# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (General/Computers) V - Semester Syllabus (For Admitted Batch 2016-17)

## COST ACCOUNTING

Max. Marks: (60+40)

**P.P.W. :**(4+1 hours )

#### **Objectives**:

- 1. To impart conceptual knowledge of Cost accounting
- 2. To train the students in finding the cost of products using different methods of Costing

**Unit-I: Introduction:** Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification – Cost Centre and Cost Unit – Preparation of Cost Sheet.

**Unit-II: Elements of Cost:** Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

**Unit-III: Labour and Overheads:** Labour: Control of labour costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

**Unit-IV: Methods of Costing:** Job costing – Process Costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

**Unit -V: Costing Techniques:** Marginal Costing – Standard costing – Variance Analysis (including problems).

#### Additional Input:

Contract Costing **References:** 

- 1. S.P. Jain and K.L. Narang Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
- 2. M.N. Aurora 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.
- 6. I.M. Pandey Management Accounting, Vikas Publishing House Pvt. Ltd.
- 7. Sharma & Shashi Gupta Management Accounting, Kalyani Publishers, Ludhiana.

	Blue Print:					
		Problem The		eory		
Units	Name of the Topic	Essay 8 M	Short 4 M	Essay 8 M	Short 4 M	
1	Introduction	1	-	1	2	
2	Material Cost- Pricing Methods	2	-	-	1	
3	Labor Cost	1	1	-	-	
	Overheads	1	-	-	1	
4	Process Costing	1	-	-	1	
	Job Costing	-	_	1	-	
5	Marginal Costing	1	1	-	-	
	Standard Costing	1	-	-	1	

## GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (General/Computers), V - Semester Syllabus (For Admitted Batch 2016-17) INDIRECT TAXES

Max. Marks: (60+40)

**P.P.W. :**(4+1 hours)

# Objective: to make students get knowledge on various aspects of Indirect Taxes with special reference to recently enacted GST.

**Unit-I:** Direct and Indirect Taxes – Features of Indirect taxes – Genesis of GST – Framework of GST – Benefits of GST – Constitutional provisions – GST, CGST, IGST, SGST, and UTGST - Taxable Event – Supply with consideration – Import of Services – Supply without consideration – Activities treated/not treated as Supply of Goods or Supply of Services – Composite and Mixed supplies.

**Unit-II:** Levy and collection of CGST in India – power of the Government to grant exemption from tax – Goods exempt from tax – services exempt from tax – Time and Value of Supply – Value of Supply made to unrelated person with price as the sole consideration – Discount – inclusions in/exclusions from value of supply.

**Unit-III**: Value Added Tax (VAT) and Input Tax Credit (ITC) – Eligibility conditions for availing of credit –computation of ITC – Basics of Registration for GST and types of returns under GST.(including Problems).

**Unit-IV**: Customs Duty – Introduction – Basic concepts – scope and coverage of Customs Duty – nature of Customs Duty – Classification for Customs – Types of Customs Duties, exemptions from Customs Duty – Valuation for Customs Duty.(including Problems).

**Unit-V**: Customs procedures: Import procedures – Export procedures – Baggage, Courier and Post – Warehousing in Customs – Duty Draw Back.

#### Outcome: After learning the subject the students are able to work with ITC and GST Provisions Practically

#### **References:**

1.V.S.Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., New Delhi.

2. Customs Law Manual and Customs Tariff of India - R.K.Jain.

3.Background material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.

4.V.K.Sareen and Ajay Sharma, Indirect Tax Laws, Kalyani Publications, New Delhi. Blue Print

Unit	Name of the topic	Problem		The	ory
		Essay 8M	Short 4M	Essay 8M	Short 4M
Ι	Direct & Indirect Taxes		-	2	2
II	CGST			2	1

III	VAT & ITC	1	1	1	1
IV	Customs Duty	1	1	1	1
V	Customs procedures			2	1

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (General/Computers), V - Semester Syllabus (For Admitted Batch 2016-17)

# COMMERCIAL GEOGRAPHY

#### Max. Marks: (60+40)

**P.P.W. :**(4+1 Hours )

#### **Objectives:**

- Students will acquire an understanding of and appreciation for the relationship between geography and culture.
- Students will acquire an understanding of and appreciation for the role that geography can play in community engagement.
- Students will develop the ethical aptitudes and dispositions necessary to acquire and hold leadership positions in industry, government, and professional organizations.

**Unit –I: The Earth:** Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

**Unit -II: India – Agriculture:** Land Use - Soils - Major crops – Food and Nonfood Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

**Unit -III: India – Forestry:** Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

**Unit -IV: India – Minerals and Mining:** Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - District- wise Profile.

**Unit-V: India – Water Resources – Rivers:** Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

### **References:**

- 1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
- 2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
- 3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
- 4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
- 5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
- 6. Vinod N. Patel, Commercial Geography, Oxford Book Company

Blue Pr	int:		
UNIT	Name of the Topic	Theory	
		Essay	Short
		8 M	4 M
Ι	THE EARTH	2	2
II	INDIA – AGRICULTURE	2	2
III	INDIA – FORESTRY	2	1
IV	INDIA – MINERALS AND MINING	2	1
V	INDIA – WATER RESOURCES - RIVERS	2	2

## GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (Computers), V - Semester Syllabus (For Admitted Batch 2016-17)

#### TAXATION

#### Max. Marks: (60+40)

## **P.P.W:**(4+1 Hours )

**OBJECTIVE:** To make the students to learn about fundamentals of various tax aspects **Unit-I: Introduction:** Objectives - Principles of Taxation - Brief History - Basic Concepts; Capital and Revenue; Basis of Charge - Exempted Incomes - Residential Status – Incidence of Taxation.

