



**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024**

**B.Com (Computer Applications) Syllabus under CBCS**

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated as on 07.12.2017

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
<b>I</b>	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	<b>Core Course – I (CC)</b> <b>Principles of Accountancy</b>	6	5	3	25	75	100
		<b>Core Course – II (CC)</b> <b>Marketing</b>	6	5	3	25	75	100
		<b>Allied Course –I (AC)</b> <b>PC Package I (with practicals)</b> <b>Theory - 60 marks; (UE: 45 ; IA: 15)</b> <b>Practical 40 marks ; (UE: 30 ; IA: 10)</b> <b>Theory –2 hours; Practicals –2 hours</b>	4	3	*4	25	75	100
	IV	Value Education	2	2	3	25	75	100
	<b>Total</b>			<b>30</b>	<b>21</b>			<b>600</b>
<b>II</b>	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	<b>Core Course – III(CC)</b> <b>Business Management</b>	6	5	3	25	75	100
		<b>Core Course – IV (CC)</b> <b>Internet (with practicals)</b> <b>Theory - 60 marks; (UE: 45 ; IA: 15)</b> <b>Practical 40 marks ; (UE: 30 ; IA: 10)</b> <b>Theory –2 hours; Practicals –2 hours</b>	6	5	*4	25	75	100
		<b>Allied Course – II (AC)</b> <b>PC Package II (with practicals)</b> <b>Theory - 60 marks; (UE: 45 ; IA: 15)</b> <b>Practical 40 marks ; (UE: 30 ; IA: 10)</b> <b>Theory –2 hours; Practicals –2 hours</b>	4	3	*4	25	75	100
		Environmental Studies	2	2	3	25	75	100
	<b>Total</b>			<b>30</b>	<b>21</b>			<b>600</b>
<b>III</b>	I	Language Course – III (LC) Tamil*/Other Languages+#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	<b>Core Course – V (CC)</b> <b>Financial accounting</b>	6	5	3	25	75	100
		<b>Core Course – VI (CC)</b> <b>Business Tools for decision making</b>	6	5	3	25	75	100
		<b>Allied Course – III(AC)</b> <b>Introduction to Oracle and SQL (with practicals)</b> <b>Theory - 60 marks; (UE: 45 ; IA: 15)</b> <b>Practical 40 marks ; (UE: 30 ; IA: 10)</b> <b>Theory –2 hours; Practicals –2 hours</b>	4	3	*4	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme <b>A) Personal Investment (or)</b> <b>B) Elements of Insurance</b>	2	2	3	25	75	100
	<b>Total</b>			<b>30</b>	<b>21</b>			<b>600</b>

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	<b>Core Course – VII (CC) – Cost Accounting</b>	5	5	3	25	75	100
		<b>Core Course - VIII (CC)- Visual Programming</b>	5	5	3	25	75	100
		<b>Allied Course – IV (AC) Business Law</b>	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> +2 but opt for other languages in degree programme <b>A) Introduction to Accountancy (or) B) Salesmanship</b>	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	<b>Total</b>	<b>30</b>	<b>23</b>				<b>700</b>	
V	III	<b>Core Course – IX (CC) Corporate Accounting</b>	5	5	3	25	75	100
		<b>Core Course – X (CC) Auditing</b>	5	5	3	25	75	100
		<b>Core Course – XI (CC) Entrepreneurial Development</b>	5	5	3	25	75	100
		<b>Core Course – XII (CC) Web Designing</b>	5	5	3	25	75	100
		Major Based Elective – I <b>E – Commerce</b>	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
	<b>Total</b>	<b>30</b>	<b>29</b>				<b>800</b>	
VI	III	<b>Core Course – X III (CC) Management Accounting</b>	6	5	3	25	75	100
		<b>Core Course – XIV (CC) Income Tax Theory Law &amp; Practice</b>	6	5	3	25	75	100
		<b>Core Course – XV (CC) Computerised Accounting</b>	6	5	3	25	75	100
		Major Based Elective II <b>A) Management Information system (or) B) Investment Management</b>	5	4	3	25	75	100
		Major Based Elective III <b>A) Banking Theory Law &amp; Practice (or) B) Human Resource Management</b>	6	4	3	25	75	100
	V	Extension Activities		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>25</b>				<b>600</b>
	<b>Grand Total</b>	<b>180</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3900</b>	

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

\* for those who studied Tamil up to 10<sup>th</sup> +2 (Regular Stream)  
+ Syllabus for other Languages should be on par with Tamil at Degree level

# those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

\*\* Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10<sup>th</sup> or +2 but opt for other languages in degree programme

Note:

1. **Theory**                      Internal              25 marks                      External              75 marks

**2. Theory & Practical:**

Internal Assessment:              Theory – 15 Marks; Practicals – 10 Marks.  
University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

**Passing Minimum**

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

## CORE COURSE – XI

### ENTREPRENEURIAL DEVELOPMENT

#### Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

#### Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, **Development of women and rural entrepreneurs – Women Council Scheme.**

#### Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

#### Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

#### Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

#### Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

#### Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka- Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi