

B.Com – Computer Applications

Course Structure and Syllabus

Programme Code: 3UACCA

2026-2027



**SENGAMALA THAYAR EDUCATIONAL TRUST
WOMEN'S COLLEGE (AUTONOMOUS)**

(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC)

**Sundarakkottai, Mannargudi-614 016,
Thiruvarur (Dt.), Tamil Nadu, India.**



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS)
(Affiliated to Bharathidasan University, Tiruchirappalli)
(Accredited by NAAC)
SUNDARAKKOTTAI, MANNARGUDI-614016.
TAMILNADU, INDIA.

B.Com., COMPUTER APPLICATIONS
CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS-LOCF)
(For the candidates admitted in the academic year 2026-2027)

CHOICE BASED CREDIT SYSTEM

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Our College has moved to CBCS and implemented the grading system.

OUTCOME-BASED EDUCATION (OBE)
LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help to formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses within a programme, maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility and provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

Some important aspects of the Outcome Based Education Course: is defined as a theory, practical or theory cum practical subject studied in a semester.

Course Outcomes (COs): are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Generally, three or more course outcomes may be specified for each course based on its weightage.

Programme: is defined as the specialization or discipline of a Degree.

Programme Outcomes (POs): Programme outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation. POs are expected to be aligned closely with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs are what the students should be able to do at the time of graduation with reference to a specific discipline.

Some important terminologies repeatedly used in LOCF.

Ability Enhancement Courses (AEC): Ability Enhancement Courses are designed to improve students' language proficiency, communication skills, analytical abilities, environmental awareness, and understanding of contemporary issues. These courses aim to enhance the overall academic and professional capabilities of students and facilitate their effective participation in higher education and employment.

Core Courses (CC): A course that is compulsorily studied by a student as a fundamental requirement of the programme is termed a Core Course (CC). These courses provide the basic knowledge and conceptual understanding of the major discipline. Core Courses constitute the foundation of the programme and ensure that all students acquire the essential competencies and academic standards prescribed for the degree. Successful completion of Core Courses is mandatory for the award of the degree.

Core Practical Courses (CP): Core Practical Courses are laboratory-based courses associated with the Core Theory Courses. These courses provide hands-on training, experimental skills, analytical techniques, and practical exposure necessary for understanding the concepts of the discipline. Students are required to successfully complete all prescribed practical courses as part of the programme requirements.

Minor Courses (AC): Minor Courses are courses offered from disciplines other than the major discipline. These courses provide students with opportunities to gain additional knowledge and skills in allied or complementary areas of study. Minor Courses promote multidisciplinary learning and broaden the academic perspective of students. The selection and completion of Minor Courses shall be governed by the regulations of the institution and the curriculum framework.

Minor Practical (MP): Minor Practical are practical components associated with the chosen Minor discipline. These courses provide laboratory or field-based exposure to the concepts learned in the Minor Courses and help students develop theory and practical skills relevant to the selected area of study.

Interdisciplinary Courses (IDC): Interdisciplinary Courses are designed to provide knowledge and skills that integrate concepts from multiple disciplines. These courses encourage students to explore the interrelationship between different fields of study and develop a broader understanding of contemporary issues and applications. Students may choose Interdisciplinary Courses as prescribed in the curriculum and subject to eligibility requirements.

Discipline Specific Elective Courses (DSE): Discipline Specific Elective Courses are elective courses offered by the major discipline. These courses provide students with opportunities to acquire advanced knowledge and specialization in selected areas of the discipline. Students may choose courses from the prescribed list of electives based on their interests, aptitude, and career aspirations. These courses are generally application-oriented and provide in-depth exposure to specific domains of study.

Skill Enhancement Courses (SECs): These courses focus on developing skills or proficiencies of the student, and aim at providing hands-on training. Skill enhancement courses can be opted by the students of any other discipline, but are highly suitable for students pursuing their academic programme. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

Value Added Courses (VAC): Value Added Courses are intended to provide additional knowledge, skills, attitudes, and competencies that complement the regular curriculum. These courses focus on holistic development, professional ethics, environmental awareness, personality development, life skills, and emerging areas of knowledge. Successful completion of the prescribed Value Added Courses may be mandatory or optional as specified in the curriculum.

Field Study/Industrial Visit/Case Study: It has to be completed during the fifth semester of the degree programme. Credit for this course will be entered in the fifth semester's marks statement.

Internship: Students must complete internship training during summer holidays after the fourth semester. They have to submit a report of internship training with the necessary documents and have to appear for a viva-voce examination during fifth semester. Credit for internship will be entered in the fifth semester's mark statement.

Extra Credit Courses: In order to facilitate the students, gaining knowledge/skills by attending online courses MOOC, credits are awarded as extra credits, the extra credit are at three semesters after verifying the course completion certificates. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge by enrolling themselves in the Massive Open Online Courses (MOOC) provided by various portals such as SWAYAM, NPTEL etc.

Project Work: Project Work provides students with an opportunity to apply the knowledge and skills acquired during the programme to investigate a specific problem or research topic. Students shall undertake the project under the guidance of a faculty member and submit a dissertation/report followed by evaluation and viva-voce examination.

Extension Activities: Students are encouraged to participate in extension and outreach activities such as National Service Scheme (NSS), National Cadet Corps (NCC), Youth Red Cross (YRC), Red Ribbon Club (RRC), Fine Arts, Exnora, Rotarcat and Sports community engagement programmes, environmental awareness campaigns, and other socially relevant activities. Such participation may be recognized through credits, certificates, or awards as prescribed by the institution.

Undergraduate Programme:

Programme Pattern: The Under Graduate degree programme consists of **FIVE** vital components. They are as follows:

Part -I: Ability Enhancement Course (Tamil / Hindi / French / Sanskrit)

Part-II: Ability Enhancement Course (English)

Part-III: Core Course (Theory, Practicals, Minor courses, Minor Practicals and Group Project)

Part-IV: Skill Enhancement Courses, Discipline Specific Elective Courses, Interdisciplinary Courses, Value Education, Health & Wellness, Introduction to Disaster Management, Summer Internship, Value Added Course, Environmental studies, Gender studies and Extension activity.

EXAMINATION

Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks

Passing Minimum: 40 %

Assisgnment-3	30%
Test-2	50%
Seminar	10%
Attendance	10%

Question Paper Pattern

Section A1 (10x1=10 marks)

One word question/ Fill in/ True or False/ Multiple Choice Questions

Two Questions from Each unit

Section A 2 (5x2=10 marks)

Short Answers / Match the following

One question from Each unit

Total Marks – 20

Section B: (5x4=20 marks)

Paragraph Answers

Either/ or type, One Question from each unit

Section C: (10x3=30)

Essay Type Answers

Answer 3 out of 5 Questions

One Question from each unit

Section A1 & A2: K1 Level

Section B: K2, K3 and K4 Level

Section C: K5 and K6 Level

Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way
4	K4	Analysis/Analyzing	The learner distinguishes among different parts
5	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6	K6	Synthesis /Creating	The learner creates a new product or point of view

WEIGHTAGE of K – LEVELS IN QUESTION PAPER

(Cognitive Level) K- LEVELS →	Lower Order Thinking			Higher Order Thinking			Total
	K1	K2	K3	K4	K5	K6	
END SEMESTER EXAMINATIONS (ESE)	20	20			30		70
Continuous Internal Assessment (CIA)	20	20			30		70
QUESTION PATTERN FOR END SEMESTER EXAMINATION/ Continuous Internal Assessment							
SECTION							MARKS
SECTION – A1 (No choice ,One Mark) TWO questions from each unit (10x1 =10)							20
SECTION –A2 (No choice ,Two Mark) ONE question from each unit (5x2 =10)							
SECTION - B (Either/ or type, 4-Marks) ONE questions from each unit (5x4 =20)							20
SECTION - C (3 out of 5) (10 Marks) ONE question from each unit (3x10 =30)							30
Total							70

BLUE PRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION							
DURATION: 3. 00 Hours.				Max Mark : 70			
K- LEVELS	K1	K2	K3	K4	K5	K6	Total Marks
SECTION							
SECTION –A1 (1 Mark, No choice) (10x1 =10)	10						10
SECTION –A2 (2-Marks, No choice) (5x2=10)	10						10
SECTION –B (4-Marks) (Either/or type) (5x4=20)		4	8	8			20
SECTION -C (10 Marks) (3 out of 5) (3x10=30) Courses having only K5, K6 levels, K5 level- 3 Questions, K6 level- 2 Questions (One K6 level question is compulsory)					20	10	30
Total	20	04	08	08	20	10	70

EVALUATION

GRADING SYSTEM

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added and converted as final mark. The marks thus obtained will then be graded as per the scheme provided in Table-1.

