 Periods

Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm.

Unit – II REDEMPTION OF PREFERENCE SHARES

12 Periods

Redemption of Preference shares – purchase of business – Profit prior to incorporation.

Unit – III COMPANY FINAL ACCOUNTS

12 Periods

Preparation of Company's final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.

Unit : IV VALUATION OF GOODWILL AND SHARES

12 Periods

Valuation of goodwill and shares.

Unit :V INTERNAL RECONSTRUCTION

12 Periods

Internal Reconstruction – Alteration of share capital and Reduction of capital.

60 periods

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S.Chand
2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam
3. Jain and Narrang - Company Accounts, Kalyani.
4. R.L.Gupta – Corporate Accounting, Sultan chand.
5. Chakraborti- Advanced Accountancy.

Course Outcome:



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- C01 Enabling the students to understand the features of Shares and Debentures
- C02 Develop an understanding about redemption of Shares and Debenture and its types
- C03 To give an exposure to the company final accounts
- C04 To provide knowledge on valuation of Goodwill
- C05 To provide the students get an idea about internal reconstruction

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory&1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	2 questions (1 Theory and 1 Problem)	Unit II
	1 question (Problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem	Course code: HBC017G05	CORPORATE ACCOUNTING - I	
III	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Outcomes (PSOs)			Score of Cos
								PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

Result: The Score For This Course Is 2.78 (High)

HBCO17G06	BUSINESS LAW	4 0 0 4
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B.COM (COMPUTER APPLICATION)

OBJECTIVES:

- To help the students to understand the basic laws related with business and corporate.

Unit:I NATURE OF CONTRACT

12 Periods

The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation.

Consideration – Capacity to contract – Free consent - Legality of object –void agreement.

Unit: II PERFORMANCE OF CONTRACT

12 Periods

Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.

Unit: III BREACH OF CONTRACT

12 Periods

Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.

Unit: IV SPECIAL CONTRACTS:

12Periods

Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.

Unit: V SALE OF GOODS ACT:

12Periods

Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

60 periods

Books Recommended

1. N.D.Kapoor- “Business Law” Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

Course Outcome



B.COM (COMPUTER APPLICATION)

C01	Make the students understand about business law.
C02	Develop knowledge on contract and various types of contracts
C03	Understand the way for Breach of contract
C04	Make the students understand about special contracts
C05	Help the students to understand the concept of sale of goods

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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B.COM (COMPUTER APPLICATION)

Sem	Course Code: HBC017G06							BUSINESS LAW			
III	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score For This Course Is 2.74 (High)



B.COM (COMPUTER APPLICATION)

HBMG17001	ENVIRONMENTAL STUDIES	3 0 0 3
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Objectives:

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.
- To Participate in improvement and protection of environment.

UNIT-I: ENVIRONMENTAL AND ECO SYSTEMS

9 Periods

Definition, scope and importance of environment- need for public awareness-concept, structure and function of an ecosystem-producers, consumers and decomposers-energy flow in the ecosystem. Bio diversity at National and local levels

UNIT II ENVIRONMENTAL POLLUTION

9 Periods

Definition-causes, effects and control measures of(a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Nuclear hazards (g) E-Wastes and causes, effects and control measures.

UNIT III NATURAL RESOURCES

9 Periods

Forest resources: Use and Over-exploitation, deforestation. Water resources: Use and over-utilization of surface and ground Water, Floods, drought, and conflicts over Water, dams-benefits and problems. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer –pesticide problems.

UNIT IV SOCIAL ISSUES AND THE ENVIRONMENT

9 Periods

From unsustainable to sustainable development-urban problems related to energy-water conservation. Rain water harvesting, watershed management-resettlement and rehabilitation of people; its problems and concerns climate change, global warming, acid rain, ozone layer depletion, nuclear and state pollution control boards-Public awareness.

UNIT-V HUMAN POPULATION AND THE ENVIRONMENT

9 Periods

Population growth, variation among nation –population explosion, environment and human health-human rights-value education-HIV/AIDS –women and child welfare –role of information technology in environment and human health.



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45 periods

TEXT BOOKS

1. Gilbert M.Masters ,“Introduction to Environmental Engineering and Science”,2ndEdition,Pearson Education (2004)
2. Benny Joseph ,“Environmental Science and Engineering”,TataMcGrawHill ,NewDelhi,(2006)

Course Outcome:

- C01 Discuss the basic role of environmental and eco systems.
 C02 State the nature of environmental pollution
 C03 Understand the existing natural Resources
 C04 Understand the social issues related to environment
 C05 Apprehend the role of human population and environment

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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Sem	Course Code: HBMG17001							ENVIRONMENTAL STUDIES			Mean Score of Cos
III	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	2	2.70
C05	3	3	3	3	2	3	2	3	3	3	2.80
Mean Overall Score											2.74

Result: The Score for This Course Is 2.74 (Very High)

HBCS19C04	PROGRAMMING IN C	3 1 0 4
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B.COM (COMPUTER APPLICATION)

OBJECTIVES:

- The learner understands the basic concepts. Also can learn reading and writing of data using arrays and pointers.
- Proper method for File Manipulations such as creating, processing, opening and closing learned by students.

UNIT : I INTRODUCTIONS

12 periods

C Fundamentals-Character set-Identifier and Keywords - Data types-Constants-Variable declarations. Expressions - Statements-Arithmetic, Unary, Relational, - Logical, Assignment and Conditional operators-Library functions- Date input and output functions-Simple C Program.

UNIT : II STATEMENTS

12 periods

Flow of control -if, if-else, while, do-while, for loop, nested control structures - Switch, break and continue, go to statements - Comma operator.

UNIT : III FUNCTIONS

12 periods

Functions – definition – Prototype – Passing arguments. Storage Classes-Automatic -External, - Static, Register Variables.

UNIT : IV ARRAYS

12 periods

Arrays-Defining and Processing - Passing Arrays to functions - Multi-dimensional arrays.

