

Academic Curriculum

Framework

B. Com [C.A]

A.Y. 2024 -2025



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः
**SRI CHANDRASEKHARENDRASARASWATHI
 VISWA MAHAVIDYALAYA**

Deemed to be University u/s 3 of UGC Act 1956 | Accredited with "A" grade by NAAC
 Enathur, Kanchipuram - 631 561. Tamilnadu, India
www.kanchiuniv.ac.in

Sponsored and run by Sri Kanchi Kamakoti Peetam Charitable Trust





श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः
**SRI CHANDRASEKHARENDRA SARASWATHI
VISWA MAHAVIDYALAYA**

Deemed to be University u/s 3 of UGC Act 1956 | Accredited with "A" grade by NAAC
Enathur, Kanchipuram - 631 561. Tamilnadu, India
www.kanchiuniv.ac.in

Sponsored and run by Sri Kanchi Kamakoti Peetam Charitable Trust



Department of Commerce

Curriculum Framework

B. Com [Computer Applications]

Academic Year 2024 - 2025

Prelude

The role of information technology in education sector is felt as essential as in any other sector. The learning in this digital era enriches the employability skills of the students. The commerce knowledge when combined with information technology becomes a different slice of learning. This learning will help the graduates to have a strong application knowledge. B. Com Computer Applications is one such program which is a unique blend of classical commerce and technology education.

In this program students will be taught commerce subjects like accounting and finance, banking, law and taxation along with hardware and software knowledge. Upon completing the course, the students can easily become Accountants, Operations Managers, Account executives, Financial Analysts, Finance Managers, Computer programmers, App developers, etc. IT industry, Finance and Banking, E Commerce, Health Care, Telecommunications, Education and Research and Logistics and Supply Chain Management are the various sectors where the B. Com [Computer Applications] graduates can find a right position for them.

Because of this wide scope the B. Com [Computer Applications] has become an attractive course among the younger generation. Having realized the need for combining the commerce knowledge with technological skill, SCSVMV has decided to offer this new program B. Com [Computer Applications]. This program is being launched from the

academic year 2024 – 2025 onwards. Since this program focuses more on industry expectations, the students will get an assurance for jobs in various sector.

This program retains the essence of classical aspects of B. Com with the new practical perspectives that generates new venues in job market for the students.

B. Com [Computer Applications] Under Graduate Program

REGULAR MODE

Semester Pattern




REGULATIONS – 2024-2025

DEPARTMENT VISION AND MISSION







Vision

To churn the innate talents of the students and develop professionals with versatile skills and ethical values to create a vibrant economy.

Mission

-  To identify the students' potential by fostering an atmosphere of trust and collaboration.
-  To provide an enabling atmosphere for the students to think global and act local by engaging them in practical projects periodically.
-  To spur the creativity in students by developing skills and capabilities among students to make them employable in the job market.

DEPARTMENT OBJECTIVES

-  To inculcate ethical values & commitment to the society among the students.
-  To instil the courage and confidence among the students to handle the challenges of life.
-  To strengthen the accounting skills of the students.
-  To design a curriculum that provides a sound foundation to students who plan to pursue professional programs like CA, ICMA, ACS, M. Com and MBA.
-  To foster Global Competencies among Students by introducing flipped classroom model and facilitating interactive instructional design based on updated bloom's taxonomy.
-  To strengthen the teaching in classrooms and encourage the integration of community resources beyond the walls of the classroom by engaging the students in social/community projects.

- 🌟 To guide the students in choosing the right career path through a continuous mentoring process and arranging Guest Lectures by Professionals in practice.

Commencement of the Regulation

Regulation will be enforced from the Academic year 2024 – 2025 onwards. It is applicable to the candidates admitted to B. Com [Computer Applications] Program at SCSVMV from Academic year 2024 – 2025 onwards. This regulation is as per the NEP December 2020 and based on the Flexible Choice Based Credit System (FCBCS).

Program Details

Program Offered by the Department of Commerce

B. Com [C.A]

Aim and Outcome of the Program

Aim of the B. Com [C.A] Program

This program aims to bring about change and progress through education in basic skill in commerce. The various core courses will help the candidates of the B. Com [C.A] Program to gain conceptual accounting knowledge for maintaining proper accounts and entrepreneurial skill to being start up. At the same time, it is a blend of academia and industry B. Com Program courses has been provided strong foundation for doing professional Program of ACS, CMA, ACA, M. Com and MBA.

