



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM

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





DETAILS OF COURSES TITLES AND CREDITS

Sem	Course No	Course Name	Course Type (T/P/L)	Hrs/Week	Credits	Max. Marks	Max. Marks
				Commerce :5	Commerce :4	Count/Internal/ Mid Assessment	Sem- End Exam
I	1A	Fundamentals of Accounting	T	5	4	25	75
	1B	Business Organization and Management	T	5	4	25	75
	1C	Information Technology	T+L	3+2	3+1	25	75
II	2A	Financial Accounting	T	5	4	25	75
	2B	Business Economics	T	5	4	25	75
	2C	E-Commerce and Web Designing	T+L	3+2	3+1	25	75
III	3A	Advanced Accounting	T	5	4	25	75
	3B	Business Statistics	T	5	4	25	75
	3C	Programming with C & C++	T+L	3+2	3+1	25	75
IV	4A	Corporate Accounting	T	5	4	25	75
	4B	Cost and Management Accounting	T	5	4	25	75
	4C	Income Tax	T	5	4	25	75
	4D	Business Laws	T	5	4	25	75
	4E	Auditing	T	5	4	25	75
	4F	Data Base Management System	T+L	3+2	3+1	25	75

Note: * Course Type Code : T-Theory, L - Lab, P: Problem solving



B.Com	Semester: I	Credits: 4
Course: 1A	FUNDAMENTALS OF ACCOUNTING	Hrs/Wk: 5

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.

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).

TEXT BOOKS:

1. Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications.
2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications.
3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications.
4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
5. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
6. Tulasian, Accountancy -I, Tata McGraw Hill Co.



7. V.K.Goyal, Financial Accounting, Excel Books .
8. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.
9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers.

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.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: I

Course(1A): Fundamentals of Accounting

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Bookkeeping.
2. Petty Cash Book.
3. Suspense Account.
4. Need for Bank Reconciliation.
5. Trading Account.
6. Accounting Cycle.
7. Journal Proper.
8. Trial Balance .

Section-B

Answer **FIVE** questions

5X10=50M

9. a). What are the advantages and limitations of Double Entry System?

(OR)

- b). Briefly explain accounting concepts and conventions.

10. a) Explain various types of subsidiary books.

(OR)

- b) Prepare Triple Column Cash Book from the following information of Koushik.

1st March 2020

1. Cash in hand Rs.1532 and balance at bank Rs.18500.
2. Received from Salman Rs.590 and allowed him discount Rs.10.
3. Paid salaries for the month of February Rs.200.
4. Purchased merchandise payment made by cheque Rs.3200.
8. Paid Bilal & Co by cheque Rs.800 discount received Rs.20.
10. Withdrew from bank for office use Rs.400. paid rent in cash Rs.300.
14. Deposited into bank Rs.500.
15. Cash sales Rs.2460.
18. Purchased a motor car for Rs.6500 payment made by cheque.
23. Received a cheque from Salman for Rs.391 discount Rs.9.
25. Paid wages Rs.350.
28. Salman cheque paid into bank.
29. Paid computer applications expenses Rs.360.
31. Bank informed that Salman's cheque has been dishonored.
31. Cash sales Rs.6440.

11. a) Briefly explain the advantages and limitations of trial balance

(OR)

- b).Define Error. Briefly explain various types of erros.

12. a) Write the reasons for difference between pass book and cash book for bank reconciliation.

(OR)



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(b) From the following particulars, prepare a Bank Reconciliation Statement for M/s Ramesh Traders as at 31st December, 2020.

- i. Bank Balance as per cash book 8,000
- ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4th January next year.
- iii. Cheque for 6,000 deposited on 25th was collected and credited by the bank on 4th January.
- iv. Dividends collected by the bank 1,800 not recorded in the cash book.
- v. Information relating to 4,600 deposit made by a debtor directly into the bank account has not yet been received.
- vi. Bank charges 750 have been debited to the account by the bank on 31st December.

13. a) Distinguish between Profit and Loss Account and Balance Sheet.

(OR)

b) From the following Trial Balance of Ramesh as on 31st March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

Trial Balance

Debit Balances Rs.

Purchases 2,00,000
Salaries 10,000
Rent 7,500
Insurance premium 1,500
Drawings 50,000
Machinery 1,40,000
Cash at bank 22,500
Computers 1,25,000
Furniture 50,000
Cash 10,000
Opening Stock 26,000
Sundry debtors 12,500

Credit Balances Rs.

Capital 3,00,000
Sales 2,50,000
Creditors 1,05,000

Adjustments:

1. Closing stock as on 31.3.2015 Rs. 39,000
2. Rent outstanding Rs. 1,000
3. Provide interest on capital @ 10% and on Drawings @ 8%.
4. Depreciation on Machinery @ 10% and Furniture @ 5%



B.Com	Semester: I	Credits: 4
Course: 1B	BUSINESS ORGANIZATION AND MANAGEMENT	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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



MODEL QUESTION COURSE – THEORY

A.

Com. DEGREE EXAMINATIONS

Semester: I

Course(1B): Business Organization and Management

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Industry
2. Public Sector Enterprises
3. Prospectus
4. Administration
5. Organization
6. Commerce
7. MNCs
8. Line and Staff

Section-B

Answer **FIVE** questions

5X10=50M

- 9 a) Define Trade. Briefly explain classification of trade.
(OR)
b) Define Business. What are the features and functions of Business.
- 10 a) What are the merits and demerits of Sole Proprietorship.?
(OR)
b) Distinguish between Private Limited Company and Public Limited Company.
- 11 a) Define Memorandum of Association. Explain its clauses.
(OR)
b) Briefly explain Articles of Association and its contents.
- 12 a) Explain the functions of Management.
(OR)
b) Explain Fayol's 14 Principles of Management.
- 13 a) Briefly explain merits and demerits of Planning.
(OR)
b) What are the steps involved in Planning?



B Com	Semester: I(Computer Applications)	Credits: 4
Course: 1C	INFORMATION TECHNOLOGY	Hrs/Wk: 5

Learning Outcomes:

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

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

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

B. *Explains (Understanding).*

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

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

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

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

E. Efficiently learn and use Microsoft Office applications.

UNIT I:

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

UNIT II:

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

UNIT III:

MS Excel:

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



UNIT IV:

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

UNIT V:

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

ONLINE RESOURCES:

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

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH .

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

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 from individual and collaborative work.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: I(Computer Applications)

Course(1C): Information Technology

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. What are the Applications of Computer?
2. Write about the parts of Word-Window.
3. What are the features of MS-Excel?
4. What are the features of MS-Power Point?
5. What are the basic queries in MS-Access?
6. What are the Basic Components of PC?
7. Write Types of Functions in MS-Excel.
8. What are the types of effects in Custom Animation?

Section-B

Answer **FIVE** questions.

5X10=50M

9. a) Explain about Computer Architecture.
(OR)
b) Explain about functions of Operating System and types of Operating Systems.
10. a) What are the Features, Advantages and Applications MS-Word
(OR)
b) Write the process how to prepare Progress Report of Students using Mail Merge.
11. a) How to Prepare Students Results Table with Total, Percentage and Pass/Fail using Formulas.
(OR)
b) Write the process for Sorting, Filtering, Consolidation and Grouping in MS-Excell.
12. a) Write the process of how to prepare a power point presentation and slideshow.
(OR)
b) Write about different types of animations in MS-Power Point.
13. a) Write the process how to Create a Report, Add Controls to a Report and Format Reports in MS Access.
(OR)
b) Write the process how to create a Simple Access Database, Working with Table Data and Modify Table Data.



B Com	Semester: II	Credits: 4
Course: 2A	FINANCIAL ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCE BOOKS:

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



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



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: II

Course(2A): Financial Accounting

Time: 3 Hours.

Max Marks: 75

SECTION-A

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

5X5=25M

1. Depletion Method of Depreciation
2. Computer applications Reserve
3. Drawer
4. Normal Loss
5. Vendor
6. Bad debts
7. Del-credere commission
8. Consignor

SECTION- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Depreciation. What are the causes for Depreciation?

(OR)

- b) A company whose accounting year is the calendar year purchased on 1.1.2018 a machine for Rs.40,000. It purchased further machinery on 1st October 2018 for Rs. 20,000 and on 1st July for Rs. 10,000. On 1.7.2020, 1/4th of the machinery installed on 1.1.2018 became obsolete and was sold for Rs. 6,800. Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method. Depreciation is to be provided at 10% p.a.

10. a) Define Provision and Reserve with examples and difference between provision and reserve.

(OR)

- b) What are the provisions? How are they created? Give accounting treatment in case of provision for doubtful debts.

11. a) B owes C a sum of Rs 6,000. On 1st April, 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs 5,760. On the due date the bill is dishonoured, the bank paying Rs 15 as noting charges. B then pays Rs 2,000 in cash and accepts a bill of exchange drawn on him for the balance together with Rs 100 as interest. This bill of exchange is for 2 months and on the due date the bill is again dishonoured, C paying Rs 15 for noting charges draft the journal entries to be passed in C's books.

(OR)

- b) What is meant by renewal of a bill of exchange? Distinguish between Promissory Note and Bills of Exchange.

12. a) Define consignment account. Briefly explain the features and objectives of consignment accounts.

(OR)

- b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.

Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500 Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.

- 13 a) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifth and one-fifth respectively. A supplies goods to the value of Rs.5,000 and inures expenses amounting to Rs.400. B supplies goods to the value of Rs.4,000 and his expenses amounting to Rs.300. B sells goods on behalf of the joint venture and realizes Rs.12,000. B is entitled to a commission of 5 percent on sales. B settles his accounts by bank draft. Give journal entries and necessary ledger accounts in the books of both the parties.

(OR)

- b) Difference between consignment and joint venture.



B Com	Semester: II	Credits: 4
Course: 2B	BUSINESS ECONOMICS	Hrs/Wk: 5

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.

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.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: II

Course(2B): Business Economics

Time: 3 Hours.

Max Marks: 75

SECTION-A

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

5X5=25M

1. Micro Economics.
2. Law of Demand.
3. Cost Analysis.
4. Monopoly.
5. National Income.
6. Demand Curve.
7. BEP.
8. Forecasting.

SECTION- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Business Economics. Explain the nature and scope of Business Economics.
(OR)
b) Distinguish between Micro and Macro economics.
10. a) What is meant by Demand? What are the exceptions to Law of Demand?
(OR)
b) What do you understand by elasticity of demand ? Explain the factors which determine the elasticity of demand.
11. a) Discuss the various concepts of cost curves. Why is long cost curve flatter than the short-run cost curve?
(OR)
b) What are the advantages and limitations of Break Even Analysis?
12. a) Define Market. Briefly explain the classification of markets.
(OR)
b) Write an essay on Monopoly.
13. a) Describe the different concepts and components in National Income.
(OR)
b) Briefly explain problems in measuring National Income.