UNIT : V POINTER

12 periods

File – Pointer – File – Operations – Functions – Sequential File Processing – File Handling

60 Periods

TEXT BOOK

1. E. Balagurusamy, 2007, *Programming in ANSI C*, 4th Edition, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

REFERENCES

1. H.Schildt, 2000, *C: The Complete Reference*, 4th Edition, TMH Pub Co Ltd, New Delhi.
2. B.W.Kernighan and D.M.Ritchie, 1998, *The C Programming language*, 2nd Edition, PHI.
3. Kanetkar Y, 1999, *Let us C*, 3rd Edition, BPB Publication, New Delhi.
4. Henry Mullish & Hubert L.Cooper, 2002, "The sprit of C", An Introduction to *Modern Programming*, 1st Edition, Jaico Publishing House.

Course Outcome:

CO1 Understand the concept of C Prograaming



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- C02 Handle the use of if and nested if functions
C03 To understand the categories of Arrays
C04 To identify file processing
C05 To learn how to use pointer and file system.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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Sem	Course Code: HBCS19C04							PROGRAMMING IN C			Mean Score of Cos
III	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.70
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.60
Mean Overall Score											2.70

Result: The Score for This Course Is 2.70 (High)

HBCS19CL1	APPLICATION LAB-PROGRAMMING IN C	2 0 0 2
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B.COM (COMPUTER APPLICATION)

OBJECTIVES:

- This course emphasizes the nature of C language using many applications and helps to understand the need to choose the language for solving the problem. The students can understand the art of computer programming.

UNIT : I

6 periods

1. Sin(x),
2. Cos(x),
3. Exp(x) (Comparison with built in functions)

UNIT : II

6 periods

1. Counting the no. Of vowels, consonants, words, white spaces in a line of text and array of lines
2. Reverse a string & check for palindrome.

UNIT : III

6 periods

1. ${}^n P_r, {}^n C_r$
2. GCD of two numbers
3. Fibonacci sequence

UNIT : IV

6 periods

1. Addition & Subtraction
2. Multiplication

UNIT :V

3 periods

1. Insertion Sort
2. Linear Search

UNIT : VI

3 Periods

1. Students Information file
2. Students Mark processing

30 Periods

Course Outcome:

- | | |
|-----|--|
| C01 | Understand the concept of C Programing |
| C02 | Handle the use of if and nested if functions |
| C03 | To understand the categories of Arrays |
| C04 | To identify file processing |
| C05 | To learn insertion sort and Linear Search |



B.COM (COMPUTER APPLICATION)

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course Code: HBCS19CL1	APPLICATION LAB-PROGRAMMING IN C
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B.COM (COMPUTER APPLICATION)

III	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos	
	Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02		PS03
C01	2	3	2	3	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74	

Result: The Score for This Course Is 2.74 (High)

HBCS19C05	OPERATING SYSTEMS	3 0 0 3
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B.COM (COMPUTER APPLICATION)

Objectives:

- This course introduces the basic concepts of Operating Systems and its services.
- The students learn how memory, Files, Hardware and I/O System are organized. Also learn virtual memory and process synchronization.

UNIT: I INTRODUCTION

9 PERIODS

Introduction Views – Goals – Types of system – OS Structure – Components–Service Structure–Layered Approach–Virtual Machines Systems Design and Implementation Management: Process – Process Scheduling – Cooperating Process – Treads – Inter Process Communication CPU Scheduling: CPU Schedulers – Scheduling Criteria Scheduling Algorithms.

UNIT: II PROCESS SYNCHRONIZATION

9 PERIODS

Process Synchronization Critical Section Problem – Synchronization Hardware – Classical Problems of Synchronization – Critical Region – Monitor. Deadlocks: Characterization method for Handling Deadlock Prevention – Avoidance – Detection – Recovery.

UNIT: III MEMORY MANAGEMENT

9 PERIODS

Memory management: Address Binding – Dynamic Loading and Linking– Overlays and physical Address space – Contagious Allocation – Internal & External Fragmentation. Non-Contagious Allocation: Paging and Segmentation Schemes – Implementation – Hardware-protection – Fragmentation.

UNIT : IV VIRTUAL MEMORY

9 PERIODS

Virtual Memory: Demand Paging – Page Replacement – Page Replacement Algorithm Thrashing. File System: File Concepts – Access Methods – Directory Structures – Protection Semantics – File System Structures – Allocation Methods – Free Space Management.

UNIT : V SECONDARY STORAGE MEMORY

9 PERIODS

Secondary Storage Protection – Goals – Domain – Access Matrix – The Security Problem – Authentication – Threats Monitoring – Encryption - Case studies :UNIX AND WINDOWS

BOOKS FOR STUDY AND REFERENCE

45 Periods

1. A.Silbersschatz P.B. Galvin, Gange., -Operating System Concepts||,6thEdn., Addrson Pub., Co.,2002.
2. H.M.Deitel, An Introduction to operating system, Second Edition, Addison Wesley,1990.

COURSE OUTCOME:

- CO1** To understand the Main component of an OS and their functions.



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- C02** To study the process management and scheduling.
- C03** To understand the Concepts and implementation memory management policies and virtual memory.
- C04** To understand the working of an OS as a resource manager file system manager process manager, memory manager and I/O manager.
- C05** To study the need for special purpose operating system with the advent of new emerging technologies .

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course Code:HBCS19C05	OPERATING SYSTEMS	
III	Programme Outcomes (Pos)	Programme Specific	Mean



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Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	Outcomes (PSOs)			Score of Cos
								PSO1	PSO2	PSO3	
C01	2	3	2	3	3	2	2	3	3	2	2.50
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	2	3	2	3	2	2.50
C05	3	2	3	3	3	2	2	3	3	2	2.60
Mean Overall Score											2.62

Result: The Score for This Course Is 2.62 (High)

HBMG17L01	SOFT SKILL-I	2 0 0 2
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OBJECTIVES:

- To diagnose the strength and weakness of the student in Functional English.
- To develop the functional grammar.
- To prepare them to use Functional English through LSRW.
- To make them learn through practice and activity.,
- To use English Language as a life skill.

