S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE
(AUTONOMOUS)
PENUGONDA – 534 320 W.G. DIST
College with Potential for Excellence & Accredited by NAAC with 'A 'Grade
ISO Certified Institution (with 3 ISO Certificates)
(Affiliated to ADIKAVI NANNAYA UNIVERSITY, Recognized by Govt. of Andhra Pradesh)

DEPARTMENT OF COMMERCE

B. Com (Computer Applications)

SYLLABI of SEM-I to SEM-V

2020 - 21

(Admitted Batch)

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
I B. Com (General & Computer Applications)
Semester – I

FUNDAMENTALS OF ACCOUNTING – I

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes: At the end of the course, the student will able to -

- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

UNIT I:

Introduction: Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT II:

Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty Cash Book (including Problems).

UNIT III:

Trial Balance and Rectification of Errors: Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

UNIT IV:

Bank Reconciliation Statement: Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

UNIT V: Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

TEXT BOOKS:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.

3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.
7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.

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PENUGONDA - 534 320

I B. Com (General & Computer Applications)

Semester – I

BUSINESS ORGANIZATION AND MANAGEMENT

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes: At the end of the course, the student will be able to:

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Critically examine the various organizations of the business firms and judge the best among them.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

UNIT I:

Introduction Concepts of Business, Trade, Industry and Commerce: Business – Meaning, Definition, Features and Functions of Business - Trade Classification – Aids to Trade – Industry Classification and Commerce - Factors Influencing the Choice of Suitable form of Organization.

UNIT II:

Forms of Business Organizations: Features, Merits and Demerits of Sole Proprietor Ship and Partnership Business - Features Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company.

UNIT III:

Company Incorporation: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus.

UNIT IV:

Management: Meaning Characteristics - Fayol's 14 Principles of Management - Administration Vs Management - Levels of Management.

UNIT V:

Functions of Management: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organization – Line and staff of Organization.

REFERENCE BOOKS:

1. Industrial Organization and Management, C.B. Guptha, Sultan Chand.
2. Business Organization - C.D.Balaji and G. Prasad, Margham Publications, Chennai.
3. Business Organization -R.K.Sharma and Shashi K Gupta, Kalyani Publications.
4. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publisher
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: M.C. Shukla S. Chand,
7. Business Organisation and Management, Dr.NeeruVasishth, Tax Mann Publications.
8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers,

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
I B. Com (Computer Applications)
Semester – I

INFORMATION TECHNOLOGY

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

Learning Outcomes:
At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.
A. Remembers and states in a systematic way (Knowledge).

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.
2. Understand the difference between an operating system and an application program, and what each is used for in a computer.
3. Use technology ethically, safely, securely, and legally.
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

B. Explains (Understanding).

5. Apply standard statistical inference procedures to draw conclusions from data.
6. Retrieve information and create reports from databases.
7. Interpret, produce, and present work-related documents and information effectively and accurately

C. Critically examines, using data and figures (Analysis and Evaluation**).

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data.
9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

UNIT I:
Introduction: Computer Definition - Characteristics and Limitations of Computer Hardware— Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture - Primary and Secondary Memories- Input and Output Devices Operating System- Function of Operating System- Types of Operating System- Languages and its Types**.**

UNIT II:
MS word: Word Processing – Features-Advantages and Applications- Parts of Word Window- Toolbar Creating, Saving, Closing, Opening and Editing of a Document-Moving

and Coping a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros.

UNIT III:

MS Excel: Features – Spread Sheet-Workbook – Cell-Parts of a window-Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas- Types of Function- Templates – Macros – Sorting- Charts – Filtering – Consolidation – Grouping- Pivot Table.

UNIT IV:

MS Power point: Introduction – Starting – Parts-Creating of Tables- Create Presentation – Templates Auto Content Wizard-Slide Show-Editing of Presentation-Inserting Objects and charts.

UNIT V:

MS Access: Orientation to Microsoft Access - Create a Simple Access Database - Working with Table Data - Modify Table Data - Sort and Filter Records - Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create Basic Access Forms - Work with Data on Access Forms - Create a Report - Add Controls to a Report - Format Reports.

ONLINE RESOURCES:

https://support.office.com/en-us/office-training-center
https://www.skillshare.com/browse/microsoft-office
https://www.tutorialspoint.com/computer_fundamentals/index.htm
https://www.javatpoint.com/computer-fundamentalstutorial
https://edu.gcfglobal.org/en/subjects/office/
https://www.microsoft.com/en-us/learning/training.aspx

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.

- MS word creation of documents letters invitations etc, tables, mail merge, animations in word, formatting text.
- MS Excel performing different formulas, creating charts, macros.
- MS power point slide creation, creation of animation.
- MS Access creation of database, forms and reports

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I B. Com (General & Computer Applications)
Semester – II

FINANCIAL ACCOUNTING

SYLLABUS
(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to

- Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
- Analyze the accounting process and preparation of accounts in consignment and joint venture.
- Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
- Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities.
- Design an accounting system for different models of businesses at his own using the principles of existing accounting system.

Unit-I:

Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity and Depletion Method (including Problems).

Unit-II:

Provisions and Reserves: Meaning – Provision vs. Reserve – Preparation of Bad Debts Account – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors – Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

Unit-III:

Bills of Exchange: Meaning of Bill – Features of Bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the Books of Drawer and Drawee (including Problems).

Unit-IV:

Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales – Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

Unit-V:

Joint Venture Accounts: Joint Venture - Features - Difference between Joint- Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One

Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCE BOOKS:

1. Ranganatham G and Venkataramanaiah, Financial Accounting-II, S Chand Publications, New Delhi. 2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand.
4. SN Maheswari and SK Maheswari – Financial Accounting, Vikas Publications.
5. S.P. Jain & K.L Narang,Accountancy-I, Kalyani Publishers.
6. Tulsan, Accountancy-I, Tata McGraw Hill Co.
7. V.K. Goyal, Financial Accounting, Excel Books.
8. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
9. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill.
10. Arulanandam and Ramana, Advanced Accountancy, Himalaya Publishers.
11. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, Vikas Publishers.
12. Prof E Chandraiah, Financial Accounting, Seven Hills International Publishers.

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I B. Com (General & Computer Applications)
Semester – II

BUSINESS ECONOMICS

SYLLABUS
(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Describe the nature of economics in dealing with the issues of scarcity of resources.
- Analyze supply and demand analysis and its impact on consumer behavior.
- Evaluate the factors, such as production and costs affecting firms' behavior.
- Recognize market failure and the role of government in dealing with those failures.
- Use economic analysis to evaluate controversial issues and policies.
- Apply economic models for managerial problems, identify their relationships, and formulate the decision-making tools to be applied for business.

UNIT I:
Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics - Micro and Macro Economics and their Interface.

UNIT II:
Demand Analysis: Meaning and Definition of Demand – Determinants to Demand – Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand.

UNIT III:
Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion - Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

UNIT IV:
Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

UNIT V:
National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income - Components of National Income-Problems in Measuring National Income.

