# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
## (A Statutory body of the Government of Andhra Pradesh)

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## REVISED SYLLABUS OF B Com (Computer Applications) (Hons)
## UNDER CBCS FRAMEWORK WITH EFFECT FROM 2020-21

## PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)

*(With Learning Outcomes, Unit-wise Syllabus, References, Co-curricular Activities &*
*Model Q.P.)*
*For Fifteen Courses of 1, 2, 3 & 4 Semesters)*

## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION
(A Statutory body of the Government of Andhra Pradesh)

## PROGRAMME: Four-Year BCom (Computer Applications) (Hons)
### (w.e.f. 2020-21 Admitted Batch)

### Domain Subject: Commerce (Computer Applications)
*(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)*

### Structure of B.Com (Computer Applications) Programme under Revised CBCS

| Sl. No | Code | Sem | Courses | Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work) | Hours/ Week | Credits | Marks Mid Sem | Marks Sem End |
|---|---|---|---|---|---|---|---|---|
| 1 | | I | 1A | Fundamentals of Accounting | 5 | 4 | 25 | 75 |
| 2 | | I | 1B | Business Organization and Management | 5 | 4 | 25 | 75 |
| 3 | | I | 1C | **Information Technology** | 3T + 2P | 3 +1 | 25 | 75 |
| | | | | | | | | |
| 4 | | II | 2A | Financial Accounting | 5 | 4 | 25 | 75 |
| 5 | | II | 2B | Business Economics | 5 | 4 | 25 | 75 |
| 6 | | II | 2C | **E-commerce and Web Designing** | 3T + 2P | 3 +1 | 25 | 75 |
| | | | | | | | | |
| 7 | | III | 3A | Advanced Accounting | 5 | 4 | 25 | 75 |
| 8 | | III | 3B | Business Statistics | 5 | 4 | 25 | 75 |
| 9 | | III | 3C | **Programming with C & C++** | 3T + 2P | 3 +1 | 25 | 50+25 |
| | | | | | | | | |
| 10 | | IV | 4A | Corporate Accounting | 5 | 4 | 25 | 75 |
| 11 | | IV | 4B | Cost and Management Accounting | 5 | 4 | 25 | 75 |
| 12 | | IV | 4C | Income Tax | 5 | 4 | 25 | 75 |
| 13 | | IV | 4D | Business Laws | 5 | 4 | 25 | 75 |
| 14 | | IV | 4E | **Object Oriented Programming With Java** | 3T + 2P | 3 +1 | 25 | 50+25 |
| 15 | | IV | 4F | **Data Base Management System** | 3T + 2P | 3 +1 | 25 | 50+25 |
| | | | | | | | | |
| | | | | **Total** | 75 | 60 | 375 | 1125 |

**I Year B Com (Gen & CA), Semester – I**

**Course1A: Fundamentals of Accounting**

**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 organisations.

**Syllabus:**

**Unit-I – Introduction**

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – BookKeeping 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, FOUR-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 Favourable and Unfavourable 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).

## References:

1. RanganathamG 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

## Suggested Co-Curricular Activities:
- Bridge Course for Non-commerce Students
- Practice of Terminology of Accounting
- Quiz, Word Scramble
- Co-operative learning
- Seminar
- Co-operative learning
- Problem Solving Exercises
- Matching, Mismatch
- Creation of Trial Balance
- Visit a firm (Individual and Group)

- ♦ Survey on sole proprietorship and prepare final accounts of concern
- ♦ Group Discussions on problems relating to topics covered in syllabus
- ♦ Examinations (Scheduled and surprise tests)
- ♦ Any similar activities with imaginative thinking beyond the prescribed syllabus

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

I Year B Com ( CA),  Semester – I

**Course 1B: Business Organization and Management**

**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.
- Articulatenew models of business organizations.

**Syllabus:**

**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 Organisation

**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 Organisation – Line and staff of Organisation

**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 Publishers
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, Hyderabad

**Suggested Co-Curricular Activities:**

* Book Reading
* Student Seminars, Debates
* Quiz Programmes
* Assignments
* Co-operative learning
* Individual / Group Field Studies
* Group Discussions on problems relating to topics covered by syllabus
* Collecting prospectus of different companies through media
* Collection of news reports and maintaining a record of paper-cuttings relating to topics covered in syllabus
* Talk on current affairs about business, industry etc.