Prelude

Diagnostic Test- Articles, Forms of 'be'verbs, Tense, Preposition, Gerund & Infinitives, Reported Speech, Active & Passive Voice, Letter Writing

UNIT-I

6 hours

Job and Career-three types-Govt.,pvt and public sector-Bank, govt.offices, navy, defense, govt. institutions-IT and, BPO and corporate-semi govt like ISRO etc- requirements-advt-skills needed(download the details). Delivery Audio and Video cassettes

UNIT-II

6 hours

Technical skill-Communication skill especially in English-strengthening communicative English-Listening, Reading, Speaking and Writing-Listening-sounds of vowels and consonants and writing them-functional English-difference between functional and theoretical English

UNIT-III

6 hours

Listening and Writing

Activity based exercise on articles, modals, preposition and infinitives.
The above topics are chosen as we don't find equivalents' in L1

UNIT-IV

6 hours

Reading and Writing

Vocabulary-synonyms, antonyms, collocations, confused words, homonym, odd man out , words with correct spelling, avoid redundancy-Inferential comprehension (based on BEC and Blog on Soft Skills BY me)

UNIT-V

6 hours

Speaking

Introducing yourself (giving questions)-collecting information in pairs and presenting it for 2 minute-story telling through picture- interpretation of psychometric pictures through question and answer- PPT preparation and presentation- developing the story in pairs as game

Total: 30 Periods

Text Book and Reference Books:

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Soft Skill Blog
5. Jobsearch.about.com
6. www.exsearch.in/interview.html



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COURSE LEARNING OUTCOME:

Students completing the course Soft Skill-I will be able to

1. know their weakness in the use of English Language.
2. understand the functionality of the language in simple context.
3. improve the communication skill through LSRW.
4. improve the functional grammar through practice and activity.
5. understand the necessity of English Language.

HBC017G09	CORPORATE ACCOUNTING - II	3 1 0 4
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B.COM (COMPUTER APPLICATION)

OBJECTIVE:

- To introduce students to the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.

UNIT I ACCOUNTS RELATING TO AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION OF COMPANIES 12

Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price 1 level changes.

UNIT II ACCOUNTS OF BANKING COMPANIES 12

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

UNIT III ACCOUNTS OF INSURANCE COMPANIES 12

Preparation of profit and loss account and balance sheet of banking companies and insurance companies

UNIT IV LIQUIDATION OF COMPANIES 12

Liquidation – meaning – order of payment liquidator’s remuneration – Liquidator’s final statement of accounts.

UNIT V HOLDING COMPANY ACCOUNTS 12

Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)

60 Periods

Reference Books :

1. Shukla and Grewal – Advance Accounts, S.Chand
2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam
3. JainandNarang – Company Accounts, Kalyani
4. R.L. Gupta – Corporate Accounting, Sultan chand

Course Outcome:



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- C01 Enable the students to understand about amalgamation, absorption and external reconstruction
- C02 Develop an understanding about accounts of banking companies
- C03 To give an exposure to accounts of insurance companies
- C04 To provide knowledge on liquidation of companies
- C05 To provide the students knowledge of holding companies accounts

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V

Sem	Course Code: HBC017G09	CORPORATE ACCOUNTING II
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IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
	Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	3	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

Result: The Score for this course is 2.78 (Very High)



B.COM (COMPUTER APPLICATION)

HBC017G10	COMPANY LAW	3 1 0 4
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OBJECTIVES:

- In view of the important developments that have taken place in the corporate sector, the course is designed to understand the formation, management and other activities of the companies.
- Important regulations pertaining to the issue of shares and the capital raising have come into force.
- This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

UNIT-I

12 Periods

Meaning, Definition & Salient Features of Companies Act, 2013 - Kinds of Companies
- Promotion, Role of Promoters-Incorporation of a Company

UNIT-II

12 Periods

Memorandum of Association, Contents & Alteration - Articles of Association, Contents & Alteration - Prospectus, Contents & Consequences of misstatement - Doctrine of Ultra Virus & Indoor Management.

UNIT-III

12 Periods

Directors-Appointment, Qualification-Disqualification - Membership in a Company, Modes of acquiring Membership - Rights and Liabilities of Members, Termination of Membership - Corporate Governance- Meaning, benefits of good governance, factors influencing corporate governance.

UNIT-IV

12 Period

General and Statutory Meeting, Extraordinary Meetings -Resolutions, Meaning and Kinds - Role of Company Secretary with respect to meetings.

UNIT-V

12 Periods

Meaning and modes of winding up - Powers of court in winding up - Consequences and procedures for winding up - Powers, Liabilities and Duties of Liquidators.

60 Periods

REFERENCES

1. S.Kathireasan&Dr.V.Radha, 2006, *Company Law*, 6th Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1st Ed., Tata McGraw Hill, New Delhi.
3. Majumdar&G.K.Kapoor, 2005, *Company Law*, 9th Ed., S.Chand& Sons, New Delhi.
4. H.R.Machiraju, 2004, *Corporate Governance*, 1st Ed., Himalaya Publishing House, Mumbai.
5. www.mca.gov.in
6. www.companylawonline.com



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Course Outcome:

- C01 Discuss the importance of companies act.
C02 Provide critical understanding on memorandum and articles of association
C03 State the nature of appointment of directors and benefits of good governance
C04 Knowledge on General and Statutory Meeting in a company
C05 Discuss the laws related to winding up of the company

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	Course Code: HBC017G10	COMPANY LAW
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B.COM (COMPUTER APPLICATION)

IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos	
	Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02		PS03
C01	2	3	2	3	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	2	3	2	3	3	3	3	3	2	2.60
C04	2	3	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	2	3	3	2	3	3	3	2.80
Mean Overall Score											2.72	

Result: The Score for this course is 2.72 (High)

HBC017G13	BUSINESS TAXATION	4 0 0 4
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B.COM (COMPUTER APPLICATION)

Objectives:

- To make a students to gain knowledge of the principles of indirect taxation.
- To highlights the students about customs duty.
- To enable the students to gain knowledge of Goods and Service Tax (GST)

UNIT - I INTRODUCTION

12 Periods

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

UNIT - II CENTRAL EXCISE DUTY

12 Periods

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate provisions.

