

VIKRAMA SIMHAPURI UNIVERSITY
Course Structure
B.Com. (Computer Applications)
Revised Common Framework of CBCS for colleges in Andhra Pradesh
(A.P. State Council of Higher Education)

Semester – I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -1	HVPE (Human Values & Professional Ethics)*	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	6	4
6.	DSC 2 A	Business Organization	100	25	75	6	4
7.	DSC 3 A	Computer Fundamentals & Photoshop	100	25	75	4	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

#The marks split between formal test and co-curricular activities may be decided by the University concerned @ Syllabus size shall be in accordance with the No. of teaching hours.

*HVPE may be taught by Telugu teachers

B.Com - Semester – II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	6	4
6.	DSC 2 B	Business Environment	100	25	75	6	4
7.	DSC 3 B	Programming in C	100	25	75	4	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

B.Com- Semester – III

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	ICT-2 (Information & communication Technology)	50	---	50	2	2
4.	Foundation Course- 6	Communication & Soft Skills-2	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	6	4
6.	DSC 2 C	Business Statistics	100	25	75	6	4
7.	DSC 3 C	Office Automation Tool	100	25	75	6	4
		Practicals	50		50	2	2
Total			650	125	525	30	24

B.Com -Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course- 7	Communication & Soft Skills-3	50	---	50	2	2
2.	Foundation Course- 8	Analytical Skills*	50	---	50	2	2
3.	Foundation Course- 9	Entrepreneurship	50	---	50	2	2
4.	Foundation Course- 10	Leadership Education**	50	---	50	2	2
5.	DSC 1 D	Accounting for Service organizations	100	25	75	6	4
6.	DSC 2 D	Business Laws	100	25	75	6	4
7.	DSC 3 D	Object Oriented Programming with C++	100	25	75	4	4
		Practicals	50		50	2	2
Total			550	75	475	26	22

* To be taught by Maths/Statistics Teachers (and partly by English teachers)

** To be taught by Telugu Teachers

B.Com. Detailed Syllabi w.e.f. 2015-16
Semester – I

DSC 1A - Fundamentals of Accounting-I

Unit-I – Introduction to Accounting

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

Unit –II: Subsidiary Books:

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

Unit-III: Trail Balance and Rectification of Errors:

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-IV- Bank Reconciliation Statement:

Need for bank reconciliation - Reasons for difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement- Problems on both favorable and unfavourable balances.

Unit -V: Final Accounts:

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

Reference Books

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

DSC 2 A - Business Organization

Unit-I – Introduction

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

Unit II- Business Functions and Entrepreneurship

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

Unit –III – Forms of Business Organizations

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

Unit-IV- Joint Stock Company

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

Unit-V- Company Incorporation

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

Reference Books

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

DSC 3 A- Computer Fundamentals & Photoshop

Unit-I: Introduction to Computers: Characteristics and limitations of Computer, Block diagram of computer, types of computers, uses of computers, computer generations. Windows basics: desktop, start menu, icons

Unit-II: Input and Output Devices: Keyboard and mouse, inputting data in other ways, Types of Software: system software, Application software, commercial, open source, domain and free ware software, Memories: primary, secondary and cache memory.

Unit –III: Introduction to Adobe Photoshop: Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, pallets, tool box, screen modes, saving files, reverting files, closing files.

Unit –IV: Images: working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an Image, Rulers, Guides & Grids- **Working with Tool box:** Practice Sessions.

Unit-V: Layers: Working with layers- layer styles- opacity-adjustment layers. **Filters:** The filter menu, Working with filters- Editing your photo shoot, presentation –how to create ads, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Reference Books:

1. Reema Thareja, Fundamentals of Computers, Oxford University Press
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
3. David Maxwell, Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016.

Semester - II

DSC 1B – Fundamentals of Accounting-II

Unit-I: Depreciation

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

Unit-II: Provisions and Reserves

Meaning – Provision vs. Reserve – Preparation of Bad debts Account – Provision for Bad and doubtful debts – Provision for Discount on Debtors – Provision for discount on creditors - Repairs and Renewals Reserve A/c (Problems).

Unit-III: Bills of Exchange

Meaning of Bill –Features of bill – Parties in the Bill – Discounting of Bill – Renewal of Bill – Entries in the books of Drawer and Drawee (Problems).

Unit-IV: Consignment Accounts

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

Unit-V: Joint Venture Accounts

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

Reference Books:

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

DSC 2 B: Business Environment

Unit – I: Overview of Business Environment

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

Unit – II: Economic Growth

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

Unit – III - Development and Planning

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

Unit – IV : Economic Policies

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

Unit – V -Social, Political and Legal Environment

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

Suggested Readings:

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

DSC 3 B: PROGRAMMING IN C

UNIT I: Introduction to C: Introduction – Structure of C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – Operators in C (Arithmetic, Relational, Logical, Increment and Decrement)

UNIT II:

I/O Statements in C – formatted input and output functions – use of scanf() and printf() functions

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

UNIT III:

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

UNIT IV

Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – Storing Values in Array – one dimensional array for inter-function communication – Two dimensional Arrays – two dimensional arrays for inter-function communication

Strings: Introduction - String Operations – String and Character functions.

