



VIKRAMA SIMHAPURI UNIVERSITY :: NELLORE

Common Framework of CBCS for Colleges in Andhra Pradesh

(A.P. State of Council of Higher Education)

SYLLABUS OF

B.Com(Computer Applications)

(UNDER CBCS FRAMEWORK WITH EFFECT FROM 2020-21)

PROGRAMME: FOUR-YEAR UG PROGRAMME

B.Com (COMPUTER APPLICATIONS) Syllabus under CBCS
(with effect from the Academic Year 2020-21)

Course Structure

Domain Subject: Commerce (Computer Applications)

(Syllabus with Outcomes, Co-curricular Activities, References for nine Courses of 1, 2 & 3 Semesters)

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

Sl. No	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	3	3	25	75
		1CP	Practical	2	1	0	50
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	3	3	25	75
		2CP	Practical	2	1	0	50
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++	3	3	25	75
		3CP	Practical	2	1	0	50
TOTAL				45	36	225	825

B.Com(General and Computer Applications)

SEMESTER-I

Domain Subject: Commerce

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

COURSE1A: FUNDAMENTALS OF ACCOUNTING

Learning Outcomes:

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

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

Syllabus:

Unit-I – Introduction

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – 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 Unfavorable Balance (including Problems).

Unit -V: Final Accounts:

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

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, VikasPublications
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
5. S.P. Jain & K.L Narang, Accountancy-I, KalyaniPublishers
6. Tulasian, Accountancy -I, Tata McGraw HillCo.
7. V.K.Goyal, Financial Accounting, ExcelBooks
8. K. Arunjothi, Fundamentals of Accounting; MaruthiPublications
9. Prof E Chandraiah : Financial Accounting Seven Hills InternationalPublishers

Suggested Co-Curricular Activities:

- ◆ Bridge Course for Non-commerceStudents
- ◆ Practice of Terminology ofAccounting
- ◆ Quiz, WordScramble
- ◆ Co-operativelearning
- ◆ Seminar
- ◆ Co-operativelearning
- ◆ Problem SolvingExercises
- ◆ Matching,Mismatch
- ◆ Creation of Trial Balance
- ◆ Visit a firm (Individual andGroup)
- ◆ Survey on sole proprietorship and prepare final accounts ofconcern
- ◆ Group Discussions on problems relating to topics covered insyllabus
- ◆ Examinations (Scheduled and surprisetests)
- ◆ Any similar activities with imaginative thinking beyond the prescribedsyllabus

B.COM(General and Computer Applications)
SEMESTER-I

Domain Subject: Commerce

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

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 Demerits 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)

B.A. (CA) / B Com (CA) / B.Sc. (CA)

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 1C: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)

Introduction:

Unit -I Computer Definition - Characteristics and Limitations of Computer, Generations of Computer, Classification of Computers, Applications of Computer, Hardware — Basic organization of Computer - Input and Output Devices

Unit- II **Memories:** primary, secondary and cache memory, **Software:** types of software, system software, Application software, commercial software, open source software, domain software and free ware software, Programming Languages: Introduction to Programming Languages – Generations of Programming Languages

Unit- III **MS word:**

Features of MS Word - Parts of Word Window – Creating, Saving, Opening document, Printing, **Formatting:** Formatting of Text and Paragraph - Bullets and Numbering - **Editing** - Moving and Copying - Find and Replace Text –**Tables:** Creating tables, inserting and deleting rows and columns, Insertion of pictures – Insertion of clipart - Mail Merge

Unit-IV **MS Excel:**

Features of Excel, Parts of Excel window, Workbooks, Creating, Opening and Saving a Workbook, Worksheets, rows, columns, Inserting and Deleting rows and columns, cells, Entering labels, values, and formulas in worksheet, **Formatting:** Adjusting row height and column width - Formatting cell values, **Formulas and Functions:** operators used in formula, cell references in formula, Mathematical, Statistical, Logical and Text functions, **Charts:** Different types of charts, Creating a chart

Unit-V MS Power point:

Features of PowerPoint, Parts of PowerPoint window, creating, saving and opening presentation, working with slides: Inserting, deleting, copying slides, editing text, formatting text, Formatting and Modifying Presentations: Applying transition and animation to the slides, inserting music or sound on a slide, viewing slide show

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) Fundamentals of Computers Rajaraman V Adabala N
- (5) MS-Office S.S. Shrivastava
- (6) Microsoft Office 2007 Fundamentals, 1st Edition By Laura Story, Dawna Walls

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

1. MS word creation of documents letters invitations etc,
2. Create tables in MS-WORD
3. Perform mail merge using MS Word
4. MS Excel performing different formulas
5. creating charts in Excel
6. create presentation in power point
7. inserting, deleting slides in Power Point
8. Illustrate Animation in presentation

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

B.A. (CA) / B Com (CA) / B.Sc. (CA)

