

From
A.BABU RAO,
Lecturer in Commerce & Chairman-BOS (UG), VSU,
PRR & VS Government Degree College,
Vidavaluru.

To The Registrar,

V.S.University,

Nellore -524003.

Sir,

Sub.: VSU, Nellore-BOS Commerce Submission of revised syllabus for B.COM Honours (Computer Applications) Major (U.G)-Reg.

Under the subject Cited the B.O.S of Commerce (U.G) hand met on 27-08-2023 at 10 AM in Online to revise the syllabus for B.COM Honours (Computer Applications) Major for the Academic Year 2023-2024. I am here with submitting the syllabus for B.COM Honours (Computer Applications) Major after the discussion of the BOS by online, confirming the Rules and Regulations laid down by the A.P.S.C.H.E . The Revised Syllabus along with Model Papers and signatures of B.O.S members , are Enclosed here with for the circulation among the colleges under the jurisdiction of V.S.U Nellore

Thanking you,

(A. BABU RAO) (Chairman-B.O.S)

**Members** 

(K.Srinivasulu)

(G.Ramanaiah)

Em amang

(M.V.L.Sailaja)

Name of the College

PRR & VS GDC, Vidavalur

J.B. College, Kavali

S.K.R. GDC, Gudur.



# ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

Programme: B.Com. Honours Computer Applications (Major)

# w.e.f. AY 2023-24

# COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs/Week	No. of Credits	
		1-	Fundamental of Commerce	4	4	
	I	2	Business Organisation	4	4	
			Financial Accounting	3	3	
I	9	3	Financial Accounting Practical Course	2	1	
	II		Office Automation Tools	3	3	
		4	Office Automation Tools Practical Course	2	1	
			Advanced Accounting	3	3	
		5	Advanced Accounting Practical Course	2	1	
			Income Tax	3	3	
	- 11	6	Income Tax Practical Course	2	1	
	III		E Commerce & Web designing	3	3	
II		7	E Commerce & Web designing Practical Course	2	1	
	,		Digital Marketing	3	3	
		8	Digital Marketing Practical Course	2	1	
	IV		Corporate Accounting	3	3	
		9	Corporate Accounting Practical Course	2	1	
			Cost & Management Accounting	3	3	
		10	Cost & Management Accounting Practical Course	2	1	
			DBMS with Oracle	3	3	
		- 11	DBMS with Oracle Practical Course	2	1	
			12	Advanced Corporate Accounting (OR) Stock Markets	- 3	3
			)	12	Advanced Corporate Accounting (OR) Stock Markets Practical Course	
		12	Advertisement and Media Planning (OR) GST Procedures and Practices	3	3	
	V V	13	Advertisement and Media Planning (OR) GST Procedures Practices Practical Course	2	1	
III			Business Analytics (OR) Cyber Law	3	3	
		14	Business Analytics (OR) Cyber Law Practical Course	2	1	
			Mobile Applications Development (OR) Real Time		3	
		15	Mobile Applications Development (OR) Real Time Governance System (RTGS) Practical Course	2	1	
	VI	Semest	er Internship/Apprenticeship with 12 Credits			
	VII		Courses will be available in due course of time			
IV	VIII	1	Courses will be available in due course of time			

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#### SEMESTER-I

# COURSE 1: FUNDAMENTALS OF COMMERCE

Theory Credits: 4 4 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

### **Learning Outcomes:**

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

Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Meaning Of Trade -Classification Of Trade, Industry -Aids To Trade - Meaning Of Commerce- Role of Commerce in Economic Development-Role of commerce in Societal development

Unit 2: Economic Theory: meaning of micro economics –law of demand –determinants to demand-types of price elasticity of demand -meaning and definition of national income –measurements of national income.

Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Concepts and Conventions of Accounting (GAAP)- Branches of Accounting - significance of financial accounting-significance of cost accounting and significance of management accounting

**Unit 4: Taxation:** Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Excise. Differences between Direct and Indirect Tax - Objectives of Tax- person-assesee-assessment year -previous year

Unit 5: Computer Essentials: Computer Definition - Characteristics of Computer, Limitations of Computer, Generations of Computer, Types of Computers, Uses of Computer, Block diagram of Computer

#### **Activities:**

- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on youranalysis,

problems on elasticity of demand.

- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government ofIndia.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

# Reference Books:

- 1. S.P. Jain & K.L Narang, Accountancy I Kalyani Publishers.
- 2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
- 3. Business Economics -S.Sankaran, Margham Publications, Chennai.
- 4. Business Economics Kalyani Publications.
- 5. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Taxmann Publications.
- 6. Dr. Mehrotra and Dr. Goyal: Direct Taxes Law and Practice, SahityaBhavan Publications
- 7. Fundamentals of Computers by V. Raja Raman

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#### SEMESTER-I

# **COURSE 2: BUSINESS ORGANISATION**

Theory Credits: 4 4 hrs/week

Learning Objectives:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

# Learning outcomes:

After completing this course a student will have:

- Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along
  with their relevance and to identify the appropriate types and functioning of Business Organization
  for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Meaning of business, define economic activities and non economic activities, Features of business. Importance of business, Objectives of Business, social responsibilities of business.

Unit 2: Promotion of Business: Qualities of a Successful Businessman. Forms of Business Organization – merits and demerits of Sole Proprietorship, Partnership, Joint Stock Companies. Difference between Private and Public Company.

Unit 3: Plant Location and Layout: Meaning of plant location- Factors affecting Plant Location. Meaning of Plant Layout-factors affecting plant layout-optimum size of business unit-factors determining.

Unit 4: Business Combination: Meaning, Characteristics, Objectives of business combination, Meaning, features and objectives of rationalization.

Unit 5: Computer Essentials: What is Network, Types of Networks, What is Internet, History of Internet, Advantages of Internet, Disadvantages of Internet, Electronic Mail (E-mail), Advantages and disadvantages of e-mail.

#### **Activities:**

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address andbandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

### Reference Books:

- 1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
- 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
- 3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
- 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
- 5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindiand English)
- 6. Fundamentals of Computers by V. Raja Raman 7.