B Com	Semester: II(Computer Applications)	Credits: 4
Course: 2C	E-COMMERCE AND WEB DESIGNING	Hrs/Wk: 5

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, Behaviours, CSS Layouts

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

UNIT I:

Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a BusinessModel 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, EvolutionAnd Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website).

UNIT II:

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

UNIT III:

On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E- Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services



(Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment} Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.).

UNIT IV:

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

UNIT V:

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

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

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

Online Resources:

<http://www.kartrocket.com> <http://www.e-commerceceo.com> <http://www.fastspring.com>
<https://teamtreehouse.com/tracks/web-design>

PRACTICAL COMPONENT:@ 2 HOURS/WEEK/BATCH

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

RECOMMENDED CO-CURRICULAR ACTIVITIES:

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

Measurable .

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

General.

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.



MODEL QUESTION COURSE – THEORY
B.Com. DEGREE EXAMINATIONS
Semester: II(Computer Applications)
Course(2C): E-Commerce And Web Designing

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Write about Types of E-Commerce.
2. What are the Risks Involved in e-payments?
3. What are the Advantages and Disadvantages of Transacting Online?
4. Write examples for Lists and their types.
5. Write the Definition and Scope of E-Security.
6. What are the features of WWW and Internet?
7. Write how to link a style sheet to a HTML Document.
8. What are the methods of e-Payments?

Section-B

Answer **FIVE** questions.

5X10=50M

9. a) Write about e-commerce Business Models.
(OR)
b) Explain about Designing, Building and Launching e-commerce website.
10. a) Explain about Digital Signatures.
(OR)
b) Explain about Online Banking.
11. a) Write about E-Tailing (Popularity, Benefits, Problems and Features).
(OR)
b) Write about Online Learning, Publishing and Entertainment.
12. a) Write the code to design a web page with Form and form elements
(OR)
b) Write about Inline, External, Internal and Multiple Style Sheets.
13. a) Write about Security Threats in the E-Commerce Environment.
(OR)
b) Write about Technology Solutions for Security.



B Com	Semester: III	Credits: 4
Course: 3A	ADVANCED ACCOUNTING	Hrs/Wk: 5

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.

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCES BOOKS:

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

Suggested Co-Curricular Activities:

- Quiz Programs and Problem Solving exercises.
- Co-operative learning.
- Seminar and 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.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: III

Course(3A): Advanced Accounting

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Non-profit organizations
2. Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Garner Vs Murrey
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.

(OR)

- b) What are the provisions and features of Non-profit organizations?

10. a) Briefly explain advantages and limitations of single entry system.

(OR)

- b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.

11. a) Malnad Coffee Works Ltd., bought coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year. Interest was charged at 15% per annum. Life of the machine was expected to be four years. You are required to pass the journal entries and necessary ledger accounts in the books of (i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.

(OR)

- b) Briefly explain the advantages and limitations of Instalment System.

12. a) Briefly explain the classification of Partners.

(OR)

- b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders 1/5th of his share and B surrenders 2/5th of his share and B surrenders 2/5th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.

13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

Liabilities		Amount	Assets		Amount
		Rs.			Rs.
Bills Payable		2000	Cash at Bank		5,800
Employees' Provident Fund		5000	Bills Receivable		800
Workmen Compensation Reserve		6000	Stock		9,000
Computer applications Reserve		6000	Sundry Debtors		16,000
Loans		7100	Furniture		2,000
Capital A/cs:			Plant and Machinery		6,500
X	22,750		Building		30,000
Y	15,250		Advertising Suspense		6,000
Z	12,000	50,000			
		76,100			76,100



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

The profit-sharing ratio was 3:2:1. Z died on 31st July, 2018. The Partnership Deed provides that:

(i) Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.

(ii) The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.

(iii) The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.

(iv) A Sum of Rs. 12,233 was paid immediately to Z's Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding. Give Journal entries and show the Z's Executors' Account till it is finally settled.

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm?



B Com	Semester: III	Credits: 4
Course: 3B	BUSINESS STATISTICS	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

TEXT BOOKS:

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

Suggested Co-Curricular Activities :

- Student Seminars, Quiz. and 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 and 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 and Examinations (Scheduled and surprise tests).
- Any similar activities with imaginative thinking beyond the prescribed syllabus.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: III

Course(3B): Business Statistics

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Highlight the role and importance of statistics in business decision making in detail.

(OR)

- b) Briefly explain the nature and scope of Business Statistics.

10. a) What are the advantages and limitations of measures of central tendency?

(OR)

- b) Calculate Mean and Variance of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

- b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

- 12.a) Given the following information, find the number of items (n) where $r_{xy} = 0.8$, $x\sum y = 2.5$, $\sigma_{xy} = 60$, $\sum 2 = 90$, where x and y are the deviations from the respective means.

(OR)

- b) Briefly explain the measures of skewness.

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

Through Karl Pearson's method.

(OR)

- b) Explain various types of correlation.



B Com	Semester: III(Computer Applications)	Credits: 4
Course: 3C	PROGRAMMING WITH C &C++	Hrs/Wk: 5

Learning Outcomes:

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

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

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

B. *Explains (Understanding).*

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

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

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

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Planning of structure and content, writing, updating and modifying computer programs for user solutions

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

Principles of Object Oriented Programming: Procedure Oriented Programming, Object Oriented Programming, Basic concepts of Object Oriented Programming, Applications of C++, A simple C++ Program, An example with Class, Structure of C++ Program, Creating source file, Compiling and Linking.

UNIT V:

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

REFERENCES:

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



Online Resources:

<https://www.tutorialspoint.com/cprogramming/index.html>
<https://www.learn-c.org/>
<https://www.programiz.com/c-programming>
<https://www.w3schools.in/c-tutorial/>
<https://www.cprogramming.com/tutorial/c-tutorial.html>
<https://www.tutorialspoint.com/cplusplus/index.html>
<https://www.programiz.com/cpp-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.

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



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: III(Computer Applications)

Course(3C): Programming With C&C++

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Write the Structure of C program
2. Write about Break and Continue Statement.
3. What is recursion? Write an example program for recursion.
4. Write the Structure of C++ Program.
5. What is Inheritance? What are the types of Inheritance?
6. Write the Tokens and Constants in C Language.
7. Write Declaration and Initialization of String.
8. Write about operator overloading.

Section-B

Answer **FIVE** questions.

5X10=50M

9. a) Write about Data Types and Operators in C Language.
(OR)
b) Write about If and Switch Statement with examples.
10. a) Write about types of Loops in C Language with Flow Charts and example syntax.
(OR)
b) Write about Array Declaration and Initialization and write a C program for Addition of two arrays.
11. a) Write about different types of String handling functions
(OR)
b) Explain Call by Value and Call by Reference with examples.
12. a) Explain about basic concepts of OOP.
(OR)
b) Write about Creating source file, Compiling and Linking.
13. a) Explain about types of Constructors.
(OR)
b) Explain about different types of Inheritances.



B Com	Semester: IV	Credits: 4
Course: 4A	CORPORATE ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCE BOOKS:

1. Corporate Accounting – T.S Reddy and Murthy, 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 :Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr ChandaSrinivas, SevenHills International Publishers,
13. Advanced Accountancy: Arulanandam& Raman, Himalaya Publishing House.

Suggested Co-Curricular Activities:

- Assignments and 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.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV

Course(4A): Corporate Accounting

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Forfeiture of Shares
2. Buyback of shares
3. Annuity Method of Goodwill
4. Fair value method
5. Companies Act, 2013
6. Equity Share Capital
7. Dividend
8. Goodwill

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

- b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

- b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:

1. By capitalization method

2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

- b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

- b) From the following Balance Sheet of Sweetex Ltd. you are asked to-asertain the value of each Equity Share of the company:

Liabilities	Amount Rs.	Assets	Amount Rs.
20,000 Equity Shares		Good Will	30,000
Rs. 10 each, fully paid	20,000	Land And Building	1,00,000
1000, 6% Preference Shares		Plant and Machinery	1,20,000
of Rs.100 each, fully paid	1,00,000	Investment(At Cost)	60,000
Reserves	60,000	Stock	50,000
Sundry Creditors	40,000	Debtors	40,000
Provision for Taxation	20,000	Cash at Bank	24,000
Other Liabilities	10,000	Preliminary Expenses	6,000
	4,30,000		4,30,000



For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

i. Statutory minimum requirement transfer to computer applications reserve

ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

b) What are the salient features and provisions of Companies Act, 2013.



B Com	Semester: IV	Credits: 4
Course: 4B	COST AND MANAGEMENT ACCOUNTING	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCES BOOKS:

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

Suggested Co-Curricular Activities:

- Debate on methods of payments of wages.
- Seminars and 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.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV

Course(4B): Cost And Management Accounting

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Elements of Cost
2. Time Rate Method
3. EBQ
4. Trend Analysis
5. Profit Volume Ratio
6. Job Costing
7. Cost Sheet
8. Inventory Control

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

- b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

- b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

- b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)



- b) Briefly explain comparative analysis and common-size analysis.
13. a) Define Marginal Costing. Explain the features and importance of marginal costing.
(OR)
- b) From the following data, you are required to calculate:
- (i) P/V ratio
 - (ii) Break-even sales with the help of P/V ratio.
 - (iii) Sales required to earn a profit of Rs. 4,50,000
- Fixed Expenses = Rs. 90,000
- Variable Cost per unit:
- Direct Material = Rs. 5
- Direct Labour = Rs. 2
- Direct Overheads = 100% of Direct Labour
- Selling Price per unit = Rs. 12.



B Com	Semester: IV	Credits: 4
Course: 4C	INCOME TAX	Hrs/Wk: 5

Learning Outcomes:

At the end of the course, the student will be 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 complications and structure.
- Prepare and File IT returns of individual at his own.

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses
Meaning of Other Sources - Computer applications Incomes – Specific Incomes – Computation (including problems).

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

REFERENCE BOOKS:

1. Dr. Vinod; K. Singhanian; 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 and Quiz programs, also Problem Solving Exercises.
- Debate on Tax Evasion and Avoidance.
- Practice of provisions of Taxation.
- Talk on Finance Bill at the time of Union Budget.
- Guest lecture by Chartered Accountant.
- Presentation of tax rates and Practice of filing IT Returns online.
- Group Discussions on problems relating to topics covered by syllabus.
- Examinations (Scheduled and surprise tests)



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV

Course(4C): Income Tax

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Assessee
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

- b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.
10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

- b) Discuss various deductions available under the head salary.
11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

(OR)

- b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House I
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

- b) Briefly explain computer applications income and special incomes from other sources.
13. a) Briefly explain the deductions U/S 80.

(OR)

- b) What is the procedure for computation of total income with examples?



