



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 –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	(Telugu/Hindi/Urdu/Sanskrit)	100	25	75	4	3
3.	Foundation Course -1	Human Values & Professional Ethics (HVPE)	50	---	50	2	2
4.	Foundation Course- 2	Environmental Studies	50	---	50	2	2
5.	DSC 1 A	Accounting-I	100	25	75	5	4
6.	DSC 2 A	Business Organization & Management.	100	25	75	5	4
7.	DSC 3 A	Computer Fundamentals & Photoshop	100	25	75	5	4
Total			600	125	475	27	22

* At the college (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.

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 -3A	Information & Communication Technology-1	50	---	50	2	2
4.	Foundation Course- 4 A	Communication & Soft Skills-1	50	---	50	2	2
5.	DSC 1 B	Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Economics	100	25	75	5	4
7.	DSC 3 B	Enterprise Resource Planning	100	25	75	5	4
Total			600	125	475	27	22

SEMESTER - I

DSC 1A - 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 unfavorable balances.

Unit -V: Final Accounts:

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

References:

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. Arunjyothi, Fundamentals of Accounting; Maruthi Publications

DSC 2 A - Business Organization and Management

Unit-I: Introduction:

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

Unit-II: Forms of Business Organizations:

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Society; Choice of Form of Organization. Government - Business Interface; Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs).

Unit-III: Joint Stock Company:

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 - Companies Act, 2013.

Unit-IV: Management and Organization:

Process of Management: Planning; Decision-making; Organizing: Line and Staff - Staffing - Directing and Controlling; Delegation and Decentralization of Authority.

Unit-V: Functional Areas of Management:

Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Objectives; Sources and Forms of Funds – Human Resource Management: Functions.

Suggested Readings:

1. Kaul, V.K., *Business Organization and Management*, Pearson Education, New Delhi.
2. Chhabra, T.N., *Business Organization and Management*, Sun India Publications, New Delhi.
3. Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
4. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
5. Jim, Barry, John Chandler, Heather Clark; *Organization and Management*, Cengage Learning.
6. Allen, L.A., *Management and Organization*; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, *Business Organization* - Kalyani Publications.
8. C.B.Guptha, *Industrial Organization and Management*, Sultan Chand.
9. Y.K.Bushan, *Business organization and Management*, Sultan Chand.
10. 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. Number systems: binary, hexa and octal numbering system- Windows basics: desktop, start menu, icons – Recent Developments – Cloud Server.

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, color 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 – 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, S.Chand & Co.
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 Economics

Unit-I- Introduction:

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their Interface.

Unit-II- Demand Analysis:

Definition - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand - Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of Demand – Total outlay Method – Point Method – Arc Method.

Unit – III: Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal; Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue - Production and Costs: Techniques of Maximization of output, Minimization of costs and Maximization of profit - Scale of production - Economies and Dis-economies of Scale - Cobb-Douglas Production Function.

Unit-IV: Market Structure:

Concept of Market - Market structure - Perfect competition -characteristics - equilibrium price - Monopoly- characteristics - Defects of Monopoly – Distinction between Perfect competition and Monopoly - Monopolistic Competition - Characteristics - Product differentiation - Oligopoly - characteristics - Price rigidity - Kinked Demand Curve.

Unit-V: National Income and Economic Systems:

National Income - Measurement - GDP - Growth Rates - Problems in Assessment - Economic Systems - Socialism - Mixed Economic System - Free Market Economy - Economic liberalization, Privatization, Globalization - Free Trade - Agreements - Trade cycles - Phases - International Trade - Balance of payments.

References:

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Aryasri and Murthy, Business Economics, Tata McGraw Hill
6. H.L Ahuja, Business Economics, Sultan Chand & Sons
7. Mankiw, Principles of Economics, Cengage Publications
8. Mithani, Fundamentals of Business Economics, Himalaya Publishing House
9. A.V. R. Chary, Business Economics, Kalyani Publishers, Hyderabad.

DSC 3B: 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