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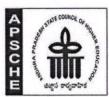
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# SEMESTER-II COURSE 3: FINANCIAL ACCOUNTING

Theory Credits: 4 4 hrs/week

### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

#### **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. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

**Unit-I: Introduction:** Definitions-Need for Accounting -classification of accounts-book keeping and accounting advantages and limitations - double entry book keeping - Journal - Posting to Ledger.

#### **UNIT-II: Subsidiary Books:**

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

#### **UNIT-III: Trial Balance And Rectification Of Errors:**

Preparation of Trial balance(Problems)-Rectification of Errors - Meaning - Types of Errors(Theory Only)

#### **UNIT-IV: Bank Reconciliation Statement:**

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - With Favorable Balance(including Problems).

Unit-V: Final Accounts: Preparation of Trading account, Profit & loss account and Balance Sheet without Adjustments (including Problems).

#### **Activities:**

- Assignment on Subsidiary Books.
- Group Activates on Bank Reconciliation Problem solving.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus

- Reports on Financial Accounts from local firms.
- Visit a Consignment and Joint venture firms (Individual and Group)
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

#### Reference Books:

- S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
- 2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
- 3. T. S. Reddy and A. Murthy Financial Accounting, Margham Publications.
- 4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
- 5. Tulsan, Accountancy-I Tata McGraw Hill Co
- 6. V.K. Goyal, Financial Accounting Excel Books
- 7. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
- 8. Arulanandam, Advanced Accountancy, Himalaya Publishers
- S.N.Maheshwari&V.L.Maheswari, Advanced AccountancyI, Vikas Publishers. 10. Haneef and Mukherjee, Accountancy-I, Tata McGraw Hill

# SEMESTER-II COURSE 3: FINANCIAL ACCOUNTING

Practical

Credits: 1

2 hrs/week

#### Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups;
   Stock Items and Groups.
- Vouchers Entry Cash Book, Ledger Accounts, TrialBalance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company

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#### **II-SEMESTER**

#### FINANCIAL ACCOUNTING

# **B.COM(Computer Applications)** Model Question Paper

	model Question I aper	
Time: 3 Hours		Max. Marks: 75
	SECTION-A	
Answer any FIVE	of the following Questions:	$(5 \times 3 = 15 \text{ Marks})$
1.		*
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
	SECTION - B	
Answer any FIVE	of the following Questions	$(5 \times 12 = 60 \text{ Marks})$
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
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**NOTE**: Question Paper Setter should set the Question paper as per model question paper only .Questions should be covered in all units Equally

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#### SEMESTER-II

#### **COURSE 4: OFFICE AUTOMATION TOOLS**

Theory Credits: 3 3 hrs/week

#### **Course Objectives:**

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

#### **Learning Outcomes:**

The students will be able:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

Unit 1:Introduction to MS Office & MS Word: Features of MS-Word, MS-Word Window components, creating, saving and opening documents, Formatting documents: Selecting text, Formatting characters, changing cases, Paragraph formatting, Bullets & numbering, Editing text: Copying & moving data, Finding & replacing text, Reversing actions (undo). Header & footer

Unit 2: MS Word Advanced features: Inserting pictures from Computer – Insert Shapes – Insert Equation, Mail merging, Printing documents, Tables: Definition, Inserting tables, inserting & deleting rows and columns.

Unit 3: Introduction to MS Excel & Its features: Excel Features, MS-Excel window components, Spreadsheets, workbooks, creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), find and replace, Adding and deleting rows and columns, Formatting worksheet

**Unit 4: Ms-Excel Advanced Features:** Definition, Functions and its parts, Inserting a function in Excel, Types of functions in Excel (Mathematical, Statistical, Logical, Text), Cell referencing (Relative, Absolute, Mixed) in a formula, Introduction to charts: Types of charts, creation of charts, printing a chart, printing worksheet – Sorting – Filtering with AutoFilter

Unit 5: Ms-PowerPoint and its Applications: PowerPoint features, MS-PowerPoint window components, creating a presentation, saving presentation and opening presentation, working with slides: Inserting, deleting, copying slides, Formatting and Modifying Presentations: Applying transition and animation to the slides, inserting music or sound on a slide, viewing slide show

#### **Text Books:**

- 1. Fundamentals of Computers -ReemaThareja, Oxford University Press India
- Microsoft Office 2007 Fundamentals, 1st Edition By Laura Story, Dawna Walls
- 3. Computer Fundamentals-Pradeep.K.Sinha: BPB Publications.

#### **Reference Books:**

- 1. Fundamentals of Computer V. Rajaraman, Printice Hell of India.
- 2. Introduction to Computers-Peter Norton McGraw-Hill.

# SEMESTER-II

### **COURSE-4: OFFICE AUTOMATION TOOLS**

Practical Credits: 1 2 hrs/week

#### LIST OF EXPERIMENTS

- 1) Design a visiting card for Managing Director of a company as per the following specification.
  - o Size of visiting card is 3½×2
  - o Name of the company with big font
  - o Phone number, Fax number and E-mail address with appropriate symbols.
  - o Office and Residence address separated by a line
- 2) Create a table with following columns and display the result ins eparate cells for the following
  - o Emp Name, Basic pay, DA, HRA, Total salary.
  - o Sort all the employees in ascending order with the name as the key
  - o Calculate the totals alary of the employee
  - o Calculate the Grand total salary of the employee
  - o Finding highest salary and
  - o Find lowest salary
- 3) Prepare an advertisement to a company requiring software professional with the following
  - o Attractive page border
  - o Design the name of the company using WordArt
  - o Use at least one clipart.
  - o Give details of the company (use bullets etc)
  - o Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators) qualification required.
- 4) Create two pages of curriculum vitae of a graduate with the following specifications
  - o Table to show qualifications with proper headings
  - o Appropriate left and right margins
  - o Format ½pageusingtwo-columnapproachabout yourself
  - o Name on each page at the top right side
  - o Page no.in the footer on the right side.
- 5) Create a letter as the main document and create 10 records for the 10 persons use mail merge to create letter for selected persons among 10.
- 6) Calculate the net pay of the employees following the conditions below.