- ❋ Simple project work on development of Certificate of Incorporation, Prospectus and Certificate of commencement of business
- ❋ Biography of well-known management thinkers and managers of gigantic companies
- ❋ Examinations (Scheduled and surprise tests)

PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)

**Domain Subject: Computer Applications**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

**I Year B Com (CA), Semester- I**

**Discipline: COMPUTER APPLICATIONS**

Course 1A:Information Technology

**Model 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.

# Course 1C :Information Technology

(Five units with each unit having 12 hours of class work)

**Unit  Details**

**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

**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

**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

**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

**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

**Learning Resources (Course 1C:Information Technology)**

**References:**

(1) P.Mohan  computer fundamentals- HimalayaPublications.

(2) R.K.Sharma and Shashi K Gupta, Computer Fundamentals  - Kalyani Publications

(3) Fundamentals of Computers ByBalagurusamy, Mcgraw Hill

(4) Computer Fundamentals  Anita Goel Pearson India

(5) Introduction to Computers Peter Norton

(6) Fundamentals of Computers Rajaraman V Adabala N

(7) Office 2010 All-in-One For Dummies  Peter Weverka

(8) MS-Office  S.S. Shrivastava

(9) MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha, KratikaBPB Publications

**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, mailmerge, 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

**RECOMMENDED CO-CURRICULAR ACTIVITIES:**

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

**Measurable**

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity)

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)

5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

**General**

1. Group Discussion
2. Visit to Software Technology parks / industries

**RECOMMENDED CONTINUOUS ASSESSMENT METHODS:**

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

**PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)**

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

**I Year B Com ( CA),  Semester – II**
**Course 2A: Financial Accounting**

## 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.

## Syllabus

**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:** JointVenture - 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.

**Suggested Co-Curricular Activities:**

★ QuizPrograms
★ Problem Solving Exercises
★ Co-operative learning
★ Seminar
★ Group Discussions on problems relating to topics covered by syllabus
★ Reports on Proforma invoice and account sales
★ Visit a consignment and joint venturefirms(Individual and Group)
★ Collection of proforma of bills and promissory notes

★ Examinations (Scheduled and surprise tests)

★ Any similar activities with imaginative thinking beyond the prescribed syllabus

## PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)
### Domain Subject: Commerce
Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

I Year B Com (CA), Semester – II
### Course 2B: Business Economics

## 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 behaviour.

➢ Evaluate the factors,such as production and costs affecting firmsbehaviour.

➢ 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.

## Syllabus

**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: M**eaning 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.

## Suggested Co-Curricular Activities:

- ♦ Assignments
- ♦ Student Seminars
- ♦ Quiz , JAM
- ♦ Study Projects
- ♦ Group Discussion
- ♦ Graphs on Demand function and demand curves
- ♦ Learning about markets
- ♦ The oral and written examinations (Scheduled and surprise tests),
- ♦ Market Studies
- ♦ Individual and Group project reports,
- ♦ Annual talk on union and state budget
- ♦ Any similar activities with imaginative thinking beyond the prescribed syllabus

**I Year B Com (CA),  Semester – II**
**Discipline: COMPUTER APPLICATIONS**

**Course 2C:  E- Commerce & Web Designing**
(Five units with each unit having 12 hours of class work)

# Learning Outcomes:

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

B. *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, Behaviours, CSS Layouts

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

### SYLLABUS

### Course 2C: E-commerce & Web Designing

| Unit | Details |
|------|---------|
| I | **Unit I: Introduction:** <br> 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. <br> **Technology used in E-commerce:** The dynamics of World Wide Web and Internet (Meaning, EvolutionAnd 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) |
| II | **Unit-II: E-payment System:** <br> 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. |

**III** **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.)

**IV** **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.

**V** **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 MindTap 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

**Online Resources:**

http://www.kartrocket.com

http://www.e-commerceceo.com

http://www.fastspring.com

https://teamtreehouse.com/tracks/web-design

**Practical Component:@ 2 hours/week/batch**

1. Creation of simple web page using formatting tags
2. Creation of lists and tables with attributes
3. Creation ofhyperlinks and including images
4. Creation of forms
5. Creation of framesets
6. Cascading style sheets – inline, internal and external

**RECOMMENDED CO-CURRICULAR ACTIVITIES:**

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

**MEASURABLE**

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity)
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

**GENERAL**

Group Discussion

Visit to Software Technology parks / industries

**RECOMMENDED CONTINUOUS ASSESSMENT METHODS:**

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

## PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)

### Domain Subject: Commerce
Semester-wise Syllabus under CBCS

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

II Year B Com (CA),  Semester – III

## Course 3A:Advanced Accounting

### Learning Outcomes:

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

➢ Understand theconcept of Non-profit organisations 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

### Syllabus

**Unit-I**:**Accounting for Non Profit Organisations**: 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:

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.