B. Com [C.A] Program Objective

- 🌟 To develop the strong communication skill both verbal and non-verbal.
- 🌟 To make a solid foundation skill of students for their employability skill.
- 🌟 To acquire both theoretical and practical knowledge in accounting, taxation, finance, business process services and apply it in business to become qualified professionals.
- 🌟 To strengthen the student's mindset on Business Process Services.
- 🌟 To obtain industry ready professional skills and competence to perform effectively in higher studies, jobs in the various domain of IT, ITES and other key sectors.
- 🌟 To inculcate the habit of continuously developing a lifelong learning to excel in career obtained through domain specific research and practice.

- 🌈 To enable the students to demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.

B. Com [C.A] Program Outcome

On successful completion of B. Com Program, students will be able to:

Program Outcome	B. Com [Computer Applications] Graduate will be able to
P01	Have a solid foundation in bookkeeping, accounting, and technology fundamentals required to perform in business scenarios.
P02	Apply the knowledge of information technology domain skills in accounting, taxation, business process domain and business management for enabling effective decision making.
P03	Provide a foundation of computing principles and business practices for effectively using/managing information systems and enterprise software.
P04	Analyse the requirements for system development and business software and information systems.
P05	Acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.
P06	Demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members in achieving common goals.
P07	Demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
P08	Prove proficiency with ability to excel in higher education and engage in lifelong learning activities with a commitment to continuous improvement in their professional and personal lives.

Mapping of Graduate Attributes with Program Outcome

P0	Graduate Attributes	On completion of the Program, the student will
P01	Knowledge Base	Have a solid foundation in bookkeeping, accounting, and technology fundamentals required to perform in business scenarios.
P02	Application of theoretical knowledge in practice	Apply the knowledge of information technology domain skills in accounting, taxation, business process domain and business management for enabling effective decision making.
P03	Analytical mind	Provide a foundation of computing principles and business practices for effectively using/managing information systems and enterprise software.
P04	Critical thinking	Analyse the requirements for system development and business software and information systems.
P05	Communication skill	Acquire and demonstrate interpersonal and communication skills to convey and negotiate ideas to work in teams for achieving the target in specified time.
P06	Leadership Skill and team spirit	Demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members in achieving common goals.
P07	Professionalism, Ethics and Equity	Demonstrate high standard of ethical conduct and become socially responsible citizens contributing to the sustainable growth of profession and the community.
P08	Continuous Learning	Prove proficiency with ability to excel in higher education and engage in lifelong learning activities with a commitment to continuous improvement in their professional and personal lives.

Duration of the Program

B. Com [C.A] is a 4 years program having 8 semesters.

Eligibility for Four Year B. Com [C.A] Degree Program

The candidate has to fulfil all the prescribed admission requirements of the SCSVMV. The Candidate must make sure that they satisfy the eligibility criteria and who secured at least 55% marks in higher secondary examination in any discipline will be eligible for admission to the first year B. Com [C.A] Program.

Medium of Teaching and Examination

The medium of instruction and examinations for the course under Language I & II – Tamil/ Hindi/ Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination would be in English.

Curriculum Framework

In accordance with the NEP 2020, the UGC has formulated a new student-centric “Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)” incorporating a flexible choice-based credit system, multidisciplinary approach, and multiple entry and exit options. This will facilitate students to pursue their career path by choosing the subject/field of their interest. This curriculum has been developed following this Curriculum and Credit Framework for Undergraduate Programmes [CCFUP] based on NEP 2020. This course will be offered as course with single major specialisation.

1. Features of New Curriculum Framework

The following flexible features have been introduced in this curriculum.

1.1. Opportunity for learners to choose the courses of their interest within the discipline.

The choice of discipline specific elective papers has been made available to the students.

1.2. Facilitating Multiple Entry and Exit Options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured.

Students who would like to exit from the program will be awarded with Certificate, Diploma and degree based on certain conditions relating to exit point and credits scored by the students at the time of exit point. The same has been tabulated hereunder:

Awarding UG Certificate, UG Diploma, and Degrees

S. No.	Exit Point	Credit Requirement	Awarded with
1.	At the end of the I year	40 Credits + vocational course with 4 credits during the summer vacation of first year	UG Certificate
2.	At the end of II year	80 Credits + vocational course with 4 credits during the summer vacation of second year	UG Diploma
3.	At the end of III year	120 credits	UG Degree in the Major Discipline
4.	At the end of IV year	160 credits	UG Degree Honours in the Major Discipline

1.3. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning.

