PROGRAMME: THREE-YEAR
B Com(Computer Application)

SYLLABUS & REGULATIONS

WITH EFFECT FROM 2024-2025

Degree Programme (CBCS) Regulations-2016

Amended as per NEP-2020

(with effect from the batch admitted in the academic year 2024-25)
CHOICE BASED CREDIT SYSTEM (CBCS)

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY
Accredited by "NAAC" with "A+" Grade

Tirupati, Andhra Pradesh – 517 502

DEAN
COLLEGE DEVELOPMENT COUNCIL
S.V.UNIVERSITY, TIRUPATI

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY : : TIRUPATI

PROGRAMME: Three-Year B.Com
(Computer Applications)
Degree Programme (CBCS) Regulations-2016
Amended as per NEP-2020

(with effect from the batch admitted in the academic year 2024-25)
CHOICE BASED CREDIT SYSTEM (CBCS)

B Com Programme (Computer Applications)

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 (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Business Environment (Gen)/ Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	Banking Theory & Practice (Gen) / E-Commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Marketing (Gen)/ Programming with C	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen &CA)	5	4	25	75
15		IV	4F	Training And Development (Gen)/ Data Base Management System (CA)	5	4	25	75
				Total	**75**	**60**	**375**	**1125**

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY : : TIRUPATI

B Com Programme (Computer Applications)

SEMESTER – I

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses		50	---	50	2	2
5.	1A	Fundamentals of Accounting	100	25	75	5	4
6.	1B	Business Organization and Management	100	25	75	5	4
7.	1C	Information Technology	100	25	75	5	4
		Total	**600**	**125**	**475**	**27**	**22**

SEMESTER – II

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses -1		50	---	50	2	2
	Skill Development Courses -2		50	---	50	2	2
5.	2A	Financial Accounting	100	25	75	5	4
6.	2B	Business Economics	100	25	75	5	4
7.	2C	E-Commerce and Web Designing	100	25	75	5	4
		Total	**650**	**125**	**525**	**29**	**24**

B Com Programme (Computer Applications)
SEMESTER – III

Sl.No.	Course		Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English		100	25	75	4	3
2.	Second Language	Telugu		100	25	75	4	3
3.	Skill Skills - 1			50	---	50	2	2
	Skill Skills - 2			50	---	50	2	2
4.	Skill Development Courses			50	---	50	2	2
5.	3A	Advanced Accounting		100	25	75	5	4
6.	3B	Business Statistics		100	25	75	5	4
7.	3C	Programming with C		100	25	75	5	4
		Total		**650**	**125**	**525**	**29**	**24**

B Com Programme (Computer Applications)
SEMESTER – IV

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	4A	Corporate Accounting	100	25	75	5	4
2.	4B	Cost and Management Accounting	100	25	75	5	4
3.	4C	Income Tax	100	25	75	5	4
4.	4D	Business Laws	100	25	75	5	4
5.	4E	Auditing	100	25	75	5	4
6.	4F	Data Base Management System	100	25	75	5	4
		Total	**600**	**150**	**450**	**30**	**24**

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
SRI VENKATESWARA UNIVERSITY :: TIRUPATI
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PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

I Year B Com (Gen & CA)–Semester – I
Course 1A: 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 – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

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

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

Unit-IV: Bank Reconciliation Statement:
Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both 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. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications

2. T.S. Reddy& A. Murthy, Financial Accounting, Margham Publications

3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

6. Tulasian, Accountancy -I, Tata McGraw Hill Co.

7. V.K. Goyal, Financial Accounting, Excel Books

8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications

9. Prof E Chandraiah : 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

PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

I Year B Com (Gen & 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.
- Articulate new 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.Neeru Vasishth, 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)

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PROGRAMME: THREE-YEAR B Com
(Computer Applications)

I Year B Com (Computer Applications)– Semester – I
Course 1C : Information Technology

Learning Outcomes:

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

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

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components.

2. Understand the difference between an operating system and an application program, and what each is used for in a computer.

3. Use technology ethically, safely, securely, and legally.

4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems.