11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

## Suggested Co-Curricular Activities:

- Quiz Programs

- Problem Solving exercises

- Co-operative learning

- Seminar

- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm

- Visit Non-profit organization and collect financial statements

- Critical analysis of rate of interest on hire purchase schemes

- Visit a partnership firm and collect partnership deed

- Debate on Garner v/s Murray rule in India and outside India

- Group Discussions on problems relating to topics covered by syllabus

- Examinations (Scheduled and surprise tests) on all units

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

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

II Year B Com (CA)  Semester – III

**Course 3B: Business Statistics**

## 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.

## Syllabus:

**Unit 1: 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 2: 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 3: 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 4: 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 5: Measures of Relation:** Meaning and use of Correlation – Types of Correlation - Karlpearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

## Suggested Readings:

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.

## Suggested Co-Curricular Activities

♦ Student Seminars,Quiz
♦ Problem Solving Exercises
♦ Observe Live Population Clocks – India and world
♦ Collection of statistical data of village/town, District, State, Nation
♦ Participate in Crop Cutting Experiments at villages
♦ Percentiles in CET exams
♦ Practice Statistical Functions in MS Excel
♦ Draw diagrams and Graphs in MS Excel
♦ Use statistical tools in real life like class/college results, local production etc

- Prepare questionnaire and schedule
- Application of averages in everyday life
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

**PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)**

**Domain Subject: Computer Applications**

Semester-wise Syllabus under CBCS (w.e.f. 2020-21 Admitted Batch)

**I Year B Com (CA),  Semester – III**

**Discipline: COMPUTER APPLICATIONS**

**Course 3C:  Programming with C & C++**

(Five units with each unit having 12 hours of class work)

**Model Outcomes:**

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

*C. 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

*D. 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

*E. 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 correctone 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***)

**SYLLABUS**

**Course 3C: Programming with C & C++**

| Unit | Details |
|------|---------|
| **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 |
| **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 |
| **III** | **Strings and Functions:** Declaration and Initialization of String Variables - String Handling Functions -Defining Functions - Function Call - Call By Value, Call By Reference – Recursion |

**IV**  **Classes and Objects**

Introduction to OOP and its basic features - C++ program structure - Classes and objects - Friend Functions- Static Functions –Constructor – Types of constructors – Destructors - Unary Operators

**V**  **Inheritance:**

Inheritance - Types of Inheritance -Types of derivation- Public – Private - Protected Hierarchical Inheritance - Multilevel Inheritance – Multiple Inheritance - Hybrid Inheritance

## Learning Resources (Course 3C: : Programming with C & C++)

### References:

(1) E. Balagurusamy "Object oriented programming with C++

(2) R.Ravichandran "Programming with C++"

(3) Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill

(4) Expert C Programming: Deep Secrets Kindle Edition  Peter van der Linden

(5) Let Us C YashavantKanetkar

(6) The C++ Programming Language Bjarne Stroustrup

(7) 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 contructor
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.


**RECOMMENDED CO-CURRICULAR ACTIVITIES:**

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)


**MEASURABLE**

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity)
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)
5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

**General**

Group Discussion

Visit to Software Technology parks / industries

## RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs form individual and collaborative work

## PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)

### Domain Subject: Commerce

Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)

II Year B Com ( CA)– Semester – IV

### Course 4A: Corporate Accounting

### 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.

➢ Demonstratetheprocedure 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 ofwell-reasoned arguments and reachingbetter conclusions.
- Communicate accounting policy choiceswith reference to relevant laws and accounting standards.