REFERENCES:

1. Business Economics - S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.

5. Business Economics -H. L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

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I B. Com (Computer Applications)
Semester – II

E – COMMERCE AND WEB DESIGNING

SYLLABUS
(w.e.f 2020-21 Admitted Batch)

Learning Outcomes:
At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).
1. Understand the foundations and importance of E-commerce.
2. Define Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.
3. Describe the infrastructure for E-commerce.
4. Discuss legal issues and privacy in E-Commerce.
5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. Explains (Understanding).
6. Recognize and discuss global E-commerce issues.
7. Learn the language of the web: HTML and CSS.

C. Critically examines, using data and figures (Analysis and Evaluation).
8. Analyze the impact of E-commerce on business models and strategy.
9. Assess electronic payment systems.
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps:
- Define purpose of the site and subsections.
- Identify the audience.
- Design and/or collect site content.
- Design the website theme and navigational structure.
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviors, CSS Layouts

E. Build a site based on the design decisions and progressively incorporate tools and techniques covered.

UNIT I:
Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction, Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce. Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution And Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website).

UNIT II:

E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

UNIT III:
On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E- Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services (Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment} Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.).

UNIT IV:
Website designing: Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling. Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

UNIT V:
Security and Encryption: Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope Of E-Security), Security Threats in The E-Commerce Environment (Security Intrusions And Breaches, Attacking Methods Like Hacking, Sniffing, Cyber- Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients).

Learning Resources (Course 2C: E-commerce & Web Designing) References:

1. E-commerce and E-business Himalaya publishers.
2. E-Commerce by Kenneth C Laudon, PEARSON INDIA.
3. Web Design: Introductory with Mind Tap Jennifer T Campbell, Cengage India.
4. HTML & WEB DESIGN:TIPS& TECHNIQUES JAMSA, KRIS, McGraw Hill.
5. Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson.
6. HTML & CSS: COMPLETE REFERENCE POWELL,THOMAS, McGrawHill

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General & Computer Applications)

Semester – III

ADVANCED ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm.
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

UNIT I:

Accounting for Non-Profit Organizations: Non-Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT II:

Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT III:

Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).

UNIT IV:

Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner(including problems).

UNIT V:

Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).

REFERENCES BOOKS:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.

3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand &Sons.
5. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
II B. Com (General & Computer Applications)
Semester – III

BUSINESS STATISTICS

SYLLABUS
(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

UNIT I:

Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data (including problems)

UNIT II:

Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean (including problems)

UNIT III:

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi – Inter Quartile Range) -Mean Deviation - Standard Deviation - Coefficient of Variation. (Including problems)

UNIT IV:

Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures- Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's - Kurtosis: Meso kurtosis, Platy kurtosis and Leptokurtosis (including problems)

UNIT V:

Measures of Relation: Meaning and use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

REFERENCE BOOKS:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P. Sultan Chand & Sons.

3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L.Aggarval, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
II B. Com (General)
Semester – III
PROGRAMMING WITH C & C ++
SYLLABUS
(w.e.f 2020-21 Admitted Batch)

Learning Outcomes: At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).

1. Develop programming skills.
2. Declaration of variables and constants use of operators and expressions.
3. learn the syntax and semantics of programming language.
4. Be familiar with programming environment of C and C++.
5. Ability to work with textual information (characters and strings) & arrays

B. Explains (Understanding).

6. Understanding a functional hierarchical code organization.
7. Understanding a concept of object thinking within the framework of functional model.
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. Critically examines, using data and figures (Analysis and Evaluation).

9. Choose the right data representation formats based on the requirements of the problem.
10. Analyze how C++ improves C with object-oriented features.
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity (Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions E. Exploring C programming and Design C++ classes for code reuse (Practical skills***).

UNIT I:
Introduction and Control Structures: History of 'C' - Structure of C program – C character set, Tokens, Constants, Variables, Keywords, Identifiers – C data types - C operators - Standard I/O in C - Applying if and Switch Statements.

UNIT II:
Loops and Arrays: Use of While, Do While and For Loops - Use of Break and Continue Statements - Array Notation and Representation - Manipulating Array Elements - Using Multi-Dimensional Arrays.

UNIT III:
Strings and Functions: Declaration and Initialization of String Variables - String Handling Functions - Defining Functions - Function Call - Call by Value, Call By Reference – Recursion. UNIT IV: Principles of Object-Oriented Programming: Procedure Oriented

Programming, Object Oriented Programming, Basic concepts of Object-Oriented Programming, Applications of C++, A simple C++ Program, an example with Class, Structure of C++ Program, creating source file, Compiling and Linking.

UNIT V:
Classes and Objects: Tokens, Keywords, Declaration of Variables, Dynamic initialization of variables, Specifying a Class, Defining member functions, Function overloading, Operator overloading, Constructors and Destructors, Inheritance and types of Inheritance.

REFERENCES:
1. Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill.
2. Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden.
3. Let Us C YashavantKanetkar.
4. The C++ Programming Language Bjarne Stroustrup.
5. C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo

Online Resources:
https://www.tutorialspoint.com/cprogramming/index.html
https://www.learn-c.org/
https://www.programiz.com/c-programming
https://www.w3schools.in/c-tutorial/
https://www.cprogramming.com/tutorial/c-tutorial.html
https://www.tutorialspoint.com/cplusplus/index.html
https://www.programiz.com/cpp-
programminghttp://www.cplusplus.com/doc/tutorial/
https://www.learn-cpp.org/
https://www.javatpoint.com/cpp-tutorial

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.
1. Write C programs for
    a. Fibonacci Series
    b. Prime number
    c. Palindrome number
    d. Armstrong number.
2. 'C' program for multiplication of two matrices
3. 'C' program to implement string functions
4. 'C' program to swap numbers
5. 'C' program to calculate factorial using recursion.
6. 'C++' program to perform addition of two complex numbers using constructor
7. Write a program to find the largest of two given numbers in two different classes using friend function.
8. Program to add two matrices using dynamic constructor.
9. Implement a class string containing the following functions
a. Overload + operator to carry out the concatenation of strings.
b. Overload == operator to carry out the comparison of strings.
10. Program to implement inheritance.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – IV

CORPORATE ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

UNIT I:

Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

UNIT II:

Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - Issue of Bonus Shares - Buyback of Shares - (including problems).

UNIT III:

Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).

UNIT IV:

Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT V:

Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, MarghamPublications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications

3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami,Sultan Chand & sons
5. Corporate Accounting – P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy :Chakraborthy, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – IV

COST AND MANAGEMENT ACCOUNTING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry. • Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.
- Prepare analysis of various special decisions, using relevant management techniques.

UNIT-I:

Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions –
Elements of Cost - Preparation of Cost Sheet (including problems).

UNIT-II:

Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems).

UNIT-III:

Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems).

UNIT-IV:

Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems).

UNIT-V:

Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems).

REFERENCES BOOKS:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S. Chand & Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.

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II B. Com (General and Computer Applications)
Semester – IV

INCOME TAX

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- Understand the provisions and compute income tax for various sources.
- Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- Prepare and File IT returns of individual at his own.

UNIT-I:

Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (theory only).

UNIT-II:

Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

UNIT-III:

Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property, Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

UNIT-IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses

Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

UNIT-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications

3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication. 6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gore and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers 9. Income Tax, Seven Lecture Series, Himalaya Publications

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PENUGONDA - 534 320

II B. Com (General and Computer Applications)

Semester – IV

BUSINESS LAWS

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

UNIT-I:

Contract: Meaning and Definition of Contract - Essential Elements of Valid Contract -Valid, Void and Voidable Contracts - Indian Contract Act, 1872.