UNIT - III OFFENCES AND PENALTY

12 Periods

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

UNIT - IV CENTRAL SALES TAX ACT

12 Periods

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

UNIT- V VALUE ADDED TAX

12 Periods

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

60 Periods

REFERENCE BOOKS

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
5. Indirect Taxes - Datty
6. Business Taxation - T.S. Reddy & Dr. Y. Hariprasad Reddy

Course Outcome:



B.COM (COMPUTER APPLICATION)

- C01 State the information related to indirect taxation in business
 C02 Gain in Knowledge on various tax system.
 C03 Elaborate the concepts on central excise duty and customs duty
 C04 provide the data related to CST and liability of taxes
 C05 Inculcate the information related toVAT and service tax

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
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	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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B.COM (COMPUTER APPLICATION)

Sem	Course CODE: HBC017G13							BUSINESS TAXATION			Mean Score of Cos
IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	2	3	3	3	3	2	2.70
C04	2	3	2	3	3	3	3	3	3	3	2.80
C05	3	3	3	3	2	3	2	3	2	3	2.70
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

HBCS19C06	MANAGEMENT INFORMATION SYSTEMS	3 1 0 4
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OBJECTIVES:

- This course introduces the basic concepts of information system, Basics of computers, Software Development Life Cycle.

UNIT: I THE ORGANIZATION

12 periods

Definition of Management Information System – MIS support for planning, Organizing and controlling – Structure of MIS – Information for decision – making.

UNIT: II SYSTEM CONCEPT

12 periods

Concept of System – Characteristics of System – Systems classification – Categories of Information Systems – Strategic information system and competitive advantage

UNIT: III SYSTEM ANALYSIS AND DESIGN

12 periods

Computers and Information Processing – Classification of computer – Input Devices – Output devices – Storage devices – Batch and online processing. Hardware – Software. Database management system.

UNIT: IV FUNCTIONAL MANAGEMENT INFORMATION SYSTEM

12 periods

System Analysis and design – SDLC – Role of System Analyst – Functional Information system – Personnel, production, material, marketing.

UNIT: V Enterprise Resource Planning And Customer Relationship Management

12 periods

Decision Support Systems – Definition. Group Decision Support Systems – Business Process Outsourcing – Definition and function.

60 Periods

REFERENCE BOOK:

1. “Management Information Systems”, Prentice Hall of India – Mudrick&Ross
2. “Management Information System”, - Gordan B.Davis
3. “Information Systems Analysis and Design” – James ASenn
4. “Management Information Systems” – Prentice – Hall of Undua –Sadagopan
“Management Information System” – CSV Murthy – HimalayaPublications

Course Outcome:



B.COM (COMPUTER APPLICATION)

- C01 To familiarize basics of management information system.
- C02 To make them understand about system and business and technical dimensions
- C03 To create an awareness about DBMS
- C04 To develop knowledge about Enterprise resource planning
- C05 To learn decision support system and functions

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V

Sem	COURSE CODE: HBCS19C06	MANAGEMENT INFORMATION SYSTEM
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B.COM (COMPUTER APPLICATION)

IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos	
	Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02		PS03
C01	2	3	2	3	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74	

Result: The Score for this course is 2.74 (High)



B.COM (COMPUTER APPLICATION)

HBCO19C07	OBJECT ORIENTED PROGRAMMING IN C++	3 1 0 4
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OBJECTIVES:

- The course helps the students to know various structures in c++
- To explain them algorithms for performing various operations on data structure. This makes them familiar with OOPS concepts.

UNIT: I Concepts of OOPS

12 periods

Software Evolution-OOP Paradigm-Basic Concepts of OOP-Benefits of OOP- Object Oriented Languages-Applications of OOP.

UNIT: II Operations and functions

12 periods

Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Expressions and Control Structures in C++; Pointers - Functions in C++ - Main Function - Function Prototyping - Parameters Passing in Functions - Values Return by Functions - Inline Functions - Friend and Virtual Functions

UNIT: III Constructors and Destructors

12 periods

Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors – Function over loading.

UNIT: IV Inheritance

12 periods

Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations.

UNIT: V File handling

12 periods

Classes for File Stream Operations - Opening and Closing a File - End-of-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command line Arguments.

60 Periods

BOOKS FOR STUDY

1. E.Balagurswamy – Object Oriented Programming with C++.TMH.
2. Robert Lafore - Object Oriented Programming in Microsoft C++-Galgotia.
3. E.Horowitz and S.Shani Fundamentals of Data Structures in C++, GalgotiaPub.1999.
4. Gregory L. Heileman – Data Structures, Algorithms and Object Oriented Programming – Mc Graw Hill International Editions1996
5. A.V. Aho, J.D. Ullman, J.E. Hopcraft: Data Structures and Algorithms–Pearson
6. Sahni, Data Structure, algorithms and application, McGraw Hill, 2001.

Course Outcome:



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- C01 Familiarise with concept of C++.
 C02 Understand the concepts of Classes, objects in C++.
 C03 State the importance of overloading, conversions in C++
 C04 Discuss the exception handling in C++
 C05 To understand the file handling methods

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2 questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
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PART C	1 question (problems)	Unit I
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	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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Sem	COURSE CODE: HBCO19C07							OBJECT ORIENTED PROGRAMMING IN C++			
IV	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	2	3	2	3	3	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	2	2.80
C04	2	3	3	3	3	3	3	2	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

HBMG21L02	SOFT SKILL-II	2002
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B.COM (COMPUTER APPLICATION)

OBJECTIVES:

- To strengthen the students with the needed vocabulary.
- To infer information from the given passage through reasoning.
- To train them in attending Group Discussion.
- To face the Technical and HR interview of the corporate.
- To raise communication proficiency to global standards

UNIT-I

6 hours

Preparation of resume- functional resume with objective according to different advts- how to have interview file- how to send it by email- concept of writing email- practise through BEC method (questions and answer)

UNIT-II

6 hours

Writing secretarial letters like intra-mail and inter-mail, agenda, memo and business reports- introducing GD through video-conduct of GD on a topic and also case studies

UNIT-III

6 hours

Body language-grooming- Interview skill- Dos and Donts- mock interview- exchange of interviewee practical session

UNIT-IV (Department of Mathematics)

6 hours

Number system- H.C.F & L.C.M- Problems on ages – Percentage- Profit & Loss- Ratio & Proportion- Partnership.