	A	В	С	D	E	F	G	H	I
1	Employee Id	Employee Name	Basic	DA	HRA	GPF	Gross	Income Tax	Net

2			ñ		

DA:-56% of the basic pay if Basic pay is greater than 20000 or else 44%.

HRA:-15% of the Basic pay subject to maximum of Rs.4000. GPF: -10% of the basic pay.

INCOME TAX:-10% of basic if Basic pay is greater than 20000. Find who is getting highest salary & who is get lowest salary?

7) The ABC Company shows the sales of different product For5years. Create BAR Graph, 3D and Pie chart for the following.

Α	В	C	D	E	F
S.No.	Year	Pro1	Pro2	Pr o3	Pro4
1	1989	1000	800	90	1000
2	1990	800	80	50	900
3	1991	1200	190	40	800
4	1992	400	200	30	1000
5	1993	1800	400	40	1200

8) Create a suitable examination data base and find the sum of the marks (total) of each student and respective, class secured by the student.

Pass: if marks in each subject>=35 Distinction :if average>=75

First class :if average>=60 but <75

Second class: if average>=50 but less than 60 Third class: if average>=35 but less than 50 Fail: if marks in any subject<35

- 9) Create a presentation using templates.
- 10) Create a presentation with slide transitions and animation effects.
- 11) Create a table in PPT and apply graphical representation.

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### **II-SEMESTER**

### OFFICE AUTOMATION TOOLS

# B.COM (Computer Applications) Model Ouestion Paper

Widder Question Paper	
Time: 3 Hours	Max. Marks: 75
SECTION-A	
Answer any FIVE of the following Questions:	$(5 \times 5 = 25 \text{ Marks})$
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
SECTION - B	
Answer any FIVE of the following Questions	$(5 \times 10 = 50 \text{ Marks})$
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	

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		10	Cost & Management Accounting Practical Course	2	1			
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			Markets Practical Course					
			Advertisement and Media Planning (OR) GST Procedures and Practices	3	3			
		13	Advertisement and Media Planning (OR) GST					
	v		Procedures Practices Practical Course	2	1			
III			Business Analytics (OR) Cyber Law	3	3			
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			Mobile Applications Development (OR) Real Time	3	3			
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# SEMESTER-III COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 3

3 hrs/week

# **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

# **Learning Outcomes:**

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

Understand the concept of Non-profit organizations 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 and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Unit 1: 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 2: 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 3: Hire Purchase System: Features –Difference between Hire Purchase and Installment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser(including problems).

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill – Admission, Retirement of a partner (including problems).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/sMurray Rule in India – Insolvency of Partners (including problems).

#### **Activities:**

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements

- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure
  Account and Balance Sheet

#### Reference 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: 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.

# SEMESTER-III COURSE 5: ADVANCED ACCOUNTING

Practical

Credits: 1

2 hrs/week

#### Lab Exercise:

- Non Trading Concerns Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts Preparation of Statement of Affairs in MS-Excel
- Partnership Accounts Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry Preparation of Statement of Affairs in MS-Excel

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# SEMESTER-III COURSE 6: INCOME TAX

Theory Credits: 3 3 hrs/week

#### **Learning Outcomes:**

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

- > Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning.
- > Understand the provisions and compute income tax for various sources.
- > Grasp amendments made from time to time in Finance Act.
- Compute total income and define tax complicacies and structure.
- > Prepare and File IT returns of individual at his own.

#### **SYLLABUS:**

<u>UNIT-I: INTRODUCTION:</u> 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 (Simple Problems).

<u>UNIT-II: INCOME FROM SALARIES:</u> 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 (Simple problems).

<u>UNIT-III</u>; <u>INCOME FROM HOUSE PROPERTY:</u> Annual Value, Let-out/Self Occupied -Deductions from Annual Value - Computation of Income from House Property (Simple problems).

<u>UNIT-IV: INCOME FROM BUSINESS AND PROFESSION:</u> Definition of Business and Profession-Procedure for Computation of Income from business and income from profession-Revenue And Capital Nature of Income and Expenses-Allowable Expenses-Expenses Especially Disallowed-(Simple problems).

<u>UNIT-V: INCOME FROM CAPITAL GAINS-INCOME FROM OTHER SOURCESES-TOTAL INCOME:</u> Meaning of capital asset - types - procedure for computation of long term and short-term capital gains/Losses (SEC; 54,54b and 54f only).

Meaning of Other Sources - General Incomes - Specific Incomes - Computation (Including problems). Deductions under section 80 - Computation of Total Income, (simple Problems)

#### **Activities:**

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates

- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire aPAN Card.
- Filling out the online application for the PAN Card and prepare the summarized reportfor the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under differentheads of income.
- Go through the e-filing website of the Government of India.

#### Reference Books:

- 1. Dr. Vinod; K. Singhania; Direct Taxes Law and Practice, Taxman Publications
- 2. T. S. Reddy and Dr. Y. Hari Prasad Reddy Taxation, by Margham Publications
- 3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
- 4. B.B. Lal Direct Taxes; Konark Publications
- 5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
- 6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
- 7. V.P. Gaur and D.B. Narang Income Tax, Kalyani Publications
- 8. Dr Y Kiranmayi Taxation, Jai Bharath Publishers
- 9. Income Tax, Seven Lecture Series, Himalaya Publications

# SEMESTER-III COURSE 6: INCOME TAX

Practical

Credits: 1

2 hrs/week

#### Lab Exercise:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form24Q and Challan.

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# SEMESTER-III COURSE-7: E-COMMMERCE AND WEB DESIGNING

Theory

Credits: 3

3 hrs/week

#### **Course Objectives:**

The course aims to help learners to acquire conceptual knowledge of fundamental concept of E- commerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

### **Learning Outcomes:**

The student will be able to:

Explain how to create an **e-commerce website** from scratch, using PHP and the Bootstrap framework. Display featured products correctly on a **web** page, using the bootstrap system. Explain how product detail models are programmed to be dynamic.