UNIT-II:

Offer, Acceptance and Consideration: Definition of Valid Offer, Acceptance and Consideration - Essential Elements of a Valid Offer, Acceptance and Consideration.

UNIT-III:

Capacity of the Parties and Contingent Contract:

Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

UNIT-IV:

Sale of Goods Act 1930 and Consumer Protection Act 2019:

Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

UNIT-V:

Cyber Law: Overview and Need for Cyber Law - Contract Procedures - Digital Signature-Safety Mechanisms.

REFERENCES BOOKS:

1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.
7. K C Garg, Business Law, Kalyani Publishers.

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II B. Com (General and Computer Applications)
Semester – IV

AUDITING

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

No. of Teaching Hours: 60

Learning Outcomes:

At the end of the course, the student will able to:

- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.
- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

UNIT-I:

Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping Vs. Auditing - Accounting Vs. Auditing – Role of Auditor in Checking Corporate Frauds.

UNIT-II:

Types of Audits: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits.

UNIT-III:

Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Courses - Audit Evidence - Internal Check, Internal Audit and Internal Control.

UNIT-IV:

Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching -Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation.

UNIT-V:

Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

REFERENCESBOOKS:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3.Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice,Kalyani Publications
4. N.D. Kapoor, "Auditing", S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House New Delhi

6. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

II B. Com (General)

Semester – IV

DATA BASE MANAGEMENT SYSTEM

SYLLABUS

(w.e.f 2020-21 Admitted Batch)

Learning Outcomes for Database Management System.

At the end of the course, the students are expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge.

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and Functional Decomposition

B. Explains (Understanding).

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

C. Critically examines, using data and figures (Analysis and Evaluation).

7. Apply various Normalization techniques.
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design and implement a small database project

E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)

UNIT I:

Overview of Database Management System: Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System.

UNIT II:

File-Based System: File Based System. Drawbacks of File-Based System, DBMS Approach, Advantage of DBMS, Data Models, Components of Database System, Database Architecture, DBMS Vendors and their products.

UNIT III:

Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship

Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.

UNIT IV:

Structured Query Language: Introduction, History of SQL Standards, Commands in SQL, Data types in SQL, Data Definition Language (DDL),Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

UNIT V:

PL/SQL: Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control Cursors, Steps to Create a Cursor, Procedure, Functions, Packages, Exceptions Handling, Database Triggers, Types of triggers.

LEARNING RESOURCES: REFERENCES:

1. Paneerselvam:Database Management system, PHI.
2. David Kuklinski, Osborne, Data management system McGraw Hill Publication.
3. Shgirley Neal And Kenneth LC Trunik Database management system in Business-PHI.
4. Godeon C. EVEREST, Database Management-McGraw Hill Book Company.
5. MARTIN,Database Management-Prentice Hall of India, New Delhi.
6. Bipin C.Desai ,`An Introduction to Database System`,Galgotia Publications.
7. Korth, Database Management System.
8. Navathe, Database Management System.
9. S. Sumathi, S. Esakkirajan,Fundamentals of Relational Database Management System

Online resources:

http:// www.onlinegdb.com/
http:// www.tutorialspoint.com/
http://learnsql.com
https://www.codecademy.com/learn/learn-sql/
https://www.w3schools.com/sql/default.asp

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.

1. Create tables department and employee with required constraints.
2. Initially only the few columns (essential) are to be added. Add the remaining columns separately by using appropriate SQL command.
3. Basic column should not be null.
4. Add constraint that basic should not be less than 5000.
5. Calculate HRA, DA, Gross and net by using PL/SQL program.
6. The percentage of HRA and DA are to be stored separately.
7. When the DA becomes more than 100%, a message has to be generated and with user permission has to be merged with basic.

B.Com. Commerce (Computer Applications) Syllabus (w.e.f:2020-21A.B)

Skill Enhancement Courses (SECs) for Semester -V

From 2022-23 (Syllabus-Curriculum) Structure of SECs for Semester–V

(To choose One pair from the Four alternate pairs of SECs)

Course No.	*Series-A: Accountancy*	*CourseNo.*	*Series-B: Services*	*Course No.*	*Series-C: Computer Applications*
	Course Name		*Course Name*		*Course Name*
6-A	Advanced Corporate Accounting	6-B	Advertising andMedia Planning	6-C	Mobile Application Development
7-A	Software Solutions to Accounting	7-B	Sales Promotionand Practice	7-C	Cyber Security andMalware Analysis
8 - A	Management Accounting and Practice	8-B	Logistics Servicesand Practice	8-C	E– Commerce Application Development
9-A	Cost Control Techniques	9-B	EXIM Procedureand practice	9-C	Real Time Governance System (RTGS)
10-A	Stock Markets	10- B	Life Insurance withPractice	10-C	Multimedia Tools and Applications
11-A	Stock Market Analysis	11- B	General Insurancewith practice	11-C	Digital Imaging

Note-1:

In Semester-V a B.Com. Computer Applications students have to study **THREE** pairs of SECs (a total of 6courses). The Pairs are, SEC numbers 6 & 7, 8 & 9 and 10 & 11. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. Computer Applications students have to choose a total of THREE pairs of SECs.

The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) Computer Applications. Students can, however, choose their **THREE** pairs from any of the **Nine** pairs buta pair shall not bebroken.

For example students can choose any three pairs like the following; 6 –A & 7-A (from Accountancy),8-B, 9-B (from Services) and 10-C, 11-C from (Computer Applications).

Or 6- A & 7- A, 8- C & 9 -
C and 10 - B &11- BOr 6 -
B & 7-B, 8-A & 9-A and 10-
C &11- C Or 6 - B & 7-B, 8-
C & 9-C and 10-A &11-A
Or 6-C 7-C, 8- B &
9-B and 10-A &11-A
Or 6-C &7-C, 8-A &
9-A and 10-B, 11-B

Note-2:

One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

Skill Enhancement Courses (SECs) for Semester -V

From 2022-23 (Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the THREE alternate pairs of SECs)

Course Number	Name of Course	Hours / Week	Credits	Marks	
				IA–25	Sem End
6-A	Advanced Corporate Accounting	5	4	25	75
7-A	Software Solutions to Accounting	5	4	25	75
		OR			
8 -A	Management Accounting and Practice	5	4	25	75
9 - A	Cost Control Techniques	5	4	25	75
		OR			
10 - A	Stock Markets	5	4	25	75
11 - A	Stock Market Analysis	5	4	25	75

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III B. Com (General and Computer Applications)

Semester – V

ADVANCED CORPORATE ACCOUNTING

Paper Code: 20BCC51

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes

After completing the course, the student shall be able to:

1. Understand Corporate Accounting environment.
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction.
3. Analyze the situations of Purchase of Business and Liquidation.
4. Create formulas and calculations relating to Amalgamation, Internal Reconstructionand Holding company accounts
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting environment.

Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I:

Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration – Discharge of Purchase Consideration - Accounting Treatment**.**

Unit-II:

Amalgamation of Companies: Meaning and Objectives – Provisions for Amalgamation of Companies as per Accounting Standard 14- Accounting Treatment.

Unit-III:

Internal Reconstruction of Companies: Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital - Accounting Treatment.