Grade Point Average (GPA) will be calculated from the first semester onwards for all semester. From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by semester Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA), respectively. These two are calculated by the following formulae:

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

$$\text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where,

C_i is the Credit earned for the Course i

G_i is the Grade Point obtained by the student for the Course i

M_i is the marks obtained for the course i and

n is the number of Courses **Passed** in that semester.

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

CLASSIFICATION OF FINAL RESULTS:

- For each of the first three parts, there shall be separate classification on the basis of CGPA, as indicated in Table-2.
- For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts/ Science/ Commerce/ Management as Outstanding/ Excellent/ Very Good/ Good/ Above Average/ Average, the marks and the corresponding CGPA earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of the Programme.
- Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.
- A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.
- Absence from an examination shall not be taken an attempt.

Table-1: Grading of the Courses – UG

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
40 and above and below 50	5	C
Below 40	NA	RA

The candidate's performance in every current semester is indicated by **Semester Grade Point Average (SGPA)** and from the second semester onwards, the continuous performance including previous semester /s is indicated by **Cumulative Grade Point Average (CGPA)**.

Table-2: Final Result

CGPA	Corresponding Grade	Classification of Final Result
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re-appearance

The candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the candidate's Grade is O/A+ with more than one attempt, the performance is fixed as "Very Good".

VISION

To Empower the women students with knowledge in commerce, trade and accounting in order to make them employable or to become entrepreneurs.

MISSION

- Providing students with professional knowledge and hands on training in commerce and trade.
- Exposing and training the students in accounting and auditing including the use of software.

PROGRAMMEOUTCOME (PO)

Upon completion of the degree requirements, students will be

1.	PO-1	Disciplinary Knowledge	Demonstrate comprehensive knowledge and understanding of the subject commerce and apply the acquired knowledge to cater to the needs of the Society / Employer / Institution / Own Business /Enterprise
2.	PO – 2	Critical Thinking and Problem Solving	Think critically, imbibe analytical, critical, logical, innovative thinking skills in the field of accounting, banking and taxation, solve problems using appropriate tools and techniques and the knowledge, skills and attitudes acquired and extrapolate the same to real life situations.
3.	PO – 3	Digital literacy and Effective Communication	Use software in a variety of learning situations and speak, read, write and listen clearly in person and through electronic media in English and in one or more Indian languages, and make meaning of the world by connecting people, ideas, books, media and technology
4.	PO – 4	Individual and Team Work	Effectively accomplish tasks individually as well as work effectively and respectfully as member or leader with diverse teams, facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
5.	PO – 5	Research- Related Skill	A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation
6.	PO – 6	Multi Skill Competence and Social Interaction	Understand the values and beliefs of multiple cultures, global perspectives, engage and interact respectfully with diverse groups and elicit views of others, mediate disagreements and help reach conclusions in group settings.
7.	PO-7	Moral and Ethical Awareness	Embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work..
8.	PO-8	Environment and Sustainability	Understand the issues of environmental contexts and sustainable development
9.	PO-9	Self directed and Lifelong learning	Acquire knowledge and skills, including learning “how to learn”, that are necessary for participating in learning activities throughout life and to engage in independent and life-long learning in the broadest context of socio-technological changes.
10.	PO –10	Reflective thinking	Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PROGRAMME SPECIFIC OUTCOME (PSO)

1.	PSO-1	Transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.
2.	PSO - 2	Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.
3.	PSO - 3	Heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being.
4.	PSO - 4	Impart the knowledge to the graduates by blending the core areas of the subject domain in a pragmatic manner so as to emerge as efficient professionals, entrepreneurs and finance experts.
5.	PSO – 5	Bridge the inherent skills of graduates with the industrial expectations in the ever – changing and challenging global competitive business environment by continuously providing a comprehensive knowledge in subject domain.



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B. COM- COMPUTER APPLICATIONS

CHOICE BASED CREDIT SYSTEM–LEARNING OUTCOMES BASED CURRICULUM

FRAMEWORK (CBCS – LOCF)

(For the candidates admitted in the academic year 2026–2027)

ELIGIBILITY: A pass in 10+2 with Commerce and Accountancy. 20% of seats may be reserved for Vocational Stream.

Sem	Part	Courses	Course Code	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
								Int.	Ext.	Total
I	I	Ability Enhancement Course – I (AEC - I)	U26TAEC11	Tamil\$ / Other Languages+, #	6	3	3	30	70	100
	II	Ability Enhancement Course –II (AEC - II)	U26EAEC11	English Course – I	6	3	3	30	70	100
	III	Core Course -I (CC - I)	U26CC101	Financial Accounting I	4	4	3	30	70	100
		Core Course -II (CC -II)	U26CC102	Principles of Management	4	4	3	30	70	100
		Allied Course – I (AC - I)	U26ACA101	Programming in C and Lab	3	3	3	30	70	100
		Allied Course - II (AC -II)	U26ACA102	Python Programming and Lab	3	3	3	30	70	100
	IV	Value Education	26UGVED	Value Education	2	2	3	30	70	100
		Interdisciplinary Course – I (IDC - I) #			2	2	3	30	70	100
	Total				30	24	-	-	-	800
II	I	Ability Enhancement Course –III (AEC - III)	U26TAEC22	Tamil\$ / Other Languages+, #	6	3	3	30	70	100
	II	Ability Enhancement Course –IV (AEC - IV)	U26EAEC22	English Course – II	6	3	3	30	70	100
	III	Core Course- III (CC - III)	U26CC203	Financial Accounting II	4	4	3	30	70	100
		Core Course – IV (CC - IV)	U26CC204	Business Law	4	4	3	30	70	100
		Allied Course – III (AC - III)	U26ACA203	Office Automation and Lab	3	3	3	30	70	100
		Allied Course – IV (AC - IV)	U26ACA204	Programming in C++ and Lab	3	3	3	30	70	100
	IV	Skill Enhancement Course – I (SEC - I) ##	U26SECC21	E-Commerce	2	2	3	30	70	100
		Interdisciplinary Course – II (IDC - II) #			2	2	3	30	70	100
	Total				30	24	-	-	-	800

III	I	Ability Enhancement Course –V(AEC - V)		Tamil\$ / Other Languages+, #	6	3	3	30	70	100
	II	Ability Enhancement Course –VI (AEC - VI)		English Course – III	6	3	3	30	70	100
	III	Core Course- V (CC - V)		Corporate Accounting I	4	4	3	30	70	100
		Core Course- VI (CC - VI)		Fundamentals of Financial Technology I	4	4	3	30	70	100
		Allied Course –V (AC - V)		Programming in JAVA and Lab	3	3	3	30	70	100
		Allied Course – VI (AC – VI)		Web Technology (PHP) and Lab	3	3	3	30	70	100
	IV	Skill Enhancement Course – II (SEC - II) ##		Artificial Intelligence and Machine Learning	2	2	3	30	70	100
		Interdisciplinary Course – III (IDC - III) \$\$			2	2	3	30	70	100
		Health & Wellness @		Health & Wellness	-	1	-	20	80	100
Total				30	25	-	-	-	900	
	I	Ability Enhancement Course –VII (AEC - VII)		Tamil\$ / Other Languages+, #	6	3	3	30	70	100
IV	II	Ability Enhancement Course –VIII (AEC - VIII)		English Course – IV	6	3	3	30	70	100
	III	Core Course- VII (CC - VII)		Corporate Accounting II	4	4	3	30	70	100
		Core Course- VIII (CC - VIII)		Fundamentals of Financial Technology II	4	4	3	30	70	100
		Allied Course – VII (AC - VII)		Relational Database Management System and Lab	3	3	3	30	70	100
		Allied Course – VIII (AC - VIII)		Introduction to Data Science and Lab	3	3	3	30	70	100
	IV	Skill Enhancement Course - III (SEC - III) ##		Business Mathematics and Statistics	2	2	3	30	70	100
		Interdisciplinary Course – IV (IDC - IV)\$\$			2	2	3	30	70	100
	Total				30	24	-	-	-	800
		Summer Internship / Industrial Activity during the Summer Vacation after II Year								