UNIT-V

6 hours

Time& work-Time& Distance- Clocks – Permutation & Combinations- Heights & Distance a- Odd man out and Series.

Total: 30 Periods

Text Book and Reference Books:

1. Soft Skill for Everyone-Jeff Butterfield,Part-1; Unit-D&E
2. EFA (English For All)- Dr. PadmasanniKannan, Libin Roy Thomas
3. English for Competitive Exam- R.P. Bhatnagar,RajulBhargava
4. Placement Interview- S.Anandamurugan,Chapter-2&3
5. Alex K, Soft Skills; S. Chand& Company Pvt Ltd,2009
6. Rizvi Ashraf M, Effective Technical Communication; Tata McGraw-Hill; 2005
7. Thorpe, Edgar, Course in Mental Ability and Quantitative Aptitude Tata McGraw- Hill,2003
8. Agarwal, R.S, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand& Co;2004
9. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations,S. Chand& Co., (2017)
10. Jobsearch.about.com
11. www.exsearch.in/interview.html

COURSE OUTCOME:



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B.COM (COMPUTER APPLICATION)

Students completing the course Soft Skill-II will

1. be strengthened in the vocabulary
2. improve their reasoning and finding a logical sequence in the passage given
3. be prepared to face Group Discussion
4. know the nuance of the interview of the corporate
5. raise communication proficiency to global standards

THIRD YEAR

B.Com-CA (Full Time) – 2019 Regulation



B.COM (COMPUTER APPLICATION)

HBC017G14	COST ACCOUNTING- I	3 1 0 4
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OBJECTIVES:

- To enhance the basis of cost accounting through the preparation of cost sheets.
- To make the feasibility report to the management about the labour turnover and the overheads incurred by each department.

UNIT – I INTRODUCTION

12 Periods

Nature and scope of cost accounting - Cost analysis - Concepts and classifications – Installation of costing systems, cost centers and profit centers.

UNIT – II PREPARATION OF STATEMENT OF COST SHEET

12 Periods

Preparation of statement of cost sheet – Meaning – Prime cost – Works cost – Cost of Production – Cost of sales – Profit.

UNIT – III MATERIAL COSTING

12 Periods

Material Costing – Issue of Material – FIFO, LIFO, HIFO, STORES control – EOQ – Material purchase control – Levels, Aspects, Need and Essentials of Material control – Inventory Control - Re-order Levels – Minimum, Maximum, and Average Stock Levels.

UNIT – IV LABOUR COST

12 Periods

Computation and Treatment – Methods of wage payment – Time rate and Piece rate system(Taylor's, Merrick's, Gantt's task) – Labour turnover.

UNIT – V OVERHEADS

12 Periods

Overheads- Classifications – Apportionment and Allocation – Accounting and control of Overheads – Manufacturing, Administration, Selling and Distribution – Primary and Secondary – Direct, Repeated Distribution Method, Step Ladder Method.

60 Periods

REFERENCE BOOKS:

1. Jain S.P And Narang K.L – Cost Accounting – Kalyani Publishers
2. Reddy And Murthy – Cost Accounting – Margham Publications
3. S.N. Maheswari – Cost Accounting – Sultan Chand & Sons



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COURSE OUTCOME:

- C01 Enable the students to understand critical concepts related to cost sheet
- C02 Provide the students necessary knowledge to compute inventory control and stocks using different methods
- C03 To give an exposure on computation of wage rates
- C04 To provide critical understanding on time rate and piece rate systems
- C05 To offer the students necessary knowledge on over heads and related allocations

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
	1 question(Problem)	Unit IV
	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
	1 question(Problem)	Unit II
	2 question(1 Theory& 1 Problem)	Unit III
	1 question (problem)	Unit IV
	1 question (problem)	Unit V
PART C	1 question (problems)	Unit I
	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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Sem V	Course CODE: HBC017G14							COST ACCOUNTING - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	3	3	3	3	2	2	3	2.80
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	3	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.78

Result: The Score for this course is 2.78 (High)



B.COM (COMPUTER APPLICATION)

HBC017G15	INCOME TAX LAW & PRACTICE – I	3 1 0 4
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OBJECTIVES:

- To introduce students to the basic concepts in Income-Tax.
- To help them to apply the provisions and compute incomes under various heads.

UNIT-I INTRODUCTION TO INCOME TAX

12 Periods

Income Tax Act 1961-Basic Concepts-Capital Revenue-Residential Status-Incidence of Tax-Exempted Income.

UNIT-II INCOME FROM SALARY

12 Periods

Income from salary-Different form of salary and allowance-Perquisites-Problems in computation of salary income.

UNIT-III INCOME FROM HOUSE PROPERTY

12 Periods

Income from house property-Annual value-Standard Deduction-Unrealized rent-Problems in computation of house property income.

UNIT-IV INCOME FROM BUSINESS OR PROFESSION

12 Periods

Income from Business or Profession –Deduction, Allowable –Expressly disallowed expenses-Computation- Problems in computation of business or professional income.

UNIT-V ASSESSMENT OF INDIVIDUALS

12 Periods

Assessment of Individuals (Covering incomes under Salary, House Property, Business or Profession including sec. 80C – Computation of Tax) - Filing of Return – Various Return Forms – Permanent Account Number (PAN) and its usage.

60 Periods

Reference Books :

1. Income Tax Law & Accounts – H.C.M.ehrotrA
2. Income Tax Law & Practice – Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & Accounts – Vinod Singhania
5. Income Tax Law & Practice – Gaur and Narang



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Course Outcome:

- C01 Introduce the concepts related to income tax
- C02 Understand the different forms of incomes for individuals
- C03 Create an idea about income which are generated from house property
- C04 Make the students aware of assessment made for individuals
- C05 Empowers the Practical exposure on income tax provisions.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory & 1 Problem)	Unit III
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	1question(Theory)	Unit V
PART B	2questions(1Theory 1 Problem)	Unit I
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Sem V	Course CODE: HBC017G16							INCOME TAX LAW & PRACTICE - I			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

Result: The Score for this course is 2.76 (High)



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HBC017G16	FINANCIAL MANAGEMENT	4 0 0 4
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Objectives:

- To impart the basics of Financial Management for the benefit of students.
- To enable the m understand the concepts of the Investment, Financing and Working Capital.

