



Dr. B. R. AMBEDKAR UNIVERSITY-SRIKAKULAM
B.Com. (COMPUTER APPLICATIONS) SYLLABUS
STRUCTURE UNDER CHOICE BASED CREDITS SYSTEM
REVIEWED SYLLABUS w.e.f. 2016-17

Structure of Syllabus

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	(Telugu/Hindi/Urdu/ Sanskrit)	100	25	75	4	3
3.	Foundation Course- 3B	Information & Communication Technology - 1	50	---	50	2	2
4.	Foundation Course-4 B	Communication & Soft Skills- 3	50	---	50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Enterprise Resource Planning	100	25	75	5	4
Total			600	125	475	27	22

Semester – IV

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course-4 C	Information & Communication Technology -2	50	---	50	2	2
2.	Foundation Course- 5#	Analytical Skills	50	---	50	2	2
3.	Foundation Course- 6	Entrepreneurship Education	50	---	50	2	2
4.	Foundation Course-7	Leadership Education	50	---	50	2	2
5.	DSC 1 D	Banking Theory & Practice	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Business Analytics	100	25	75	5	4
Total			500	75	425	23	20

To be taught by partly by Maths/statistics teachers

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 - Employee Stock Options – Accounting Treatment for Convertible and Non-Convertible debentures (preparation of Journal and Ledger).

Unit –III:

Valuation of Goodwill and Shares: Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT – IV:

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).

Unit –V:

Provisions of the Companies Act, 2013 relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

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, Deciles, Percentiles, Properties of averages and their applications.

Unit 3: Measures of dispersion and Skewness:

Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation-Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution.

Unit 4: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers - Regression analysis comparison between correlation and Regression – Regression Equations- Interpretation of Regression Co-efficient.

Unit 5: Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers- Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

References:

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| 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 Jhunjunwala |
| 10. Business Statistics | R.S.Bharadwaj |

DSC 3C: Enterprise Resource Planning

Unit-I: Introduction:

Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

Unit- II: ERP Solutions and Functional Modules:

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules.

Unit-III: ERP Implementation:

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration - People Organization in implementation-Consultants, Vendors and Employees.

Unit-IV: Post Implementation:

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

Unit-V: Emerging Trends on ERP:

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

References:

1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
4. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
6. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI, 2006.
7. Summer, ERP, Pearson Education, 2008

SEMESTER – IV

DSC 1D - Banking Theory & Practice

Unit-I: Introduction

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

Unit-II: Banking Systems

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

Unit-III: Banking Development

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

Unit-IV: Banker and Customer

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

Unit-V: Collecting Banker and Paying Banker

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal

DSC 2D - Business Laws

Unit-I: Contract:

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

Unit-II: Offer and Acceptance:

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

Unit-III: Capacity of the Parties and Contingent Contract:

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

Unit-IV: Sale of Goods Act 1930:

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

Unit-V: Cyber Law and Contract Procedures - Digital Signature - Safety Mechanisms.

References:

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 Business Analytics

Unit-I: Introduction - Business Analytics Life Cycle - Business Analytics Process - Data concepts - Data exploration & visualization - Business Analytics as Solution for Business Challenges -

Unit-II: Automated Data Analysis: Tabulation and Cross Tabulation of Data: Univariate, Bivariate and Multivariate Data Analysis – ANOVA.

Unit-III: Hypothesis Testing: Type 1 & 2 errors - T-test, ANOVA, Chi-Square and correlation - Linear Regression Analysis - Logistic Regression - Cluster Analysis - Market Basket Analysis.

Unit-IV: Business Data Management: Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Creating Data Marts – Data Integration – OLTP and OLAP.

Unit-V: SPSS Packages – Applications and Case Studies.

Suggested Books:

1. Gupta S.P. “Statistical Methods”, Sultan Chand, New Delhi, 2010.
2. K.V. Rao, “Research Methodology in Commerce and Management”, Sterling Publishers, New Delhi, 2012.
3. T.S. Wilkinson & P.L. Bhandarkar, “Methodology and Techniques of Social Research”, 2010.
4. Richard A.Johnson & Dean W.Wichern, “Applied Multivariate Statistical Analysis”, Prentice Hall International Inc., 2007.
5. R.N Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley India Publication.
6. Pang-Ning Tan, Michael Steinbach & Vipin Kumar, “Introduction to Data Mining”, Pearson, 2009.
7. Alex Berson, Stephen Smith & Kurt Thearling, “Building Data Mining Application for CRM”, Tata McGraw Hill, New Delhi, 2000.