V	III	Core Course – IX (CC - IX)		Cost Accounting	5	4	3	30	70	100
		Core Course – X (CC - X)		Banking Law and Practice	5	4	3	30	70	100
		Core Course – XI (CC - XI)		C ompany Law	5	4	3	30	70	100
		Core Course- XII (CC - XII)		Management Accounting	5	4	3	30	70	100
		Core Course- XIII (CC - XIII)		Research Methodology	4	4	3	30	70	100
	IV	Skill Enhancement Course – IV(SEC - IV)		Auditing and Corporate Governance	2	2	3	30	70	100
		Discipline Specific Elective Course -I (DSEC-I)		Software Engineering and UML Lab/Object Oriented Analysis, Design and UML Lab/Basic Cloud Computing and Lab	2	2	3	30	70	100
		Introduction to Disaster Management		Introduction to Disaster Management	2	2	3	30	70	100
		Summer Internship / Industrial Activity @@		Summer Internship with Viva-Voce	-	2	-	20	80	100
	Total				30	28	-	-	-	900
VI	III	Core Course –XIV (CC - XIV)		Financial Management	5	4	3	30	70	100
		Core Course –XV (CC - XV)		Income Tax Law and Practice	5	4	3	30	70	100
		Core Course –XVI (CC - XVI)		Entrepreneurial Development	4	4	3	30	70	100
		Core Project Work (CPW) @@		Project Work(with Viva- Voce)	6	4	3	20	80	100
		Skill Enhancement Course - V (SEC - V)		Human Resource Management	2	2	3	30	70	100
		Discipline Specific Elective Course -II (DSEC-II)		R Programming Lab/ Tally Lab/Advanced Excel Lab	2	2	3	40	60	100
		Environmental Studies		Environmental Studies	2	2	3	30	70	100
	V	Gender Studies		Gender Studies	2	1	3	30	70	100
		Value Added Course		General Studies for Competitive Examinations	2	2	3	30	70	100
		Extension Activities *			-	1	-	-	-	-
	Total				30	26	-	-	-	900
	Grand Total				180	151	-	-	-	5100

ALLIED COURSE

S. No	Semester	Title of the Course
1	I	AC – I Programming in C and Lab
		AC – II Python Programming and Lab
2	II	AC – III Office Automation and Lab
		AC – IV Programming in C++ and Lab
3	III	AC – V Programming in JAVA and Lab
		AC – VI Web Technology(PHP) and Lab
4	IV	AC – VII Relational Database Management System and Lab
		AC – VIII Introduction to Data Science and Lab

SKILL ENHANCEMENT COURSE (SEC)		
S. No	Semester	Title of the Course
1	II	SEC-I E-Commerce
2	III	SEC-II Artificial Intelligence and Machine Learning
3	IV	SEC-III Business Mathematics and Statistics
4	V	SEC-IV Auditing and Corporate Governance
5	VI	SEC-V Human Resource Management

DISCIPLINE SPECIFIC ELECTIVE COURSE (DSEC)		
S. No	Semester	Title of the Course
1	V	DSEC – I Software Engineering and UML Lab/ Object Oriented Analysis, Design and UML Lab/ Basic Cloud Computing and UML Lab
2	VI	DSEC – II R Programming Lab/ Tally Lab/ Advanced Excel Lab

INTER DISCIPLINARY COURSE (IDC)			
S. No	Semester	Course Code	Title of the Course
1	I	U26IDCC11	IDC – I Basics of Banking
2	II	U26IDCC22	IDC- II Social Media Marketing
3	III		IDC – III Emotional Intelligence
4	IV		IDC – IV Advertising and Media Planning

VALUE ADDED COURSE *** (VAC)

S. No	Semester	Course	Course Code	Title of the Course
1	II	VAC - I	U26CCVA21	Indian Knowledge System in Digital Technology
2	IV	VAC - II		Data Science Using Python and R Programming

INTER DISCIPLINARY COURSE (IDC)# FOR WHO HAVE NOT OPT TAMIL AS PART – I		
Those who have studied Tamil upto 10 th +2 but opt for other languages in degree	1 st Semester	Special Tamil - I
	2 nd Semester	Special Tamil - II
Those who have not studied Tamil in school level	1 st Semester	Basic Tamil - I
	2 nd Semester	Basic Tamil – II

INTERDISCIPLINARY COURSE(IDC) \$\$ FOR NCC CADETS ONLY	
NCC Course is a Compulsory Course for the NCC Cadets in the 3 rd Semester:	NCC Course is a Compulsory Course for the NCC Cadets in the 4 th Semester:
Introduction to NCC	1. Special Subject Army (or) 2. Special Subject Navy (or) 3. Special Subject Air force

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES –COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	Credits for each Course	Total Credits	Marks
1.	I	Ability Enhancement Course (AEC-Tamil)	4	3	12	400
2.	II	Ability Enhancement Course (AEC-English)	4	3	12	400
3.	III	Core Course (CC)	16	4	64	1600
4.		Allied Course (AC)	8	3	24	800
5.		Core Project Work (CPW)	1	4	4	100
6.	IV	Skill Enhancement Course (SEC)	5	2	10	500
7.		Discipline Specific Elective Course (DSEC)	2	2	4	200
8.		Interdisciplinary Course (IDC)	4	2	8	400
9.		Value Education	1	2	2	100
10.		Health and Wellness	1	1	1	100
11.		Introduction to Disaster Management	1	2	2	100
12.		Summer Internship	1	2	2	100
13.		Value Added Course	1	2	2	100
14.		Environmental Studies	1	2	2	100
15.		Gender Studies	1	1	1	100
16.		EXTENSIONACTIVITIES (NCC / NSS / SPORTS / ANTI DRUG CELL / YRC & Any Other Activities	--	1	1	--
Total			51	-	151	5100
Additional Value Added Course in semester II and IV			2***	2	4***	200
MOOC/SWAYAM/NPTEL						