B. Explains (Understanding)

5. Apply standard statistical inference procedures to draw conclusions from data.

6. Retrieve information and create reports from databases.

7. Interpret, produce, and present work-related documents and information effectively and accurately.

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

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data.

9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.

10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.

11. Identify and analyse computer hardware, software

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

E. Efficiently learn and use Microsoft Office applications.

Unit-1: Introduction

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

Unit-2: MS Word

Word Processing - Features - Advantages and Applications - Parts of Word Window-Toolbar-Creating, Saving, Closing, Opening and Editing of a Document - Moving and Coping a Text-Formatting of Text and Paragraph- Bullets and Numbering-Find and Replace - Insertion of objects-Headers and Footers- Page Formatting- Auto Correct- Spelling and Grammar- Mail Merge- Macros.

Unit-3: MS Excel

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

Unit-4: MS Power Point

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

Unit-5: 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.

References:

(1) S.Mohan, computer fundamentals- Spectrum Publications.

(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

PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

I Year B Com (Gen & 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: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

Reference Books:

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

Suggested Co-Curricular Activities:

- ★ Quiz Programs
- ★ 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 venture firms(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: THREE-YEAR B Com
(General and Computer Applications)

I Year B Com (Gen & 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 firms behaviour.
- ➢ 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: Meaning and Definition of Demand – Determinants to Demand – Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand -Elasticity of Demand – Measurements of Price Elasticity of Demand

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

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

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

References:

1. Business Economics -S. Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

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

PROGRAMME: THREE-YEAR B Com
(Computer Applications)

I Year B Com (Computer Applications)– Semester – II
Course 2C: E-commerce and Web Designing

Learning Outcomes:

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

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

1. Understand the foundations and importance of E-commerce

2. Define Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational

3. Describe the infrastructure for E-commerce

4. Discuss legal issues and privacy in E-Commerce

5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. Explains (Understanding)

6. Recognize and discuss global E-commerce issues

7. Learn the language of the web: HTML and CSS.

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

8. Analyze the impact of E-commerce on business models and strategy

9. Assess electronic payment systems

10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps:

• Define purpose of the site and subsections

• Identify the audience

• Design and/or collect site content

• Design the website theme and navigational structure

• Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviors, CSS Layouts

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

Syllabus:

Unit I: Introduction

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce.

Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution and Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

Unit-II: E-payment System

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

Unit-III: On-line Business Transactions

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

Unit-IV: HTML

Website designing, Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images and Pictures, Lists and Their Types, Nested Lists, Table Handling.

Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

Unit V: Security and Encryption

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

Books for Reference:

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
htt ps:// tea mt ree house .com/ t racks/ we b-des ign
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

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PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & CA)– Semester – III
Course 3A : Advanced Accounting

Learning Outcomes:

At the end of the course, the student will able to;
  ➤ Understand the concept 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

Partnership Accounts-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II

Partnership Accounts-II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III

Issue if Shares, Debentures, Underwriting and Bonus Shares: Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV

Comapny Final Accounts and Profit Prior to Incorporation: Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form

of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V

Valution of Goodwill and Shares: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (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

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)
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PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & 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 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-Karlpearson'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. 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: THREE-YEAR B Com
(Computer Applications)

II Year B Com (Computer Applications)– Semester – III
Course 3C: Programming in 'C'

Objectives:

This course aims to provide exposure to problem-solving through programming. It introduces the concepts of the C Programming language.

Course Learning Outcomes:

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

1. Understand the evolution and functionality of a Digital Computer.

2. Apply logical skills to analyse a given problem

3. Develop an algorithm for solving a given problem.

4. Understand 'C' language constructs like Iterative statements, Array processing, Pointers, etc.

5. Apply 'C' language constructs to the algorithms to write a 'C' language program.

UNIT I

General Fundamentals: Introduction to computers: Block diagram of a computer, characteristics and limitations of computers, applications of computers, types of computers, computer generations.