CBCS - SEMESTER- I

PAPER – 1C: INFORMATION TECHNOLOGY

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

1. Write characteristics of computers
2. Write any three input devices
3. Write about cache memory
4. Explain commercial software
5. Explain how to create and save documents in Word
6. Write about inserting pictures in a document
7. Briefly explain cell references in a formula in Excel
8. How will you insert and delete rows in Excel
9. Write about opening a presentation in Power Point
10. Explain how to view slide show

SECTION - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

11. Explain basic organization of a computer system
12. Write about classification of computers
13. Define Memory. Write about Primary memory units
14. Write about generations of programming languages
15. Write and explain the parts of Word window
16. Explain mail merge procedure in MS Word
17. Write in detail about features of Excel
18. What is a chart? Explain different types of charts
19. Explain the creation procedure of a presentation in Power Point
20. Define animation. Explain how to you add transition and animation to the slides

Note: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit

BCOM(General and Computer Applications)

Domain Subject: Commerce

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

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, NewDelhi.
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 HillCo.
7. V.K. Goyal, **Financial Accounting**, ExcelBooks
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand &Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGrawHill.
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-CurricularActivities:

- ★ QuizPrograms
- ★ Problem SolvingExercises
- ★ Co-operativelearning
- ★ Seminar
- ★ Group Discussions on problems relating to topics covered bysyllabus
- ★ Reports on Proforma invoice and accountsales

- ★ Visit a consignment and joint venture firms(Individual andGroup)
- ★ Collection of proforma of bills and promissorynotes
- ★ Examinations (Scheduled and surprisetests)
- ★ Any similar activities with imaginative thinking beyond the prescribedsyllabus

B COM(General and Computer Applications)

SEMESTER-II

Domain Subject: Commerce

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

Course 2B: BUSINESS ECONOMICS

Learning Outcomes:

At the end of the course, the student will be 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 - KalyaniPublications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics - Aryasri and Murthy, Tata McGrawHill.
5. Business Economics -H.L Ahuja, Sultan Chand &Sons
6. Principles of Economics -Mankiw, CengagePublications
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
- ◆ StudentSeminars
- ◆ Quiz ,JAM
- ◆ StudyProjects
- ◆ GroupDiscussion
- ◆ Graphs on Demand function and demandcurves
- ◆ Learning aboutmarkets
- ◆ The oral and written examinations (Scheduled and surprisetests),
- ◆ MarketStudies
- ◆ Individual and Group project reports,
- ◆ Annual talk on union and statebudget
- ◆ Any similar activities with imaginative thinking beyond the prescribedsyllabus

B.A. (CA) / B Com (CA) / B.Sc. (CA)

SEMESTER -II

Domain Subject: Commerce

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

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.

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

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: Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours

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

SYLLABUS

COURSE 2C: E-COMMERCE & WEB DESIGNING

I Unit I: Introduction:

Introduction to Internet: Internet Terminology – History of the Internet – Advantages & disadvantages of Internet – How internet works

Electronic Commerce: Definition, types, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic Market-Online shopping, Three models of Electronic Market - E-Business.

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), 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 Bills), Benefits, Problems and Features, Online Services (Financial, Travel and Career), Online Learning, Online Shopping (Amazon, Flipkart, etc.)

IV Unit-IV: Website Designing

Introduction to HTML: Basic HTML – HTML document structure – HTML tags – Basefont tag – title tag – body tag – Horizontal Rule Tag - Text formatting tags – Character tags, **HTML Lists** : Ordered List , Unordered List & Definition List – Using colors – Using Images

V Unit V: Website Designing:

Hyperlinks: Textual links, Graphical links, types of document links, anchor tag **HTML Tables** – table creations tags, Nested Tables, **Frames:** Frame introduction - frame creation tags – Nested Frames.

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
3. Creation of web page with text tags
4. Creation of tables with attributes
5. Creation of hyperlinks
6. Creation of hyperlinks and including images
7. Creation of forms
8. Creation of framesets

RECOMMENDED CO-CURRICULAR ACTIVITIES:

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

MEASURABLE

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

GENERAL

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

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

B.A. (CA) / B Com (CA) / B.Sc. (CA),
CBCS - SEMESTER- II
PAPER – 2C: E-COMMERCE & WEB DESIGNING

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions: (5 x 5= 25 Marks)

1. Define Internet. Write disadvantages of Internet
2. Write about e-business
3. Define e-payment system
4. Explain briefly the methods of e-payment system
5. Write the purpose of online business transaction
6. Write about online learning
7. Briefly explain HTML document structure
8. Write about Horizontal rule tag
9. Define table. Explain table creation tags.
10. Define Hyperlink

SECTION - B

Answer any FIVE of the following Questions (5 × 10 =50 Marks)

11. Explain the working of Internet.
12. What is e-commerce? Write about the three models of e-market
13. Explain about Payment gateways
14. Write about various risks involved in e-payment system
15. Write and explain advantages of online transactions
16. Explain the features of online shopping with an example
17. Write in detail about text formatting tags in HTML
18. Write about lists in HTML
19. Explain different types hyperlinks used in a web page
20. Explain about frames in HTML

Note: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit

B COM(GENERAL AND COMPUTER APPLICATIONS)

SEMESTER -III

Domain Subject: Commerce

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

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

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

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

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

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

References:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PB 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

B COM(General and Computer Applications)

Domain Subject: Commerce

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

COURSE 3B: BUSINESS STATISTICS

Learning Outcomes:

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

- Understand the importance of Statistics in reallife
- 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 daylife.
- Create quantitative models to solve real world problems in appropriate contexts.