*Not included in the CGPA

\$	For those who have studied Tamil upto10 th +2 (Regular Stream)															
+	Syllabus for other Languages should be on par with Tamil at degree level															
#	Those who have studied Tamil up to10 th +2 but opt for other languages in degree level under Part-I should study special Tamil and those who have not studied Tamil in the school level should study Basic Tamil in Part–IV under the Interdisciplinary Course.															
\$\$	NCC Course is one of the Choices in the Interdisciplinary Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is a Compulsory Course for the NCC Cadets.															
@	Health and Wellness: Assessments: • Use self-reflective worksheets to assess their understanding • submit the worksheets to internal audit / external audit • Every student’s activity report should be documented and the same have to be assessed by the Physical Director with Mentor. The evaluation should be for 100 marks. No examination is required. Scheme of Evaluation: <table><tr><th>Part</th><th>Description</th><th>Marks</th></tr><tr><td>A</td><td>Report</td><td>40</td></tr><tr><td>B</td><td>Attendance</td><td>20</td></tr><tr><td>C</td><td>Activities (Observation During Practice)</td><td>40</td></tr><tr><td colspan="2">Total</td><td>100</td></tr></table>	Part	Description	Marks	A	Report	40	B	Attendance	20	C	Activities (Observation During Practice)	40	Total		100
Part	Description	Marks														
A	Report	40														
B	Attendance	20														
C	Activities (Observation During Practice)	40														
Total		100														
@ @	Summer Internship / Industrial Activity Internship will be carried our during the summer vacation after the second year. Viva-Voce will be conducted by the college and Marks shall be send to the University and the same will be included in the 5th semester Mark Statement. Summer Internship / Industrial Activity& Project Work Scheme of Evaluation: <table><tr><th>Description</th><th>Marks</th></tr><tr><td>Report</td><td>80</td></tr><tr><td>Viva-Voce</td><td>20</td></tr><tr><td>Total</td><td>100</td></tr></table>	Description	Marks	Report	80	Viva-Voce	20	Total	100							
Description	Marks															
Report	80															
Viva-Voce	20															
Total	100															
*	Extension Activities shall be outside instruction hours.															
**	Additional value added courses credit will not be included in the total CGPA. These courses are extra-credit courses. Instruction hours for these courses is 30 hours															

SEMESTER I



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2026–2027)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATIONS

SEMESTER: I – CC - I: FINANCIAL ACCOUNTING I

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: U26CC101

COURSE OBJECTIVES:

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

UNIT –I: Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.

(10 Hours)

UNIT –II: Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

(14 Hours)

UNIT –III: Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation

(11 Hours)

UNIT –IV: Accounting from Incomplete Records

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method-Average Due Date and Account Current.

(13 Hours)

UNIT –V: Royalty and Insurance of Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)

(12 Hours)

Current Contours (For Continuous Internal Assessment Only – Self Study)

UNIT –VI:

Computerized accounting and accounting software in business organizations. Applications of GST accounting, digital payments, and e-banking in accounting practices. Current trends in financial reporting standards, auditing, taxation, and sustainable accounting practices.

(Theory 20% Problems 80%)

Total Lecture Hours - 60

COURSE OUTCOME

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
6. Explain the applications of GST accounting, digital payments, and e-banking in accounting practices.

TEXT BOOK(S)

1. S. P. Jain and K. L. Narang Financial Accounting- I, 2022, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, 2024, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1, 2022, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, 2018 Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting" 2017, Sultan Chand, New Delhi.

REFERENCE BOOK (S)

1. Dr. Arulanandan and Raman: Advanced Accountancy, 2022 Himalaya Publications, Mumbai.
2. Tulsian, Advanced Accounting, 2018 Tata AC Graw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, 2019 S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann 2012 Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, 2016 Accounting: Text and Cases. AC Graw-Hill Education, Noida.

E-RESOURCES

1. <https://www.slideshare.net/ACsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. [www.Institute of Chartered Accountants of India \(ICAI\)](http://www.Institute of Chartered Accountants of India (ICAI))
5. [www.Ministry of Corporate Affairs \(AC A\)](http://www.Ministry of Corporate Affairs (AC A))

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		1	2		2	3	3	2	3	2	3
CO2	3		1	3		1	2		2	3	3	2	3	2	3
CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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SEMESTER: I – CC - II: PRINCIPLES OF MANAGEMENT

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: U26CC102

COURSE OBJECTIVES:

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making.
- To familiarize with the concepts of organisation structure .
- To gain knowledge about the various components of staffing.
- To enable the students in understanding the control techniques of management.

UNIT –I: Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – (10 Hours)
Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management -Trends and Challenges of Management Managers – Qualification – Duties & Responsibilities.

UNIT –II: Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance (13 Hours)
and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT –III: Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – (13 Hours)
Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT –IV: Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of (11 Hours)
Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home.

UNIT –V: Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to (13 Hours)
Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics
- Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Current Contours (For Continuous Internal Assessment Only – Self Study)

UNIT –VI:

Role of digital technology and information systems in business management.
Applications of leadership, motivation, communication, and teamwork in organizations. Current trends in strategic management, innovation, sustainable business practices, and global management.

Total Lecture Hours - 60

COURSE OUTCOME

1. Demonstrate the importance of principles of management.
2. Paraphrase the importance of planning and decision making in an organization.
3. Comprehend the concept of various authorizes and responsibilities of an organization.
4. Enumerate the various methods of Performance appraisal.
5. Demonstrate the notion of directing, co-coordination and control in the management.
6. Apply modern management concepts for effective organizational decision-making and business development.

TEXT BOOK(S)

1. Gupta.C.B, -Principles of Management-L.M. Prasad, 2012 S.Chand & Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, 2022 Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management.2018 Tata AC Graw, Hill, Noida.
4. L.M. Prasad, Principles of Management, 2015 S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma,2021 Business Management, Kalyani Publications, New Delhi.

REFERENCE BOOK (S)

1. K Sundhar, Principles Of Management, 2022, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, 2018, AC Graw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, 2015, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, 2017, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond 2024, the Hype: Rediscovering the Essence of Management. Boston the Harvard Business School Press, India.

E-RESOURCES

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination>
4. [www.International Labour Organization \(ILO\)](http://www.International Labour Organization (ILO))
5. www. Investopedia – Management Topics

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3	3	1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATIONS

SEMESTER: I – AC - I: PROGRAMMING IN C AND LAB

Ins. Hrs. /Week: 3 Course Credit: 3 Course Code: U26ACA101

(Theory -65 Marks UE: 45 Marks IA: 20 Marks)

COURSE OBJECTIVES:

- Explain the fundamentals of C programming.
- Apply control statements to solve programming problems.
- Develop programs using arrays and strings.
- Implement functions and recursion in C programs.
- Analyze pointers and user-defined data types.
- Design efficient C programs for real-world applications.

UNIT –I:	Introduction to C Language and Identifier C Language Introduction -Features of C Language-Benefits of C -Compilation of C Program Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C.	(09 Hours)
UNIT –II:	Control Flow Statements and Arrays Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement, Break Statement Array & String Handling in C: Arrays in C-Strings in C- Multidimensional Arrays in	(09 Hours)
UNIT –III:	Pointers String functions in C-: Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept - Functions in C Practice problems Pointers, Structures, and Unions: Pointers in C-Structures-Union - Enumeration in C- Pointer vs Array in C.	(09 Hours)

(Practical -35 Marks UE: 25Marks IA: 10 Marks)

UNIT –IV:	1. Write a C program to find roots of a Quadratic equation. 2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer. 3. Write a C program to generate the Fibonacci sequence of first N numbers. 4. Write a Program to display Monday to Sunday using switch statement. 5. Write a C program to input two matrices and perform matrix multiplication on them.	(09 Hours)
UNIT –V:	1. Write a C program to check whether the given string is palindrome or not without using Library functions. 2. Write a C program to count the number of lines, words and characters in a given text. 3. Write a C program to generate Prime numbers in a given range using user defined function. 4. Write a C program to find factorial of a given number using recursive function. 5. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number,	(09 Hours)

Name, Marks and Grade. Calculate the Grade according to the following conditions.

- a. Marks Grade ≥ 80 A
 - b. ≥ 60 B
 - c. ≥ 50 C
 - d. ≥ 40 D
 - e. < 40 E
- ii. Print the details of the student, given the student roll number as input.

UNIT –VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Programming technologies and integrated development environments in software development. Applications of arrays, functions, pointers, structures, and file handling in real-world programming. Current trends in coding practices, debugging techniques, open-source software, and programming applications in modern technology.

Total Lecture Hours-45

COURSE OUTCOME

Upon the completion of the course, the students will able

1. Apply the concept of Control Structures to solve any given problem.
2. Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
3. Apply the concept of Strings for writing programs related to character array.
4. Write programs using concept of user defined and recursive functions
5. Apply concept of structures to write programs
6. Apply the concepts of pointers and unions to develop efficient C programs.