Theory : 60
Problems :40

UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT

12 Periods

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

UNIT II CAPITAL STRUCTURE

12 Periods

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

UNIT III COST OF CAPITAL

12 Periods

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC) (Simple Problems)

UNIT IV DIVIDEND POLICIES

12 Periods

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment – Bonus Issues – Rights Share

UNIT V WORKING CAPITAL

12 Periods

Working capital – components of working capital – types - working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements. (Simple Problems)

60 Periods

REFERENCE BOOKS :

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari
4. Financial Management – Y. Khan and Jain



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Course Outcome:

- C01 State the key concepts related to financial management
- C02 Outline the Overall functions of financial management in Business
- C02 Understand the critical concepts related to capital structure
- C03 Provide information related to cost of capital and dividend policies
- C04 Make the students understand the concept of working capital.
- C05 Gain knowledge of working capital of financial management.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2 Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 questions (Theory)	Unit I
	1 questions(Theory)	Unit II
	2questions (1Theory &1 Problem)	Unit III
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Sem V	COURSE CODE: HBC017G17							FINANCIAL MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.76

Result: The Score for this course is 2.76 (High)



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HBCS19C08	PROGRAMMING IN JAVA	3 1 0 4
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OBJECTIVES

- This course gives an insight into advanced features of Java which concentrates in Java Beans, EJB, RMI, JSP, ORB Protocol; Java beans API, writing RMI clients –Pushing data from RMI Servlet.

UNIT: I INTRODUCTION TO JAVA

12 PERIODS

Introduction to Java – Features of Java – Object Oriented Concepts – Lexical Issues – Data Types – Variables – Arrays – Operators – Control Statements.

UNIT : II CLASES

12 PERIODS

Classes – Objects – Constructors – Overloading method – Access Control – Static and fixed methods – Inner Classes – String Class – Inheritance – Overriding methods – Using super – Abstract class

UNIT : III INTERFACES AND DEADLOCK

12 PERIODS

Packages – Access Protection – Importing Packages – Interfaces – Exception Handling – Throws – Thread – Synchronization – Messaging – Runnable Interface – Inter thread communications – Deadlock – Suspending, Resuming and stopping threads – Multithreading.

UNIT : IV I/O STREAMS

12 periods

I//O Streams – File Streams – Applets – String Objects – String Buffer – Char Array – Java Utilities – Code Documentation.

UNIT : V NETWORKS BASIS

12 PERIODS

Networks basis – Socket Programming – Proxy Servers – TCP/IP Sockets– Net Address – URL – Datagram's – Working with windows using AWT Controls – Layout Managers and Menus.

60 Periods

BOOKS FOR STUDY:

1. Cay S.Horstmann, Gary Cornell – Core Java 2 Volume I – Fundamentals, 5th Edn.PHI,2000.
2. P.Naughton and H.Schildt – Java2(The Complete Reference) Third Edition, TMH1999.
3. K.Arnold and J.Gosling – The Java Programming Language – Second Edition, Addison Wesley



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Course Outcome:

C01	Provide the critical aspects of Java programming
C02	Enable the students understand decision making
C03	State the interfaces in Java programming
C04	provide the overall nature of multithread programming
C05	To learn TCP/IP protocol

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
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	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
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Sem V	COURSE CODE: HBCS19C08							PROGRAMMING IN JAVA			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	3	2	3	3	3	3	3	3	3	3	2.90
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	2	2.70
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)



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B.COM (COMPUTER APPLICATION)

HBCS19C09	COMPUTER APPLICATION IN TALLY (THEORY)	4 0 0 4
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OBJECTIVES:

- This course introduces the basic accounting concepts with inventory details and also the Ledger accounts and voucher features and cash flow statements are studied in detail by the students to enhance the knowledge of accounting in computer.

UNIT: I Introduction

12 periods

Computer - Environment usage - Tally loading - Setting the directory

UNIT : II Basic Tally

12 periods

Tally - Starting - Creating Company - Altering company operations - General environment configuration - Functional keys and shortcut keys.

UNIT : III Voucher

12 periods

Voucher entry - delivery note - Payment voucher - Receipt voucher debit note - Credit note.

UNIT : IV Ledger

12 periods

Creations of various accounts - Indexing - Creation of ledgers - Multiple ledgers - Cost categories - cost centers, Budget - Bank reconciliation - Inventory maintenance - Inventory valuation - Interest calculation.

UNIT : V Consolidation Cash flow

12 periods

Consolidation of accounts - Import / export data - Final accounts - Reporting - Fund flow statements, cash flow statements - Inventory analysis report - Printing of Report - ERP

Reference Books:

60 Periods

1. Vishnu Priya Singh – Tally9
2. Kogent Solutions Inc – Tally9
3. Ramaiah Publications – Tally9



B.COM (COMPUTER APPLICATION)

Course Outcome:

- CO 1 To understand an overall view of digital computer systems and its classification, memory unit, I/P devices, output devices etc.
- CO 2 Ability to develop the knowledge on programming languages operating systems and Net working.
- CO 3 To understand tally software, how to create bank Reconstruction statements etc.
- CO 4 To understand Inventory information, Inventory vouchers, stock items bill of materials etc
- CO 5 To understand reporting , fund flow statement etc.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
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	1 question (Theory)	Unit V



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B.COM (COMPUTER APPLICATION)

Sem	COURSE CODE: HBCS19C09							COMPUTER APPLICATION IN TALLY (THEORY)			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	3	2.70
C04	2	3	3	3	3	3	2	3	3	2	2.70
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.72

Result: The Score for this course is 2.72 (High)



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HBCS19CL2	COMPUTER APPLICATION IN TALLY-PRACTICAL	2002
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OBJECTIVES:

- This course introduces the basic accounting concepts with inventory details and also the Ledger accounts and voucher features and cash flow statements are studied in detail by the students to enhance the knowledge of accounting in computer.