SYLLABUS:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Simple Bar and Pie Diagrams and Graphic Presentation of Data (including problems)

Unit 2: Measures of Central Tendency: Types of Averages – Qualities of Good Average - Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(including problems)

Unit 3: Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation- Mean Deviation - Standard Deviation - Coefficient of Variation. (Including problems)

Unit 4: Skewness and Kurtosis: Measures of Skewness: Absolute and Relative Measures-Co-efficient of Skewness: Karl Pearson's, Bowley's and Kelly's (including problems)

Unit 5: Measures of Relation: Meaning and use of Correlation – Types of Correlation - Karl Pearson's Correlation Coefficient - Probable Error-Spearman's Rank-Correlation (including problems)

Suggested Readings:

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

B.A. (CA) / B Com (CA) / B.Sc. (CA)

SEMESTER-III

Domain Subject: Commerce

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

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.

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

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

B. Explains (Understanding)

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

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

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

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity)

Planning of structure and content, writing, updating and modifying computer programs for user solutions

*E. Exploring C programming and Design C++ classes for code reuse (Practical skills***)*

SYLLABUS

COURSE 3C: PROGRAMMING WITH C & C++

Unit-I Introduction:

Introduction - Structure of C program – C character set, Tokens: Constants, Variables, Keywords, Identifiers – C data types - C operators (arithmetic, relational, logical, increment and decrement) - Standard I/O in C (scanf, printf) - Conditional Control statements (if and Switch) Statements.

Unit-II Loops And Arrays:

Repetitive statements: While, Do While and For Loops - Use of Break and Continue Statements –**Arrays:** Introduction – Types of arrays, one dimensional arrays - Declaration of one dimensional arrays–Accessing array elements–Storing values in an array –Two Dimensional ArraysDeclaration of two dimensional arrays – Accessing array elements– Storing values in 2-D arrays.

Unit- III Strings and Functions:

Strings: Definition, Declaration and Initialization of String Variables - String Handling Functions – **Functions:** Defining Functions - Function Call – passing parameters: Call By Value, Call By Reference.

Unit- IV Classes and Objects

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

Unit-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) Computer Fundamentals and Programming in C by Reema Thareja from Oxford University Press
- (2) Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill
- (3) Let Us C, Yashavant Kanetkar
- (4) E. Balagurusamy "Object oriented programming with C++"
- (5) R.Ravichandran "Programming with C++"
- (6) The C++ Programming Language Bjarne Stroustrup

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.

RECOMMENDED CO-CURRICULAR ACTIVITIES:

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

MEASURABLE

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

General

Group Discussion

Visit to Software Technology parks / industries

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted:

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

B.A. (CA) / B Com (CA) / B.Sc. (CA),
CBCS - SEMESTER- III
PAPER – 3C: PROGRAMMING WITH C AND C++

MODEL QUESTION PAPER

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions: (5 x 5= 25 Marks)

1. Write about constants used in C language
2. Explain briefly about switch statement
3. Write about break and continue statements
4. Explain two dimensional array declaration
5. Write about call by value method
6. Define Parameter.
7. Briefly explain classes and objects
8. Write about friend function in C++
9. Define Inheritance. Explain hybrid inheritance
10. Explain about benefits of inheritance

SECTION - B

Answer any FIVE of the following Questions (5 × 10 =50 Marks)

11. Explain the structure of C program with an example.
12. What is an operator? Write about various operators used in C
13. Explain about repetitive statements with an example
14. Define an Array. Write about declaration of arrays in C
15. Illustrate string handling functions used in C language
16. What is a function? Write about defining a function
17. Write in detail about features of Object Oriented Programming
18. Explain different types of constructors in C++
19. Explain about various types of inheritance.
20. Write C++ program to implement multiple inheritance

Note: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit

QUESTION PAPER PATTERN FOR END SEMESTER EXAM

UG CBCS SEMESTER PATTERN

Time: 3 Hours

Max. Marks : 75

SECTION-A

Answer any FIVE of the following Questions:

(5 x 5= 25 Marks)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

SECTION - B

Answer any FIVE of the following Questions

(5 × 10 =50 Marks)

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

Note: Paper Setter must select TWO Short Questions and TWO Essay Questions from Each Unit