#### **Unit I: Introduction:**

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

# Unit-II: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card), Digital Signatures (Procedure, Working), Payment Gateways, Online Banking (Meaning, Concepts, Importance), Advantages and Disadvantages of online Transactions

# Unit-III: On-line Business Transactions:

E-Commerce Applications in Various Industries (Banking, Insurance, Payment of Bills), Benefits, Problems and Features, Online Services (Financial, Travel), Online Learning, Online Shopping (Amazon, Flipkart)

### **Unit-IV: Website Designing:**

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

Introduction to HTML: Basic HTML – HTML document structure – HTML tags – head tag - title tag – body tag – Horizontal Rule Tag – paragraph tag - Text formatting tags - character entities

#### Unit V: Website Designing:

HTML Lists: Ordered List, Unordered List - Using colors - Using Images

Hyperlinks: Textual links, Graphical links, types of document links, anchor tag. HTML Tables-table creations tags, Nested Tables

#### 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

# SEMESTER-III COURSE-7: E-COMMMERCE AND WEB DESIGNIN

	COCKSE ". E-COMMINERCE AND WEB DESIGNING	
Practical	Credits: 1	

LIST OF EXPERIMENTS

1. Create a web page to display a hyperlink which when clicked directs you to Amazon website.

2. Create a web page to demonstrate your college name aligned with the logo of your college.

3. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.

4. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)

5. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.

6. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.

7. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.

8. Create a web page to display the text "Digital Marketing" which scrolls randomly.

9. Create a web page to scroll the text "E-Commerce" for exactly 5 times from left to right of the screen.

10. Create a web page to insert an image which when clicked redirects you to your college website.

11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.

12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.

13. Create a web page with name of your college as text. The text should scroll, alternate and slide.

14. Create a web page to display an image surrounded by text on all the four sides.

15. Create a web page to display 3 images which are aligned left, right and center respectively.

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# SEMESTER-III COURSE-8: DIGITAL MARKETING

Theory

Credits: 3

3 hrs/week

# Course Objectives:

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketingis to be used by marketers?

### **Learning Outcomes:**

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

Unit-I: Introduction:- Fundamentals of Digital marketing & its significance, Traditional marketing V/s Digital marketing, Evolution of digital marketing, digital marketing, digital markets in India, Role of digital marketing in Indian economy.

### **UNIT-II: Social Media Marketing:**

A new tool for International Marketing, types of social media; face book marketing, YouTube marketing, Twitter marketing, Instagram marketing, social media advertising.

#### **UNIT-III: E-mail Marketing:**

E-mail, Importance and Objectives of E-mail in marketing, E-mail as a marketing strategy,

E-mail marketing as a process, E-mail marketing as a Business Idea.

# UNIT-IV: Digital Marketing strategy in india:

Scope of digital marketing in India, Digital products, Digital marketing process, structure of digital marketing, impact of digitalization in india, Emerging trends in digital marketing strategies in India.

#### Unit-V: Digital customers:

Digital customer, Types and characteristics of digital customers, digital customer as a global Customer, digital customer experience in world markets, digital trading, role of digital companies in digital markets.

#### **Text Books:**

- 1. Digital Marketing by Seema Gupta, McGraw Hill Education
- 2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

#### References:

1. Basics of Digital Marketing - Course (swayam2.ac.in)

# SEMESTER-III COURSE-8: DIGITAL MARKETING

Practical

Credits: 1

2 hrs/week

# LIST OF EXPERIMENTS

- 1. Digital Marketing Implementation in Business Scenario
- 2. Create the Digital Marketing Webpage
- Conducting the Search Engine Optimization and Search Engine Marketing
- Using Google Analytics to analyze website performance
- 5. Creating Promotional banner through Canva
- 6. Face book Promotion using banners
- 7. Creating YouTube Channel for Marketing
- 8. Twitter Marketing
- 9. Instagram Marketing
- 10. Email Marketing

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# SEMESTER-IV COURSE-9: CORPORATE ACCOUNTING

Theory

Credits: 1

3 hrs/week

#### **Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

### **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, 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 and Communicate accounting policy choices with reference to relevant laws and accounting standards.

- Unit 1: Accounting for Share Capital: Issue of Shares at Par, Discount and Premium Forfeiture and Reissue of Shares (including problems).
- Unit 2: 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 (including problems).
- Unit 3: Valuation of Goodwill: Need and Methods Average Profit Method, Super Profits Method Capitalization Method and Annuity Method (including problems).
- Unit 4: Valuation Shares: Need for Valuation Methods of Valuation Net Assets Method, Yield Basis Method, Fair Value Method (including problems).
- Unit 5: Company Final Accounts: Provisions of the Companies Act, 2013 Preparation of Final Accounts—Profit and Loss Account Only (including problems with simple adjustments).

#### **Activities:**

- 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 differentmethods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company forobservation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

# Reference Books:

- 1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
- 2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
- 3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
- 4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
- 5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
- 6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
- 7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
- 8. Advanced Accountancy: Chakraborthy, Vikas Publishers
- 9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
- 10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
- 11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
- 12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

# SEMESTER-IV COURSE-9: CORPORATE ACCOUNTING

Practical

Credits: 1

3 hrs/week

#### Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Issue and Redemption of Debenture Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares Valuation of shares and Calculation Consideration in MS-Excel

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# SEMESTER-IV COURSE-10: COST & MANAGEMENT ACCOUNTING

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Credits: 3

3 hrs/week

### **Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

# **Learning Outcomes:**

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

Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet 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 and Prepare analysis of various special decisions, using relevant management techniques.

Unit 1: Introduction: Cost Accounting: Definition – Features – Objectives – Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

Unit 2: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO Methods only. Labour - Direct and Indirect Labour Cost – Methods of Payment of Wages-Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods only (including problems).

Unit 3: Job Costing: Definition and Features of Job Costing -Preparation of Job Cost Sheet (including problems)

# Unit 4: Financial Statement Analysis and Interpretation:

Process of Financial Statement Analysis - Comparative Analysis - Common Size Analysis and Trend Analysis (including problems).

Unit 5: Marginal Costing: Meaning of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems).

#### **Activities:**

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis

- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare acommon Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

#### **Reference 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.

# SEMESTER-IV COURSE-10: COST & MANAGEMENT ACCOUNTING

Practical

Credits: 1

2 hrs/week

### Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Commonsize statements with using Accounting Software / Package or in MS Excel.