TEXT BOOK(S)

1. E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, AC Graw Hill Education, ISBN:978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.
4. E. Balaguru swamy, “Programming in ANSI C”, 8th Edition, 2019, AC Graw Hill Education, ISBN: 978
5. PradipDey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.

REFERENCE BOOK (S)

1. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education. ISBN: 978-93-325-3800-9.
3. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.
4. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
5. Dr. GuruprasadNagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.

E-RESOURCES

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>
4. www.GeeksforGeeks – C Programming
5. www.Programiz – C Programming Tutorials

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
C01	3	3	3	3		2		2		2	3	3	3	3	3
C02	3	3	3	3		2		2		2	3	3	3	3	3
C03	3	3	3	3		2		2		2	3	3	3	3	3
C04	3	3	3	3		2		2		2	3	3	3	3	3
C05	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)



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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATIONS

SEMESTER: I – AC - II: PYTHON PROGRAMMING AND LAB

Ins. Hrs. /Week: 3 Course Credit: 3 Course Code: U26ACA102

(Theory -65 Marks UE: 45 Marks IA: 20 Marks)

COURSE OBJECTIVES:

- Explain the fundamentals of Python programming.
- Apply control structures to solve programming problems.
- Develop programs using strings, lists, and dictionaries.
- Implement functions and recursion in Python.
- Demonstrate modules, objects, and exception handling.
- Design Python applications using file handling and modular programming.

UNIT –I: Introduction and Control Structures

Computer algorithms-Computer Hardware Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output-Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection - Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag.

(09 Hours)

UNIT –II: String and Functions

String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges. Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python Variable Scope. Recursion: Recursive Functions.

(09 Hours)

UNIT –III: Objects and Dictionaries

Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling.

(09 Hours)

(Practical -35 Marks UE: 25 Marks IA: 10 Marks)

UNIT –IV:

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

(09 Hours)

```
*
**
***
****
*****
*****
*****
***
**
*
```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria: Grade A: Percentage ≥ 80 Grade B: Percentage ≥ 70 and < 80 Grade C: Percentage ≥ 60 and < 70 and < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
 5. Write a Python script that prints prime numbers less than 20.
- UNIT –V:**
1. Program to find factorial of the given number using recursive function.
 2. Write a Python program to count the number of even and odd numbers from array of N numbers.
 3. Write a Python class to reverse a string word by word.
 4. Read a file content and copy only the contents at odd lines into a new file.
 5. Create a Turtle graphics window with specific size.
- (09 Hours)**

UNIT –VI: Current Contours (For Continuous Internal Assessment Only – Self Study)
 Python technologies and integrated development environments in modern application development. Applications of data structures, file handling, modules, and Python libraries in real-world programming. Current trends in artificial intelligence, data science, machine learning, automation, and web application development using Python

Total Lecture Hours-45

COURSE OUTCOME

Upon the completion of the course, the students will able

1. Develop and execute simple Python programs
2. Write simple Python programs using conditionals and looping for solving problems
3. Decompose a Python program into functions
4. Represent compound data using Python lists, tuples ,
5. Represent Dictionaries in Python and Developing set data type and Text files.
6. Apply exception handling and modular programming concepts to develop robust Python applications.

TEXT BOOK(S)

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
4. Allen B. Downey, "Think Python: How to Think Like a Computer Scientist", 2nd Edition, Green Tea Press, 2015
5. Charles Dierbach, "Introduction to Computer Science Using Python", 1st Edition, Wiley India Pvt Ltd

REFERENCE BOOK (S)

1. Timothy A. Budd, “Exploring Python”, Tata AC Graw Hill Education Private Limited 2011, 1st Edition.
2. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
4. Wesley J Chun, “Core Python Applications Programming”, 3rd Edition, Pearson Education India, 2015
5. Roberto Tamassia, Michael H Goldwasser, Michael T Goodrich, “Data Structures and Algorithms in Python”, 1st Edition, Wiley India Pvt Ltd, 2016

E-RESOURCES

1. https://onlinecourses.swayam2.ac.in/cec22_cs20/preview
2. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf
3. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf
4. [Python Official Website](#) [Python Documentation](#)
5. [W3Schools – Python Tutorial](#)

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI - 620024
PART-IV VALUE EDUCATION COURSE
(FOR ALL UG ARTS, SCIENCE, COMMERCE AND MANAGEMENT)

CHOICE BASED CREDIT SYSTEM–LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)

(Applicable to the candidates admitted from the academic year 2026-2027 onwards)

First Year

PART - IV
VALUE EDUCATION
(Theory)

Semester I

Code: 26UGVED

Credits 2

OBJECTIVES

- ❖ To understand the philosophy of life and values through Thirukural
- ❖ To analyse the components of values education to attain the sense of citizenship
- ❖ To understand different types of values towards National Integration and international understanding
- ❖ To learn yoga as value education to promote mental and emotional health
- ❖ To understand human rights, women rights and other rights to promote peace and harmony

UNIT - I: PHILOSOPHY OF LIFE AND SOCIAL VALUES

Human Life on Earth (Kural 629) -Purpose of Life (Kural 46) - Meaning and Philosophy of Life (Kural 131, 226) -Family (Kural 45), Peace in Family (Kural 1025) Society (Kural 446), The Law of Life (Kural 952), Brotherhood (Kural 807) Five responsibilities / duties of Man

(a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his lives (Kural 43, 981).

UNIT - II: HUMAN VALUES AND CITIZENSHIP

Aim of education and value education: Evolution of value oriented education, Concept of Human values: types of Values- Character Formation – Components of Value education- A P J Kalam's ten points for enlightened citizenship- The role of media in value building

UNIT - III: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT

Constitutional or national values: Democracy, socialism, secularism, equality, Justice, liberty, freedom and fraternity - Social Values: Pity and probity, self-control, universal brotherhood - Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith -Religious Values: Tolerance, wisdom, character - Aesthetic Values-Love and appreciation of literature and fine arts and respect for the same-National Integration and International Understanding.

UNIT - IV: YOGA AND HEALTH

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga - Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

UNIT - V: HUMAN RIGHTS

Concept of Human Rights: Indian and international perspectives-Evolution of Human Rights- definitions under Indian and International documents -Broad classification of Human Rights and Relevant Constitutional Provisions: Right to Life, liberty and Dignity- Right to equality- Right against exploitation- Cultural and Educational Right-Economic Rights- Political Rights- Social Rights - Human Rights of Women and Children – Peace and harmony.

BOOKS FOR REFERENCES

1. Thirukkural with English Translation of Rev. Dr. G.U. Pope, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613 004
2. jUfFws - [A. Nghg - Mqfy nkhoahffjJLd ckh E}y> ntsjaLLfkjQrhtH.
3. Leah Levin, Human Rights, NBT, 1998
4. V.R. Krishna Iyer, Dialectics and Dynamics of Human Rights in India, Tagore Law Lectures.
5. Yogic Therapy - Swami Kuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi
6. SOUND HEALTH THROUGH YOGA - Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedapatti, 1999.
7. Grose. D. N – “A text book of Value Education’ New Delhi (2005)
8. Gawande. EN – “Value Oriented Education” – Vision for better living. New Delhi (2002) Saruptsons
9. Brain Trust Aliyar- “Value Education for Health, Happiness and Harmony” Erode (2004) Vethathiri publications

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

- ❖ Apply the values in thirukural to be peaceful, dutiful and responsible in family and society
- ❖ Develop character formation and sense of citizenship
- ❖ Be secular, self-control, sincere, respectful and moral.
- ❖ Master yoga, asana and meditation to promote mental health
- ❖ Be attitudinal to follow the constitutional rights



**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
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(For the Candidates admitted in the academic Year 2026–2027)

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com., COMPUTER APPLICATIONS

SEMESTER: I – IDC –I: BASICS OF BANKING

Ins. Hrs. /Week: 2 Course Credit: 2 Course Code: U26IDCC11

COURSE OBJECTIVES:

- To understand the evolution of banking in India and globally.
- To learn gain various loans and advances offered by banks.
- To study RBI's role in currency issuance and inflation control.
- To learn about the Banking Ombudsman Scheme.
- To know financial literacy and customer awareness programs.