B Com	Semester: IV	Credits: 4
Course: 4D	BUSINESS LAW	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

Capacity of the Parties and Contingent Contract:

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

UNIT IV:

Sale of Goods Act 1930 and Consumer Protection Act 2019:

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

UNIT V:

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

REFERENCES BOOKS:

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

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



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV

Course(4D): Business Law

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) “All contracts are agreements but all agreements are not contract”...Explain.
(OR)
b) What are the salient features and classification of contracts under Indian Contract Act, 1872.
10. a) What are the essentials of consideration?
(OR)
b) What is offer and Invitation to offer?
11. a) Briefly explain various modes of discharge of contract.
(OR)
b) Explain the rules relating to contingent contracts.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?
(OR)
b) Explain the rights of a consumer under Consumer Protection Act, 2019.
13. a) Explain an overview and need for Cyber Law.
(OR)
b) What is contract procedures and safety mechanism for Cyber Laws.



B Com	Semester: IV	Credits: 4
Course: 4E	AUDITING	Hrs/Wk: 5

Learning Outcomes:

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

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

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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

UNIT V:

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

REFERENCESBOOKS:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant Singh,

“Auditing Theory and Practice,Kalyani Publications

4. N.D. Kapoor, “Auditing”, S Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House New Delhi
6. JagadeshPrakesh, “Principles and Practices of Auditing”, Kalyani Publications
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.
9. K J Vijaya Lakshmi & A S Roopa, Auditing, Seven Hills International Publishers, Hyderabad

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 and Group Discussions.
- Draft an audit program.



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV

Course(4E): Auditing

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the objectives and importance of auditing?
(OR)
b) Explain the role and responsibilities of auditor in checking corporate frauds.
10. a) Briefly explain various types of audit.
(OR)
b) Explain the merits and demerits of Financial Audit and Internal Audit.
11. a) What are the steps to be taken at the commencement of a New Audit?
(OR)
b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.
12. a) What are the basic objectives and functions of Vouching?
(OR)
b) Distinguish between Auditing and Investigation.
13. a) Briefly explain the rights and duties of Auditors.
(OR)
b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.



B Com	Semester: IV(Computer Applications)	Credits: 4
Course: 4F	DATA BASE MANAGEMENT SYSTEMS	Hrs/Wk: 5

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)(Practical skills)

UNIT I:

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

UNIT II:

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

UNIT III:

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

UNIT IV:

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



UNIT V:

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

LEARNING RESOURCES:

REFERENCES:

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

Online resources:

[http:// www.onlinegdb.com/](http://www.onlinegdb.com/)
[http:// www.tutorialspoint.com/](http://www.tutorialspoint.com/)
<http://learnsql.com>
<https://www.codecademy.com/learn/learn-sql/>
<https://www.w3schools.com/sql/default.asp>

PRACTICAL COMPONENT: @ 2 HOURS/WEEK/BATCH.

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

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



MODEL QUESTION COURSE – THEORY

B.Com. DEGREE EXAMINATIONS

Semester: IV(Computer Applications)

Course(4F): Data Base Management Systems

Time: 3 Hours.

Max Marks: 75

Section-A

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

5X5=25M

1. What is the difference between Data and Information?
2. Write the advantages of DBMS.
3. Write about classification of Entity Set?
4. What are the Data Types in SQL?
5. Write the steps to create PL/SQL program.
6. What are the components of DBMS?
7. What is the Concept of Relational Integrity?
8. Write about Cursors.

Section-B

Answer **FIVE** questions.

5X10=50M

9. a) Explain about Classification of Database Management System.
(OR)
b) Explain about Objectives of Database Management System.
10. a) Explain about Data Models.
(OR)
b) Explain about Database architecture.
11. a) Explain about Aggregation and Composition.
(OR)
b) Explain about concepts of ER Model with an example.
12. a) Explain about Data Definition Language commands with syntax.
(OR)
b) Explain the aggregate functions in SQL with syntax.
13. a) Explain about Exception Handling with example program.
(OR)
b) Explain about different types of Triggers.



Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester-V

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

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: Computer Applications
	Course Name		Course Name		Course Name
6-A	Advanced Corporate Accounting	6-B	Advertising and Media Planning	6-C	Mobile Application Development
7-A	Software Solutions to Accounting	7-B	Sales Promotion and Practice	7-C	Cyber Security and Malware Analysis

8 - A	Management Accounting and Practice	8-B	Logistics Services and Practice	8-C	E- Commerce Application Development
9-A	Cost Control Techniques	9-B	EXIM Procedure and practice	9-C	Real Time Governance System(RTGS)

10-A	Stock Markets	10- B	Life Insurance with Practice	10-C	Multimedia Tools and Applications
11-A	Stock Market Analysis	11- B	General Insurance with practice	11-C	Digital Imaging

Note-1: In Semester-V a B.Com. Computer Applications students have to study **THREE** pairs of SECs (a total of 6courses). The Pairs are, SEC numbers 6 & 7, 8 & 9 and 10 & 11. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. Computer Applications students have to choose a total of **THREE** pairs of SECs.

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

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

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

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

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

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

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

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



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



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.Com. Computer Applications Syllabus (w.e.f:2020-21 A.B)

Skill Enhancement Courses(SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester-V

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

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

***Note:** FIRST and SECOND PHASES (2 spells) of APPRENTICESHIP between 1st and 2nd year and between 2nd and 3rd year (two summer vacations)

***Note:** THIRD PHASE of APPRENTICESHIP Entire 6th Semester



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 6-A	AdvancedCorporateAccounting	Hrs/Wk:5

Learning Outcomes

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

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

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

Unit-I: Purchase of Business

Meaning - Purchase Consideration - Methods for determining Purchase Consideration - Discharge of Purchase Consideration - Accounting Treatment.

Unit-II: Amalgamation of Companies

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

Unit-III: Internal Reconstruction of Companies

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

Unit-IV: Accounts of Holding Companies

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

Unit-V: Liquidation

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

References:

1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P.C. Corporate Accounting. S Chand & Co. New Delhi
7. <https://thebooker.net/ad/advanced-corporate-accounting-and-accounting-standards>
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-CurricularActivities:

A. Mandatory(*student training by teacher in related real time field skills: total 10 hours*):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Advanced Corporate Accounting.
Accounts and calculation in the event of recent Mergers, Liquidations and Internal Reconstruction.
 - a. Calculation of Purchase Consideration for a given purchase of business (ref. unit-1)
 - b. Preparation of Accounts for Recent Banking Companies mergers (ref. unit-2)
 - c. Design Reconstruction formula for a current sick Company. (Ref. unit-3)
 - d. Calculate Minority Interest for a given Company (ref. unit-4)
 - e. Preparation of Statement of Affairs for a recent Liquidation (ref. unit-5)
2. **For Students:** Individual Fieldwork/Project work on identified real time situations with respect to Amalgamation, Liquidation, Purchase Consideration. On practical aspects dealt with by an Auditor. Each student has to make observations and submit to the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages, on his/her observations etc.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited Lectures and presentations on related topics.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:7-A	Software Solutions to Accounting	Hrs/Wk:5

Course Learning Outcomes

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

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

9. Understand the technical environment of accounting softwares.
10. Highlight the major accounting softwares in India.
11. Apply basics of accounting softwares into business firms for accounting transactions.
12. Understand the various versions of Tally and other softwares.
13. Integrate the concept of different Accounting softwares for accounting purpose.
14. Design new approaches for use of accounting software environment.

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

Unit-1: Computerized Accounting

Microsoft Excel Spread Sheet- Functions in Excel-

Preparation of Accounts, Statements and Budgets using MS Excel- Analysis and Interpretation.

Unit-II: Introduction to Leading Accounting Softwares- Busy-Marg-QuickBooks-ZohoBooks-Tally-Features and Accounting.

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

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

Unit-V: Tally- Voucher Entry- Vouchers Types -Vouchers Entry-

Alter and deleting Settings

Purchase Vouchers and Sales Vouchers including Tax component-Reports Generation.

References

1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google Book) Computer World
4. Tally ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
6. Fundamentals of Computers, by V. Rajaraman, PHI.
7. Tally ERP 9 book advanced user, Swayam Publication (www.tallyerp9book.com)
8. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-CurricularActivities

A. Mandatory(*student training by teacher in related real time field skills: total 10 hours*):

1. **For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for a total of not less than 10 hours on techniques in Computerized Accounting, working with Accounting Software. Train the students in Computerized Accounts with selected Accounting software.
 - a. Working with Excel-Spreadsheet calculations and tabulation Lab Practice (Ref. unit-1)
 - b. Working with any accounting software-analyze the special characters (ref. unit-2)
 - c. Company Creation Lab Practice-(ref. unit-3)
 - d. Creating Masters in Tally with a given Company-Lab Work. Lab Work (ref. Unit 4)
 - e. Voucher Entry for Given Transactions- Generation of Reports for a given Company Lab Work (ref. Unit.5)
2. **For Student:** Each student has to visit at least one business organization dealt with Computerized Accounting. Collect data relating to the business transactions and practice in college computer lab. Each student has to prepare one System based accounting during the semester. They shall write their observations and submit a Fieldwork/Project work report, not exceeding 10 pages, to the teacher in the given format.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with Excel & Tally
3. Seminars, Conferences, Discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:8-A	Management Accounting and Practice	Hrs/Wk:5

Learning Outcomes

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

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

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

UNIT1: Introduction Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting – Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

UNIT2: Ratio Analysis

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

UNIT3: Fund Flow and Cash Flow Analysis as per AS3

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

UNIT4: Budgeting and Budgetary Control

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

UNIT5: Management Reporting:

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



References

5. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
6. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
7. Cost and Management Accounting by SP Jain and KL Narang
8. Introduction to Management Accounting – Horn Green and Sundlem Publisher: PHI Learning
9. Cost and Management Accounting by M.N. Arora, Vikas Publishing House Pvt Ltd.,
10. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw Hill (TMH)

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

Co-Curricular Activities:

A Mandatory: (student training by teacher in related real time field skills: total 10 hours)

1. Teachers: Teachers shall provide students with financial data relating to business organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.

2. Student: Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICA professional duration of work to be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:9-A	Cost Control Techniques	Hrs/Wk:5

Learning Outcomes

Upon completion of the course the student will be able to

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

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

Unit 1: Introduction-Nature and Scope Introduction: Meaning of Cost Control –

Cost Control Techniques – Requisites of effective Cost Control System –

Cost Reduction – meaning – essentials for an effective cost Reduction Program

– Scope of cost reduction – Difference between Cost Control and Cost Reduction – Meaning of cost audit –

Types of Cost Audit – Auditing techniques.

Unit 2: Activity Based Costing

Concept of ABC – Characteristics of ABC – Categories of ABC – Allocation of Overheads under ABC – Cost Reduction under ABC – advantages of implementing ABC – Application on overhead allocation on the basis of ABC –

Unit 3: Cost Volume Profit Analysis (CVP Analysis)

Applications of Marginal Costing – profit planning – Evaluation of Performance – fixing selling price

– Key Factor – Make or Buy decision – Accept or Reject – closing down or suspending activities –

Unit 4: Standard Costing and Variance Analysis

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances – importance of Variance Analysis – computation and application of variances relating to material and labour.