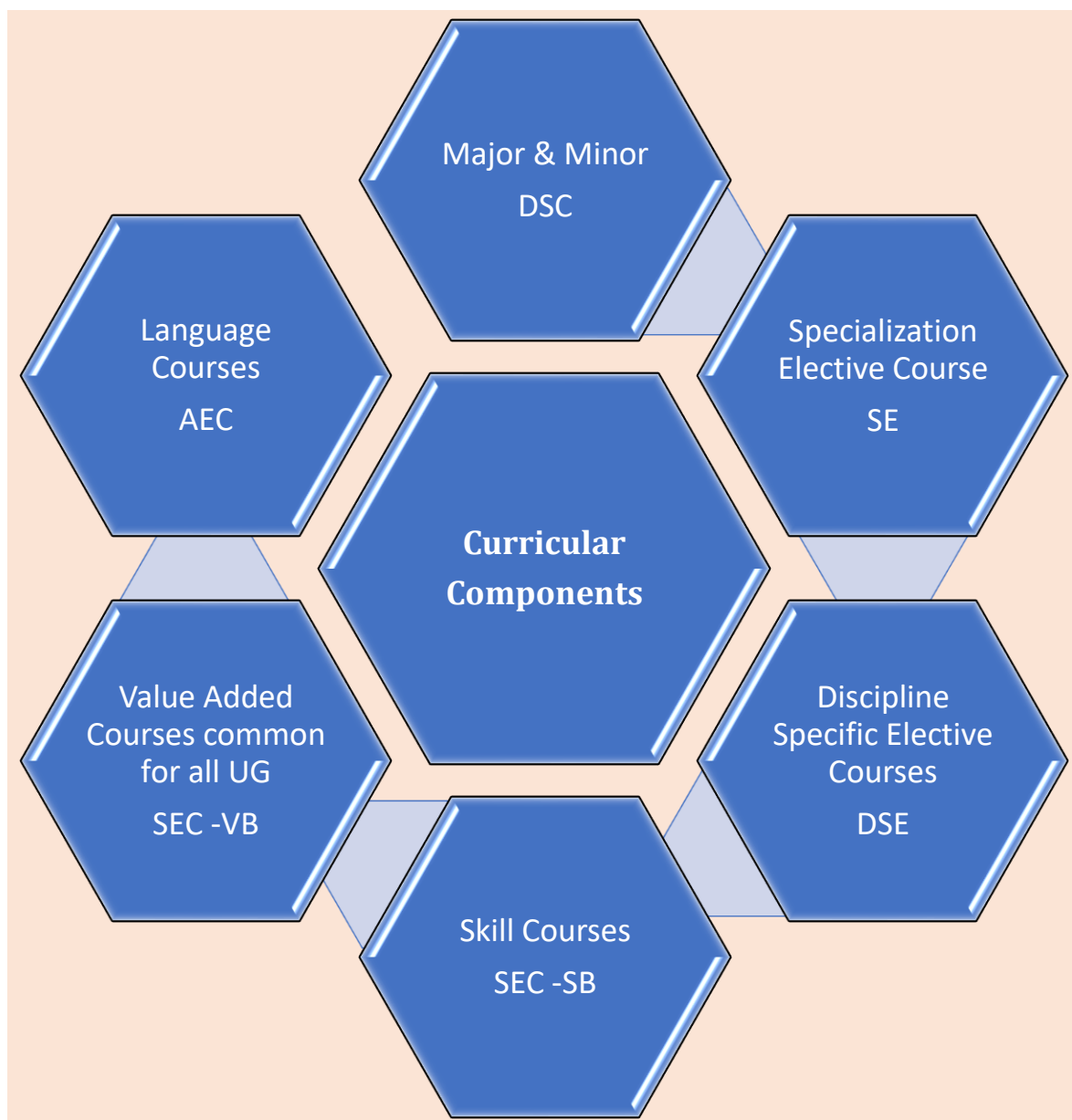
Academic Bank of Credits (ABC) is a virtual/digital storehouse that contains the information of the credits earned by individual students throughout their learning journey. It will enable students to open their accounts and give multiple options for entering and leaving colleges or universities. There will be “multiple exits” & “multiple entries” points during the higher education tenure & credits will be transferred through the ABC seamlessly. This has been already implemented in our university as envisaged by NEP 2020.

1.4. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning.

The university always wishes to encourage and facilitate the students who are pursuing professional courses simultaneously with B. Com program. Stepping ahead in this direction our department has decided to extend an assistance and support to such students. During the examinations of such professional courses [C.A, C.M.A, and C.S] and during their Articleship or any relevant training, the students will be permitted to have flexibility of alternative modes of learning provided a supporting documentary evidence is been submitted by them.

