



Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM
B.Com SYLLABUS
STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM
REVIEWED SYLLABUS w.e.f. 2016-17

B.Com - Semester -I

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam* | Sem. End Exam | Teaching Hours** | Credits |
|--------------|----------------------|--|-------------|-----------------|---------------|------------------|-----------|
| 1. | First Language | English | 100 | 25 | 75 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 25 | 75 | 4 | 3 |
| 3. | Foundation Course -1 | HVPE (Human Values & Professional Ethics)* | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation Course- 2 | Environmental Studies | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1 A | Fundamentals of Accounting-I | 100 | 25 | 75 | 5 | 4 |
| 6. | DSC 2 A | Business Organization | 100 | 25 | 75 | 5 | 4 |
| 7. | DSC 3 A | Business Economics-I | 100 | 25 | 75 | 5 | 4 |
| Total | | | 600 | 125 | 475 | 27 | 22 |

#The marks split between formal test and co-curricular activities may be decided by the University concerned

@ Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

B.Com - Semester - II

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours** | Credits |
|--------------|----------------------|--|-------------|----------------|---------------|------------------|-----------|
| 1. | First Language | English | 100 | 25 | 75 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 25 | 75 | 4 | 3 |
| 3. | Foundation Course -3 | ICT-1 (Information & communication Technology) | 50 | --- | 50 | 2 | 2 |
| 4. | Foundation Course-4 | Communication & Soft Skills-I | 50 | --- | 50 | 2 | 2 |
| 5. | DSC 1 B | Fundamentals of Accounting-II | 100 | 25 | 75 | 5 | 4 |
| 6. | DSC 2 B | Business Environment | 100 | 25 | 75 | 5 | 4 |
| 7. | DSC 3 B | Business Economics-II | 100 | 25 | 75 | 5 | 4 |
| Total | | | 600 | 125 | 475 | 27 | 22 |

SEMESTER - I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

Need for Accounting – Definition – Objectives, Advantages – Book keeping and Accounting – Accounting concepts and conventions - Accounting Cycle - Classification of Accounts and its rules - Double Entry Book-keeping - Journalization - Posting to Ledgers. Balancing of ledger Accounts (problems).

Unit –II: Subsidiary Books:

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

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (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 unfavourable balances.

Unit -V: Final Accounts:

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

Reference Books

1. T.S.Reddy & A. Murthy, Financial Accounting , Margham Publications
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
3. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers
4. Tulasian, Accountancy -I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books
6. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

DSC 2 A - Business Organization

Unit-I – Introduction

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

Unit II- Business Functions and Entrepreneurship

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

Unit –III – Forms of Business Organizations

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

Unit-IV- Joint Stock Company

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

Unit-V- Company Incorporation

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

Reference Books

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Y.K.Bushan, Business organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

DSC 3A - Business Economics - I

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function - Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit -III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand - Types of Elasticity of Demand - Measurements of Price elasticity of demand - Total outlay Method - Point Method - Arc Method.

Unit -IV- Cost and Revenue Analysis

Classification of Costs - Total - Average - Marginal and Cost function - Long-run - Short-run - Total Revenue - Average revenue - Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs - Fixed Cost - Semi-variable Cost - Variable Cost- Cost behaviour - Breakeven Analysis - Its Uses and limitations.

Reference Books

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

Semester - II

DSC 1B - Fundamentals of Accounting-II

Unit-I: Depreciation

Meaning of Depreciation - Methods of Depreciation: Straight line - Written down Value - Sum of the Years' Digits - Annuity and Depletion (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 (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 (Problems).

Unit-IV: Consignment Accounts

Consignment - Features - Proforma invoice - Account sales - Del-credre Commission - Accounting treatment in the books of consignor and consignee - Valuation of closing stock - Normal and Abnormal losses (Problems).

Unit-V: Joint Venture Accounts

Joint venture - Features - Differences between Joint-venture and consignment - Accounting procedure - Methods of keeping records (Problems).