Unit-IV:

Accounts of Holding Companies: Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation – Calculation of Minority Interest –Accounting Treatment.

Unit-V:

Liquidation: Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account – Accounting Treatment

References:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, NewDelhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs,

NewDelhi
4. Sah,RajKumar,ConceptBuildingApproachtoCorporateAccounting,Cengage
5. SehgalAshok &SehgalDeepak.CorporateAccounting
6. TulsianP.C.CorporateAccounting.SChand &Co.New Delhi
7. *https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards*
8. Web resources suggested by the Teacher concerned and the CollegeLibrarian including reading material

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III B. Com (General and Computer Applications)

Semester – V

SOFTWARE SOLUTIONS TO ACCOUNTING

Paper Code: 20BCC52

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Course Learning Outcomes

At the end of the course, the student will able to;

1. Understand the technical environment of accounting software.
2. Highlight the major accounting software in India.
3. Applybasicsofaccountingsoftwaresintobusinessfirmsforaccountingtransactions.
4. Understand the various versions of Tally and other software.
5. Integrate the concept of different Accounting software for accounting purpose
6. Design new approaches for use of accounting software environment.

Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE etc.)

Unit-1:

Computerized Accounting

Microsoft Excel Spread Sheet-Functions in Excel – Preparation of Accounts, Statements and Budgets using MS Excel - Analysis and Interpretation.

Unit-II:

Introduction to Leading Accounting Software – Busy – Marg – Quick Books – Zoho Books – Tally – Features and Accounting.

Unit-III: Tally ERP-9 – Company Creation - Tally Startup Screen – Gateway of Tally –Create a Company - Alter & Delete company-Backup and Restore – Security Features in Tally.

Unit-IV: Tally-Accounting Masters-Groups-Create Ledgers-Alter & Delete-**Inventory Masters** - Creating Stock Groups –Stock Items-Unit of Measurement-Alter &Delete.

Unit-V: Tally-Voucher Entry -Vouchers Types – Vouchers Entry – Alter and deleting Settings Purchase Vouchers and Sales Vouchers including Tax component– Reports Generation.

References

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally9.0 (English Edition), (Google eBook) Computer World
4. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)

8. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

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III B. Com (General & Computer Applications)
Semester – V

MANGEMENT ACCOUNTING

Paper Code: 20BCC51
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare cash budget, fixed budget and flexible budget.

Syllabus: *Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)*

UNIT I: Introduction

Nature & Scope of Management Accounting–Management Accounting Principles–Significance of Management Accounting-Difference between management accounting, financial accounting and Cost accounting–Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios – Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio–Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio –Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio – Stock Turn Over Ratio –Return on Investment (ROI) -Calculation and interpretation.

UNIT 3: Fund Flow and Cash Flow Analysis as perAS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement – Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

UNIT 4: Budgeting and Budgetary Control

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure -– Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning –- Modes of Reporting – Requisites of a good report –– Kinds of Reports – General for mats of Reports-Need for Management Reporting- financial reporting Vs. Management Reporting-Strategies for Writing Effective Reporting.

References

1. Management Accounting and financial control S.N.Maheswari, Sultan Chand and Sons.
2. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
3. Cost and Management Accounting by SP Jain and KL Narang
4. Introduction to Management Accounting Horn green and Sundlem Publisher: PHI Learning
5. Cost and Management Accounting by M.N. Arora, Vikas Publishing House PVT ltd.,
6. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill(TMH)

Web Sources: Web source suggested by the concerned teacher and college librarian including reading material.

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III B. Com (General)
Semester – V

COST CONTROL TECHNIQUES

Paper Code: 20BCC52
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes

Upon completion of the course the student will be able to

1. Differentiate cost control, cost reduction concepts and identify effective techniques.
2. Allocate over heads on the basis of Activity Based Costing.
3. 3:Evaluate techniques ofcost audit and rules for cost record.
4. Appraise the application of marginal costing techniques to evaluate performances, fix selling price, make or buy decisions.

Syllabus: (Total 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

Unit 1: Introduction – Nature and Scope Introduction**:** Meaning of Cost Control – Cost Control Techniques– Requisites of effective Cost Control System – Cost Reduction – meaning– essentials f or an effective cost Reduction Program Scopeofcostreduction-DifferencebetweenCostControlandCostReduction– Meaningofcostaudit –Types of Cost Audit– Auditing techniques.

Unit 2: **Activity Based Costing**
Concept of ABC – Characteristics of ABC– Categories of ABC – Allocation of Overhead sunder ABC – Cost Reduction under ABC – advantages of implementing ABC –Application on overhead allocation on the basis of ABC-

Unit 3: **Cost Volume Profit Analysis(CVP Analysis)**
Applications of Marginal Costing – profit planning – Evaluation of Performance- fixing selling price – Key Factor –Make or Buy decision – Accept or Reject - closing down or suspending activities–

Unit 4: **Standard Costing and Variance Analysis**
Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances - importance of Variance Analysis - computation and application of variances relating to material and labor.

Unit 5: Application of Modern Techniques
Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order, Shine, Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen Costing. Learning Curve Analysis - concept and Application.

References

1. Cost and Management Accounting by S.P. Jain and K.L. Narang.
2. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr. M.P. Gupta, S. Chand and Company Private Limited, New Delhi
3. Cost Accounting: Principles & Practice Book by M. N. Arora, Vikas PublishingHouse Private Limited.
4. Advanced Cost Accounting: JK Mitra, New Age International
5. AdvancedCostAccounting:SNMaheswari,S.ChandandCompanyPrivateLimited,New Delhi

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (General & Computer Applications)
Semester – V

STOCK MARKETS

Paper Code: 20BCC51
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Out comes:

By the completion of the course, the students will be able to

1. Expose to theory and functions of the Share Market in Financial Sector as job careers.
2. Study the functioning of capital markets and create awareness among the public
3. Acquire knowledge on operations of Share Market and Research skills
4. Involve in activities of Mutual Funds and stock market firms
5. Enhance their skills by practicing in preparation of accounting statements

Syllabus: (Total 75 hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT 1: Introduction, Nature, Scope and basics of stock market

Introduction of Investments - Need of Investment - Short- and Long-Term investment - Money market Vs Capital Market - Primary Market - Secondary Market - Depositories-Buy Back Shares-Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers, Arbitragers.

UNIT 2: Capital Markets

Definition – Participants of Capital Market Participants – Primary Market issues of Equity Shares and Preference Shares and Debentures its types Mutual Funds – Secondary Market - Stock Exchange - National Stock Exchange of India - Over the Counter Exchange of India – Qualified Individual/Institutional Buyers - Underwriters.

UNIT3: Financial Intermediaries

Depositories- -Buy Back of Shares-- Forward Contract and Future Contract - differences – Participants in Future Contract – Clearing of Mechanism.

UNIT4. Stock Indices

Index and its types – SENSEX - Calculation Methodology - Types of Clearing Members.

UNIT5: Regulatory Mechanism

Security and Exchange Board of India (SEBI)-Powers, functions, - Over the Counter Exchange (OTCE) of India-Functions and Mechanism.