Introduction to Algorithms and Programming Languages: Algorithm – Key features of Algorithms, Flow Charts, Programming Languages – Generations of Programming Languages – Structured Programming Language- Design and Implementation of Correct, Efficient and Maintainable Programs.

UNIT II

Introduction to C: Introduction – Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C- Programming Examples.

Decision Control and Looping Statements: Introduction to Decision Control Statements– Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Goto Statement

UNIT III

Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array– Operations on Arrays – one dimensional, two dimensional and multi dimensional arrays, character handling and strings.

UNIT IV

Functions: Introduction – using functions – Function declaration/ prototype – Function definition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive functions.

Structure, Union, and Enumerated Data Types: Introduction – Nested Structures – Arrays of Structures – Structures and Functions– Union – Arrays of Unions Variables – Unions inside Structures – Enumerated Data Types.

UNIT V

Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – Pointer Expressions and Pointer Arithmetic – Null Pointers - Passing Arguments to Functions using Pointer – Pointer and Arrays – Memory Allocation in C Programs – Memory Usage – Dynamic Memory Allocation – Drawbacks of Pointers

Files: Introduction to Files – Using Files in C – Reading Data from Files – Writing Data to Files – Detecting the End-of-file – Error Handling during File Operations – Accepting Command Line Arguments.

BOOKS

1. E Balagurusamy – Programming in ANSIC – Tata McGraw-Hill publications.

2. Brain W Kernighan and Dennis M Ritchie - The 'C' Programming language" - Pearson publications.

3. Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson Edition Publications.

4. Yashavant Kanetkar - Let Us 'C' – BPB Publications.

PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & 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.
➢ Demonstrate the procedure for issue of bonus shares and buyback of shares.
➢ Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
➢ Participate in the preparation of consolidated accounts for a corporate group.
➢ Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
➢ Communicate accounting policy choices with reference to relevant laws and accounting standards.

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, Margham Publications, 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 Chanda Srinivas, 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: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & 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-Function-scope-Advantages and Limitations.

Management accounting- nature-scope-functions- Distinguish between financial accounting and cost accounting and Management accounting

Unit-II: Elements of Cost

Materials: Material control, selective control, ABC techniques-Valuation of Material Issue: FIFO-LIFO-Simple and Weighted Average Methods.

Labor: Direct and Indirect Labor cost-time keeping- time booking- idle time-Methods of Payment of Wages-Incentive Schemes- Time rate period-piece rate Method- Halsey-Rowan and Taylor methods.

Unit-III: Costing Techniques

Marginal Costing: Meaning and features of Marginal costing- Cost classification- difference between marginal costing and absorption costing-marginal cost equation- contribution- PV ratio- Breakeven point- Margin of Safety-Estimation of profits and Estimation of sales.

Unit-IV: Financial Statement Analysis and Interpretation

Financial Statements: Meaning- Features-Limitations-Need- Objectives and Process of Financial statement Analysis- comparative analysis -common size Analysis- Trend Analysis.

Unit-V 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.

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: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & 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 1

Taxes – Meaning – Need for and Rationale of taxes – Direct and Indirect Taxes - Constitutional Provisions on Taxation – Union List - State List – Tax Rates – Blanket Rate Method – Slab Rate Method – Surcharge – Cess – Progressive v/s Regressive Taxes. – An Overview of Taxation System in India.

UNIT 2

 Income Tax Act 1961- Important Definitions - Residential Status – Incidence of Tax –Exempted Incomes – Agricultural Income – An overview of five heads of income - .Deduction – Set off and Carry Forward of losses – Assessment of Individual - Computation of Taxable Income – Return Filing and Assessment thereof. – Collection and Recovery of Taxes – Tax Deducted at Source – Advance Tax. – (Including Problems)

UNIT 3

Wealth Tax Act 1957 – Charge of Wealth Tax – Valuation Date – Location of Assets - Assets – Meaning – Deemed Assets – Exempted Assets – Net Wealth – Computation of Net Wealth – Valuation of Assets - Return of Wealth and Procedure of Assessment – Time Limit for Completion of Assessment. (Including Problems)

UNIT 4

Central Sales Tax : Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover – Inter State Trade or Commerce – Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

APVAT Act, 2005 – Statement of Objectives and Reasons – Definitions: Business Casual Trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice, Total

Turnover, Turnover Tax. – Computation of Taxable Turnover – Registration Procedure (Including Problems)

Service Tax Act, 1994 – Introduction – Meaning of Service – Classification of Taxable Services – Valuation of Taxable Services - Registration – Assessment Procedure.

UNIT 5

Central Excise Duty – Definitions – Taxable Event under Central Excise – Types of Duties – Classification – Valuation - Registration Procedure - CENVAT Credit.

Customs Duty – Important Definitions – Goods, Import, Export, Importer, Exporter, Territorial Waters, India, Bill of Entry - Import and Export Procedure – Various Documents used in Foreign Trade - Baggage – Stores – Valuation Rules.

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)

PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & 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-III

Capacity of the Parties and Contingent Contract: Rules Regarding to Minors Contracts - Rules Relating to Contingent Contracts - Different Modes of Discharge of Contracts - Rules Relating to Remedies to Breach of Contract.

Unit-IV

Sale of Goods Act 1930 and Consumer Protection Act 2019: Contract of Sale - Sale and Agreement to Sell - Implied Conditions and Warranties - Rights of Unpaid Vendor- Definition of Consumer - Person - Goods - Service - Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Mechanism.

Unit-V

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

References:

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, S Chand 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

PROGRAMME: THREE-YEAR B Com
(General and Computer Applications)

II Year B Com (Gen & CA)– Semester – IV
Course 4E: Auditing

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 Auditing

Auditing: Meaning-Definition-Evolution-Objectives-Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit-II: Planning of Audit and Control

Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties – Liabilities.

Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control –(Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.

Unit-III: Vouching and Audit of Financial Statements

Vouching: Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation.

Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Unit-IV: Audit of Institutions

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Unit-V: Report Writing

Business Correspondence and Report writing: Basic principles – Business letters.
Business reports: Structure – Preparation of Routine reports and special reports.

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
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
7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

Suggested Co-Curricular Activities:

- Seminars
- Visit the audit firms
- Visit an audit firm, write about the procedure followed by them in Auditing the books of accounts of a firm.
- Guest lecture by an auditor
- Collect the information about types of audit conducted in any one Organization
- Collection of audit reports
- Group Discussions
- Draft an audit program.

PROGRAMME: THREE-YEAR B Com
(Computer Applications)

II Year B Com (Computer Applications)– Semester – IV
Course 4F : Database Management System

Learning 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.

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

1. Understand the role of a database management system in an organization.

2. Understand basic database concepts, including the structure and operation of the relational data model.

3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.

4. Understand Functional Dependency and Functional Decomposition

B. Explains (Understanding).

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.

6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

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

7. Apply various Normalization techniques.

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

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

Entity-Relationship Model: Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, Aggregation and Composition, CODD's Rules, Relational Data Model, Concept of Relational Integrity.

UNIT IV:

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

UN IT 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.

REFERENCES:

1. Paneerselvam:Database Management system, PHI.

2. David Kuklinski, Osborne, Data management system McGraw Hill Publication.

3. Shgirley Neal And Kenneth LC Trunik Database management system in Business-PHI.

4. Godeon C. EVEREST, Database Management-McGraw Hill Book Company.

5. MARTIN,Database Management-Prentice Hall of India, New Delhi.

6. Bipin C.Desai ,`An Introduction to Database System`,Galgotia Publications.

7. Korth, Database Management System.

8. Navathe, Database Management System.

9. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management System

Online resources:

http:// www.onlinegdb.com/

http:// www.tutorialspoint.com/

http://learnsql.com

https://www.codecademy.com/learn/learn-sql/

https://www.w3schools.com/sql/default.asp

Recommended Format for Question Paper

for Courses 1A, 2A, 3A, 3B, 4A, 4B, 4C

Time: 3 Hours]   *[Max. Marks : 75*

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

Time: 3 Hours]   *[Max. Marks : 75*

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**

DEAN
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