## SYLLABUS:

### 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.

**Suggested Co-Curricular Activities:**

- Assignments
- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.
- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus

**PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)**

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

II Year B Com ( CA)– Semester – IV

## Course 4B:Cost and Management Accounting

**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.

## SYLLABUS:

**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 Methodsonly(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:**

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.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

**Suggested Co-Curricular Activities:**

♦ Debate on methods of payments of wages

♦ Seminars

♦ Problem Solving Exercises

♦ Seminar on need and importance of financial statement analysis

♦ Graphs showing the breakeven point analysis

♦ Identification of elements of cost in services sector by Visiting any service firm

♦ Cost estimation for the making of a proposed product

♦ Listing of industries located in your area and methods of costing adopted by them

♦ Collection of financial statements of any two organization for two years and prepare a common Size Statements

♦ Collection of cost sheet and pro-forma of quotation

♦ Examinations (Scheduled and surprise tests)


## PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)


### Domain Subject: Commerce
Semester-wise Syllabus under CBCS

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


II Year B Com (CA)– Semester – IV

### Course 4C:Income Tax


**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.


**Syllabus:**

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assessee - Assessment Year, Previous Year, Rates of Tax, Agricultural Income,ResidentialStatusof Individual -Incidence of Tax – IncomesExempt 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-Ill: 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 - General 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. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

## Suggested Co-Curricular Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)

**Domain Subject: Commerce**

Semester-wise Syllabus under CBCS

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

II Year B Com ( CA)– Semester – IV

**Course 4D:Business Law**

**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.

**Syllabus:**

**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-Ill: 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:**

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.

**Suggested Co-Curricular Activities**

♦ Seminar on Basics of Indian Contract Act,1872
♦ Quiz programs
♦ Co-operative learning
♦ Seminar on Cyber Law
♦ Group Discussions
♦ Debate on Offer, Agreement, and Contract
♦ Creation of Contract by abiding rules of Indian Contract Act,1872
♦ Making a sale by abiding rules of Sale of Goods Act,1930
♦ Guest lecture by a Lawyer/Police officer
♦ Celebrating consumers day by creating awareness among the students
♦ Examinations (Scheduled and surprise tests)
♦ Any similar activities with imaginative thinking beyond the prescribed syllabus

II Year B Com (CA)– Semester – IV

**Course 4E: Object Oriented Programming with Java**

**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

**SYLLABUS:**

**Unit I:** Introduction to OOPs: Problems in Procedure Oriented Approach, Features of Object Oriented Programming
Introduction to Java: Features of Java, The Java Virtual Machine (JVM), Parts of Java program, Naming Conventions in Java, Data Types in Java, Operators in Java, Reading Input using scanner Class, Displaying Output using System. out.println (), Command Line Arguments.

**Unit II:** Control Statements in Java: if... else, do... while Loop, while Loop, For loop, Switch Statement, break Statement, continue Statement
Arrays: Types of Arrays, array name, length,
Strings: Creating Strings, String Class Methods, String Comparison, Immutability of Strings.

**Unit III:** Classes and Objects: Object Creation, Initializing the Instance Variables, Access Specifiers, Constructors
Inheritance: Inheritance, Types of Inheritance
Polymorphism: Method overloading, Operator overloading
Abstract Classes: Abstract Method and Abstract Class

**Unit IV:** Packages: Package, Different Types of Packages, Creating Package and Accessing a Package
**S**treams: Stream classes, Creating a File using File Output Stream, Reading Data from a File using File Input Stream, Creating a File using File Writer, Reading a File using File Reader

**Unit V:** Exception Handling: Errors in Java Program, Exceptions, throws Clause, throw Clause, Types of Exceptions

Threads: Single Tasking, Multi-Tasking, Uses of Threads, Creating a Thread and Running it, Terminating the Thread, Thread Class Methods.

**References:**

1. The Complete Reference JAVA Seventh Edition Herbert Schildt. Tata McGraw Hill Edition.
2. Core Java: An Integrated Approach, Dr. R. Nageswara Rao & Kogent Learning Solutions Inc.
3. E. Balaguruswamy, Programming with JAVA, A primer, 3e, TATA McGrawHill Company

**Online Resources:**

https://stackify.com/java-tutorials/
**https://www.w3schools.com/java/**
**https://www.javatpoint.com/java-tutorial**
**https://www.tutorialspoint.com/java/index.html**

**Practical Component: @ 2 hours/week/batch**

1. Write a program to implement command line arguments.
2. Write a program to read Student Name, Reg.No, Marks and calculate Total, Percentage, and Result. Display all the details of students .
3. Write a program to perform String Operations.
4. Java program to implement Addition of two N X N matrices.
5. Java program to implement bubble sort.
6. Java program to demonstrate the use of Constructor.
7. Calculate area of the following shapes using method overloading.
    a.Rectangle b. Circle c. Square
8. Implement multilevel inheritance
9. Java program for to display Serial Number from 1 to 5 by creating two Threads
10. Java program to demonstrate the following exception handlings
    a. Divided by Zero b. Array Index Out of Bound c. Arithmetic Exception