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### SEMESTER-IV

### COURSE-11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory Credits: 3 3 hrs/week

### **Course Objectives:**

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. They continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

### **Learning Outcomes:**

An ability to apply Knowledge of computing and mathematics in Computer Science & Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

Unit 1: Overview of Database Systems: Introduction: Introduction to data, information, File based system, Drawbacks of file based system, database, database management systems, Objectives of DBMS, classification of Data Base Management Systems, Services of Database System.

Unit 2: Relational Model: Advantages of DBMS, components of database system, Database users, Introduction to relational model, Codd's rules, concept of keys, constraints (Domain, Entity, Referential)

### Unit 3: Entity Relationship Model

Introduction, The Building Blocks of an Entity-Relationship, Classification of Entity Set, Attribute Classification, Relationship Degree, Relationship Classification

Unit 4: BASIC SQL: SQL data types, SQL literals, operators, DDL operations (create, alter, drop), DML operations (insert, delete, update), queries, aggregate functions, TCL operations: commit, Rollback, Savepoint, DCL operations: Grant, Revoke

Unit 5: PL/SQL: Introduction, Structure of PL/SQL program, Steps to Create a PL/SQL Program, Data types of PL/SQL, PL/SQL operators, Control Structures: conditional control statements (if, if..else), Iterative Control statements (while, do..while, for)

### **Suggested Text Books**

- Database Management Systems, 3<sup>rd</sup>Edition, Raghurama Krishnan, Johannes Gehrke, TMH
- SQL,PL/SQLThe Programming language of ORACLE, IVAN Bayross,BPB Publications

### SEMESTER-IV

### COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Practical

Credits: 1

2 hrs/week

### LIST OF EXPERIMENTS

#### SQL:

### Employee Database

Aim: An enterprise wishes to maintain a database to automate its operations. Enterprise is divided into certain departments and each department consists of employees. The following two tables describe the automation schemas.

Emp(Empno, Ename, Job, Mgr, Hiredate, Sal, Comm, Deptno) Dept(Deptno, Dname, Loc)

- 1. List the details of employees who have joined before the end of September '81.
- List the name of the employee and designation of the employee, who does not report to anybody.
- 3. List the name, salary and PF amount of all the employees(PF is calculated as 10% of salary)
- 4. List the names of employees who are more than 2 years old in the organization.
- Determine the number of employees, who are taking commission.
- Update the employee salary by 20%, whose experience is greater than 12 years.
- 7. Determine the department does not contain any employees.
- 8. Create a view, which contains employee name and their manager names working in sales department.
- Determine the employees, whose total salary is like the minimum salary of any department.
- 10. List the department numbers and number of employees in each department.

### PL/SOL PROGRAMS

- Writea PL/SQL program to check the given string is palindrome or not.
- The HRD manager has decided to raise the employee salary by 15% write a PL/SQL block to accept the employee number and update the salary of that employee. Display appropriate messages based on the existence of the record in the Emp table.
- 3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary.
- 4. Write a PL/SQL program to raise the employee salary by 10% for department number 30 people and also maintain the raised details in the rais table.

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# SEMESTER-V Course 12 : ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

### **Learning Outcomes**

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

Understand Corporate Accounting environment and record transactions related to Reconstruction of companies operating functions of bank and insurance companies. Analyze the situations of Liquidation and Internal Reconstruction, Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

### Unit - 1: Bank Accounts:

Bank Accounts – Books and Registers to be maintained by Banks – Banking Regulation Act, 1969 - Legal Provisions Relating to preparation of profits and loss accounts with schedules (From 13 to 16) Rebate on bills discounted. (Including problems).

### Unit 2: Accounts of Insurance Companies:

Life Insurance Companies – Preparation of Revenue Account – LIC Act, 1956. With schedules from (1 to 4)- valuation of balance sheet – correct life assurance fund including problems.

Unit 3: Internal Reconstruction of Companies: Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment.

Unit 4: Royalty Accounts: Meaning of royalty-lessee-lessor-minimum rent —short workings-recoupment of short workings-Journal entries and ledger accounts in the books of lessee only (including problems).

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company-Calculation of Liquidator's Remuneration-Liquidator's Final Statement of Account (including problems).

### **Activities:**

- Assignments including technical assignments like banks, Insurance companies Working with Audit Company for Observation.
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

### Reference Books:

- 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
- Sehgal Ashok & Sehgal Deepak. Corporate Accounting
- 6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
- 7. https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards
- Web resources suggested by the Teacher concerned and the College Librarian includingreading material

# SEMESTER-V Course 12 : ADVANCED CORPORATE ACCOUNTING

Practical

Credits: 1

2 hrs/week

### Lab Exercise:

- Preparation of Financial Statements of Companies before and after amalgamation with Accounting Software
- Preparation of Balance Sheet of Companies before and after Internal Reconstruction with Accounting Software
- Preparation of Consolidated Balance Sheet of Holding and Subsidiary Companies using Accounting Software
- Preparation of Statement of Affairs-Deficiency Account-Surplus Account of a Liquidating Company in Microsoft Excel

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# SEMESTER-V Course 12 : STOCK MARKETS

Theory

Credits: 3

3 hrs/week

### Learning Objectives:

The objective of this paper is to help students to acquire knowledge on concept of Financial Market and ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. To impart awareness on Primary and Secondary Market, Stock Exchange, SEBI etc.

### **Learning Outcomes:**

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

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

Unit 1: Introduction,: Nature, Scope and basics of stock market, Need of Investment-Short and Long Term investment- Money market Vs Capital Market-Primary Market-Secondary Market - Types of Investors- Speculators, Hedgers, Arbitragers.

**Unit 2: Capital Markets:** Definition, Participants of Capital Market, Participants of Primary Market, issues of Equity Shares, Preference Shares and Debentures. Types of Mutual Funds. Secondary Market - Stock Exchange - National Stock Exchange of India.

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.

#### **Activities:**

- Students shall individually study the work of stock market professionals and agencies andmake observations and Report to the teacher.
- Training of students by a related field expert.
- Assignments (including technical assignments like identifying the investors and theiractivities in share markets
- Seminars, Conferences, discussions by inviting concerned institutions
- Visits to local Investment Institutions, offices,

Invited lectures and presentations on related topics by field experts.

