# 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

<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>
</tr>
<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>
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<tr>
<td>3.</td>
<td>Foundation Course -1</td>
<td>Human Values &amp; Professional Ethics (HVPE)</td>
<td>50</td>
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<td>2</td>
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<tr>
<td>4.</td>
<td>Foundation Course- 2</td>
<td>Environmental Studies</td>
<td>50</td>
<td>---</td>
<td>50</td>
<td>2</td>
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<tr>
<td>5.</td>
<td>DSC 1 A</td>
<td>Accounting-I</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>6.</td>
<td>DSC 2 A</td>
<td>Business Organization &amp; Management.</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>7.</td>
<td>DSC 3 A</td>
<td>Computer Fundamentals &amp; Photoshop</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>600</td>
<td>125</td>
<td>475</td>
<td>27</td>
<td>22</td>
</tr>
</tbody>
</table>

* 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

<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>
</tr>
<tr>
<td>2.</td>
<td>Second Language</td>
<td>(Tel/Hindi/Urdu/Sansk)</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>3.</td>
<td>Foundation Course -3A</td>
<td>Information &amp; Communication Technology-1</td>
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<td>2</td>
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<tr>
<td>4.</td>
<td>Foundation Course- 4 A</td>
<td>Communication &amp; Soft Skills-1</td>
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<tr>
<td>5.</td>
<td>DSC 1 B</td>
<td>Accounting-II</td>
<td>100</td>
<td>25</td>
<td>75</td>
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<td>4</td>
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<tr>
<td>6.</td>
<td>DSC 2 B</td>
<td>Business Economics</td>
<td>100</td>
<td>25</td>
<td>75</td>
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<td>4</td>
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<tr>
<td>7.</td>
<td>DSC 3 B</td>
<td>Enterprise Resource Planning</td>
<td>100</td>
<td>25</td>
<td>75</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>600</td>
<td>125</td>
<td>475</td>
<td>27</td>
<td>22</td>
</tr>
</tbody>
</table>
Unit-I – Introduction to Accounting


Unit –II: Subsidiary Books:


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:


References:

2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
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:


Unit-II: Forms of Business Organizations:


Unit-III: Joint Stock Company:


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:


Suggested Readings:

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:


Reference Books:

1. Reema Thareja, Fundamentals of Computers, Oxford University Press
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
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


Unit-III: Bills of Exchange


Unit-IV: Consignment Accounts


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.
5. V.K. Goyal, Financial Accounting, Excel Books
8. Arulanandam, Advanced Accountancy, Himalaya Publishers
DSC 2 B - Business Economics

Unit-I- Introduction:


Unit-II- Demand Analysis:


Unit – III: Cost and Revenue Analysis


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:


References:

5. Aryasri and Murthy, Business Economics, Tata McGraw Hill
6. H.L Ahuja, Business Economics, Sultan Chand & Sons
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