**PROGRAMME: FOUR-YEAR B Com (Computer Applications) (Hons)**

<p style="text-align:center"><strong><u>Domain Subject: Computer Applications</u></strong></p>
<p style="text-align:center">Semester-wise Syllabus under CBCS(w.e.f. 2020-21 Admitted Batch)</p>

<p style="text-align:center"><strong>II Year B Com (CA),  Semester – IV</strong></p>
<p style="text-align:center"><strong>Discipline: COMPUTER APPLICATIONS</strong></p>

<p style="text-align:center"><strong><u>Course 3F:Database Management System</u></strong></p>
<p style="text-align:center">(Five units with each unit having 12 hours of class work)</p>

**Model Outcomes for Database Management System**

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

F.  *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  E-R diagrams and database normalization
4. Understand Functional Dependency and Functional Decomposition

G.  *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

H.  *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)

**SYLLABUS**

# Course 4F: Database Management System

| Unit | Details |
|------|---------|
| I | **Overview of Database Management System**<br><br>Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management System, Classification of Database Management System. |
| II | **File-Based System**<br><br>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. |
| III | **Entity-Relationship Model:**<br><br>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. |
| IV | **Structured Query Language**<br><br>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. |
| V | **PL/SQL:**<br><br>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 (Course 4F: Database Management System)**

## 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:

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Error! Hyperlink reference not valid.

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 da has to be merged with basic.
8. Empno should be unique and has to be generated automatically.

## RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

**Measurable**

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity)

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams)

4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity)

5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

**General**

3. Group Discussion

4. Visit to Software Technology parks / industries

**RECOMMENDED CONTINUOUS ASSESSMENT METHODS:**

Some of the following suggested assessment methodologies could be adopted:

1. The oral and written examinations (Scheduled and surprise tests),

2. Closed-book and open-book tests,

3. Coding exercises,

4. Practical assignments and laboratory reports,

5. Observation of practical skills,

6. Individual and group project reports,

7. Efficient delivery using seminar presentations,

8. Viva voce interviews.

9. Computerized adaptive testing, literature surveys and evaluations,

10. Peers and self-assessment, outputs form individual and collaborative work

**Recommended Format for Question Paper**

**For Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C**

*Section-A* *[5X5=25]*

Answer any **FIVE** of the following questions.

(at least 4 problems must be given*)*

1    Contents of **Unit-I**

2    Contents of **Unit-II**

3    Contents of **Unit-III**

4    Contents of **Unit-IV**

5    Contents of **Unit-V**

6    Contents of **Unit-I to Unit V**

7    Contents of **Unit-I to Unit V**

8    Contents of **Unit-I to Unit V**

**Section-B** **[5X10=50]**

Answer **FIVE** questions

9 a    Contents of **Unit-I**(Theory/Problem)

**(OR)**

9 b    Contents of **Unit-I**(Problem)

10 a    Contents of **Unit-II**(Theory/Problem)

**(OR)**

10 b    Contents of **Unit-II**(Problem)

11 a    Contents of **Unit-III**(Theory/Problem)

**(OR)**

11 b    Contents of **Unit-III**(Problem)

12 a    Contents of **Unit-IV**(Theory/Problem)

**(OR)**

12 b    Contents of **Unit-IV**(Problem)

13 a    Contents of **Unit-V**(Theory/Problem)

**(OR)**

13 b    Contents of **Unit-V**(Problem)

**Recommended Format for Question Paper**

**For Courses 1B, 1C, 2B, 2C,3C, 4D, 4E,4F**

## Section-A                    [5X5=25]

Answer any **FIVE** of the following questions.

1    Contents of **Unit-I**

2    Contents of **Unit-II**

3    Contents of **Unit-III**

4    Contents of **Unit-IV**

5    Contents of **Unit-V**

6    Contents of **Unit-I to Unit V**

7    Contents of **Unit-I to Unit V**

8    Contents of **Unit-I to Unit V**


## Section-B                              [5X10=50]

Answer **FIVE** questions

9 a    Contents of **Unit-I**

(OR)

9 b    Contents of **Unit-I**


10 a    Contents of **Unit-II**

(OR)

10 b    Contents of **Unit-II**


11 a    Contents of **Unit-III**

(OR)

11 b    Contents of **Unit-III**


12 a    Contents of **Unit-IV**

(OR)

12 b    Contents of **Unit-IV**


13 a    Contents of **Unit-V**

(OR)

13 b    Contents of **Unit-V**