References:

1. I.M.Pandey., Financial Management, Vikas Publishing House
2. Prasanna Chandra, Fincial Management TaTaMc Graw Hill

3. Bhole. L.M. Financial Markets and Institutions, Tata Mc.Graw Hill Publishing House
4. Khan MY, Jain PK, Financial Management, Tata Mc Graw Hill
1. Kishore Ravi. M., Financial Management, Taxman Publication
2. *Web resources suggested by the Teacher concerned and the College Librarianincluding reading material*

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

III B. Com (General & Computer Applications)

Semester – V

STOCK MARKET ANALYSIS

Paper Code: 20BCC52

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes:

By the completion of the course, the students are able to

1. Expose to theory and functions of the monetary and Financial Sector as job careers
2. Study the functioning of local Capital markets and Create awareness among the public by giving reporting after analysis
3. Acquire knowledge on operations of Share Market and Research skills
4. Enhance their skills by involving activities of Share Market analysis

Syllabus: Total 75 hrs. (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT 1: Introduction, Nature, Scope and basics of stock market analysis Introduction of Investments – Need of Security Analysis – Types of analysis - Fundamental Analysis, Technical Analysis, Quantity Analysis.

UNIT 2: Fundamental Analysis-Based on Company's Records and Performance - EPS Ratio- Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio- Intrinsic Value.

UNIT 3: **Technical Analysis** - Based on Share Price Movement and Market Trends- Bullish Pattern-Bearish pattern

UNIT4 **Quantity Analysis:** Based on data for special Research purpose (Descriptive, Correlation, Comparativeand Experimental) by preparing questionnaire, observation, focus groups and interviews – Dow Theory

UNIT5. **Mutual Funds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India-Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its methodofanalysis's

References:

1. Khan. M.Y. Financial Management, Vikas Publishing House
2. Bohle. L.M. Financial Markets and Institutions, Tata Mc Graw Hill Publishing House
3. PrasannaChandra, InvestmentAnalysisandPortfolioManagement,TataMcGrawHill
4. Damodharan Aswath, Valuation: Security Analysis forInvestment and corporate Finance., Johnwiely, Newyork

5. Francis. J.C., Investment Analysis and Management, Tata Mc. Graw Hill
6 *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

Skill Enhancement Courses (SECs) for Semester -V,

From 2022 – 23 (Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the THREE alternate pairs of SECs)

Course Number	Name of Course	Hours /Week	Credits	Marks	
				IA–25	SemEnd
6- B	Advertising and Media Planning	5	4	25	75
7 - B	Sales Promotion and Practice	5	4	25	75
OR					
8 - B	Logistics Services and Practice	5	4	25	75
9 - B	EXIM Procedure and practice	5	4	25	75
OR					
10 - B	Life Insurance with Practice	5	4	25	75
11- B	General Insurance with practice	5	4	25	75

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III B. Com (General and Computer Applications)

Semester – V

ADVERTISING AND MEDIA PLANNING

Paper Code: 20BCC53

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes:

At the successful completion of the course students are able to:

- Understand the role of advertising in business environment
- Understand the legal and ethical issues in advertising
- Acquire skills in creating and developing advertisements
- Understand up-to-date advances in the current media industry.
- Acquire the necessary skills for planning an advertising media campaign.

SYLLABUS: Total 75 hrs. (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT-I:

Introduction, Nature and Scope: Advertising- Nature and Scope- Functions – Impact on Social, Ethical and Economical Aspects - Its Significance –Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising.

UNIT-II:

Strategies of Advertisements: Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) – DAGMAR approach.

UNIT-III:

Process of Advertisement: Creativeness and Communication of Advertising– Creative Thinking – Process – Appeals – Copy Writing – Issues in Creation of Copy Testing–Slogan Elements of Design and Principles of Design.

UNIT-IV:

Media Planning: Advertising Media-Role of Media – Types of Media – Print Media – Electronic Media and other Media- Advantages and Disadvantages– Media Planning-Selection of Media.

UNIT-V:

Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues – Case Studies.

References:

1. Bhatia. K.Tej –Advertising and Marketing in Rural India-McMillan India

2. Ghosal Subhash – Making of Advertising-McMillan India
3. Jeth Waney Jaishri & Jain Shruti – Advertising Management – Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback–by Roger Baron(Author), Jack Sissors (Author)
5. Media Planning and Buying in 21stCentury–Ronald D. Geskey
6. Media Planning and Buying: Principles and Practice in the Indian Context –Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanavel, Margham Publications

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III B. Com (General and Computer Applications)
Semester – V

SALES PROMOTION AND PRACTICE

Paper Code: 20BCC54
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum)

Learning Outcomes:
By the end of the course students are able to:

1. Analyze various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the sales person to reach their targets
5. Develop the skills of designing of sales promotion events.

SYLLABUS: Total 75 hrs. (Teaching 60,Training 10, Others 05 including IE etc.)

UNIT-I:
Introduction to Sales Promotion: Nature and Scope of Sales Promotion – Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization-Setting-up of Sales Organization- Types of Sales Organizations.

UNIT-II:
Sales Promotion and Product Life Cycle: Types of Sales Promotions - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects - Sales Promotion methods indifferent Product Life Cycle – Cross Promotion- Sales Executive Functions – Theories of Personal Selling - Surrogate Selling.

UNIT-III:
Strategies and Promotion Campaign: Tools of Sales Promotion - Displays, Demonstration, Fashion Shows, Conventions -Conferences, Competitions –Steps in designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – PromotionalStrategies –Ethical and Legal issues in Sales Promotion.

Unit-IV:
Salesmanship and Sales Operations: Types of Salesmen - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale –Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions – Sales Manager Qualities and functions.

Unit-V:
Sales force Management and Designing: Recruitment and Selection- Training – Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel – Designing of Events for Enhancing Sales Promotion.

References:

1. Don.E.Schultz – Sales Promotion Essentials - McGrawhillIndia
2. S.H.HKazmi & Satish. K Batra, Advertising and Sales Promotion-Excel Books
3. Jeth Waney Jaishri & Jain Shruti – Advertising Management – Oxford university Press
4. Dr. Shaila Bootwala, Dr. M.D. Lawrence and Sanjay R.Mali - Advertising and Sales Promotion – Nirali Prakashan
5. Successful Sales Promotion – Pran Choudhury
6. Advertising and Sales Promotion Paperback – S. H.H.Kazmi & Satish Batra
7. Publications of ASCI
8. Kazmi & Batra, ADVERTISING & SALES PROMOTION, Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

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PENUGONDA - 534 320

III B. Com (General)

Semester – V

LOGISTICS SERVICES AND PRACTICE

Paper Code: 20BCC53

SYLLABUS

(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes

Upon successful Completion of the course the student will be able to

1. Appraise the Principles of Logistics and its informatics.
2. Examine the Financial Issues in Logistics sector performance.
3. Describe basic EOQ model and ABC analysis.
4. Determine warehouse safety rules, concepts of Retail Logistics and strategies of Supply Chain Management.

Syllabus: Total 75hrs (Teaching 60, Training 10, Others 05 including IE etc.)

UNIT I: Introduction

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics. Warehouse - Meaning - Types – Benefits of Warehousing. Transportation - Meaning -Types – Benefits. Courier/Express - Meaning - Courier Guidelines – Pricing in Courier - Express Sector for international and domestic shipping – Reverse logistics in e-commerce sector.