UNIT –I:	Introduction to Banking Evolution of banking in India and globally - Definition and functions of a bank - Types of banks: Commercial, Cooperative, Development, Central Bank - Structure of Indian Banking System - Regulatory framework – RBI and its functions	(05 Hours)
UNIT –II:	Banking Products and Services Types of bank accounts: Savings, Current, Fixed Deposit, Recurring Deposit - Loans and advances: Personal loans, Home loans, Education loans, Business loans - Cheques and its features – types, - Debit and credit cards, ATMs - Internet banking, Mobile banking, NEFT, RTGS, - UPI and digital payment systems	(07 Hours)
UNIT –III:	Central Banking and Monetary Policy Role and functions of the Reserve Bank of India - objectives and instruments - RBI's role in currency issuance and inflation control - Financial inclusion and RBI initiatives	(05 Hours)
UNIT –IV:	Banker-Customer Relationship Definition of banker and customer - General and special relationship - Rights and obligations of a banker - KYC norms and AML guidelines - Customer grievances and Banking Ombudsman Scheme.	(08 Hours)
UNIT –V:	Recent Trends and Developments in Banking E-banking and fin-tech innovations - Core banking solutions (CBS) - Cybersecurity in banking - Role of AI and block-chain in banking - Mergers and consolidations in Indian banking sector - Financial literacy and customer awareness programs	(05 Hours)
UNIT –VI:	Current Contours (For Continuous Internal Assessment Only – Self Study) Importance of fintech in modern banking. Uses of core banking, artificial intelligence and cybersecurity in banking services. Current trends in financial inclusion, cashless transactions, customer services, green banking and personalized banking facilities.	

Total Lecture Hours - 30

COURSE OUTCOME

1. Learn the fundamentals of banking system
2. Acquire the various product and service knowledge related to banking sector
3. Know the monetary policy of Central bank
4. Analyse Competency in Security creation, NPA and BASEL Frameworks
5. Gain knowledge on the new trends and challenges in banking sector
6. Apply knowledge of banker-customer relationships, KYC norms, and grievance handling.

TEXT BOOK(S)

1. Bank Regulation, Risk Management, and Compliance: Theory, Practice, and Key Problem Areas, Alexander Dill, 2021, Informa law from Routledge, Taylor & Francis Group
2. Sundaram, K. P. M. & Varshney, P.N. (2014). Banking Theory Law &Practice. Sultan Chand & Sons.
3. Gurusamy S, Banking Theory: Law and Practice,2020 Vijay Nicole Publication, Chennai
4. Muraleedharan, Modern Banking: Theory and Practice,2012 Prentice Hall India Learning Private Ltd, New Delhi
5. Gajendra,A Text on Banking Theory Law & Practice,2018 Vrinda Publication, Delhi

REFERENCE BOOK (S)

1. Tannan, M. L. (2021). Banking Law and Practice in India. India Book House.
2. Gurusamy, S. (2017). Banking Theory Law and Practice. Tata AC Graw Hill.
3. Gordon, E.& Natarajan, K. (2020). B
4. anking Theory Law & Practice. Himalaya. Publishing House
5. Henry Dunning Macleod, The Theory And Practice Of Banking,2016 Hard Press Publishing, Old New Zealand
6. William Amasa Scott, Money and Banking: An Introduction to The Study of Modern Currencies,2022 Kesinger publication, USA

E-RESOURCES

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>
4. [www.Fintech Association for Consumer Empowerment \(FACE\)](http://www.Fintech Association for Consumer Empowerment (FACE))
5. www.IBM – Banking and AI

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
CO2	3		1	3		2	2		3	2	3	2	3	2	3
CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)

SEMESTER II



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PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATIONS

SEMESTER: II – CC – III: FINANCIAL ACCOUNTING II

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: U26CC203

COURSE OBJECTIVES:

- The students are able to prepare different kinds of accounts such higher purchase and Instalments System.
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- To know the requirements of international accounting standards

UNIT –I:	Hire Purchase and Installment System Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit	Hire (10 Hours)
UNIT –II:	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	(14 Hours)
UNIT –III:	Partnership Accounts – I Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	Partnership (11 Hours)
UNIT –IV:	Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	(13 Hours)
UNIT –V:	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	(12 Hours)
UNIT –VI:	Current Contours (For Continuous Internal Assessment Only – Self Study) Uses of ratio analysis, cash flow statement and fund flow analysis in business decisions. Current trends in corporate reporting, sustainability accounting, forensic accounting and international accounting practices.	

(Theory 20% Problems 80%)

Total Lecture Hours - 60

COURSE OUTCOME

1. Evaluate the Hire purchase accounts and Installment systems
2. Prepare Branch accounts and Departmental Accounts
3. Understand the accounting treatment for admission and retirement in partnership
4. Know Settlement of accounts at the time of dissolution of a firm.
5. Elaborate the role of IFRS
6. Understand the uses of ratio analysis, cash flow statements, and fund flow analysis in business decisions.

TEXT BOOK(S)

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.

REFERENCE BOOK (S)

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian, Advanced Accounting, Tata AC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

E-RESOURCES

1. <https://www.slideshare.net/ACsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. [www.Corporate Finance Institute \(CFI\)](http://www.CorporateFinanceInstitute(CFI))
5. [www.Investopedia – Financial Analysis](http://www.Investopedia-FinancialAnalysis)

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
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CO1	3		1	3		1	2		2	3	3	2	3	2	3
CO2	3		1	3		1	2		2	3	3	2	3	2	3
CO3	3		1	3		1	2		2	3	3	2	3	2	3
CO4	3	3	1	3		1	2		2	3	3	2	3	2	3
CO5	3		1	3		1	2		2	3	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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B. Com., COMPUTER APPLICATIONS

SEMESTER: II – CC – IV: BUSINESS LAW

Ins. Hrs. /Week: 4

Course Credit: 4

Course Code: U26CC204

COURSE OBJECTIVES:

- To know the nature and objectives of Mercantile law and the essentials of valid contract
- To gain knowledge on performance contracts
- To be acquainted with the rules of Indemnity and Guarantee
- To make aware of the essentials of Bailment and pledge
- To understand the provisions relating to sale of goods

UNIT –I: Introduction

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources and Problems of Mercantile Law.

(11 Hours)

UNIT –II: Elements of Contract Indian Contract Act 1872

Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

(13 Hours)

UNIT –III: Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

(12 Hours)

UNIT –IV: Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

(11 Hours)

UNIT –V: Sale of Goods Act 1930

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

(13 Hours)

UNIT –VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Basic concepts of contract law, consumer protection law and cyber law. Importance of legal compliance in business organizations. Current trends in intellectual property rights, environmental laws, corporate governance and ethical business practices

Total Lecture Hours - 60

COURSE OUTCOME

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Know the concepts on performance, breach and discharge of contract.
4. Outline the contract of indemnity and guarantee
5. Explain the various provisions of Sale of Goods Act 1930
6. Apply legal and ethical principles in business decision-making and organizational practices.

TEXT BOOK(S)

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

REFERENCE BOOK (S)

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law NiraliPrakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

E-RESOURCES

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>
4. [www.Ministry of Corporate Affairs \(AC A\)](http://www.Ministry of Corporate Affairs (AC A))
5. www.Department for Promotion of Industry and Internal Trade – Intellectual Property India

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	3		2	2		3	2	3	2	3	2	3
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CO3	3		1	3		2	2		3	2	3	2	3	2	3
CO4	3		1	3		2	2		3	2	3	2	3	2	3
CO5	3		1	3		2	2		3	2	3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)



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B. Com., COMPUTER APPLICATIONS

SEMESTER: II – AC - III: OFFICE AUTOMATION AND LAB
Ins. Hrs. /Week: 3 Course Credit: 3 Course Code: U26ACA203

(Theory -65 Marks UE: 45 Marks IA: 20 Marks)

Course Objectives

- Explain the fundamentals of computers and operating systems.
- Apply word processing tools to create professional documents.
- Develop spreadsheets using formulas and formatting techniques.
- Analyze data using charts and spreadsheet features.
- Design multimedia presentations using PowerPoint.
- Utilize office automation tools for professional documentation and presentations.