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.P. Jain & K.L. Narang, Accountancy-I, Kalyani Publishers.
4. Tulsan, Accountancy-I, Tata McGraw Hill Co.
5. V.K. Goyal, Financial Accounting, Excel Books
6. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
7. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
9. S.N.Maheshwari & V.L.Maheshwari, Advanced Accountancy-I, Vikas Publishers.



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DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

Business Environment – Meaning – Macro and Micro Dimensions of Business Environment – Economic – Political – Social – Technological – Legal – Ecological – Cultural – Demographic – Changing Scenario and implications – Indian Perspective – Global perspective.

Unit – II: Economic Growth

Meaning of Economic growth – Factors Influencing Development – Balanced Regional Development.

Unit – III - Development and Planning

Rostow's stages of economic development - Meaning – Types of plans – Main objects of planning in India – NITI Ayog and National Development Council – Five year plans.

Unit – IV : Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy – Competition Law – Fiscal Policy – Objectives and Limitations – Union budget – Structure and importance of Union budget – Monetary policy and RBI.

Unit – V -Social, Political and Legal Environment

Concept of Social Justice - Schemes - Political Stability - Leal Changes.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.
4. K. Aswathappa : Essentials of Business Environment.

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DSC 3 B - Business Economics-II

Unit-I: Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Costs of Production – Cobb-Douglas Production Function.

Unit-II: Market Structure-I: Concept of Market - Market structure - Characteristics - Perfect competition -characteristics equilibrium price - profit maximizing output in the short and long run Monopoly- characteristics - Profit maximizing out-put in the short and long run - Defects of Monopoly – Distinction between Perfect competition and Monopoly.

Unit-III Market Structure-II: Monopolistic Competition - Characteristics - Product differentiation - Profit maximization - Price and output in the short and long - run – Oligopoly - characteristics - Price rigidity - Kinked Demand Curve - Distribution - Concepts - Marginal Productivity - Theory of Distribution.

Unit-IV National Income And Economic Systems: National Income - Definition Measurement - GDP - Meaning Fiscal deficit - Economic systems - Socialism - Mixed Economic System - Free Market economy.

Unit-V Structural Reforms: Concepts of Economic liberalization, Privatization, Globalization -WTO Objectives Agreements - Functions - Trade cycles - Meaning - Phases - Benefits of International Trade - Balance of Trade and Balance of payments.

Reference Books:

1. Aryasri and Murthy, Business Economics, Tata McGraw Hill
2. H.L Ahuja, Business Economics, Sultan Chand & Sons
3. KPM Sundaram, Micro Economics
4. Mankiw, Principles of Economics, Cengage Publications
5. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
6. DAR Subrahmanyam & V Hari Leela, A Text Book on Business Economics, Maruthi Publishers.
7. A.V. R. Chary. Business Economics, Kalyani Publishers, Hyderabad.



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B.Com- Semester – III

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours** | Credits |
|--------------|----------------------|--|-------------|----------------|---------------|------------------|-----------|
| 1. | First Language | English | 100 | 25 | 75 | 4 | 3 |
| 2. | Second Language | (Tel/Hindi/Urdu/Sans) | 100 | 25 | 75 | 4 | 3 |
| 3. | Foundation Course- 5 | ICT-1 (Information & Communication Technology) | 50 | — | 50 | 2 | 2 |
| 4. | Foundation Course- 6 | Communication & Soft Skills-III | 50 | — | 50 | 2 | 2 |
| 5. | DSC 1 C | Corporate Accounting | 100 | 25 | 75 | 5 | 4 |
| 6. | DSC 2 C | Business Statistics | 100 | 25 | 75 | 5 | 4 |
| 7. | DSC 3 C | Banking Theory & Practice | 100 | 25 | 75 | 5 | 4 |
| Total | | | 600 | 125 | 475 | 27 | 22 |