Unit 5: Application of Modern Techniques

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

References

3. Cost and Management Accounting by SP Jain and KL Narang.
4. Cost Accounting by M.C. Shukla, T.S. Grewal & Dr M.P. Gupta, S. Chand and Company Private Limited, New Delhi
5. Cost Accounting: Principles & Practice Book by M.N. Arora, Vikas Publishing House Private Limited.
6. Advanced Cost Accounting: JK Mitra, New Age International
7. Advanced Cost Accounting: SN Maheswari, S. Chand and Company Private Limited, New Delhi

Web Sources: Web sources suggested by the concerned teacher and college librarian



including reading material.

Co-Curricular Activities:

A. Mandatory (*student training by teacher in related real time field skills: total 10 hours*)

1. **For Teachers:** Teachers should train students (using actual field material) in classroom/field for not less than 10 hours on techniques relating to determine fixed costs, variable costs based on the data of concerned firm, to identify and analyze of cost variances and to prepare budgeting reports of business/industry houses.
2. **Students:** Students should develop skills by adopting techniques on differences between cost controls and cost reduction, allocation of overheads on the basis of Activity Based Costing. Should visit any business and learn the methods and techniques of ascertaining costs of various products using with same material, machine and money under same management (For example, Dairy, Sweet, Leather products etc.) and identify the reasons for variances in estimated and actual cost and submit a report in the given format not exceeding 10 pages to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization). Like Zoho, Fresh book, MS Excel....
2. Seminars/Conference/ Workshops on Cost accountant profession, skills required for cost accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behaviour of management accountant.
3. Real time work experience with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Arrange for interaction with Area Specific Experts.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:10 - A	Stock Markets	Hrs/Wk:5

Learning Outcomes:

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

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

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

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

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

UNIT 2: Capital Markets

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

UNIT 3.- Financial Intermediaries

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

UNIT 4. Stock Indices

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

UNIT 5.- Regulatory Mechanism

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

References:

6. I.M.Pandey., Financial Management, Vikas Publishing House
7. Prasanna Chandra, Financial Management Tata McGraw Hill
8. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
9. Khan MY, Jain PK, Financial Management, Tata McGraw Hill
10. Kishore Ravi.M., Financial Management, Taxman Publication
11. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-CurricularActivities:

A. Mandatory(*student training by teacher in real time field skills: 10 hours*):

1. **For Teachers: Training** of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on techniques in valuation of shares of selected companies, preparation of documents, identification of local individuals / institutions who are involved in share markets. Listing out Local Money Market institutions, Identifying the investors and their experience in operational activities
Analysis of various companies Financial Statements and interpretations
2. **For Students:** Students shall individually study the work of stock market professionals and agencies and make observations. Their observations shall be written as the Fieldwork/Project work Report in the given format not exceeding 10 pages and submit to the teacher.
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work (not more than 10 pages):
Title page, student details, contents, objectives, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying the investors and their activities in share markets)
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Investment Institutions, offices,
5. Invited lectures and presentations on related topics by field experts.



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B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:11- A	Stock Market Analysis	Hrs/Wk:5

Learning Outcomes:

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

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

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

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

analysis Introduction of Investments-Need of Security Analysis-Types of analysis- Fundamental Analysis, Technical Analysis, Quantity Analysis.

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

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

UNIT 4-

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

UNIT 5. –Mutual Funds

Importance and the role of Mutual Fund –Types of Mutual Funds-Variety of schemes in India- Growth Fund, Income Fund, Growth and

Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method of analysis's

References:

1. Khan.M.Y.Financial Management, Vikas Publishing House
2. Bhole.L.M.Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. Damodharan Aswath, Valuation: Security Analysis for Investment and corporate Finance., John Wiley, New York
5. Francis.J.C., Investment Analysis and Management, Tata McGraw Hill
6. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-Curricular Activities:

B.Mandatory:*(student training by teacher in real time field skills:10 hours)*

- 1. For Teachers:** Training of students by the teacher (using actual field material) in classroom and field for not less than 10 hours on Security Markets analysis, preparation of documents and Analysis of Shares and debentures, Fundamental Analysis of various companies Financial Statements and interpretations, Technical Analysis of Various Financial Statements, Quantity Analysis of various companies Financial statements and interpretations, Analysis of Mutual fund operations and their performances
Case Studies of various companies' performances based on analysis of their securities and the success stories of investors.
- 2. For Students:** Students shall individually study the data of selected institutions and their performance by analyzing the statements learning from practical experiences from Chartered Accountants and Cost Accountants. They shall record their observations in a hand written Fieldwork/Project work report not exceeding 10 pages in the given format and submit to the teacher.
- 3.** Max marks for Fieldwork/Project work Report: 05.
- 4.** Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
- 5.** Unit tests (IE).

B.Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of local financial institutions,
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities Reliance Securities etc.
5. Invited lectures and presentations on related topics by field experts.



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

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V

Course: Advanced Corporate Accounting

Time: 3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Purchase Consideration
2. Objectives for Amalgamation of Companies
3. Alteration of Share Capital
4. Subsidiary Company
5. Causes of Liquidation
6. Objectives of Holding Company
7. Statement of Affairs
8. Reduction of capital

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Ramesh Ltd. was registered with a share capital of Rs.10,00,000 in equity shares of Rs.10 each to acquire the business of M/s R &K. The balance sheet of M/s R & K at the time of acquisition was as follows:

Liabilities	Amount	Assets	Amount
Bills Payable	32,000	Cash at Bank	58,000
Sundry creditors	60,000	Bills Receivable	26,000
Reserve Fund	28,000	Sundry creditors	96,000
Capital Accounts		Stock	36,000
R	2,40,000	Furniture	4,000
K	2,40,000	Machinery	1,80,000
		Buildings	2,00,000
	6,00,000		6,00,000

The assets were subject to the following revaluation:

- (i) Plant and Machinery to be depreciated by 20%.
- (ii) Furniture to be depreciated by 10%.
- (iii) Land and Buildings to be appreciated by 20%.
- (iv) A provision to be made for bad debts @ 5%.
- (v) Goodwill of the firm was valued at Rs.68,000.

The Purchase Consideration was to be discharged as follows:

- (i) Allotment of 20,000 equity shares of Rs.10 each at Rs.12 per share.
- (ii) Allotment of 1,000 14% debentures of Rs.100 each at a discount of 10%.
- (iii) Balance in cash.

The cost of acquisition of the company amounted to Rs.10,00,000 was borne by Ramesh Ltd. You are required to give journal entries in the books of Ramesh Ltd. and prepare the balance sheet of the

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company after acquisition of M/s R & K's business.

10. You are given below the balance sheets of Ram Ltd. and Laxman Ltd. As on March 31, 2021:

Liabilities	Ram Ltd.	Laxman Ltd.
Equity Share Capital (Rs.10 each)	10,000	5000
12% Preferences hare capital (Rs.100 each)	4500	3000
General Reserve	1200	1000
Export Profit Reserve	800	500
Investment Allowance	500	400
Reserve Profit and Loss a/c	2000	1600
10% Debentures (Rs.100 each)	1500	1000
Trade Creditors	1000	800
Outstanding expenses	500	200
	22,000	13,500
Assets	Ram Ltd.	Laxman Ltd.
Land and Buildings	6,000	4,000
Plant and Machinery	6,500	3,500
Furniture and Fittings	1,200	1,000
Investments	1,500	1,000
Stock	3,000	2,000
Debtors	2,000	1,000
Cash and Bank Balances	1,800	1,000
	22,000	13,500

Ram Ltd. Takes over Laxman Ltd. As on April 1, 2021, you are also given the following additional information:

1. Ram Ltd. discharges the purchase consideration as stated below:

Issued 12% Preference shares of Rs.100 each to discharge the preference shareholders of Laxman Ltd. at 10% premium. Issued 5,00,000 equity shares of Rs.10 each at par. Paid cash at Rs.2.50 per equity share.

2. Laxman Ltd. Followed weighted average method for valuing inventories where as Ram Ltd.

Followed FIFO basis. Laxman Ltd. Followed FIFO basis, its value of stock as on March 31, 2021 would have been more by Rs. 2,00,000

3. The amalgamation is considered as amalgamation in the nature of merger.

You are required to prepare the balance sheet of Ram Ltd. after amalgamation.

11. H Ltd. Acquires $\frac{3}{4}$ th of share capital of S Ltd., on 31-12-2020, when the balance sheets of the two companies are as under:

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share Capital (10/- each)	50,000	30,000	Fixed Assets	50,000	30,000



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General Reserve	15,000	8,000	Current Assets	33,000	35,000
Profit & Loss A/C	10,000	7,000	Shares in S Ltd	20,000	-
10% Debentures	15,000	8,000			
Creditors	13,000	12,000			
	1,03,000	65,000		1,03,000	65,000

You are required to prepare a consolidated balance sheet as on 31st December, 2020.

12. Explain various types of capital reduction. Briefly explain the accounting procedure to be followed depend upon capital reduction.
13. What are the objectives and features of Holding Companies?
14. Discuss various methods of computing Purchase Consideration.
15. What is meant by Liquidation? Explain role and responsibilities of liquidator.
16. Distinguish between internal reconstruction and external reconstruction.



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MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE EXAMINATION

SEMESTER –V

Course : Software Solutions to Accounting

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. How to insert/Delete rows in Excel?
2. Explain features of ZOHO Books.
3. Explain Tally Screen in detail.
4. How to create unit of measurement in Tally?
5. How to create a Ledger in Tally?
6. Explain contra voucher in Tally.
7. Explain stock journal in Tally.
8. Explain Receipt Voucher in Tally.

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Explain any TEN functions in MS Excel.
10. Discuss various features of Tally in Accounting.
11. How to Create/Alter/Delete a Company in Tally?
12. How to create Stock Group/Stock Category/Stock item in Tally?
13. Explain Multi Ledger creation in Tally.
14. Briefly explain Contra Voucher/Payment voucher with suitable examples in Tally.
15. Discuss Sales invoice/Purchase invoice with suitable examples in Tally.
16. Explain Debit Note/Credit Note with suitable examples in Tally.



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MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE EXAMINATION

SEMESTER –V

Course: Management Accounting and Practice

Time:3Hrs

Max.Marks:75

SECTION-A(Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Significance of Management Accounting
2. Limitations of Management Accounting
3. Meaning of ratio analysis
4. Debtors turnover ratio
5. Uses of Funds Flow Statement
6. Elements of a budget
7. Need for management reporting
8. Financial reporting

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Distinguish between Management Accounting, Financial accounting and Cost Accounting.
10. What are the steps involved in installation of Management Accounting system.
11. Following Balance Sheet relates to Rakesh Products Limited as on 31-03-2022

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	5,00,000	Fixed Assets	9,00,000
6% Debentures	2,00,000	Cash at bank	10,000
Reserves	1,00,000	Stock	1,30,000
Creditors	3,50,000	Debtors	1,60,000
Profit and loss account	50,000		
	12,00,000		12,00,000

Calculate (a) Current Ratio (b) Quick Ratio and (c) Debt-equity ratio

12. From the following Balance Sheets prepare funds flow statement

Liabilities	2019 Rs.	2020 Rs.	Assets	2019 Rs.	2020 Rs.
Creditors	40,000	44,000	Cash	10,000	7,000
Bank loan	40,000	50,000	Debtors	30,000	50,000
Bills Payable	25,000	-	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

Additional Information: (a) During the year machinery worth Rs.10,000 was sold for Rs. 8,000 (accumulated Depreciation 3,000) (b) Depreciation provided on March, 2019 Rs.25,000 and 2020 Rs.40,000 (c) Profit during the year Rs. 45,000 (d) Dividends paid Rs. 6,000.