2. Curricular Component

The curriculum consists of major stream courses, core courses and specialization elective courses, language courses, skill courses, and a set of courses on Environmental education, understanding India, Digital and technological solutions, Health & Wellness, Yoga education, and sports and fitness. The following chart reveals clearly the curricular component being offered to B. Com [C.A] program.



Proposed Scheme of Course Structure

Course Type	Title of the Course	C	L	T	P	Hours
Semester I						
AEC	Tamil I	3	3			4
	Hindi I					
	Sanskrit I					
AEC	English I	3	3			4
DSC I	Financial Accounting	4	4			5
DSC II	Economic Analysis	4	4			4
DSC III	Business Organization and Management	4	3	1		5
DSC IV	Introduction to Information Technology	4	3	1		4
SEC-SB	Spread Sheet Application	2	1		2	2
SEC-VB	Indian Culture	2	1	1		2
Total		26				30

Course Type	Title of the Course	C	L	T	P	Hours
Semester II						
AEC	Tamil II	3	3			4
	Hindi II					
	Sanskrit II					
AEC	English II	3	3			4
DSC I	Advanced Financial Accounting	4	4			5
DSC II	Business Law	4	4			5
SE	Office Automation theory and Practical	4	3		2	4
SEC-SB	Computerized Accounting	2	1		2	3
SEC -SB	Principles of Environmental Science	2	2			3
SEC-VB	Basics of Human Values and Ethics	2	1	1		2
Total		24				30

Category-wise Semester-wise Credit Distribution

Course Category	I Sem	II Sem	Total Credits
AEC	6	6	12
DSC	12	8	18
SE	4	4	8
SEC-SB	2	4	6
SEC-VB	2	2	4
Total Credits	26	24	50

***Students who opt to exit after completion of the first year will be awarded a UG Certificate in major subject after the completion of vocational course with 4 credits during the summer vacation of first year.**

****These students are allowed to re-enter the degree program within three years and can complete the degree program within the stipulated maximum period of seven years.**

Notes:

- ❖ One Hour of Lecture is equal to 1 Credit.
- ❖ One Hour of Tutorial is equal to 1 Credit (Except Languages).
- ❖ Two Hours of Practical is equal to 1 Credit.

Acronyms Expanded

- ❖ AEC: Ability Enhancement Course.
- ❖ DSC: Discipline Specific Core (Course).
- ❖ SEC-SB/VB: Skill Enhancement Course-Skill Based/Value Based.
- ❖ SE: Specialization Elective Course.

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo

3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

Add on Credits

a. Extension Activities

Each and every student is encouraged to participate in at least any one of the following Activities:

- NSS
- Sports
- Department activity
- Other co-curricular and Extra-curricular activity
- Green Cell
- Yoga

b. Online Course

Students who wish to earn additional credit shall study at least two online courses from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credit minimum required to earn a particular degree.

3. Examination and Evaluation

Evaluation in the courses comprises two parts, one is the Continuous Assessment Test (CAT) and the other one is the University Semester Examination (USE). Each of the theory

courses shall carry a maximum of 100 marks, out of which 40 marks are awarded for Continuous Assessment Test (CAT) and 60 marks are awarded for University Semester Examinations (USE). Each semester carries two Continuous Assessment Test (CAT).

3.1. Procedure for awarding marks for Internal Assessment

It is mandatory for every Faculty to maintain an attendance and assessment record (Log Book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work or topic covered, separately for each course. The log book should be submitted to the HOD who shall sign with date after due verification. After the completion of the semester the HOD should keep this record in safe custody for five years.

3.1.2. Continuous Internal Assessment

The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below.

S. No.	Category	Maximum Marks
1.	Assignments, Attendance and Seminars	10
2.	Internal Tests [2 out of 3]	30
	Total	40

3.1.2.1. Marks Awarded for Attendance Percentage as a part of CIA

Based on the percentage of attendance secured by the students the marks internal assessment will be awarded as under:

Percentage of Attendance	Marks
Attendance above 90%	5
Between 80% to 90%	4
Between 70% to 80%	3
Below 70%	0

3.1.2.2. Question Paper Pattern for Continuous Assessment Examination

Maximum Mark	30 Marks
Duration	1 ½ Hours
Part-A	Answer all questions (5 x 2 Marks = 10 Marks) 5 questions to be asked from unit covered syllabus
Part-B	Answer any Two questions (2 x 5 Marks = 10 Marks) 3 questions to be asked from unit covered syllabus
Part-C	Answer any one questions (1 x 10 Marks = 20 Marks) 2 questions to be asked from unit covered syllabus

3.2. Awarding External Marks Semester Examination (SE):

Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum of 100 marks but it will be converted into 60 marks.