30 periods

Tally ERP 9 Syllabus Including GST

- Basis of Accounting
- Fundamentals of Tally.ERP9
- Accounting Masters ofTally.ERP9
- Inventory in Tally.ERP9
- Voucher Entry inTally.ERP9
- Advanced Accounting inTally.ERP9
- GST in Tally
- Technological Advantages ofTally.ERP9
- Tax Deducted at source
- Online Help and Support
- Shortcuts & Fast data entry tools
- Practical Exposure to Real Life company data
- Tax invoice Creation
- Challan Creation
- Backup of data



B.COM (COMPUTER APPLICATION)

HBCO17G20	MANAGEMENT ACCOUNTING	4 0 0 4
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OBJECTIVES:

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like cash flow, funds flow, budgets etc., so as to assist the managements to take meaningful and correct decisions.

UNIT - I INTRODUCTION

12 Periods

Management Accounting - Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.

UNIT - II FINANCIAL STATEMENT ANALYSIS

12 Periods

Analysis and interpretation of financial statements, Methods of analysis (comparative, common size statements and trend analysis) - Ratio Analysis - Meaning, Types, Advantages and Limitations - Profitability ratios - Turnover Ratios - Financial Ratios.

UNIT - III FUND FLOW STATEMENT AND CASH FLOW STATEMENT

12 Periods

Funds flow analysis - Meaning, Importance, Difference between funds flow and Balance Sheet - Advantages and Limitations - Cash flow statement - Meaning - Importance - Difference between funds flow analysis and cash flow analysis - Advantages and Limitations.

UNIT - IV BUDGETARY CONTROL

12 Periods

Budgets and Budgetary Control - Meaning, objectives, merits and demerits - Types of budgets - Production, Production cost budget, Cash budget, Flexible budget, Sales budget.

UNIT - V CAPITAL BUDGETING

12 Periods

Capital Budgeting - Meaning & Definition - Types - Pay Back Period, NPV, ARR and IRR.

60 Periods

REFERENCES

1. Dr.N.P.Srinivasan, 1988, *Management Accounting*, 2nd Ed., Sterling Publication, New Delhi.
2. R.K.Sharma&ShashiK.Gupta, 1999, *Management Accounting*, 2nd Ed., Kalyani Publication, Ludhiana.
3. R.S.N.Pillai&Bhagavathy, 1999, *Management Accounting*, 7th Ed., Sultan Chand & Sons, New Delhi.
4. N.Vinayakam&I.B.Sinha, 1998, *Management Accounting*, 4th Ed., Himalaya Publications, Mumbai.
5. www.imanet.org



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Course Outcome:

- C01 Make the students aware of introduction to management accounting
 C02 Gain knowledge on fundflow and cash flow analysis.
 C03 Enable them to analyse the financial statements using ratios
 C04 Understand the importance of budgetary control
 C05 Apprehend the students to make decision using capital budgeting tools.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
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	2 questions (1 theory and 1 problem)	Unit II
	1 question (problems)	Unit III
	1 question (problems)	Unit IV
	2 questions (1 theory and 1 problem)	Unit V



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Sem	COURSE CODE: HBC017G20							MANAGEMENT ACCOUNTING			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.72

Result: The Score for this course is 2.72 (High)



B.COM (COMPUTER APPLICATION)

HBCO17G22	INCOME TAX LAW & PRACTICE – II	4 0 0 4
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OBJECTIVES:

- To make the students competent to compute the total income and tax liability of individual assesses and firms.
- To give them the necessary expertise to file return of income tax and to take up job in filing of tax

UNIT I INCOME FROM CAPITAL GAINS

12 Periods

Income under capital gains – Short term, long term capital gains – certain transactions not included as transfer – cost of acquisition – cost of improvement – Indexation of cost- Capital gains under different circumstances- Exempted capital gains- computation of capital gains.

UNIT II INCOME FROM OTHER SOURCES

12 Periods

Income from other sources – their computation – grossing up – deductions in computing income under the head and other related provisions.

UNIT III DEEMED INCOME

12 Periods

Clubbing of Income – Deemed incomes – Provisions of the Act relating to clubbing of income – Set off - Carry forward and set off of losses.

UNIT-IV TAX PLANNING AND MANAGEMENT

12 Periods

Assessment, Tax Planning Tax Management of individuals- Hindu undivided family firms and AOPs.

UNIT-V TAX DEDUCTED AT SOURCE AND OTHERS

12 Periods

Income Tax Authorities-Producer for Assessment-Tax deduction at source- Tax Collected at Source

60 Periods

Reference Books :-

1. Income Tax Law & accounts - H.C. Mehrotra
2. Income Tax Law & Practice - Bhagavathi Prasad
3. Outline of Income Tax - Rupram Gupta
4. Income Tax Law & accounts - VinodK.Singhania
5. Income Tax Law & Practice - GaurandNarang



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Course Outcome:

- C01 Introduce the concepts related to income from capital gains
 C02 Understand the various incomes generated from other sources
 C03 provide understanding on the deemed income about income which are generated from house property
 C04 Make the students aware of tax planning and management
 C05 Empowers the practical exposure on Income tax provision.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	4 Theory 2 problems	5/6	4	20
Part B	2 Theory & 5 Problems	5/7	6	30
Part C	2Theory & 5 problems	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1questions (Theory)	Unit I
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PART C	1 question (problems)	Unit I
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	1 question (problems)	Unit III
	2 questions (problems)	Unit IV
	1 questions (Theory)	Unit V



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Sem VI	COURSE CODE: HBC017G22							INCOME TAX LAW & PRACTICE - II			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	P01	P02	P03	P04	P05	P06	P07	PS01	PS02	PS03	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	3	3	3	3	3	2	3	3	2	2.70
C04	3	3	3	3	3	3	2	3	3	2	2.80
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)



B.COM (COMPUTER APPLICATION)

HBMG17G01	ENTREPRENEURIAL DEVELOPMENT	3 0 0 3
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OBJECTIVES:

- To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

UNIT - I - ENTREPRENEURSHIP

9 Periods

Concept of Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs .

UNIT - II ENTREPRENEURIAL DEVELOPMENT

9 periods

Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

UNIT - III BUSINESS IDEA GENERATION

9 Periods

Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities- Preparation of Project Report Tools of Appraisal.

UNIT - IV EDP

9 Periods

Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation

UNIT- V ENTREPRENEURIAL GROWTH

9 Periods

Economic development and entrepreneurial growth - Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

45 Periods

REFERENCE BOOKS:

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation



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Course Outcome:

- C01 Provide information related to entrepreneurship
C02 Make students state the importance of entrepreneurial development
C03 State the importance of business idea generations
C04 Gain knowledge on various EDP organized by Government Sectors.
C05 Provide them the nature of economic development and entrepreneurial growth.

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	1 question (Theory)	Unit V
PART B	1 question (Theory)	Unit I
	2 questions (Theory)	Unit II
	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
	2 questions (Theory)	Unit V
PART C	2 questions (Theory)	Unit I
	1 question (Theory)	Unit II
	1 question (Theory)	Unit III
	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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Sem VI	COURSE CODE: HBMG17G01							ENTREPRENEURIAL DEVELOPMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.68

Result: The Score for this course is 2.68 (High)



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HBCS19C10	VISUAL PROGRAMMING AND DBMS	3 1 0 4
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OBJECTIVES:

- This course introduces the basic concepts of Visual Programming and functions, loops, arrays, error trapping and debugging. Testing is possibly done in a better way along with File functions and OL E concepts.

UNIT: I LABELS & FORM CREATION

12 periods

Customizing a Form – writing Simple Programs – Toolbox – Creating Controls – Name Property – Command Button – Access keys – Image Controls – Text Boxes – Labels – Message Boxes – Grid - Tools – Variables – Data Types – String – Numbers.

UNIT: II LOOPS

12 periods

Displaying Information – Determinate Loops – Indeterminate Loops – Conditionals – Built in functions and Procedures

UNIT : III ARRAYS

12 periods

Lists – Arrays – Control Arrays – Combo Boxes – VB Objects – Dialog Boxes –Menus – MDI Forms-Data control

UNIT : IV DATA BASE MANAGEMETN SYSTEM

12 periods

Advantage and Component of a Database Management Systems – Feasibility study – Data Types – Events – Normal Forms –Data Dictionary.

UNIT : V QUERY

12 periods

Query Basis – Computation Using Queries – Subtotals and GROUP BY Command Queries with Multiple Tables – Sub quires – Join – DDL & DML – Testing Queries- Effective Design of Forms and Reports – Form Layout – Creating Forms – Reports.

60 Periods

BOOKS FOR STUDY:

1. Gary Cornell – Visual Basic 6 from the Ground up – Tata McGraw Hill –1999.
2. Noel Jerke – Visual Basic 6 (The Complete Reference) – Tata McGraw Hill–1999.
3. G.V.Post – Database Management Systems Designing and Building Business Application
4. McGraw Hill International edition – 1999.
5. Raghu Ramakrishnan – Database Management Systems – WCB/McGraw Hill –1998.
6. C.J.Date – An Introducing to Database Systems – 7th Edition- Addison Wesley –2000.



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Course Outcome:

- C01 Provide understanding on Visual programming
C02 Enable the students apprehend the displaying information in
C03 State the advantages of DBMS
C04 Provide them critical analysis of queries.
C05 To learn how to create forms and labels

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

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	1 question (Theory)	Unit V
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	1 question (Theory)	Unit III
	1 question (Theory)	Unit IV
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	2 questions (Theory)	Unit IV
	1 question (Theory)	Unit V



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Sem VI	COURSE CODE: HBCS19C10							VISUAL PROGRAMMING AND DBMS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.68

Result: The Score for this course is 2.68 (High)



B.COM (COMPUTER APPLICATION)

HBCS19C11	WEB DESIGN	3 0 0 3
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OBJECTIVES:

- To enable students to learn the concepts of HTML and JavaScript.

UNIT: I Introduction

9 periods

HTML-HTML Essentials-Tags-Creating your first HTML Document Links-Including images

UNIT: II Create Tables and Frames

9 periods

Creating tables-Developing HTML forms-creating frames

UNIT: III Java Script

9 periods

Introducing JavaScript Operators, Statements and Functions.

UNIT: IV Handling Events

9 periods

Handling Events: link, Document, Image & Form

UNIT:V Working with Objects

9 periods

Working with objects: The JavaScript Object Model-Array, Boolean, Date and String objects

45 Periods

Text books:

1. Internet and World Wide Web H.M.Deitel, P.J. Deitel and A.B.Goldberg, PHI, , Third edition, 2004.
2. Computer network and Internet with its applications, Comer, Douglas, 4th Edition, 2008.

Reference Books:

1. The Internet- Complete Reference, Harley Hahn, Tata McGrawHill, 2004
2. Internetworking Technologies: An Engineering perspective, Banarjee, PHI, 2002.



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Course Outcome:

- C01 State critical analysis on HTML and links
C02 provide understanding on java script operators
C03 State the advantages of handling events
C04 Provide them analysis on objects and models in Web design.
C05 provide the Working with objects

QUESTION PAPER PATTERN

Section	Question Component	Number	Marks	Total
Part A	6 Theory	5/6	4	20
Part B	7 Theory	5/7	6	30
Part C	7 Theory	5/7	10	50
				100

DISTRIBUTION OF QUESTIONS

PART A	1 question (Theory)	Unit I
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Sem VI	COURSE CODE: HBCS19C11							WEB DESIGN			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
C01	3	3	2	3	2	3	3	3	3	2	2.70
C02	3	3	3	2	3	3	3	2	2	3	2.70
C03	2	2	3	3	3	3	2	3	3	2	2.60
C04	3	3	3	2	3	3	2	3	2	2	2.60
C05	3	3	3	3	3	2	2	3	3	3	2.80
Mean Overall Score											2.68

Result: The Score for this course is 2.68 (High)