B.Com -Semester – IV

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours** | Credits |
|--------------|-------------------|--|-------------|----------------|---------------|------------------|-----------|
| 1. | Foundation Course | ICT-2 (Information & Communication Technology) | 50 | — | 50 | 2 | 2 |
| 2. | Foundation Course | Analytical Skills | 50 | — | 50 | 2 | 2 |
| 3. | Foundation Course | Entrepreneurship | 50 | — | 50 | 2 | 2 |
| 4. | Foundation Course | Leadership Education | 50 | — | 50 | 2 | 2 |
| 5. | DSC 1 D | Accounting for Service organizations | 100 | 25 | 75 | 5 | 4 |
| 6. | DSC 2 D | Business Laws | 100 | 25 | 75 | 5 | 4 |
| 7. | DSC 3 D | Income Tax | 100 | 25 | 75 | 5 | 4 |
| Total | | | 500 | 75 | 425 | 23 | 20 |

Semester - III

DSC 1 C - Corporate Accounting

Unit-I:

Accounting for Share Capital - Issue, forfeiture and reissue of forfeited shares- concept & process of book building - Issue of rights and bonus shares - Buyback of shares (preparation of Journal and Ledger).

Unit-II:

Issue and Redemption of Debentures - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit-III:

Valuation of Goodwill and Shares: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:

Company Final Accounts: Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

Unit –V

Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji.
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,
12. Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.

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DSC 2C - Business Statistics

Unit 1: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire - Frequency distribution - Tabulation - Diagrammatic and graphic presentation of data using Computers (Excel).

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages - Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation -Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4: Measures of Relation:

Meaning and use of correlation - Types of correlation-Karl Pearson's correlation coefficient - Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression - Regression Equations- Interpretation of Regression Co-efficient.

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations - Index Numbers- Methods of Construction of Index Numbers - Price Index Numbers - Quantity Index Numbers - Tests of Adequacy of Index Numbers - Cost of Index Numbers-Limitations of Index Numbers - Use of Computer Software.

Suggested Readings:

- | | |
|--|-------------------------------|
| 1. Business Statistics | Reddy, C.R Deep Publications. |
| 2. Statistics-Problems and Solutions | Kapoor V.K. |
| 3. Fundamentals of Statistics | Elhance.D.N |
| 4. Statistical Methods | Gupta S.P |
| 5. Statistics | Gupta B.N. |
| 6. Fundamentals of Statistics | Gupta S.C |
| 7. Statistics-Theory, Methods and Applications | Sancheti,D.C. & Kapoor V.K |
| 8. Business Statistics | J.K.Sharma |
| 9. Business Statistics | Bharat Jhunjunwala |
| 10. Business Statistics | R.S.Bharadwaj |

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DSC 3C - Banking Theory & Practice

Unit-I: Introduction

Meaning & Definition of Bank - Functions of Commercial Banks - Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking - E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer - Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker - Holder for Value - Holder in Due Course - Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

- | | |
|-------------------------------------|-------------------------------------|
| 1. Banking Theory: Law & Practice | : K P M Sundram and V L Varsheny |
| 2. Banking Theory, Law and Practice | : B. Santhanam; Margam Publications |
| 3. Banking and Financial Systems | : Aryasri |
| 4. Introduction to Banking | : Vijaya Raghavan |
| 5. Indian Financial System | : M.Y.Khan |
| 6. Indian Financial System | : Murthy & Venugopal |

Semester - IV

DSC 1D- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations - Section (8) and other Provisions of Companies Act, 2013.

Unit - II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system - Revenue Account - Net Revenue Account - Capital Account - General Balance Sheet (including problems).

Unit - III - Bank Accounts

Bank Accounts - Books and Registers to be maintained by Banks - Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of Final Accounts (including problems).

Unit-IV: Insurance Companies

Life Insurance Companies -Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) - LIC Act, 1956.

Unit - V: General Insurance

Principles - Preparation of final accounts - with special reference to fire and marine insurance (including problems) - GIC Act, 1972.