UNIT V

Pointers: Understanding Computer Memory – Introduction to Pointers – declaring Pointer Variables – Passing Arguments to Functions using Pointer – Pointer and Arrays - Dynamic Memory Allocation

Structure, Union Data Types: Introduction – Declaring Structures – Arrays of Structures – Union – Declaring Unions

TEXT BOOK

1. Computer Fundamentals and Programming in C by REEMA THAREJA from OXFORD UNIVERSITY PRESS

REFERENCE BOOKS

2. E Balagurusamy: —COMPUTING FUNDAMENTALS & C PROGRAMMING|| – Tata McGraw-Hill, Second Reprint 2008, ISBN 978-0-07-066909-3.
3. Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson Edition Publ, 2002.
4. Henry Mullish & Huubert L.Cooper: The Sprit of C, Jaico Pub. House,1996.
5. Teach your C Skills-Kanithker

Semester - III

DSC 1 C - Corporate Accounting

Unit-I:

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

Unit-II:

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

Unit –III:

Valuation of Goodwill : Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method (Including Problems)

Unit –IV:

Valuation of Share : Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – V:

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

Reference Books:

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

DSC 2C - Business Statistics

Unit 1: Introduction to Statistics:

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

Unit 2: Measures of Central Tendency:

Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode.

Unit 3: Measures of dispersion :

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

Unit 5: Index Numbers:

Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers

Suggested Readings:

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

DSC 3C: Office Automation Tools

Unit-I: MS-Excel: features of Ms-Excel, Parts of MS-Excel window, entering and editing data in worksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

Unit-II: Formatting options: Different formatting options, change row height, formulae and functions, **Functions:** Meaning and advantages of functions, different types of functions available in Excel.

Unit-III: Charts: Different types of charts, Parts of chart, chart creation using wizard, chart operations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis

Unit-IV: MS Access: Creating a Simple Database and Tables: Features of Ms-Access, Creating a Database, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

Unit- V: Finding, Sorting and Displaying Data: Queries and Dynasts, Creating and using select queries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries . **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

Reference Books:

1. Ron Mansfield, Working in Microsoft Office 2000, Tata McGraw Hill(2008)
2. Ed Bott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
3. Sanjay Saxena, Microsoft Office,
4. Microsoft Office, BPB Publications

Semester - IV

DSC 1D- Accounting for Service Organizations

Unit-I: Non-Trading/ Service Organizations:

Concept - Types of Service Organizations – Section (8) and other Provisions of Companies Act, 2013 – preparation of income and expenditure account and Balance sheet (including problems).

Unit – II Electricity Supply Companies:

Accounts of Electricity supply companies: Double Accounting system – Revenue Account – Net Revenue Account – Capital Account – General Balance Sheet – Rebate on bills discounted (including problems).

Unit – III - Bank Accounts

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

Unit-IV: Insurance Companies -I

Life Insurance Companies –Preparation of Revenue Account, Profit and Loss Account, Balance Sheet (including problems) – LIC Act, 1956. Preparation and valuation of balance sheet – correct life assurance fund including problems.

Unit – V: General Insurance:

Insurance concepts - average clause-calculation of salvage value – claims for loss of stock (problems on valuation of loss of stock only).

Suggested Readings

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

DSC 2D - Business Laws

Unit-1 Contract

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

Unit-2 Offer and Acceptance

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

Unit-3 Capacity of the Parties and Contingent Contract

Rules regarding to Minors contracts - Rules relating to contingent contracts - Different modes of discharge of contracts-Rules relating to remedies to breach of contract.

Unit-4 Sale of Goods Act 1930

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

Unit-5:

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

Suggested Readings:

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

DSC 3D: OBJECT ORIENTED PROGRAMMING WITH C++

UNIT-1

Introduction:- Programming Language generations, Object Oriented Paradigm, Basics of OOPs, Benefits, Applications of OOPs, Object Oriented Languages, Difference between OOPs and Procedure Oriented Programming

UNIT - 2

Introduction to C++, General Structure of a C++ program, cin and cout objects, Keywords, identifiers, Constants, variables, Data types in C++, Operators-scope resolution operator, Control structures: Conditional statements and Looping statements

UNIT-3

Functions –function with default arguments, inline functions, function overloading, reference variables
Arrays - Single and multidimensional arrays.

UNIT-4

Object and Classes-Structure and Class, Defining a class, defining member functions, member function with object as arguments and argument as return type, array of objects, static member data and member function, friend function and friend class.

Constructor and destructors-characteristics of constructor, constructor types-default, parameterized, copy and dynamic, constructor overloading.

UNIT- 5

Operator overloading, defining operator function, overloading unary, binary and relational operators
Inheritance-benefits of inheritance, types of inheritance, methods overriding, virtual functions.

Reference Books

1. Object Oriented Programming with C++ - M.T. Somashekara, D.S.Guru, H.S. Nagendraswamy, K.S. Manjunatha, PHI 2nd Edition
2. Object Oriented Programming with C++ - E. Balagurusamy, 4th Edition, Tata Mc Graw Hill Publication
3. Object Oriented Programming in C++ - Robert Lafore, 4th Edition, Pearson Education
4. Object-Oriented Programming with ANSI and Turbo C++.