### Reference Books:

- 1. I.M.Pandey. ,Financial Management, Vikas Publishing House
- 2. Prasanna Chandra, Fincial Management TaTa Mc Graw Hill
- 3. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
- Khan MY, Jain PK, Financial Management, Tata McGraw Hill
- 5. Kishore Ravi.M., Financial Management, Taxman Publication

# SEMESTER-V Course 12 : STOCK MARKETS-

Practical

Credits: 1

2 hrs/week

### Lab Exercise:

- An Introduction. Practical aspects and background of Depositaries: NSDL, CSDL.Statements: Holding Statement, Transaction Statement. Dematerialization Procedure
- DEMAT: Account Opening Procedure, Nomination Practices; Offline Demat Account &Online Demat Account.
- Clearing & Settlement Procedure Delivery Instruction Slip Practices for DepositaryParticipants & Beneficial Owner.
- Introduction to Equity Market. Stock Exchanges of Equity in India: NSE, BSE & USE. Types of Market:- Equity, Derivatives and Debt Market.
- Trader Work Station -User Interface. Practical terminology of Work Stations.
- Functions/Keys following in using Trader Work Station: Market Watch, Activity Log, Order Status, Market Movement, Security descriptor, Market by Price.
- Practical Procedure to buy/Sell Shares; Settlement Procedures. Composition of Sensexand Nifty.

Note: The Simulation Lab of the market will be based on any one of the following Trader Work Station: 1.Trader Work Station—NEST Trader by Owneys. 2.TCS Trader Work Station 3. ODIN

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# SEMESTER-V Course 13 : ADVERTISING & MEDIA PLANNING

Theory	Credits: 3	3 hrs/wee
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### Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and mediaplanning and to acquire skills in creating and developing advertisements.

### **Learning Outcomes:**

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

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

Unit 1: Introduction: 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 2: 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 3: 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 4: 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 5: Analysis of Market Media: Media Strategy – Market Analysis -Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

#### **Activities:**

- Students shall individually choose a local or regional advertising agency, visit, study it's processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.
- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- 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

### Reference Books:

- 1. Bhatia. K.Tej Advertising and Marketing in Rural India Mc Millan India
- 2. Ghosal Subhash Making of Advertising Mc Millan India
- 3. Jeth Waney Jaishri & Jain Shruti Advertising Management Oxford university Press
- Advertising Media Planning, Seventh Edition Paperback by Roger Baron (Author), Jack Sissors (Author)
- 5. Media Planning and Buying in 21st Century Ronald DGeskey
- 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. Saravanavel, Margham Publications
- 9. Publications of ASCI

# SEMESTER-V Course 13 : ADVERTISING & MEDIA PLANNING

Practical

Credits: 1

2 hrs/week

### Lab Exercise:

- Creating an online advertisement using MS office or Computer tools.
- Selection of Product or Service Target your Competitors -Creating Brand Image Develop a theme with slogan - identify core group - priorities message- Media Selection
- Creation of Advertisement using MS Word or the PPTCreation of Shorts and Videos in YouTube
- Uploading Reels and Stories in Face book and instagram

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# SEMESTER-V Course 13 : GST PROCEDURES & PRACTICES

Theory Credits: 3 3 hrs/week

### **Learning Outcomes**

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

- 1. Understand the concept of Liability and Payment of GST
- 2. Create a new company in Tally with GST components and establish environment for GST Voucher entry.
- 3. Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST
- 4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
- 5. Acquire skill of online payment of GST through GST Portal.

Unit 1: Introduction: Overview of GST - Concepts - Taxes Subsumed under GST - Components of GST - GST Council - Advantages of GST-GST Registration.

Unit 2: GST – Accounting Masters and Inventory Masters in Tally: Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups, Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit 3: GST Voucher Entry: GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates -Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers-Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit 4: GST Returns: Regular Monthly returns and Annual Return- Returns for Composition Scheme-Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit 5: Payment of GST online: Payment of GST- Electronic Filing of GST Returns – Refunds
 Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

### Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GS, Dual GST
- Group Discussions on Goods and Services outside the Purview of GST

### References:

- 1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
- 2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
- 3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
- 4. Singhania, Vinod K. and Singhania Monica. Students' guide to Income Tax. UniversityEdition. Taxmann Publications Pvt Ltd., New Delhi.
- 5. Sisodia Pushpendra, GST Law, Bharat Law House.
- 6. Web resources: https://cbic-gst.gov.in
- Web resources suggested by the Teacher concerned and the College Librarian includingreading material

# SEMESTER-V Course 13 : GST PROCEDURES & PRACTICES

Practical

Credits: 1

2 hrs/week

### Lab Exercise:

- Create Company and with GST and Create duty ledgers in the Tally
- Create stock item with GST and Sales and Purchases vouchers with GST in tally
- Reverse charge mechanism under GST and GST returns in Tally GSTR-1 and GSTR-3B
- Registration of dealer under GST, Regular dealer and Composite dealer
- GST returns for Composite dealer GST CMP-08 and Annual return for composite dealer GSTR-4
- GST returns for Regular dealer GSTR-1 and Reconciliation of GSTR2B, Actual input taxcredit as per Books and Regular dealer GSTR -3B
- DRC 03-voluntary tax payments and Regular dealer Annual returns GSTR

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# SEMESTER-V Course 14: BUSINESS ANALYTICS

Theory

Credits: 3

3 hrs/week

### **Course Objectives:**

The course aims to help learners to acquire knowledge on Business Analytics and explain why Business Analytics is important. State some typical examples of Business Applications and differentiate between OLAP and OLTP. Explain the concepts of Business Intelligence and understand different types of Analytics Differentiate between Data Mining and Machine Learning Concepts

### **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 1: INTRODUCTION TO BUSINESS ANALYTICS:

Definition-Importance. types of business analytics methods-benefits of business statistics-Characteristics and Limitations of Statistics -Classification and Tabulation - Frequency Distribution Table, primary data and secondary data

### **UNIT 2: DESCRIPTIVE ANALYTICS:**

Measures of Central Tendency- Mean, Median, Mode only, Merits and demerits of Averages-Problems on mean, median, Mode.

