# 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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Name of the subject</th>
<th>Total Marks</th>
<th>Mid. Sem. Exam *</th>
<th>Sem. End Exam</th>
<th>Teaching Hours**</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>First Language</td>
<td>English</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
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<tr>
<td>2.</td>
<td>Second Language</td>
<td>(Telugu/Hindi/Urdu/ Sanskrit)</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>3.</td>
<td>Foundation Course-3B</td>
<td>Information &amp; Communication Technology - 1</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
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<tr>
<td>4.</td>
<td>Foundation Course-4 B</td>
<td>Communication &amp; Soft Skills - 3</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>5.</td>
<td>DSC 1 C</td>
<td>Corporate Accounting</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>6.</td>
<td>DSC 2 C</td>
<td>Business Statistics</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>7.</td>
<td>DSC 3 C</td>
<td>Enterprise Resource Planning</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>600</strong></td>
<td><strong>125</strong></td>
<td><strong>475</strong></td>
<td><strong>27</strong></td>
<td><strong>22</strong></td>
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# To be taught by partly by Maths/statistics teachers

### Semester – IV

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Name of the subject</th>
<th>Total Marks</th>
<th>Mid. Sem. Exam*</th>
<th>Sem. End Exam</th>
<th>Teaching Hours**</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Foundation Course-4 C</td>
<td>Information &amp; Communication Technology -2</td>
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<td>50</td>
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<td>2.</td>
<td>Foundation Course-5#</td>
<td>Analytical Skills</td>
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<tr>
<td>3.</td>
<td>Foundation Course-6</td>
<td>Entrepreneurship Education</td>
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<td>4.</td>
<td>Foundation Course-7</td>
<td>Leadership Education</td>
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<tr>
<td>5.</td>
<td>DSC 1 D</td>
<td>Banking Theory &amp; Practice</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
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<tr>
<td>6.</td>
<td>DSC 2 D</td>
<td>Business Laws</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>7.</td>
<td>DSC 3 D</td>
<td>Business Analytics</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>500</strong></td>
<td><strong>75</strong></td>
<td><strong>425</strong></td>
<td><strong>23</strong></td>
<td><strong>20</strong></td>
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</tbody>
</table>
SEMESTER - III

DSC 1 C - Corporate Accounting

Unit-I:


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:


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
6. Advanced Accountancy : Chakraborthy
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
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:


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:


References:

2. Statistics-Problems and Solutions Kapoor V.K.
4. Statistical Methods Gupta S.P
5. Statistics Gupta B.N.
7. Statistics-Theory, Methods and Applications Sancheti,D.C. &Kapoor V.K
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:

References:
5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
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

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
4. Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal
Unit-I: Contract:

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:

2. Kapoor ND, Mercentile Law, Sultan Chand
3. Balachandram V, Business law Tata
4. Tulsian, Business Law Tata
5. Pillai Bhagavathi, Business Law, S.Chand.
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-V: SPSS Packages – Applications and Case Studies.

Suggested Books:

5. R.N Prasad and Seema Acharya, “Fundaments of Business Analytics”, Wiley India Publication.