UNIT 2: Global Logistics

Global Supply Chain - Organizing for Global Logistics - Strategic Issues in Global Logistics - Forces driving Globalization - Modes of Transportation in Global Logistics Barriers to Global Logistics - Markets and Competition - Financial Issues in Logistics Performance.

UNIT 3: Inventory

Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABC Analysis - VED, HML, - Material Requirement Planning (MRP) - meaning and Advantages Materials handling and storage systems - Principles of Materials Handling.

UNIT 4: Warehousing & Distribution Operations

Need for Warehouse – Importance of warehouse- Stages involved receipt of goods - Advanced shipment notice (ASN) – Warehouse Activities - receiving, sorting, loading, unloading, Picking, Packing and dispatch – safety rules and Procedures to be observed in a Warehouse.

Unit 5: Retail Logistics and Supply Chain Management

Concepts of Retail Logistics and supply chain- Supply chain efficiency-Fundamentals of Supply Chain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic Drives of Supply Chain Performance – key decision areas– External Drivers of Change.

References

1. Vinod V Sople (2009) Logistic Management (2ndEdn.) Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu & Anthony Raj, P HI Learning, First Edition, 2009.
3. Fundamentals of Logistics Management (The Irwin / Mc Graw-Hill Seriesin Marketing), Doug las Lambert, James R. Stock, Lisa M. Ellram, Mc. Graw-hill /Irwin, First Edition, 1998.
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M.Ellram, Mc.Graw Hill Higher Education, 1997.
5. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

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PENUGONDA - 534 320
III B. Com (General)
Semester – V

EXIM PROCEDURE AND PRACTICE

Paper Code: 20BCC54
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Out comes:
Upon successful completion of the course the student will be able to

1. Understand the significance of Export and Import Management and its role in Economy and as job careers
2. Acquire knowledge on Procedures of export and import
3. Involve in pre and post EXIM activities
4. Enhance their skills by practicing in foreign trade

Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IEetc.**)**

UNIT 1: Introduction of EXIM policies and procedures
Objectives of EXIM policies – Role of export houses in the development to Economy - State Trading Corporations and SEZs – Flow of Procedure for export and import process.

UNIT 2: Product planning and for import and export
Export Promotion Councils in India and Commodities Board of India- Its functions and their role- Registration cum Membership Certificate (RCMC) and registration of Export Creditand Guarantee Corporation of India (ECGC)

UNIT 3: Documentation at the time of EXIM goods
Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

UNIT 4: Payment Procedures in foreign trade
Factors determines for Payment and methods of Receiving Amount – Payment in advance – Documentary Bills - Documentary credit under Letter of Credit- Different types of Letters of Credit - Openaccount with periodical settlement.

UNIT 5 : Insurance and Shipment of Goods
Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment of goods - Clearing and forwarding agents - its role and significance - Classification of services Essential and Optional services - clearance procedures for export of goods.

References

1. Rama Gopal. C; Export and Import Procedure – New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation - Himalaya Publishing House
3. Dr. Swapna Pilai, Exportand Import Procedure & documentation - Sahityabhawan Publications
4. Sudhirkochhar, Exportand Import Procedure – Aggarwal Book house

5. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (General & Computer Applications)
Semester – V

LIFE INSURANCE WITH PRACTICE

Paper Code: 20BCC53
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the Features of Life Insurance, schemes and policies and insurance companies in India
2. Analyze various schemes and policies related to Life Insurance sector
3. Choose suitable insurance policy forgiven situation and respective persons
4. Acquire Insurance Agency skills and other administrative skills
5. Acquire skill of settlement of claim sunder various circumstances

Syllabus: Total 75 hrs. (Teaching 60, Training 10, Others 05 including IE etc.)

Unit-I: Features of Life insurance contract
Life Insurance-Features- Advantages-Group Insurance– Group Gratuity Schemes – Group Superannuation Schemes, Social Security Schemes-Life Insurance companies in India.

Unit-II: Plans of Life Insurance
Types of Plans: Basic - Popular Plans – Term Plans - Whole Life - Endowment-Money Back – Savings – Retirement - Convertible - Joint Life Policies - Children 's Plans - Educational Annuity Plans – Variable Insurance Plans – Riders

Unit-III: Principles of Life Insurance
Utmost Good Faith - Insurable Interest - Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option – Assignment of Nomination - Loans – Surrenders – Foreclosure.

Unit-IV: Policy Claims
Maturity claims, Survival Benefits, Death Claims, claim concession - Procedures - Problems in claim settlement – Consumer Protection Act relating to life insurance and insurance claims.

Unit-V: Regulatory Framework and Middlemen
Role of IRDAI & other Agencies – Regulatory Frame work – Mediators in Life Insurance – Agency services – Development Officers and other Officials.

References:

1. G.S.Pande, Insurance –Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopal Krishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.

3. G.R.Desai, Life Insurance in India, Mac Millan India.
4. M.N.Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra,Modern ConceptsofInsurance,S.Chand&Co.
6. P.S.Palandi, Insurance in India,Response Books–Sagar Publications.
7. Taxman ,Insurance Law Manual.
8. *https://www.irdai.gov.in*
9. https://www.policybazaar.com
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
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III B. Com (General & Computer Applications)
Semester – V

GENERAL INSURANCE WITH PRACTICE

Paper Code: 20BCC54
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Course Learning Outcomes

After completing the course, the student shall be able to:

1. Understand the Features of General Insurance and Insurance Companies in India
2. Analyze various schemes and policies related to General Insurance sector
3. Choose suitable insurance policy under Health, Fire, Motor, and Marine Insurances
4. Acquire General Insurance Agency skills and administrative skills
5. Apply skill for settlement of claims under various circumstances

Syllabus: Total 75 hrs. (Teaching60, Training10, Others 05 including IE etc.)

Unit - I: Introduction

General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance - IRDA- Objectives -Powers and Functions –Role of IRDA – Insurance Advisory Committee.

Unit - II: Motor Insurance

Motor Vehicles Act 1988 – Requirements for compulsory third party insurance – Policy Documentation & Premium - Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

Unit - III: Fire & Marine Insurance

Kinds of policies – Policy conditions – Documentation-Calculation of premium - Calculationof Loss-Payment of claims.

Unit - IV: Agriculture Insurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief -Considerations in Crop insurance - Live Stock Insurance.

Unit - V: Health & Medical Insurance

Types of Policies – Calculation of Premium – Riders – Comprehensive Plans – Payment of Claims.

References:

1. M.N.Mishra, Insurance Principles and Practices, S. Chand & Co, NewDelhi.
2. M.N.Mishra, Modern Concepts of Insurance, S. Chand & Co.
3. P.S.Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopal krishna, Insurance–Principles and Practices, Sterling Publishers Private Ltd.
5. G.R.Desai, Life Insurance in India, Mac Millan India.

7. *https://www.irdai.gov.in*
8. https://www.policybazaar.com
9. Web resources suggested by the Teacher concerned and the College Librarian in clouding reading material.

Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the Five alternate pairs of SECs)

Course NO.	Name of Course	Hrs. / Week	Max Marks IE	Max Marks EE	Credits
6 - C	Mobile application development	5	25	75	4
7 - C	Cyber security and malware analysis	5	25	75	4
OR					
8 - C	E– commerce application development	5	25	75	4
9 - C	Realtime governance system (RTGS)	5	25	75	4
OR					
10 - C	Multimedia Tools and Applications	5	25	75	4
11- C	Digital Imaging	5	25	75	4

Note-1: For Semester–V, for the domain subject Computer Applications, any one of the abovefour pairs of SECs shall be chosen as courses 6 & 7, 8 & 9 and 10 & 11 i.e., 6C & 7C or 8C & 9 C or 10 C & 11C.The pair shall not be broken (ABC allotment is random, not on any prioritybasis).

Note-2: *One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate practicalskills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.*

Note-3: *Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours forpractical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per subject/course.*

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III B. Com (Computer Applications)
Semester – V

MOBILE APPLICATION AND DEVELOPMENT

Paper Code: 20BCC55
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes: Upon successful completion of the course, a student will be able to:

1. Identify basic terms, tools and software related to android systems
2. Describe components of IDE, understand features of android development tools
3. Describe the layouts and controls
4. Explain the significance of displays using the given view
5. Explain the features of services and able to publish android Application
6. Developing interesting Android applications using MIT App Inventor

(Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: 10 Hrs
Introduction to Android, open headset alliance, Android Ecosystem Need of Android Features of Android Tools and software required for developing an application.

Unit-2: 13Hrs
Operating system, java JDK, Android SDK Android development tools Android virtual devices steps to install and configure Android studio and sdk Android activities.

Unit-3: 14Hrs
Control flow, directory structure components of a screen fundamental UI design linear layout, absolute layout, table layout text view edit text button, image button, radio button radio group, check box, and progress bar list view, grid view, image view, scroll view time and date picker toast.

Unit-4: 10Hrs
Android platform services Android system Architecture Android Security model.

Unit-5 13Hrs.
Introduction of MIT App Inventor Application Coding 5.3Programming Basics & Dialog Audio& Video File

Text Books:
1. Erik Hellman, "Android Programming – Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.
2. App Inventor: create your own Android apps by Wolber, David (David Wayne)

Reference Books:
1. Dawn Griffiths and David Griffiths, "Head First Android Development", 1st Edition, O'Reilly SPD Publishers, 2015.
2. J F DiMarzio, "Beginning Android Programming with Android Studio", 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580

3. Anubhav Pradhan, Anil V Deshpande, "Composing Mobile Apps" using Android, Wiley 2014, ISBN: 978-81-265-4660-2
4. Android Online Developers Guide
5. http://developer.android.com/reference/ Udacity: Developing Android
6. Apps- Fundamentals
7. https://www.udacity.com/course/developing-android-appsfundamentals--ud853-nd
8. http://www.appinventor.mit.edu/

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PENUGONDA - 534 320
III B. Com (Computer Applications)
Semester – V

CYBER SECURITY AND MALWARE ANALYSIS

Paper Code: 20BCC56
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

COURSE OUTCOMES:

Upon successful completion of this course, students should have the knowledge and skills to
1. Understand the computer networks, networking tools and cyber security
2. Learn about NIST Cyber Security Framework
3. Understand the OWASP Vulnerabilities
4. Implement various Malware analysis tools
5. Understand about Information Technology act 2000

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to Networks & cyber security 14hrs
• Computer Network Basics • Computer network types • OSI Reference model • TCP/IP Protocol suite • Difference between OSI and TCP/IP • What is cyber, cyber-crime and cyber-security • All Layer wise attacks • Networking devices: router, bridge, switch, server, firewall • How to configure: router • How to create LAN

UNIT 2: NIST Cyber security framework 12hrs
• Introduction to the components of the framework • Cyber security Framework Tiers • What is NIST Cyber security framework • Features of NIST Cyber security framework • Functions of NIST Cyber security framework • Turnthe NIST Cyber security Framework into Reality/ implementing the framework

UNIT 3: OWASP 12hrs
• What is OWASP? • OWASP Top 10 Vulnerabilities ϖ Injection ϖ Broken Authentication ϖ Sensitive Data Exposure ϖ XML ExternalEntities (XXE) ϖ Broken Access Control ϖ SecurityMisconfiguration ϖ Cross-Site Scripting (XSS) ϖ Insecure Deserialization ϖ Using Components with Known Vulnerabilities ϖ Insufficient Logging and Monitoring • Web application firewall

UNIT 4: MALWARE ANALYSIS 12hrs
• What is malware • Types of malwares ϖ Key loggers ϖ Trojans ϖ Ran some ware ϖ Rootkits • Antivirus • Firewalls • Malware analysis ϖ VM ware ϖ How to use sandbox ϖ Process explorer ϖ Process monitor

UNIT 5: CYBER SECURITY: Legal Perspectives 10hrs
• Cybercrime and the legal landscape around the world • Indian IT ACT 2000 --Cybercrime and Punishments • Challenges to Indian law and cybercrime scenario in India

Textbooks:

1. Computer Networks | Fifth Edition | By Pearson (6th Edition)|Tanenbaum, Feamster & Wetherill
2. Computer Networking | A Top-Down Approach | Sixth Edition | By Pearson | Kurose James F. Ross Keith W.
3. Cyber Security bySunit Belapure, Nina Godbole|Wiley Publications
4. TCP/IP Protocol Suite |Mcgraw-hill| Forouzan|Fourth Edition

Website References:

- https://csrc.nist.gov/Projects/cybersecurity-framework/nist-cybersecurity-framework-aquick-start-guide
- https://owasp.org/www-project-top-ten/
- https://owasp.org/www-project-juice-shop/

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PENUGONDA - 534 320
III B. Com (Computer Applications)
Semester – V

E – COMMERCE APPLICATION DEVELOPMENT

Paper Code: 20BCC55
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes:

Upon successful completion of the course, a student will be able to:

1. To apply in an integrative and summative fashion the students' knowledge in all fields of business studies by drafting a website presence plan.
2. To understand the factors needed in order to be a successful in ecommerce
3. To gain the skills to bring together knowledge gathered about the different components of building a web presence
4. To critically think about problems and issues that might pop up during the establishment of the web presence
5. To apply Word Press as a content management system (CMS), Plan their website by choosing color schemes, fonts, layouts, and more

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: (10h) Introduction to E– commerce:
Meaning and concept – E– commerce E– commerce v/s Traditional Commerce E– Business & E– Commerce – History of E– Commerce EDI – Importance, features & benefits of E– Commerce Impacts, Challenges & Limitations of E– Commerce

Unit-2: (12h) Business models of E – Commerce:
Business to Business 2.1.2 Business to customers 2.1.3Customersto Customers Business to Government Business to Employee Influencing factors of successful E– Commerce Architectural framework of Electronic Commerce Web based E Commerce Architecture. Internet Commerce

Unit-3: (12h) Electronic data Interchange EDI Technology
EDl- Communications EDI Agreements E– Commerce payment system. Digital Economy

Unit -4: (13h) A Page on the web - HTML Basics Client-Side scripting -JAVA SCRIPT basics Server-side Scripting- PHP basics.