UNIT 3: DESCRIPTIVE ANALYTICS MEASURES OF DISPERSION: Meaning and Properties of Dispersion – Qualities of Good measures of dispersion- Types of Dispersion- Merits and demerits of Dispersion-Range - Quartile Deviation - Mean Deviation.

UNIT 4: SKEWNESS: Standard deviation and co-efficient of variation Measures of Skewness-Karl Pearson's, Bowley's Co-efficient of skewness.

UNIT 5: MEASURES OF RELATION: Meaning and use of Correlation - Types of Correlation - Karl Pearson's Correlation Coefficient - Spearman's Rank-Correlation (including problems)

### **SUGGESTED READINGS:**

- 1. Business Statistics, Reddy C.R., Deep Publications.
- 2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
- 3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand &Sons.
- 4. Fundamentals of Statistics: Elhance, D.N.
- 5. Business Statistics, Dr.P.R. Vittal, Margham Publications
- 6. Business Statistics, LS Agarwal, Kalyani Publications.

- 7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
- 8. Fundamentals of Statistics: Gupta S.C. Sultan Chand &Sons.
- 9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
- 10. Business Statistics: J.K. Sharma, Vikas Publishers.
- 11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
- 12. Business Statistics: SJLAggarvat, S.L.Bhardwaj and K.Raghuveer, Kalyani Publishers

# SEMESTER-V Course 14: BUSINESS ANALYTICS

Practical

Credits: 1

2 hrs/week

### LAB EXERCISE

- 1. To find Frequency Distribution Table for given individual data.
- 2. To find Mean for continuous frequency distribution.
- 3. To find Median and mode for given Discrete series.
- 4. To find Range and its co-efficient for given data.
- 5. To find Quartile deviation and its co-efficient.
- 6. To find Mean Deviation and its co-efficient.
- 7. To find Standard Deviation and co-efficient of variation.
- 8. To find Karl-Pearson's and Bowley's Co-efficient of Skewness.
- 9. To find Correlation for given data.
- 10. To find rank correlation for given data.
- 11. paper only .Questions should be covered in all units Equally

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## SEMESTER-V Course 14 : CYBER LAWS

Theory

Credits: 3

3 hrs/week

### Course Objectives:

- Enable learners to understand, explore, and acquire a critical understanding of Cyber Law.
- Develop competencies for dealing with frauds and deceptions (confidence tricks, scams) and other cyber-crimes for example, child pornography etc. that are taking place via the Internet.
- Make learners conversant with the social and intellectual property issues emerging from 'Cyberspace'.
- Explore the legal and policy developments in various countries to regulate Cyberspace.
- Develop the understanding of relationship between commerce and cyberspace; and give learners in depth knowledge of Information Technology Act and legal frame work of Right to Privacy, Data Security and Data Protection.

### **Learning Outcomes:**

At the end of the course, students should be able to:

- Critically evaluate ongoing developments in law relating to information technologies.
- Display an understanding of how these developments relate to one another.
- Examine areas of doctrinal and political debate surrounding rules and theories;
- Evaluate those rules and theories in terms of internal coherence and practical outcomes.
- Draw on the analysis and evaluation contained in primary and secondary sources.

### UNIT- I

**Introduction:** Computers and its Impact in Society, Overview of Computer and Web Technology, Need for Cyber Law, Cyber Jurisprudence at International and Indian Level.

### **UNIT-II**

Cyber Law - International Perspectives: UN &International Telecommunication Union (ITU) Initiatives, Asia-Pacific Economic Cooperation(APEC), Organization for Economic Co-operation and Development(OECD), World Bank, Commonwealth of Nations.

### UNIT -III

Constitutional & Human Rights Issues in Cyberspace: Freedom of Speech and Expression in Cyberspace, Right to Access Cyberspace – Access to Internet, Right to Privacy, Right to Data Protection.

### **UNIT-IV**

Cyber Crimes & Legal Framework: Cyber Crimes against Individuals, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000.

### **UNIT-V**

Cyber Torts: Different Types of Civil Wrong sunder the IT Act, 2000, Intellectual Property Issues in Cyber Space, Interface with Copyright Law, Interface with Patent Law, Trade marks & Domain Names Related issues

#### Text Book:

1. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi, (2012).

#### Reference Books:

- 2. Chris Reed & John Angel, Computer Law, OUP, NewYork, (2007).
- 3. Verma K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, NewDelhi,(2004)
- 4. Jonthan Rosenoer, Cyber Law, Springer, New York, (1997).
- 5. Sudhir Naib, The Information Technology Act, 2005: A Hand book, OUP, NewYork, (2011)
- 6. S.R.Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
- 7. Vasu Deva, Cyber Crimes and Law Enforcement, Common wealth Publishers, New Delhi, (2003).

### SEMESTER-V COURSE 14: CYBER LAWS ~

Practical Practical

Credits: 1

2 hrs/week

### LIST OF EXPERIMENTS:

- 1. Write a report on Impact of computers in Society
- 2. Write a report on need for cyber law
- 3. Write a report on cyber crime
- 4. Write case study on APEC
- 5. Write case study on Cyber space
- 6. Write a report for Cyber crimes on Individuals
- 7. Write a report on Cyber defamation
- 8. Write case study on trade marks

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### SEMESTER-V

# COURSE 15: MOBILE APPLICATION DEVELOPMENT USING ANDROID

Theory Credits: 3 3 hrs/week

### **Course Objectives:**

The course aims to help learners to acquire conceptual knowledge of understanding Android SDK . To help students to gain a basic understanding of Android application development and instill working knowledge of the Android Studio development tool

### Course Outcomes:

The student will be able to:

Identify various concepts and features of Android operating system. Configure Android environment and development tools. Develop rich user Interfaces by using layouts and controls. Use User Interface components for android application development. Create Android application using database. Publish Android applications.