13. Distinguish between Funds Flow Statement and Cash Flow Statement.

14. With the following data for a 50% activity prepare a budget for production at 75% and



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90% capacity.

Production at 50% capacity

1,000 units

Direct Materials

Rs. 50 per unit

Direct Wages

Rs. 25 per unit

Direct Expenses

Rs.15 per unit

Factory Overheads

Rs. 25,000 (70% variable)

Administrative Overheads

Rs. 20,000 (25% variable)

15. Define Report. Explain various kinds of reports and general formats of reports.

16. Discuss various strategies for writing effective Reporting.



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MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V

Course: Cost Control Techniques

Time: 3Hrs

Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Cost Audit
2. Cost Reduction
3. Concept of ABC
4. Marginal costing
5. Make or buy Decisions
6. Standard costing
7. Kaizen costing
8. Learning Curve Analysis

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Briefly explain various types of cost control techniques.
10. Define cost control. Distinguish between cost control and cost reduction.
11. Explain various advantages of implementing ABC.
12. Describe various categories of ABC and allocation of overheads under ABC.
13. The sales and profit during two years were as follows.

Year	Sales(Rs)	Profit
2020	1,70,000	25,000
2021	1,90,000	30,000

You are required to calculate (i) P/V Ratio (ii) Fixed cost (iii) BEP (iv) The sales required to earn a profit Rs. 40,000.

14. From the following particulars calculate: (1) Material cost variance (2) Material price variance (3) Material usage variance.

Material	Standard units	Standard price	Actual units	Actual price
A	1010	1.00	1080	1.20
B	410	1.50	380	1.80
C	350	2.00	380	1.90

15. What are the objectives of Kaizen costing? Explain its principles.
16. Explain the advantages and limitations of Kaizen costing.



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MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V

Course: Stock Markets

Time: 3Hrs

Max.Marks:75

SECTION-A(Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Hedgers and Arbitraders
2. Types of Investors
3. Under Writers
4. National Stock Exchange
5. Buy back of Shares
6. SENSEX
7. Future Contract
8. Over the Counter Exchange

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Explain the nature and scope of Stock Markets.
10. Distinguish between Capital Market and Money Market.
11. Define Capital Market. Explain the participants of Capital Market.
12. Write about the functions of Stock Exchange.
13. Discuss the differences between Forward Contract and Future Contract.
14. Define Index. Explain the various types of Stock Indices.
15. Briefly explain the powers and functions of SEBI.
16. Write about the functions and mechanism of Over the Counter Exchange of India (OTCE).



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MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V

Course: Stock Market Analysis

Time: 3Hrs

Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Investment Avenues
2. EPS
3. Intrinsic Value
4. Concept of Mutual Funds
5. SENSEX
6. Quantity Analysis
7. Questionnaire
8. Bullish Candle

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. What are the main objectives and importance of Security Analysis?
10. Explain different types of Investment Analysis.
11. Define Fundamental Analysis. What are elements of Fundamental Analysis?
12. Briefly Bullish Pattern v/s Barrish Patterns.
13. What are the principles and features of DOW Theory?
14. Discuss the different research methods using for collection of data.
15. Define Mutual Fund. Explain the growth of Mutual Funds in India.
16. Koushik Ltd. has currently an ordinary share capital of Rs. 25,00,000, consisting of 25,000 Share of Rs. 100 each. The management is planning to raise another Rs. 20,00,000 to finance a major program of expansion through one of the three possible financial plans.

(I) Entire through Ordinary Shares

(II) Rs. 10,00,000 through Ordinary Shares and Rs. 10,00,000 through long-term borrowing at 8 percent interest p.a.

(III) Rs. 5, 00,000 through ordinary shares and Rs. 15, 00,000 through long-term borrowing at 9% interest per p.a.

The company expected EBIT will be Rs. 8, 00,00, assuming a corporate tax of 46%. Determine the EPS in each alternative and comment which is best.



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

Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23 (Syllabus-Curriculum)

Structure of SECs for Semester-V

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

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

**ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM****B.Com. Computer Applications Syllabus (w.e.f:2020-21 A.B)**

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 6- B	Advertising and Media Planning	Hrs/Wk:5

Learning Outcomes:

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

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

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

UNIT-I: Introduction, Nature and Scope Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects- Its Significance-

Advertising as a Marketing Tool and Process for Promotion of Business Development- Criticism on advertising

UNIT-II: Strategies of Advertisements

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

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

UNIT-IV: Media Planning

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

UNIT-V: Analysis of Market Media

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

References:

1. Bhatia, K. Tej - Advertising and Marketing in Rural India - McMillan India
2. Ghosal Subhash - Making of Advertising - McMillan India
3. Jeth Waney Jaishri & Jain Shruti - Advertising Management - Oxford University Press
4. Advertising Media Planning, Seventh Edition Paperback - by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century - Ronald D Geskey
6. Media Planning and Buying: Principles and Practice in the Indian Context - Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-Curricular Activities:

A-Mandatory:(student training by teacher in the related field skills: total 10 hours):

1. For Teacher:

Students shall be practically trained, (using actual field material) in classroom and field for 10 hours, in the skills/techniques related to advertising and media planning. Trainings shall include;

- Collection of data and material, handling of material and sample advertisement preparation.
- slogan preparation, making of advertisement and advertisement strategies
- working with media and report preparation on ethical issues
- preparation of net based advertisements and media planning

2. For Student: Students shall individually choose a local or regional advertising agency, visit, study its processes, strategies, business aspects etc. They may also make a comparative study of media advertisements. Each student has to submit this/her observations as a handwritten Fieldwork/Project work Report not exceeding 10 pages in the given format to the teacher.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B-Suggested Co-Curricular Activities

- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands-on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 7- B	Sales Promotion and Practice	Hrs/Wk:5

Learning Outcomes:

By the end of the course students are able to:

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

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

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

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

UNIT-III: Strategies and Promotion Campaign: Tools of Sales Promotion-

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

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

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

References:

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



Co-Curricular Activities:(Lecturer Participation:Total10Hours)

A.Mandatory: *(student training by teacher in the related field skills: total 10 hours):1ForTeacher:*

Training of students by the teacher (using actual field material) for 10 hours in the classroom and field for not less than 10 hours on techniques in areas such as;

- Design special tools and techniques for sales promotion
- Planning of sales promotion and strategic planning for given product
- Report Writing on Success Stories of Sales promotion agencies
- Preparation of report on legal issues in sales promotion techniques.

2.For Student:

Students have to get individually training in the field the functional aspects of sales promotion, advertisement, strategic planning, sales promotion agencies and related legal issues, Students have to involve the sales promotion activities as practical training. Take up survey on sales promotional activities of existing products. Each student has to record his/her observations and prepare a handwritten Fieldwork/Project work Report, not exceeding 10 pages, and submit to teacher in the given format.

3) Max marks for Fieldwork/Project work Report:10

4) Suggested Format for Fieldwork/Project work Report (not more than 10 pages):

Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

V:Suggested Co-Curricular Activities

Assignments, Class seminars, Case studies, Compilation of paper cuttings,

Group discussions, Debates, Quiz, Class exhibitions, Preparation of related videos,

Invited lectures etc.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits4
Course:8-B	Logistics Services and Practice	Hrs/Wk:5

Learning Outcomes

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

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

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

UNIT I: Introduction

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

UNIT 2: Global Logistics

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

UNIT 3: Inventory

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

UNIT 4: Warehousing & Distribution Operations

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

Unit 5: Retail Logistics and Supply Chain Management

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

References

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



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

Co-Curricular Activities:

A. Mandatory: (Student training by teacher in the related field skills: 10 hrs)

1. **For Teachers:** Shall give hands-on training to students (using actual field material) in classroom and field in operations of (specific unit/s) logistics sector with reference to material handling and storage processes, warehousing design and financial issues confronted in logistics sector.
2. **Students:** Visit any local logistics provider / local mart etc., observe and understand its operations, financial issues, material handling and storage processes, warehouse design and submit a hand written Fieldwork/Project work Report in the given format on the observations made to the teacher
3. Max marks for Fieldwork/Project work Report: 05.
4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities:

1. Organize short term training on specific technical skills like Zoho, Fresh book, MS Excel... in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/
Workshop on career opportunities in logistics sector, trends in logistics sector, Automation in the sector etc.
3. Real time work experience with logistics sector.
4. Arrange for interaction with area specific experts.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 9-B	Export Import(EXIM) Procedure & Practice	Hrs/Wk:5

Learning Outcomes:

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

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

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

etc.) UNIT1: Introduction of EXIM policies and procedures

Objectives of EXIM policies - Role of export houses in the development of Economy - State Trading Corporations and SEZs - Flow of Procedure for export and import process.

UNIT2: Product planning and for import and export

Export Promotion Councils in India and Commodities Board of India - Its functions and their role - Registration cum Membership Certificate (RCMC) and registration of Export Credit and Guarantee Corporation of India (ECGC)

UNIT3: Documentation at the time of EXIM goods

Commercial documents - Principal and Auxiliary documents - Regulatory documents (relating to Goods, Shipment, Payment, Inspection, Payment, Excisable and FERA)

UNIT4: Payment Procedures in foreign trade

Factors determining for Payment and methods of Receiving Amount - Payment in advance - Documentary Bills - Documentary credit under Letter of Credit - Different types of Letters of Credit - Open account with periodical settlement.

UNIT5: Insurance and Shipment of Goods

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

References

1. Rama Gopal.C; Export and Import Procedure - New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation - Himalaya Publishing House
3. Dr. Swapna Pilai, Export and Import Procedure & documentation - Sahitya Bhawan Publications
4. Sudhirkochhar, Export and Import Procedure - Aggarwal Bookhouse
5. *Web resources suggested by the Teacher concerned and the College Librarian including reading material*



Co-CurricularActivities:

A. Mandatory(*Student training by teacher in the related field skills: 10hrs*):

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques of foreign trade
by involving students in making observations, preparation of documents, identification of exportable goods and recording experiences of exporters.
2. **For Students:** students shall visit export import houses or related centers and observe processes of identification of exportable goods, registration of RCMC, logistic support and insurance procedures. They shall submit their observations as an individual handwritten Fieldwork/Project work Report in the given format and submit to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages):
Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments (including technical assignments like identifying sources of exportable and excisable goods, Case Studies of export procedures and the success stories and getting practical experiences by exporting Agricultural and local products including DWACRA)
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Visits to exporting units. SEZs and Export houses
5. Invited lectures and presentations on related topics by field experts.