- UNIT –I: Introduction to Computer and Word Processing** **(09 Hours)**
Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages. Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.
- UNIT –II: Spreadsheets and Charts** **(09 Hours)**
Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying **Charts:** Creating, formatting and printing, analysis tables, preparation of financial statements and introduction to data analytics.
- UNIT –III: Power Point** **(09 Hours)**
Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

(Practical -35 Marks UE: 25Marks IA: 10 Marks)

- UNIT –IV: Word** **(09 Hours)**
1. **Using Word** to create project certificate. Features to be covered:- Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.
 2. **Creating Project** abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.
 3. **Creating a Newsletter** : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

Excel

4. **Creating a Scheduler** - Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text
5. **Calculations** - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP
6. **Performance Analysis** - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

UNIT –V: MS Power Point

(09 Hours)

1. Create PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows
2. Create Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts
3. Create Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

UNIT –VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Recent developments in office automation tools and technologies. Basic concepts of word processing, spreadsheets, presentation software and database management. Importance of office automation in business communication and data management

Total Lecture Hours - 45

COURSE OUTCOME

Upon the completion of the course, the students will able

1. Understand the basics of computer systems and its components.
2. Understand and apply the basic concepts of word processing package electronic spreadsheet software.
3. Create and apply the basic concepts of Word Processing.
4. Create and apply the basic concepts of Excel.
5. Create and apply the basic concepts of MS Power Point.
6. Create professional documents, spreadsheets, and presentations using MS Office applications.

TEXT BOOK(S)

1. Peter Norton, “Introduction to Computers” –Tata AC Graw-Hill.
2. Pradeep K., Sinha, Computer Fundamentals : Concepts, Systems & Applications- 8th Edition
3. Rajaraman V, Fundamentals of Computers-6th Edition
4. Archana Kumar, Computer Basics with Office Automation, 2013
5. Angeline D Magdalene Delighta, Exploring of Computer fundamentals and office automation I LAP Lambert Academic Publishing

REFERENCE BOOK (S)

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata AC Graw- Hill.
2. Dr. P. Rizwan Ahmed, Office Automation I Margham Publications; 2016th edition
3. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dreamtech
4. Introduction to Information Technology, ITL Education Solutions limited, Pearson Education
5. PC Hardware and A + Handbook – Kate J. Chas PHI (Microsoft)

E-RESOURCES

1. <https://tnou.ac.in/NAAC/SSR/C1/1.1.5/BSCSS-P1.pdf>
2. <https://university.apeejay.edu/diploma-in-office-automation>
3. <https://study.com/academy/lesson/what-is-office-automation-system-tools.html>
4. www.Microsoft Office

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
CO2	3	3	3	3		2		2		2	3	3	3	3	3
CO3	3	3	3	3		2		2		2	3	3	3	3	3
CO4	3	3	3	3		2		2		2	3	3	3	3	3
CO5	3	3	3	3		2		2		2	3	3	3	3	3

S – Strong (3) M- Medium (2) L- Low (1)



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SEMESTER: II – AC - IV: (b) PROGRAMMING IN C++ AND LAB

Ins. Hrs. /Week : 3

Course Credit: 3

Course Code: U26ACA204

(Theory -65 Marks UE: 45 Marks IA:20 Marks)

COURSE OBJECTIVES:

- Explain the principles of object-oriented programming in C++.
- Apply classes, objects, constructors, and destructors in C++ programs.
- Implement arrays, pointers, references, and dynamic memory allocation.
- Develop programs using function and operator overloading.
- Apply inheritance and polymorphism to build reusable software.
- Design generic C++ applications using templates.

UNIT –I: Object Oriented Programming Concepts

Complexity in software - The need for object-orientation – Abstraction – (09 Hours)
Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes –
Objects – Data members and member functions – private and public access
specifies - Static members - Constructors – Singleton class – Destructors

UNIT –II: Array

Friend Functions and Friend Classes - Array of objects – Pointer to objects - (09 Hours)
this pointer – References – Dynamic memory allocation - Namespaces.
Function Overloading: Function Overloading: Overloading a function -
Default arguments – Overloading Constructors. Operator Overloading:
Overloading an operator as a member function – Overloading an operator as
a friend function

UNIT –III: Inheritance and Function Overriding

Inheritance: Types of inheritance – protected access specifier –Virtual Base (09 Hours)
Class – Base class and derived class constructors. Run-time Polymorphism:
Virtual Functions. Function overriding - Pure virtual function – Abstract
base class. Templates: Function templates – Overloading a function
template – Class templates.

(Practical -35 Marks

UE: 25Marks

IA: 10 Marks)

UNIT –IV:

1. Write a class to represent a complex number which has member functions to do the following (09 Hours)
 - a. Set and show the value of the complex number
 - b. Add, subtract and multiply two complex numbers
 - c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
 - a. Set and show the value of a point
 - b. Find the distance between two points
 - c. Check whether two points are equal or not

3. Design and implement a class to represent a Solid object.
 - a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
 - b. Use functions to calculate volume and surface area for different solids.

UNIT –V:

(09 Hours)

4. Design a class representing time in hh:mm:ss. Write functions to
 - a. Set and show the time
 - b. Find the difference between two time objects
 - c. Adding a given duration to a time
 - d. Conversion of the time object to seconds
5. Design a 3x3 matrix class and demonstrate the following:
 - a. Addition and multiplication of two matrices using operator overloading
 - b. Maintaining a count of the number of matrix object created
6. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
 - a. Copy Constructor
 - b. Concatenate two strings
 - c. Find the length of the string
 - d. Reversing a string

Comparing two strings

Current Contours (For Continuous Internal Assessment Only – Self Study)

- UNIT –VI:** Importance of Python in web development, data analysis and artificial intelligence. Uses of Python for problem solving, database connectivity and application development. Current trends in machine learning, cloud computing, cybersecurity and data science using Python.

Total Lecture Hours - 45

COURSE OUTCOME

1. Explain the various basic concepts of Object-orientation.
2. Write programs to implement static binding
3. Write programs to implement inheritance and dynamic binding
4. Write programs to implement templates and exception handling and learn how to use STL class library.
5. Write programs implementing File and Stream I/O.
6. Create and perform accounting operations

TEXT BOOK(S)

1. Herbert Schildt, C++ - The Complete Reference, Third Edition, TMH, 1999.
2. Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008. (For Unit I)
3. Programming in C by E.Balaguruswamy, AC Grawhill 6 th Edition.
4. Object oriented Programming with C++ by E.Balaguruswamy AC GrawHill Education.
5. ANSI and Turbo C++ by Ashoke N. Kamthane, Pearson Education.

REFERENCE BOOK (S)

1. Bjarne Stroustrup, The C++ Programming Language, Addison Wesley, 2000.
2. J. P. Cohoon and J. W. Davidson, C++ Program Design – An Introduction to Programming and Object-Oriented Design, Second Edition, AC Graw Hill, 1999.
3. C. J. Lippman, C++ Primer, Third Edition, Addison Wesley, 2000.
4. Robert Lafore, “*Object-Oriented Programming in C++*”, 4th edition, SAMS Publishing, 2019
5. R. Subburaj, “Object Oriented Programming With C++ ”, Vikas Publishing House, New Delhi, Revised Edition 2013.