Suggested Readings

1. Corporate Accounting - RL Gupta & M. Radha Swami
2. Corporate Accounting - P.C. Tulsian
3. Company Accounts : Monga, Girish Ahuja and Shok Sehagal
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.K. Gupta and M. Radhaswamy
6. Advanced Accountancy : Chakraborty
7. Advanced Accountancy: S.P. Iyengar
8. Modern Accounting: A. Mukherjee, M. Hanife McGraw Hill Company Ltd., New Delhi.
9. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
10. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing.
11. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
12. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand.

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DSC 2D - Business Laws

Unit-1 Contract

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

Unit-2 Offer and Acceptance

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

Unit-3 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-4 Sale of Goods Act 1930

Contract of sale - Sale and agreement to sell - Implied conditions and warranties - Rights of unpaid vendor.

Unit-5:

Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

Suggested Readings:

1. J. Jayasankar, Business Laws, Margham Publication, Chennai -17
2. Kapoor ND, Mercantile Law, Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law, S.Chand.
6. Business Laws, Maruthi Publishers



DSC 3D - Income Tax

Unit-I

Introduction: Income Tax Law – Basic concepts: Income, Person, Assesse, Assessment year, Agricultural Income, Capital and revenue, Residential status, Income exempt from tax (theory only).

Unit-II

Income from salary: Allowances, perquisites, profits in lieu of salary, deductions from salary income, computation of salary income and qualified savings eligible for deduction u/s 80C (including problems).

Unit-III

Income from House Property: Annual value, let-out/self occupied/deemed to be let-out house, deductions from annual value - computation of income from house property (including problems).

Unit-IV

Income from Capital Gains – Income from other sources – (from Individual point of view) - chargeability – and assessment (including problems).

Unit-V:

Computation of total income of an individual – Deductions under section - 80 (including problems).

Reference Books:

1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

Table-5: B.Com -Semester – V

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours** | Credits |
|--------------|------------------------------|---|-------------|----------------|---------------|------------------|---------|
| 1 | Skill Based Course SBCE | University Choice : Business Leadership | 50 | — | 50 | 2 | 2 |
| 2. | DSC 1 E | 5.2 Cost Accounting | 100 | 25 | 75 | 5 | 4 |
| 3. | DSC 2 E | 5.3 Indirect Taxes | 100 | 25 | 75 | 5 | 4 |
| 4. | DSC 3 E | 5.4 Commercial Geography | 100 | 25 | 75 | 5 | 4 |
| 5. | Elective-DSC 1F/Inter-disp. | Cluster Electives - I 1. Corporate Accounting 5.5 Accounting & Auditing Standards 5.6 Accounting for Government Entities 5.7 Project Work: Application of Accounting & Auditing Standards in Companies /Internship in Govt. Depts (Treasury, Local Bodies, Public Utilities, Govt. Corporations, etc.) (or) 2. Banking & Financial Services 5.5 Central Banking 5.6 Rural and Farm Credit 5.7 Project Work: Rural Credit survey/Banking operations/Credit Appraisal | 100 | 25 | 75 | 5 | 4 |
| 6. | Elective-DSC 2F /Inter-disp. | | 100 | 25 | 75 | 5 | 4 |
| 7. | Elective-DSC 3F/Inter-disp. | | 100 | 25 | 75 | 5 | 4 |
| Total | | | 650 | 125 | 525 | | |

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SEMESTER V

SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Traits, Skills and Styles- Leadership Development - Qualities of a Good Leader.

Unit-II: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact- Leadership Practices - Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations

Unit-III: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

References:

1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
5. S Balasubramanian, The Art of Business Leadership – Indian Experiences, Sage Publications.

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Semester - V

DSC - 1E 5.2 Cost Accounting

Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

References:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
2. M.N. Aurora – 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.
6. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

V-Semester

DSC: 2E: 5.3 GOODS & SERVICE TAX FUNDAMENTALS

Unit I: Introduction: Overview of GST - Concepts - Limitations of VAT - Need for Tax Reforms - Justification for introduction of GST - Shortcomings and advantages at the Central Level and State Level on introduction of GST - Process of Introduction of GST - Constitutional Amendments.