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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:10-B	Life Insurance with Practice	Hrs/Wk:5

Learning Outcomes

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

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

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

Unit-I: Features of Life Insurance contract

Life Insurance-Features- Advantages-Group Insurance- Group Gratuity Schemes-

Group Superannuation Schemes, Social Security Schemes-Life Insurance companies in India.

Unit-II: Plans of Life Insurance

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

Unit-III: Principles of Life Insurance

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

Unit-IV: Policy Claims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

Unit-V: Regulatory Framework and Middlemen

Role of IRDAI & other Agencies-Regulatory Framework-Mediators in Life Insurance–Agency services – Development Officers and other Officials.

References:

1. G.S.Pande, Insurance – Principles and Practices of Insurance, Himalaya Publishing.
2. C.Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
3. G.R.Desai, Life Insurance in India, MacMillan India.
4. M.N.Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
6. P.S.Palandi, Insurance in India, Response Books – Sagar Publications.
7. Taxman, Insurance Law Manual.
8. <https://www.irdai.gov.in>
9. <https://www.policybazaar.com>
10. Web resources suggested by the Teacher concerned and the College Librarian including reading material



Co-Curricular Activities:

A. Mandatory (*Student training by teacher in the related field skills: 10 hrs.:*)

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom/field for not less than 10 hours on techniques/skills of life insurance sector from opening of insurance policies to settlement of claims.
 - a. Working with websites to ascertain various LIC Companies and their schemes in Life Insurance sector (Ref. unit-1)
 - b. Working with websites to ascertain various policies in Life Insurance sector (Ref. unit-2)
 - c. Working with websites like policy bazaar.com for Calculation of Premium for Specified policies and ascertain various options under policy (ref. unit-3)
 - d. Preparation of statements for claims under various policies working with specified Life Insurance Company for settlement of Claims under different circumstances (Ref. Unit 4)
 - e. Prepare the students to choose the Life Insurance field and show the opportunities in public and private insurance companies. (ref. Unit.5)
2. **For Students:** Students shall take up individual Fieldwork/Project work and make observations on the procedures followed in the life insurance activities including identifying customers, filling applications, calculation of premium and settlement of insurance claims. Working with Insurance Agents and Life Insurance companies may be done if possible. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with any insurance Company for observation of various policies, premiums, claims, loans and other activities.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentation on related topics



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM

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

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:11-B	General Insurance with Practice	Hrs/Wk:5

Course Learning Outcomes

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

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

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

Unit-I: Introduction

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

Unit-II: Motor Insurance

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

Unit-III: Fire & Marine Insurance

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

Unit-IV: Agriculture Insurance

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

Unit-V: Health & Medical Insurance

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

References:

1. M.N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N. Mishra, Modern Concepts of Insurance, S. Chand & Co.
3. P.S. Palandi, Insurance in India, Response Books - Sagar Publications.
4. C. Gopal Krishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
5. G.R. Desai, Life Insurance in India, MacMillan India.
7. <https://www.irdai.gov.in>
8. <https://www.policybazaar.com>
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material.



Co-CurricularActivities

A. **Mandatory:** (*Student training by teacher in the related field skills: 10hrs.*)

1. **For Teachers:** Training of students by teacher (using actual field material) in classroom and field for not less than 10 hours on techniques/skills in aspects of General Insurance including calculation of premium and claim settlements.
 - a. Ascertain the regulatory framework and functions of IRDA and Insurance Advisory Committee with respect to important cases in General Insurance Field (Ref. unit-1)
 - b. Working with specified GIC Company and analyze the documentation procedure and Premium payment with respect to Motor & Other insurances (ref. unit-2)
 - c. Working with specified GIC Company and analyze the documentation procedure for Policy agreement and payment of Claims of General Insurance (ref. unit-3)
 - d. Working with Banks and Cooperative Societies with respect to Crop Insurance and Claims Settlement (Ref. unit 4)
 - e. Working with specified Medical Insurance Companies to ascertain various policies under medical insurance and settlement of claims (ref. Unit.5)
2. **For Students:** Students shall individually undertake Fieldwork/Project work and make observations on the procedures and processes of various insurance policies and claims in real time situations. Working with Insurance Agents and General Insurance companies is preferred. Each student shall submit a hand-written Fieldwork/Project work Report on his/her observations in the given format to teacher.
3. Max marks for Fieldwork/Project work Report: 10
4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, Contents, objective, step-wise work done, findings, conclusions and acknowledgements.
5. Unit tests (IE)

B. **Suggested Co-Curricular Activities**

1. Training of students by a related field expert.
2. Assignments including technical assignments like Working with General Insurance companies for observation of policies and claims under certain policies.
3. Seminars, Conferences, discussions by inviting concerned institutions
4. Field Visit
5. Invited lectures and presentations on related topics



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

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATION SEMESTER –V
Course: Advertising and Media Planning

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

- 01.** Advertising
- 02.** Criticizing of advertising
- 03.** Role of ASCI
- 04.** Creative thinking
- 05.** Target marketing
- 06.** Types of Media
- 07.** Electronic media
- 08.** Media strategy

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

- 09.** Briefly explain the nature, scope and functions of advertising.
- 10.** Write about ethical impacts of advertising.
- 11.** Explain various types of advertising strategies?
- 12.** Explain the process of advertising campaign.
- 13.** What is copy writing? What are the elements of copy righting?
- 14.** Briefly explain slogan elements of design and principles of design.
- 15.** Define Media Planning. Explain its advantages and disadvantages of Media Planning.
- 16.** Write about media concentration strategies.



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

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATION SEMESTER –V
Course : Sales Promotion and Practice

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Sales organization
2. Cross promotion
3. Promotional strategies
4. Personal selling
5. Sales budget
6. Sale contests
7. Training
8. Motivation of sales personal

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

09. Briefly explain the strengths and limitations of sales promotion.
10. Explain different theories of personal selling.
11. Discuss the various sales promotion methods in different Product Life Cycle.
12. What are the steps in designing of sales promotion campaign?
13. Explain in detail the terms of sales territories and sales Quota's.
14. Discuss the compensation and evaluation of sales personnel.
15. What are the role, qualities and functions of sales manager?
16. Explain the compensations and evaluation of sales personal.



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

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATION SEMESTER –V
Course: Logistics Services and Practice

Time:3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

01. What is transportation and its benefits?
02. Define courier and explain courier guidelines.
03. Discuss various Modes of transportation in Global logistics.
04. What are the Strategic issues in Global logistics?
05. Write about EOQ.
06. Explain various types of inventory.
07. What is the need for warehouse?
08. What is retail logistics and supply chain?

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

09. Write the meaning of logistics and explain principles of logistics.
10. What do you know about Reverse logistics in E-Commerce Sector?
11. What are the Global logistics Barriers?
12. Write the concept and principles of material handling.
13. What is inventory? Briefly explain advantages and limitations of inventory.
14. Briefly explain the following warehouse activities - a) Receiving; b) Sorting; c) Loading; d) Unloading; e) Picking; f) Packing; and g) Dispatch
15. Explain the safety rules and procedure in the warehouse.
16. What is supply-chain? Explain its strategy.



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MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATION SEMESTER –V
Course : Export Import Procedures & Practice

Time: 3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

1. Bill of Entry
2. Certificate of Origin
3. EXIM policy
4. Letter of credit
5. RCMC
6. Sales tax formalities for exports
7. Documentary Bill
8. Cargo Insurance

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

9. Explain the objectives of EXIM Policies.
10. Discuss the flow of procedure for Export and Import process.
11. Describe the formalities and registrations with the different authorities before an exporter can accept export contract.
12. Explain the Functions and their role of Export promotion councils in India and commodities board of India.
13. Describe different regulatory documents which serve the purpose of monitoring the realization of Export proceeds.
14. What is Bill of lading and explain the purposes it serves?
15. Describe the different methods of receiving payment in case of Export Contract.
16. Describe the different types of Marine Insurance policies that can be issued.



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B.Com. Computers Syllabus (w.e.f:2020-21A.B)

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (C) DEGREE

EXAMINATION SEMESTER –V

Course : Life Insurance with Practice

Time: 3Hrs

Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions

5x5=25 Marks

01. Group Insurance
02. Joint Life Policies
03. Riders.
04. Surrender Value
05. Foreclosure of Insurance Policy
06. Claim Concession
07. Agency Services
08. IRDAI

SECTION-B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

09. What is 'Insurance'? Explain the Advantages of Insurance.
10. Write about various Children's Insurance Plans.
11. Explain about various types of Insurance Plans.
12. Elaborate the 'Principles of Insurance'.
13. How an Insurance policy is lapsed and how can it be revived? Explain.
14. Describe the Procedure of an Insurance Claim Settlement.
15. Explain the Role of IRDA in Regulation and Development of Insurance Sector in India.
16. Who is 'Insurance Agent'? Explain the functions of an Insurance Agent in detail.



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B.Com. Computers Syllabus (w.e.f:2020-21A.B)

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATION SEMESTER –V
Course: General Insurance with Practice

Time: 3Hrs

Max. Marks :75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions 5x5=25 Marks

01. Difference between General insurance and Life insurance
02. Role of IRDA
03. What is certificate of insurance
04. Liability without fault
05. Documents required for Fire insurance
06. Hit and Run accidents
07. Livestock insurance
08. Payment of Claims

SECTION- B (Essay Questions)

Answer any FIVE of the following questions

5x10=50 Marks

09. Write about the powers and functions of IRDA.
10. Explain in detail about the Insurance Advisory committee.
11. Explain the requirements for compulsory third party insurance
12. What are the salient features of Motor Vehicles Act - 1988?
13. Write about the Kinds of policies in respect of Fire Insurance.
14. What are the types of Agricultural Insurance?
15. Documents required for Marine insurance policy.
16. What do you know about the comprehensive plans with reference to the Health and Medical insurances?



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)
Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester-V

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

Course NO.	Name of Course	Hrs. / Week	Max Marks IE	Max Marks EE	Credits
6 - C	Mobile application development	5	25	75	4
7 - C	Cyber security and malware analysis	5	25	75	4

OR

8 - C	E-commerce application development	5	25	75	4
9 - C	Realtime governance system (RTGS)	5	25	75	4

OR

10 - C	Multimedia Tools and Applications	5	25	75	4
11- C	Digital Imaging	5	25	75	4

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

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

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



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 6-C	Mobile Application Development	Hrs/Wk: 3

Learning Outcomes:

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

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

Unit-1:(Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

10 Hrs

Introduction to Android ,open headset alliance, Android Ecosystem

Need of Android

Features of Android

Tools and software required for developing an Application

Unit-2:

13Hrs

operating system, java JDK, Android SDK

Android development tools

Android virtual devices

steps to install and configure Android studio and sdk

Android activities

Unit-3:

14Hrs

control flow, directory structure

components of a screen

fundamental UI design

linear layout, absolute layout ,

table layouttext view

edit text

button, image button, radio button

radio group, check box, and progress bar

list view, grid view, image view, scroll view

time and date picker

toast

Unit-4:

10Hrs

android platform services

Android system Architecture

Android Security model



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Unit-5

13Hrs.