Instruction	Remarks
Maximum Mark	100 Marks for End Semester Examination
Duration	3 Hours
Part-A	Answer all questions (10 x 2 Marks = 20 Marks) Two questions from each unit.
Part-B	Answer any FIVE questions (5 x 10 Marks = 50 Marks). One question from each unit and not more than two questions from same unit. Out of seven any five questions are to be answered.
Part-C	Answer any Two questions (2 x 15 Marks = 30 Marks) One question each from any four units giving weightage to the contents of the unit. Out of four questions any Two questions can be answered.

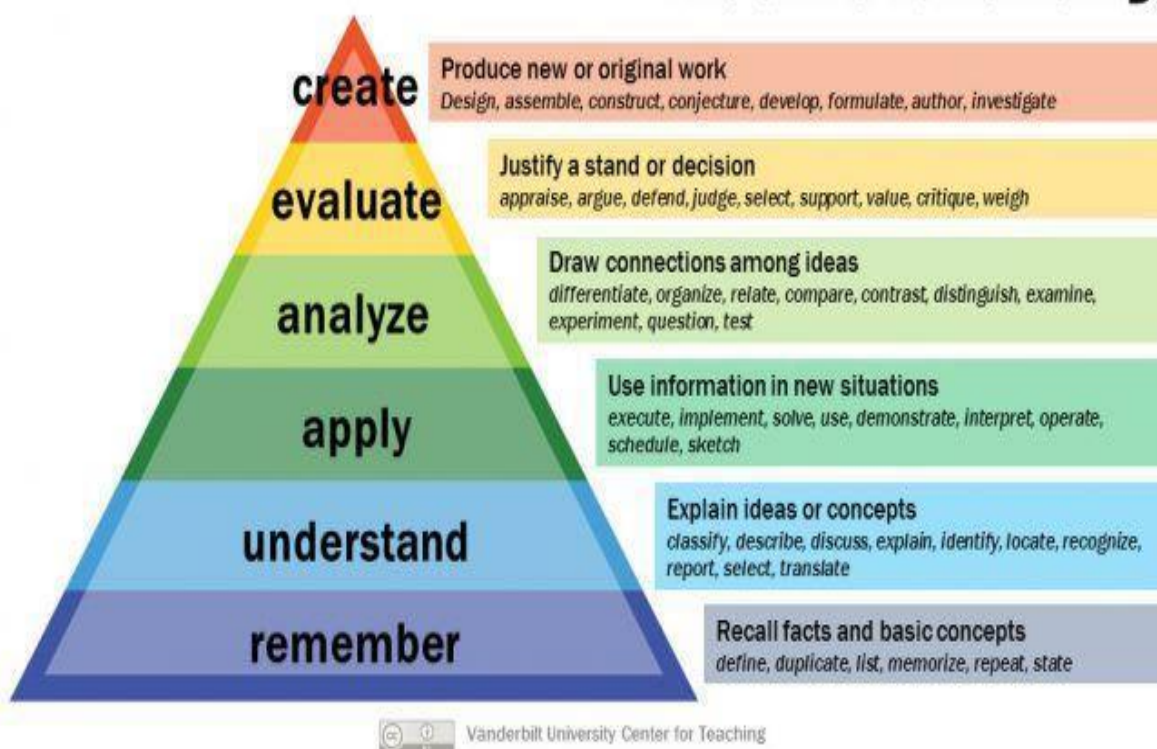
Attendance Requirements to Appear for the University Semester Examination (USE)

Students securing at least minimum of 80% attendance in each semester is eligible to appear for semester examination. Students who have secured the attendance between 70% to 80% should pay condonation fees as fixed by the management and after payment of the condonation is eligible to appear for semester examination. Students who have

secured below 70% attendance are not eligible to appear semester examination. Students who have 50% and below 50% of attendance will have to redo the semester and but, redo students may be permitted to appear for arrear and supplementary examination with the approval of the examination cell.

University Semester Examination and Continuous Assessment Examination questions framed based on the bloom's taxonomy. Based on the obtained marks grade will be awarded.

Bloom's Taxonomy



[Source: <https://bloomstaxonomy.net>]