Unit-5: (13h) Logging in to Your Word press Site word press dash board creating your first post adding photos and images creating hyper link adding categories and tags

Textbooks:

1. Turban, Rainer, and Potter, Introduction to E-Commerce, second edition, 2003
2. H. M. Deitel, P. J. Deitel and T. R. Nieto, E-Business and E-Commerce: How to Programe, Prentice Hall, 2001
3. WordPress All-in-One For Dummies -written by Lisa Sabin Wilson with contributions by Michael Torbert, Andrea Rennick, Cory Miller, and Kevin Palmer

Reference Books:

1. Elias. M. Awad, “Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley
3. https://w3cschools.com
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (Computer Applications)
Semester – V

REAL TIME GOVERNANCE SYSTEMS (RTGS)

Paper Code: 20BCC56
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

COURSE OUTCOMES:
Upon successful completion of this course, students will have the knowledge and skills to
1. Understand the terms regarding Governance, E-Governance and RTGS
2. Learn about E-Governance Infrastructure
3. Understand the E-Governance implementation in several countries
4. Understand the E-Governance implementation in several Indian states
5. Understand the applications of RTG

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to E-Governance 12hrs
• Government, Governance and Good Governance • What is E-Governance or Electronic Governance? • E-Government and E-Governance: A conceptual Analysis ϖ Objectives ϖ Components ϖ application domains ϖ four phase model ϖ implementing E-Governance ϖ issues while implementing E-Governance ϖ Opportunities and challenges • Types of E-Governance • What is Real-Time Governance (RTG) • Real Time Governance Society (RTGS)

UNIT 2: E-Governance Infrastructure 14hrs • Data Systems infrastructure ϖ Executive Information Systems ϖ Management Information Systems ϖ Knowledge Management Systems ϖ Transaction Processing Systems • Legal Infrastructural preparedness ϖ IT Act 2000 ϖ Challenges to Indian law and cybercrime scenario in India ϖ Amendments of the Indian IT Act • Institutional Infrastructural preparedness ϖ Internet ϖ intranet ϖ extranet • Human Infrastructural preparedness ϖ Top-level management ϖ Middle-level management ϖ Low-level management • Technological Infrastructural preparedness ϖ Information and communications technology ϖ Data Warehousing ϖ Cloud Computing

UNIT 3: E-Governance: Country Experience 12hrs
• INDIA • US • UK • AUSTRALIA • DUBAI

UNIT 4: E-Governance in India 12hrs • Andhra Pradesh • Karnataka • Kerala • Uttar Pradesh • Madhya Pradesh • West Bengal • Gujarat

UNIT 5: Latest Applications in Real Time Governance 10hrs • Agriculture • RuralDevelopment • Health care • Education • Tourism • Commerce and Trade

Textbooks:
1. E-Governance: concepts and case studies | CSR Prabhu | Prentice-Hall |
2. E-Governance | Niranjanpani, Sanhari Mishra | Himalaya Publishing House

Website References:
1. http://www.egov4dev.org/success/case/
2. https://vikaspedia.in/e-governance/resources-for-vles

3. https://altametrics.com/en/information-systems/information-system-types.html
4. https://core.ap.gov.in/CMDashBoard/Index.aspx

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320

III B. Com (Computer Applications)
Semester – V

MULTI MEDIA TOOLS AND APPLICATIONS

Paper Code: 20BCC55
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes:
Upon successful completion of the course, a student will be able to:

1. Gain knowledge on the concepts related to Multimedia.
2. Understand the concepts like image data representation and color modes.
3. Understand the different types of video signals and digital audio.
4. Know about multimedia data compression types and audio compression standards
5. Know about basic video compression techniques.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: Introduction to multimedia: 12Hr
1. What is Multimedia? 2. Components of Multimedia System 3. Multimedia and Hypermedia 4. Multimedia Authoring metaphors 5. Multimedia Production 6. Multimedia Presentation 7. Some Technical Design Issues 8. Automatic Authoring.

Unit-2: Image Data Representations and color models: 12Hr
1. Color science Human vision Image data types: 2. 2. Black & white images 1-bit images (Binary image) 8 -bit (Gray-level images) 3. Color images 24-bit color images 8-bit color images 4. Color models

Unit-3: Fundamental concepts in video: 12Hr
1. Types of Video Signals Analog Video Digital Video Basics of Digital Audio: 2. What is Sound? Digitization of Sound Quantization and Transmission of Audio Pulse code modulation Differential coding of audio Predictive coding

Unit-4: Multimedia Data Compression: 13Hr
1. Introduction Basics of Information Theory Lossless Compression Algorithms Fix-Length Coding Run-length coding 1.2.4 Dictionary-based coding Variable Length Coding Huffman Coding Algorithm Audio Compression standards: 2. Introduction Psychoacoustics model MPEG Audio

Unit-5: Basic Video Compression Techniques: 11Hr
1. Introduction to Video compression 2. Video compression standard H.261 3. Video compression standard MPEG-1

Text Books:
Fundamentals of Multimedia by Ze-Nian Li & Mark S. Drew. Publisher: Prentice Hall

Reference Books:

1. An introduction to digital multimedia by Savage, T. M. and Vogel, K. E. 2008.
2. Digital Multimedia by Nigel Chapman & Jenny Chapman. 2009.

Online Resources:

- https://ksuit342.wordpress.com/lectuers/
- https://www.tutorialspoint.com/multimedia

S.V.K.P. & Dr. K.S. RAJU ARTS & SCIENCE COLLEGE (AUTONOMOUS)
PENUGONDA - 534 320
III B. Com (Computer Applications)
Semester – V

DIGITAL IMAGING

Paper Code: 20BCC56
SYLLABUS
(w.e.f:2020-21A.B) From 2022-23 (Syllabus-Curriculum

Learning Outcomes:
Upon successful completion of the course, a student will be able to:

1. Gain knowledge about Types of Graphics, Types of Objects and Types of video editing tools
2. Show their skills in editing and altering photographs for through a basic understanding of the tool box.
3. Gain knowledge in using the layers.
4. Gain knowledge in using the selection tools, repair tools.
5. Gain knowledge in using selection tools, applying filters and can show their skills.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT-I 12 Hrs
1. Types of Graphics Raster vs Vector Graphics 2. Types of Objects Audio formats Video formats Image formats Text document formats 3. Types of video editing 4. Different color modes. 5. Image Scanner Types of Image Scanners

UNIT-II 12 Hrs
1. What is GIMP? 2. GIMP tool box window 3. Layers Dialog 4. Tool Options Dialog 5. Image window 6. Image window menus

UNIT-III 12 Hrs Improving Digital Photos Opening Files Rescaling saving files Cropping Brightening & Darkening Rotating Sharpening Introduction to layers 2. What is layer? Using layer to add text Using move tool Changing colors Simple effects on layers 2.5 Performing operations on layers 2.7 Using layers to copy and paste

UNIT-IV 12 Hrs Drawing: Drawing lines and curves Changing colors and brushes Erasing Drawing rectangles, Circles and other shapes Outlining and filling regions Filling with patterns and gradients Selection: Working with selections Select by color and fuzzy Select Bezier paths 2.5 Modifying selections with selection modes

UNIT-V 12 Hrs Erasing and Touching Up: 1.1 Dodge and burn tool Clone tool Sharpening using convolve tool Correcting Color Balance Filters: Filters Blur Enhance Noise Filters

References:
Textbook: Beginning GIMP from Novice to professional by Akkana Peck, Second Edition, Apress