Unit II: GST: Principles - Models of GST: Austrian, Canadian, Kelkar-Shah - Bagehi-Poddar - Comprehensive structure of GST model in India: Single, Dual GST - Transactions covered under GST.

Unit-III: Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol - Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

Unit-IV: Inter-State Goods and Services Tax: Major advantages of IGST Model - Interstate Goods and Service Tax: Transactions within a State under GST - Interstate Transactions under GST - Illustrations.

Unit-V: Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances - Cross utilization of ITC between the Central GST and the State GST.

References:

Goods and Services Tax in India - Notifications on different dates.

GST Bill 2012.

Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.

The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

DSC 3E 5.4 Commercial Geography

Unit -I: The Earth: Internal structure of the Earth - Latitude - Longitude - Realms of the Earth - Evolution of the Earth - Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India - Agriculture: Land Use - Soils - Major crops - Food and Non-food Crops - Importance of Agriculture - Problems in Agriculture - Agriculture Development.

Unit -III: India - Forestry: Forests - Status of Forests in Andhra Pradesh - Forest (Conservation) Act, 1980 - Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance - Need for protection of Forestry.

Unit -IV: India - Minerals and Mining: Minerals - Renewable and non Renewable - Use of Minerals - Mines - Coal, Barites, etc. - Singareni Coal mines and Mangampeta Barites - District-wise Profile.

Unit-V: India - Water Resources - Rivers: Water resources - Rationality and equitable use of water - Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

References:

1. Shabiar Ahmad; Quazi, Natural Resource Consumption and Environment Management, APH Publishing Corporation.

2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.

3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.

4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.

5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.

6. Vinod N. Patel, Commercial Geography, Oxford Book Company



Cluster Elective-3: Corporate Accounting
DSC F 5.5 Accounting & Auditing Standards

Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories – AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS-10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.

References:

1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

DSC F 5.6 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

References:

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
4. Mortimer A. Dittenhofer, Applying Government Accounting Principles, LexisNexis.
5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

Cluster Elective -5: Banking and Financial Services

DSC F 5.5 Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by RBI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: Supervision and Regulation: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

References:

1. Reserve Bank of India Publication, Functions and Working of the RBI.
2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
3. S. Panandikar, Banking in India, Orient Longman.
4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
5. Annual Reports of Reserve Bank of India.
6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

DSC F 5.6 Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) - Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

References:

1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
2. Economic Survey, Government of India.
3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu, V.T.Naidu, Vora & Co. Pub. Ltd.



Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM

III B.Com. (GENERAL) SYLLABUS

STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM

REVIEWED SYLLABUS w.e.f. 2016-17

Table-6: B.Com- Semester – VI

| Sl. No. | Course | Name of the subject | Total Marks | Mid. Sem. Exam | Sem. End Exam | Teaching Hours** | Credits |
|--------------------|---|--|-------------|----------------|---------------|------------------|---------|
| 1. | SBC G | 6.1 Event Management | 50 | -- | 50 | 2 | 2 |
| 2. | DSC 1 G | 6.2 Marketing | 100 | 25 | 75 | 5 | 4 |
| 3. | DSC 2 G | 6.3 Auditing | 100 | 25 | 75 | 5 | 4 |
| 4. | DSC 3 G | 6.4 Management Accounting | 100 | 25 | 75 | 5 | 4 |
| 5. | Elective-DSC 1 H/Inter-disp./Gen. Elec. | Cluster Electives -2 | 100 | 25 | 75 | 5 | 4 |
| | | 3A. Corporate Accounting | | | | | |
| | | 6.5 Financial Reporting | | | | | |
| 6. | Elective-DSC 2H/Inter-disp./Gen. Elec. | 6.6 Emerging Areas in Accounting | 100 | 25 | 75 | 5 | 4 |
| | | 6.7 Project Work: Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting. | | | | | |
| 7 | Elective-DSC 3H/Inter-disp./Gen. Elec. | 5A. Banking & Financial Services | 100 | 25 | 75 | 5 | 4 |
| | | 6.5 Financial Services 6.6 Marketing of Financial Services | | | | | |
| | | 6.7 Project Work: Working with Financial Services Firms on Documentation for Sanction of Loans and financial Services | | | | | |
| Total | | | 600 | | | 30 | 24 |
| Grand Total | | | | | | 164 | 134 |