### Unit 1: Introduction to Android: -

Introduction to Android, open headset alliance, Android Ecosystem, Need of Android, Features of Android, Tools and software required for developing an Application, Android architecture

### Unit 2: Android Application Design Essentials:

Operating system, Android SDK, Android development tools, Android virtual devices, steps to install and configure Android studio and SDK

## Unit 3: Android User Interface Design Essentials:

Control flow, Directory structure, components of a screen, fundamental UI design, linear layout, absolute layout, table layout, relative layout, text view, edit text, button, image button, radio button, toggle button.

## Unit 4: Testing Android applications:

Radio group, check box, list view, image view, scroll view, time and date picker, Android platform services, Android system Architecture, Android Security model, Applications, development: creating small application

## **Unit 5: Using Common Android APIs:**

Introduction of MIT App Inventor, Application Coding, Programming Basics & Dialog, Alarm Clock Application, Audio & Video, Drawing Application, Device Location, Web Browsers

## REFERENCE BOOKS:

- 1. Reto Meier, "Professional Android 2 Application Development", Wiley India Pvt Ltd
- 2. Mark L Murphy, "Beginning Android", Wiley India Pvt Ltd
- 3. Erik Hellman, "Android Programming Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.
- 4. App Inventor: create your own Android apps by Wolber, David (David Wayne) "Android Application Development All in one for Dummies" by Barry Burd, Edition: I
- 5. "Android", Dixit, Prasanna Kumar Vikas Publications, New Delhi 2014, ISBN: 9789325977884

- "Android Programming for Beginners" by Hortan, John, Packet Publication, 2015ISBN: 978-1-78588-326-2
- 7. Lauren Darcey and Shane Conder, "Android Wireless Application Development", Pearson Education, 2nd ed. (2011)

## ONLINE READING / SUPPORTING MATERIAL:

- 1. <a href="http://www.developer.android.com">http://www.developer.android.com</a>
- 2. <a href="http://developer.android.com/about/versions/index.html">http://developer.android.com/about/versions/index.html</a>
- 3. <a href="http://developer.android.com/training/basics/firstapp/index.html">http://developer.android.com/training/basics/firstapp/index.html</a>
- http://docs.oracle.com/javase/tutorial/index.htm (Available in the form of free downloadable ebooks also).
- 5. <a href="http://developer.android.com/guide/components/activities.html">http://developer.android.com/guide/components/activities.html</a>
- 6. <a href="http://developer.android.com/guide/components/fundamentals.html">http://developer.android.com/guide/components/fundamentals.html</a>
- 7. http://developer.android.com/guide/components/intents-filters.html.
- 8. http://developer.android.com/training/multiscreen/screensizes.html Syllabus of BCA (Honours) under CBCS 33 9. http://developer.android.com/guide/topics/ui/controls.html
- 9. http://developer.android.com/guide/topics/ui/declaring-layout.html
- 10. http://developer.android.com/training/basics/data-storage/databases.html

### SEMESTER-V

### COURSE 15: MOBILE APPLICATON DEVELOPMENT USING ANDROID

Practical Credits: 1 2 hrs/week

### LIST OF EXPERIMENTS:

- 1. Develop a program to implement frame layout, table layout and relative layout.
- 2. Develop a program to implement Text View and Edit Text.
- 3. Develop a program to implement Auto Complete Text View.
- 4. Develop a program to implement Button, Image Button and Toggle Button.
- 5. Develop a program to implement login window using the above U1 controls.
- 6. Develop a program to implement Checkbox.
- 7. Develop a program to implement Radio Button and Radio Group.
- 8. Develop a program to implement Progress Bar.
- 9. Develop a program to implement List View, Grid View, Image View and Scroll View.
- 10. Develop a program to implement Custom Toast Alert.
- 11. Develop a program to implement Date and Time Picker.
- 12. Develop a program to implement content provider.
- 13. Develop a program to implement service.
- 14. Develop a program to implement broadcast receiver.
- 15. Develop a program to implement sensors.

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### SEMESTER-V

### COURSE 15: REAL TIME GOVERNANCE SYSTEM (RTGS)

Theory Credits: 3 3 hrs/week

### Learning 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

### **UNIT 1: Introduction to E-Governance**

- 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**

- 1. Data Systems infrastructure
  - a. Executive Information Systems
- b. Management Information Systems
- c. Knowledge Management Systems
- 2. Legal Infrastructural preparedness
  - a. IT Act 2000
    - b. Challenges to Indian law and cybercrime scenario in India
- 3. Human Infrastructural preparedness
  - a. Top-level management b. Middle-level management c. Low-level management
  - d. Human Resource Management System

### **UNIT 3: E-Governance: Country Experience**

1. INDIA 2. US 3. UK 4. AUSTRALIA 5. NEW ZELAND 6. DUBAI

### UNIT 4: E-Governance in India

- 1. Andhra Pradesh
- 2. Telangana 3. Karnataka 4. Kerala
- 5. Uttar Pradesh
- 6. West Bengal 7. Gujarat

### **UNIT 5: Latest Applications in Real Time Governance**

- a. Agriculture
- b. Rural Development
- c. Health care

- d. Education
- e. Tourism

f. 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

# SEMESTER-V COURSE 15: REAL TIME GOVERNANCE SYSTEM (RTGS)

Practical

Credits: 1

2 hrs/week

### LIST OF EXPERIMENTS

### 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.

- 1. Write a Report on the role of Nationwide Networking in E-Governance
- Write a Report on SETU: A Citizen Facilitation Centre in India, regarding its successful or failure journey.
- 3. Write a Report on National Cyber Security Policy, how it is useful to Indian citizens.
- 4. Write a Report on mee-seva/Village Secretariat/Ward secretariat, a new paradigm in citizen services.
- 5. Write a Report on any "State Data Centre (SDC)": Regarding the features, key applications, etc.
- 6. Write a Report on how Andhra Pradesh is implementing RTGS in Agriculture.
- 7. Write a Report on how Andhra Pradesh is implementing RTGS in social welfare schemes
- 8. Write a Report on how Andhra Pradesh is implementing RTGS in waste lands, agricultural lands and house properties.
- 9. Write a Report on Electronic Birth Registration in any of the four states of our country.
- Write a detailed report on "types of e-governance" with real-life implementation in India with suitable examples.

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