E-RESOURCES

1. https://onlinecourses.swayam2.ac.in/cec22_cs20/preview
2. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf
3. https://kakatiya.ac.in/web/course/713_Data%20Science%20II%20Semester.pdf
4. [www.Python Official Website](http://www.python.org)
5. [www.Python Documentation](https://www.python.org/doc/)

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3	3	3	3		2		2		2	3	3	3	3	3
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S – Strong (3) M- Medium (2) L- Low (1)



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SUNDARAKKOTTAI, MANNARGUDI - 614016.
(For the Candidates admitted in the academic Year 2026–2027)

PG & RESEARCH DEPARTMENT OF COMMERCE

B. Com., COMPUTER APPLICATIONS

SEMESTER: II –SEC- I: E-COMMERCE

Ins. Hrs. /Week:2

Course Credit: 2

Course Code: U26SECC21

COURSE OBJECTIVES:

- To understand the concept, features, and advantages of e-banking.
- To study internet banking services and risk management.
- To learn mobile banking services and applications.
- To study online payment systems used in banking.
- To understand security concepts and cyber risks in e-banking.

UNIT –I: Introduction to E-Commerce

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E- Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation and Artificial Intelligence in E-Commerce.

(05 Hours)

UNIT –II: E-Commerce Business Models & Consumer Oriented E Commerce

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E- retailing, Features of E-retailing.

(07 Hours)

UNIT –III: E-Commerce Marketing Concepts

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web- Enabled Services, Information-Selling on the Web.

(07 Hours)

UNIT –IV: Electronic Data Interchange & Security

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

(05 Hours)

UNIT –V: Ethics in E-Commerce

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

(06 Hours)

UNIT –VI: Current Contours (For Continuous Internal Assessment Only – Self Study)

Importance of e-commerce in modern business and global trade. Uses of mobile commerce, online customer services and social media platforms in business. Current trends in fintech, cybersecurity, artificial intelligence and personalized online shopping experiences.

Total Lecture Hours - 30

COURSE OUTCOME

1. Understand the role and features of world wide web
2. Apply the Benefits and model of e-tailing
3. Use the web enabled services
4. Tackle the threats in internet security system
5. Know about the Ethical principles Privacy and Information Rights
6. Explain fintech, AI in banking, blockchain, digital payments, and financial inclusion.

TEXT BOOK(S)

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, AC Graw- Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, AC Graw-Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

REFERENCE BOOK (S)

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, AC Millan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

E-RESOURCES

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>
4. [www.Indian Computer Emergency Response Team \(CERT-In\)](http://www.Indian Computer Emergency Response Team (CERT-In))
5. www.National Payments Corporation of India



SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE
(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)
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(For the Candidates admitted in the academic Year 2026–2027)
PG & RESEARCH DEPARTMENT OF COMMERCE
B. Com., COMPUTER APPLICATIONS

SEMESTER: II –IDC – II: SOCIAL MEDIA MARKETING

Ins. Hrs. /Week:2

Course Credit: 2

Course Code: U26IDCC22

COURSE OBJECTIVES:

- To understand the fundamentals of Social Media Marketing and online advertising
- To learn the importance of social media platforms in business promotion and customer engagement.
- To develop skills in creating and managing social media marketing strategies.
- To gain knowledge about advertising and promotional tools on platforms like Facebook, Instagram, LinkedIn, YouTube, and X.
- To understand content creation, audience targeting, analytics, and engagement techniques.

UNIT –I: Introduction to social media advertising

Why is social media marketing important- Introduction to social media advertising - Developing Social Media strategy- Social Media Management Tools: How to Cut Posting Time - in Half-Different types of Social Media Platforms

(06 Hours)

UNIT –II: Facebook Marketing

Facebook Marketing-Introduction to Facebook Marketing- Create Facebook Page and Cover - Pages-Page Settings, Description and About Page- Post Formulas Guaranteed to Drive – Engagement Facebook Ads and Campaign-Types of Facebook Ads – In Depth Analysis- Facebook Engagement, Reporting and Insights- Facebook Analytics- How to Start a Facebook - Ads Business/Agency

(06 Hours)

UNIT –III: Twitter and LinkedIn Marketing

Introduction to Twitter Marketing- How Twitter Works- What Not to Do on Twitter- Ways to Get More Re Tweet- Steps to Optimize Your Profile- Hashtags to Increase Discoverability- Twitter Advertisement- Introduction to LinkedIn Marketing- Optimize Your LinkedIn Profile-LinkedIn for Advertisement- Reach Your Target Audience with LinkedIn-How to Get 500+ Connections and Why you Should- How to Make Sales on LinkedIn- Advanced LinkedIn Strategies for B2B Marketing

(06 Hours)

UNIT –IV: YouTube Marketing

Introduction to YouTube Marketing- YouTube Marketing Strategy-The Subscriber Advantage- Account Set Up, Optimization, Keyword Research and Video Structure- YouTube SEO, Thumbnails, Annotations and Cards- YouTube Promotion and Analytics- YouTube Monetization

(06 Hours)

UNIT –V: Instagram- Marketing

How to Create an Instagram Business Profile- Optimize your Instagram Bio & Profile Image- Instagram Captions &Hashtags -Reposting Instagram Content-How to Increase your Instagram Followers & Exposure- Ways to Convert Instagram Followers to Sales & Leads- Sponsored Posts -Instagram Ads via Facebook - Instagram Analytics -Instagram Profile + Instagram Post Captions-Instagram Ads-Engagement + Instagram Algorithm- Instagram Stories + Instagram Reels + IGTV-Shopping on Instagram.

(06 Hours)

Current Contours (For Continuous Internal Assessment Only – Self Study)

UNIT –VI: Basic concepts of social media platforms, online advertising and content marketing. Importance of social media in brand promotion and customer engagement. Uses of influencer marketing, video marketing and analytics tools in business growth.

Total Lecture Hours - 30

COURSE OUTCOME

1. Employ the important concepts of social media marketing
2. Practice the various theoretical aspects in Facebook marketing
3. Discuss the different ways of marketing using Twitter and LinkedIn
4. Illustrate YouTube marketing and optimization
5. Create Instagram business profile and promote business
6. Understand the role of social media in digital marketing and modern business communication.

TEXT BOOK(S)

1. Crittenden, V., & Crittenden, W. (2015). Digital and social media marketing in business education: Implications for the marketing curriculum.
2. Evans, L. (2010). Social media marketing: strategies for engaging in Facebook, Twitter & other social media. Pearson Education.
3. Geho, P. R., & Dangelo, J. (2012), The evolution of social media as a marketing tool for entrepreneurs. The Entrepreneurial Executive, 17, 61.
4. Jeth Waney Jaishri & Jain Shruti – Advertising Management- Oxford university Press
5. Advertising Media Planning, Seventh Edition Paperback–by Roger Baron (Author), Jack Sissors (Author)

REFERENCE BOOK (S)

1. Heinze, A., Fletcher, G., Rashid, T., & Cruz, A. (Eds.). (2020). Digital and social media marketing: a results-driven approach. Routledge.
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Shen, C. W., Luong, T. H., Ho, J. T., & Djailani, I. (2019). Social media marketing of IT service companies: Analysis using a concept-linking mining approach. Industrial Marketing Management.
4. Tuten, T. L., & Solomon, M. R. (2017). Social media marketing Sage
4. Advertising Media Planning Larry D. Kelley, Kim Bartel Sheehan Routledge Publications, 4 th Edition 2015
5. advertising media Katz, H. Routledge Publications, 7 th Edition 2019

E-RESOURCES

1. <https://www.wordstream.com/social-media-marketing>
2. <https://sproutsocial.com/insights/social-media-marketing-strategy/>
3. <https://www.investopedia.com/terms/s/social-media-marketing-smm.asp>
4. [Facebook for Business](#)
5. [Instagram for Business](#)

MAPPING WITH PROGRAMME OUTCOMES

CO	POs										PSOs				
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5
CO1	3		1	2		2		1	2		3	2	3	2	3
CO2	3		1	2		2		1	2		3	2	3	2	3
CO3	3		1	2		2		1	2		3	2	3	2	3
CO4	3		1	2		2		1	2		3	2	3	2	3
CO5	3		1	2		2		1	2		3	2	3	2	3

S – Strong (3) M- Medium (2) L- Low (1)