Note:

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select One Stream of Elective consisting of four theory papers and two projects (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to implement original project work which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

Semester VI

SBS G 6.1C Event Management

Unit-I: Event Concept: Corporate Events and Customer's needs - Types of Events - Corporate hospitality – Exhibitions – Trade Fairs – Conferences –Business and Government Meets - Corporate event packages - Menu Selection - Customization.

Unit-II: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-III: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

References:

1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh - Har-and Publications Pvt. Ltd.
2. Event Management by Swarup K. Goyal - Adhyayan Publisher.
3. Event Management & Public Relations by Savita Mohan - Enkay Publishing House
4. Event Entertainment and Production - Mark Sonder, CSEP, Wiley & Sons, Inc.
5. Special Event Production - Doug Matthews.
6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

DSC 1 G 6.2 Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination. Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - 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 - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: 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.

References:

1. S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

DSC 3G 6.4 Management Accounting

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis - Common size analysis and trend analysis (including problems).

Unit-II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit-III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit-IV: Cash Flow Statement: Concept of cash flow - Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit-V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety - Make/Buy Decision - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, et.al, "Introduction to Management Accounting" Person Education India, New Delhi, 2002.
6. Murthy & Guruswamy - Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta - Practical problems in Management Accounting.
8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
9. S.P. Gupta - Management Accounting, S. Chand Publishing, New Delhi.

Cluster Elective -5A: Banking and Financial Services

DSC H 6.5 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies - Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects - Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: Credit Rating: Purpose - Types - Credit Rating Symbols - Agencies: CRISIL and CARE - Equity Assessment vs. Grading - Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw - Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, "Indian Financial System", Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

DSC H 6.6 Marketing of Financial Services

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services – Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

References:

1. Aradhani "Marketing of Financial Services" Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
4. Shajahan, Services Marketing, Himalaya Publishing House.
5. Christopher Lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
8. Valarie A. Zeithmal & Mary Jo Bitner, Services Marketing, New Delhi, Tata McGraw Hill

6.7: Project work:

Working with Financial Services firms on Documentation for sanction of loans and financial Services.

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

CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE
(w.e.f. 2020-21 Admitted Batch)
PROGRAMME: Three-Year BCom(Computer Applications)

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 | 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 | Auditing | 5 | 4 | 25 | 75 |
| 15 | | IV | 4F | Data Base Management System | 3T + 2P | 3 + 1 | 25 | 50-25 |
| Total | | | | | 75 | 60 | 375 | 1125 |

PROGRAMME: THREE-YEAR DEGREE

B Com (Computer Applications)

Domain Subject: Commerce

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.

Syllabus:

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— 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 Copying 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.

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, KratikaBPPB 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: THREE-YEAR DEGREE

B Com (Computer Applications)

Domain Subject: Commerce

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

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:

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)

II 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.



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 of hyperlinks 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,
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8. Viva voce interviews,
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10. Peers and self-assessment, outputs from individual and collaborative work

PROGRAMME: THREE-YEAR DEGREE

B Com (Computer Applications)

Domain Subject: Commerce

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

1 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 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***)

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 - Constructor - Types of constructors - Destructors. |

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 [Yashavant Kanetkar](#)
- (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-programming> <http://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.

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General

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

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PROGRAMME: THREE-YEAR DEGREE
B Com (Computer Applications)

Domain Subject: Commerce



Course 3F: Database Management System

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

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 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 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: 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 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: 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:

[http:// www.onlinegdb.com/](http://www.onlinegdb.com/)

[http:// www.tutorialspoint.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 da has to be merged with basic.
8. Empno should be unique and has to be generated automatically.

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General

3. Group Discussion
4. Visit to Software Technology parks / industries

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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