Introduction of MIT App Inventor
Application Coding
5.3 Programming Basics & Dialog
Audio & Video
File

Text Books:

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

Reference Books:

1. Dawn Griffiths and David Griffiths, “Head First Android Development”, 1st Edition, O’Reilly SPD Publishers, 2015.
2. J F DiMarzio, “Beginning Android Programming with Android Studio”, 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
3. Anubhav Pradhan, Anil V Deshpande, “Composing Mobile Apps” using Android, Wiley 2014, ISBN: 978-81-265-4660-2
4. Android Online Developers Guide
5. <http://developer.android.com/reference/> Udacity: Developing Android
6. Apps- Fundamentals
7. <https://www.udacity.com/course/developing-android-appsfundamentals--ud853-nd>
8. <http://www.appinventor.mit.edu/>

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)

A. 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. 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

- a. Group Discussion
- b. Try to solve MCQ’s available online.
- c. Others



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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. Problem-solving exercises,
4. Practical assignments and laboratory reports.
5. Observation of practical skills,
6. Efficient delivery using seminar presentations,
7. Viva voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs from individual and collaborative work

Course-6C: Mobile Application Development: Lab (Practical) Syllabus (15 Hrs.)

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

Outcomes:

1. Understand the android platform
2. Design and implementation of various mobile applications

Experiments:

1. Demonstrate mobile technologies and devices
2. Demonstrate Android platform and applications overview
3. Working with texts, shapes, buttons and lists
4. Develop a calculator application
5. Implement an application that creates an alarm clock

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 7-C	Cyber Security and Malware Analysis	Hrs/Wk: 3

COURSE OUTCOMES:

Upon successful completion of this course, students should have the knowledge and skills to

1. Understand the computer networks, networking tools and cyber security
2. Learn about NIST Cyber Security Framework
3. Understand the OWASP Vulnerabilities
4. Implement various Malware analysis tools
5. Understand about Information Technology act 2000

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

UNIT 1: Introduction to Networks & cyber security

14hrs

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

UNIT 2: NIST Cyber security framework

12hrs

- Introduction to the components of the framework
- Cyber security Framework Tiers
- What is NIST Cyber security framework
- Features of NIST Cyber security framework
- Functions of NIST Cyber security framework
- Turn the NIST Cyber security Framework into Reality/ implementing the framework



UNIT 3: OWASP

12hrs

- What is OWASP?
- OWASP Top 10 Vulnerabilities
 - ❖ Injection
 - ❖ Broken Authentication
 - ❖ Sensitive Data Exposure
 - ❖ XML External Entities (XXE)
 - ❖ Broken Access Control
 - ❖ Security Misconfiguration
 - ❖ Cross-Site Scripting (XSS)
 - ❖ Insecure Deserialization
 - ❖ Using Components with Known Vulnerabilities
 - ❖ Insufficient Logging and Monitoring
- Web application firewall

UNIT 4: MALWARE ANALYSIS

12hrs

- What is malware
- Types of malware
 - ❖ Key loggers
 - ❖ Trojans
 - ❖ Ransomware
 - ❖ Rootkits
- Antivirus
- Firewalls
- Malware analysis
 - ❖ VM ware
 - ❖ How to use sandbox
 - ❖ Process explorer
 - ❖ Process monitor

UNIT 5: CYBER SECURITY: Legal Perspectives

10hrs

- Cybercrime and the legal landscape around the world
- Indian IT ACT 2000 --Cybercrime and Punishments
- Challenges to Indian law and cybercrime scenario in India



Textbooks:

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

Website References:

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

Co-Curricular Activities:

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

A. 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. 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))

B. General

1. Group Discussion
2. Tryto solve MCQ's available online.

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. Practical assignments and laboratory reports,
4. Observation of practical skills,
5. Individual and group project reports.
6. Efficient delivery using seminar presentations,
7. Viva-Voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs from individual and collaborative work



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

Course-7C: Cyber Security and Malware Analysis; Lab (Practical) Syllabus (15 Hrs.)

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

Experiments:

1. Configure a LAN by using a switch
2. Configure a LAN by using Router
3. Perform the packet sniffing mechanism by download the “wire shark” tool and extract the packets
4. Perform an SQL Injection attack and its preventive measure to avoid Injection attack

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM

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

B.A./B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 3T+2L
Course: 8-C	E– Commerce Application Development	Hrs/Wk: 3T+3L

Learning Outcomes:

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

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

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

Unit-1:

(10h)

Introduction to E– commerce:

Meaning and concept – E– commerce

E– commerce v/s Traditional Commerce

E– Business & E– Commerce – History of E– Commerce

EDI – Importance, features & benefits of E– Commerce

Impacts, Challenges & Limitations of E– Commerce

Unit-2:

(12h)

Business models of E – Commerce: Business to Business

2.1.2 Business to customers

2.1.3 Customers to Customers

Business to Government

Business to Employee

Influencing factors of successful E– Commerce

Architectural framework of Electronic Commerce

Web based E Commerce Architecture.

Internet Commerce

Unit-3:

(12h)

Electronic data Interchange

EDI Technology

EDI- Communications



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM

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

EDI Agreements

E- Commerce payment system.

Digital Economy

Unit -4: (13h)

A Page on the web - HTML Basics

Client Side scripting -JAVA SCRIPT basics

Server side Scripting- PHP basics.

Unit-5: (13h)

Logging in to Your Word press Site

word press dash board

creating your first post

adding photos and images

creating hyper link

adding categories and tags

Textbooks:

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

Reference Books:

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

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)

A. 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 (ontopics ofthe 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))

B. General

1. Group Discussion
2. Others



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

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. Efficient delivery using seminar presentations,
4. Computerized adaptive testing, literature surveys and evaluations,
5. Peers and self-assessment, outputs from individual and collaborative work

Course- 8C: E- Commerce Application Development; Lab (Practical) Syllabus (15 Hrs)

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

Case study of e-commerce

1. Home page design of web site
2. Validation using PHP
3. Implement Catalogue design
4. Implement Access control mechanism(eg: username and password)
5. Case study on business model of online E-Commerce store

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 9 - C	Real Time Governance System (RTGS)	Hrs/Wk: 3

COURSE OUTCOMES:

Upon successful completion of this course, students will have the knowledge and skills to

1. Understand the terms regarding Governance, E-Governance and RTGS
2. Learn about E-Governance Infrastructure
3. Understand the E-Governance implementation in several countries
4. Understand the E-Governance implementation in several Indian states
5. Understand the applications of RTG

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

UNIT 1: Introduction to E-Governance

12hrs

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

UNIT 2: E-Governance Infrastructure

14hrs

- Data Systems infrastructure
 - ❖ Executive Information Systems
 - ❖ Management Information Systems
 - ❖ Knowledge Management Systems



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

❖ Transaction Processing Systems

- Legal Infrastructural preparedness
 - ❖ IT Act 2000
 - ❖ Challenges to Indian law and cybercrime scenario in India
 - ❖ Amendments of the Indian IT Act
- Institutional Infrastructural preparedness
 - ❖ Internet
 - ❖ intranet
 - ❖ extranet
- Human Infrastructural preparedness
 - ❖ Top-level management
 - ❖ Middle-level management
 - ❖ Low-level management
- Technological Infrastructural preparedness
 - ❖ Information and communications technology
 - ❖ Data Warehousing
 - ❖ Cloud Computing

UNIT 3: E-Governance: Country Experience

12hrs

- INDIA
- US
- UK
- AUSTRALIA
- DUBAI

UNIT 4: E-Governance in India

12hrs

- Andhra Pradesh
- Karnataka
- Kerala
- Uttar Pradesh
- Madhya Pradesh
- West Bengal
- Gujarat

UNIT 5: Latest Applications in Real Time Governance

10hrs

- Agriculture
- Rural Development
- Health care
- Education
- Tourism
- Commerce and Trade



Textbooks:

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

Website References:

1. <http://www.egov4dev.org/success/case/>
2. <https://vikaspedia.in/e-governance/resources-for-vles>
3. <https://altametrics.com/en/information-systems/information-system-types.html>
4. <https://core.ap.gov.in/CMDashBoard/Index.aspx>

Co-Curricular Activities:

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

A. 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 (ontopics ofthe 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. 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))

B. General

1. Group Discussion
2. Tryto solve MCQ's available online.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

10. The oraland written examinations (Scheduled and surprise tests),
11. Closed-book and open-book tests,
12. Practical assignments and laboratoryreports,
13. Observation of practical skills,
14. Individual and group project reports.
15. Efficient delivery using seminar presentations,
16. Viva-Voce interviews.
17. Computerized adaptive testing, literature surveys and evaluations,
18. Peers and self-assessment, outputs form individual and collaborative work



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM

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

Course-9-C: Real Time Governance System (RTGS); Lab (Practical) Syllabus (15 Hrs)

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

Note: Here the students have to gather the details in computer lab by surfing several websites & Google Search Engines and submit the report to the class/lab instructor before leaving the lab.

Week 1: Write a Report on the role of Nationwide Networking in E-Governance

Week 2: Write a Report on SETU: A Citizen Facilitation Centre in India, regarding its successful or failure journey.

Week 3: Write a Report on National Cyber Security Policy, how it is useful to Indian citizens.

Week 4: Write a Report on mee-seva/Village Secretariat/Ward secretariat, a new paradigm in citizen services.

Week 5: Write a Report on how Andhra Pradesh is implementing RTGS in Agriculture.

Week 6: Write a Report on how Andhra Pradesh is implementing RTGS in social welfare schemes

Week 7: Write a Report on how Andhra Pradesh is implementing RTGS in waste lands, agricultural lands and house properties.

Week 8: Write a Report on Electronic Birth Registration in any one state of our country.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 3T+2L
Course: 10-C	Multimedia Tools and Applications	Hrs/Wk: 3T+3L

Learning Outcomes:

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

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

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

Unit-1: Introduction to multimedia:

12Hr

1. What is Multimedia?
2. Components of Multimedia System
3. Multimedia and Hypermedia
4. Multimedia Authoring metaphors
5. Multimedia Production
6. Multimedia Presentation
7. Some Technical Design Issues
8. Automatic Authoring

Unit-2: Image Data Representations and color models:

12Hr

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

Unit-3: Fundamental concepts in video:

12Hr

1. Types of Video Signals
 - Analog Video
 - Digital Video



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

Basics of Digital Audio:

2. What is Sound?

Digitization of Sound

Quantization and Transmission of Audio

Pulse code modulation

Differential coding of audio

Predictive coding

Unit-4:

Multimedia Data Compression:

13Hr

1. Introduction

Basics of Information Theory

Lossless Compression Algorithms

Fix-Length Coding

Run-length coding

1.2.4 Dictionary-based coding

Variable Length Coding

Huffman Coding Algorithm

Audio Compression standards:

2. Introduction

Psychoacoustics model

MPEG Audio

Unit-5: Basic Video Compression Techniques:

11Hr

1. Introduction to Video compression

2. Video compression standard H.261

3. Video compression standard MPEG-1

Text Books:

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

Reference Books:

1. An introduction to digital multimedia by Savage, T. M. and Vogel, K. E. 2008.

2. Digital Multimedia by Nigel Chapman & Jenny Chapman. 2009.

Online Resources: <https://ksuit342.wordpress.com/lectuers/>

<https://www.tutorialspoint.com/multimedia>

Recommended Co-Curricular Activities (participation: total 15 weeks):

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

A. 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))



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4. 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))

B. General

1. Group Discussion
2. Others

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. Programming exercises,
4. Observation of practical skills,
5. Efficient delivery using seminar presentations,
6. Viva voce interviews.
7. Computerized adaptive testing, literature surveys and evaluations,
8. Peers and self-assessment, outputs from individual and collaborative work

Suggested Software

- 1) Image Editing – GIMP
- 2) Audio Editing – Audacity
- 3) Video Editing – video pad
- 4) NCH software tools.

Course-10 C: Multimedia Tools and Applications; Lab (Practical) Syllabus (15 Hrs.)

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

1. Editing images using GIMP
2. Improve the Quality of your Image in GIMP
3. Create an impressive background in GIMP
4. Applying Shadow & Highlight effects in images
5. Black & white and color photo conversion.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*



ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 11-C	Digital Imaging	Hrs/Wk: 3

Learning Outcomes:

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

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

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

UNIT-I

12 Hrs

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

UNIT-II

12 Hrs

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



UNIT-III

12 Hrs

Improving Digital Photos

- Opening files
- Rescaling saving files
- Cropping
- Brightening & Darkening
- Rotating
- Sharpening

Introduction to layers

- 2. What is layer?
- Using layer to add text
- Using move tool
- Changing colors
- Simple effects on layers
- 2.5 Performing operations on layers
- 2.7 Using layers to copy and paste

UNIT-IV

12 Hrs

Drawing:

- Drawing lines and curves
- Changing colors and brushes
- Erasing
- Drawing rectangles, Circles and other shapes
- Outlining and filling regions
- Filling with patterns and gradients

Selection:

- Working with selections
- Select by color and fuzzy
- Select Bezier paths
- 2.5 Modifying selections with selection modes

UNIT-V

12 Hrs

Erasing and Touching Up:

- 1.1 Dodge and burn tool
- Clone tool
- Sharpening using convolve tool
- Correcting Color Balance

Filters:

- Filters
- Blur
- Enhance
- Noise Filters

References:

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



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

Recommended Co-Curricular Activities (participation: total 15 weeks):

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

A. 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. 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))

B. General

1. Group Discussion
2. Others

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. Programming exercises,
4. Observation of practical skills,
5. Efficient delivery using seminar presentations,
6. Viva voce interviews.
7. Computerized adaptive testing, literature surveys and evaluations,
8. Peers and self-assessment, outputs from individual and collaborative work

Course-11 C: DIGITAL IMAGING; Lab (Practical) Syllabus (15 Hrs.)

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

1. Designing a Visiting card
2. Design Cover page of a book
3. Paper add for calling tenders
4. Design a Pamphlet
5. Brochure designing
6. Titles designing
7. Custom shapes creation
8. Image size modification
9. Background changes
10. Texture and patterns designing

Note: The list of experiments need not be restricted to the above list.
Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-6-C: MOBILE APPLICATION DEVELOPMENT

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4credits)

Max.Marks:75

Time : 3Hrs

Section – A

Answer any 5 Questions.

5X5=25M

- 1.What is the need of Android?
- 2.Explain open headset alliance?
- 3.Write about operating system.
- 4.Discuss Android activities?
5. Define directory structure.
- 6.What are date pickers?
7. Discuss about Android platform services?
8. What are files?

Section – B

Answer all the questions. 5 X 10 = 50M

9. a) Explain about need of Android.
(or)
b) Explain about Tools and software required for developing an Application.
10. a) Detailed note on Android development tools.
(or)
b) Write about the looping statements in python with an example?
- 11 a) Explain about fundamentals of UI design?
(or)
b). Explain about text view.
- 12 a) What is android system architecture?
(or)
b) Explain the concept of Android Security model.
- 13 a) Explain the concept of MIT App Inventor
(or)
b) Explain the concept of Audio & Video.

ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-7-C: CYBER SECURITY AND MALWARE ANALYSIS

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75

Time : 3Hrs

Section – A

Answer any 5 Questions.

5X5=25M

1. What is cyber, cyber-crime and cyber-security?
2. List out the types of computer networks?
3. Write about the components of the framework.
4. Discuss the functions of NIST cyber security framework?
5. Define OWASP.
6. What is Indian IT ACT 2000?
7. Discuss about Ransomware.
8. Discuss about VM ware.

Section – B

Answer all the questions. 5 X 10 = 50M

9. a) Explain the concept of OSI Reference model.
(or)
b) Discuss about Networking devices and all layer wise attacks.
10. a) What is NIST Cyber security framework? Explain the features of NIST Cyber security framework
(or)
b) Write about the looping statements in python with an example?
- 11 a) Explain about vulnerabilities of OWASP?
(or)
b). Explain about web application firewall.
- 12 a) What is Malware analysis? Explain the types of malware.
(or)
b) Explain the concept of Antivirus and firewalls.
- 13 a) Explain the concept of Cybercrime and the legal landscape around the world
(or)
b) Explain the concept of Challenges to Indian law and cybercrime scenario in India.

ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-8-C: E-COMMERCE APPLICATION DEVELOPMENT

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75

Time : 3Hrs

Section – A

Answer any 5 Questions.

5X5=25M

1. Distinguish between E-Business and E-Commerce.
2. Write about the history of Ecommerce.
3. Write about E-Commerce Strategy.
4. What are the influencing factors of Successful E-Commerce?
5. Write about Digital Economy.
6. Write about the design structure of HTML page.
7. Write about variables in PHP.
8. Write about Word press dash board.

Section – B

Answer all the questions. 5 X 10 = 50M

9. a) Explain about EDI importance, features & benefits of E-Commerce.
(or)
b) Write about Impacts, Challenges and Limitations of E-Commerce.
10. a) Explain about the Business models of E-Commerce.
(or)
b) Explain about Architectural framework of Electronic Commerce.
- 11 a) Write about EDI Communication, Implementation and Agreements.
(or)
b) Explain about E-Commerce payment system.
- 12 a) Explain about validation in java script with example.
(or)
b) Explain about A web site evaluation model.
- 13 a) Explain about adding photos, editing an existing post in word press..
(or)
b) Explain the usage of E-Commerce plug-in with example.

ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-9-C: REAL TIME GOVERNANCE SYSTEM (RTGS)

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75

Time : 3Hrs

Section-A

Answer Any Five Questions

5*5=25M

1. Define RTGS
2. Explain about Good Governance
3. Short note on Knowledge Management Systems
4. Define Transaction Processing Systems
5. Define E-Governance in India.
6. What is Cloud Computing
7. Define Data Warehouse
8. Note on Commerce and Trade

Section-B

Answer ALL Questions

5*10=50M

9.a. What is E-Governance? Objectives, Components, application domains?

OR

b. Write about the types of Real-Time Governance (RTG).

10.a. Write Note on Data Systems Infrastructure, Executive Information Systems and Management Information Systems.

OR

b.Explain Legal Infrastructural preparedness and Cyber Crime scenario in India.

11.a. Explain E-Governance, Country Experience of US.

OR

b. Explain E-Governance: Country Experience of INDIA.

12a. Explain case study E-Governance in India of state Andhra Pradesh.

OR

b.Explain case study E-Governance in India of Gujarat state.

13.a. Write Applications in Real Time Governance in Agriculture sector?

OR

b. Write Applications in Real Time Governance in Education Sector.

ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-10-C: MULTIMEDIA TOOLS AND APPLICATIONS

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75

Time : 3Hrs

Section-A

Answer any Five Questions

5x5=25M

1. What is Multimedia?
2. What is Hypermedia?
3. Explain about Automatic Authoring.
4. Write note on Black & white images.
5. Explain Analog Video & Digital Video.
6. Define Digitization of Sound.
7. What is Lossless Compression Algorithms?
8. What is Video Compression?

Section-B

Answer All the Questions

5x10=50M

9a. What is Multimedia? Components of Multimedia System explain in detail.

(OR)

9b. What is Multimedia and Hypermedia Explain Multimedia Authoring metaphors and Multimedia Production.

10a. Explain Black & white images in 1-bit images (Binary image) and 8-bit (Gray-level images)

(OR)

10b. Explain about Colour images in 24-bit colour images and 8-bit colour images.

11a. Explain about Types of Video Signals.

(OR)

11b. Define Sound. What is Digitization of Sound Quantization and Transmission of Audio.

12a. Explain Lossless Compression Algorithms and Fix-Length Coding & Run-length coding?

(OR)

12b. Explain about Variable Length Coding 1.3.1 Shannon-Fano Algorithm 1.3.2 Huffman Coding Algorithm.

13a. Explain the procedure of Video compression standard H.261.

(OR)

13b. Explain the procedure of Video compression standard MPEG-1.

ADIKAVI NANNAYA UNIVERSITY:: RAJMAHENDRAVARAM
B.A./B.Com Computer Applications for Arts/Commerce Syllabus (w.e.f:2020-21A.B)

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM

Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)

Subject: Computer Applications for Arts/Commerce

Course-11-C: DIGITAL IMAGING

MODEL QUESTION PAPER (Sem-end. Exam)

(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75

Time : 3Hrs

Section – A

Answer any 5 Questions 5X5=25M

1. List Different Types of Objects and Explain any Two.
2. Define GIMP.
3. List Different Layers of Dialog.
4. Explain the steps for Rescaling saved files.
5. Explain Red eye And Steps to remove Red Eye.
6. Define fuzzy.
7. List different Erasing and Touching tools.
8. List different Noise Filters.

Section – B

Answer All The Questions.

5 X 10 = 50M

9. a) Define Graphic ? Explain different types of Graphics in detail?

(OR)

Explain different Types of Objects in detail?

10. a) Explain about Image Window and , Image window menus?

(OR)

What is GIMP? Explain GIMP Tool Box Window in brief.

- 11 a) Explain about Cropping functionality, Brightening and Darkening of an image with neat

Diagrams?

(OR)

Explain the Procedure of Fixing Red eye in detail for an Image?

- 12 a) Explain about Drawing lines and Curves Drawing Rectangles, Circles and other shapes?

(OR)

Explain the Working Procedure with selections Select by Colour and Fuzzy, and Bezier Paths?

- 13 a) Explain about Dodge and Burn tool, Smudging tool, Clone tool?

(OR)

Explain about Filters in detail.