**Unit-II: Computation of Total Income**: Income from Salary; Income from House Property; Income from Business/Profession, Charges Deemed Profits to Tax; - Income from Capital Gains; Income from Other Sources - Deductions u/s 80C to 80U- Computation of Total Income (simples problem).

**Unit-III: Good and Service Tax:** Genesis of GST – Framework of GST – Benefits of GST – Constitutional provisions – Taxable Event – Supply with consideration – Import of Services – Supply without consideration – Activities treated/not treated as Supply of Goods or Supply of Services – Composite and Mixed supplies

**Unit-IV: Taxation System in India**: Objectives; Tax Holiday; Modes of Tax Recovery (Section 190 and 202); Payments and Refunds; Filing of Returns.

**Unit-V: Tax Planning**: Tax Avoidance and Tax Evasion; Tax Planning & Tax Management; Penalties and Prosecutions; Tax Evasion in India; Income Tax Authorities.

Additional Input: Preparation of Form 16; E-filling- upload of ITR-V

#### **References:**

1. Vinod K. Singhania Direct Taxes - Law and Practice, Taxman Publication.

- 2. B.B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- 3. Bhagwati Prasad: Direct Taxes Law and Practice, Wishwa Prakashan.
- 4. Dr. Mehrotra and Goyal: Direct Taxes Law and Practice, Sahitya Bhavan Publication.

	Blue Print:				
Units	Name of the Topic	Prot	olem	Th	eory
		Essay	Short	Essay	Short
		8 M	4 M	8 M	4 M
1	Introduction	1	-	1	2

2	Computation of Total Income	1	_	1	2
3	Good and Service Tax	-	-	2	1
4	Taxation system in India	-	-	2	1
5	Tax Planning	-	-	2	2

#### **GOVERNMENT COLLEGE (AUTONOMOUS)**

# RAJAMAHENDRAVARAM III B.A. (E.S.Commerce) V - Semester Syllabus (For Admitted Batch 2016-17)

# **CENTRAL BANKING**

Max. Marks: (60+40)

# **P.P.W. :**(4+1 Hours

# **Objectives:**

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- The student knows and understands the basic tasks of central banks in market economies, the legal basis of trim their operations in Poland the Polish Constitution and the Law on the National Polish Bank.
- Student is able to identify the macroeconomic factors affecting the intensity of inflation processes.
- Student understands the nature and mechanisms of the inflation tax, and is aware that inflation requires public attention and control.

**Unit-I: Introduction**: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

**Unit-II: Central banking in India**: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

**Unit-III: Monetary and Credit Policies**: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

**Unit-IV: Inflation and price control by BRI:** Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

**Unit-V: Supervision and Regulation**: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

#### **References:**

- 1. Reserve Bank of India Publication, Functions and Working of the RBI.
- 2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
- 3. S. Panandikar, Banking in India, Orient Longman.
- 4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
- 5. Annual Reports of Reserve Bank of India.
- 6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
- 7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay	Short
		8 M	4 M
Ι	Introduction	2	2
II	Central banking in India	2	2
III	Monetary and Credit Policies	2	1
IV	Inflation and price control by BRI	2	1
V	Supervision and Regulation	2	2

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B.A. (E.S.Commerce) V - Semester Syllabus (For Admitted Batch 2016-17)

# **RURAL AND FARM CREDIT**

Max. Marks: (60+40)

# **P.P.W.** :(4+1 Hours

# **Objectives:**

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- To provide credit to small and marginal farmers, agricultural labourers, artisans, small entrepreneurs and persons of small means engaged in trade or other productive activities.
- To mobilize deposits in rural areas.
- To expand branch banking in remote and unbanked areas.

**Unit-I: Rural Credit**: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

**Unit-II: Rural Credit Agencies**: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

**Unit-III: Farm Credit:** Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

**Unit-IV: Sources of Farm Credit**: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

**Unit-V: Farm Credit Analysis**: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital)

- Crop index reflecting use and farm credit - Rural Credit Survey Reports..

# **References:**

- 1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
- 2. Economic Survey, Government of India.
- 3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
- 4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
- 5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

Blue Print:				
UNIT	Name of the Topic	Theory		
		Essay	Short	
		8 M	4 M	
Ι	Rural Credit	2	2	
II	<b>Rural Credit Agencies</b>	2	2	
III	Farm Credit	2	2	
IV	Sources of Farm Credit	2	1	
V	Farm Credit Analysis	2	1	

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (General/Computers), V - Semester Syllabus (For Admitted Batch 2016-17) AUDITING & ACCOUNTING STANDARDS

Max. Marks: (60+40)

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**P.P.W.** :(4+1 Hours

#### Objective: to make students get knowledge of Accounting and Auditing Standards Including International Financial Reporting Standards.

**Unit-I: Introduction:** Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS- 2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting AS-7: Construction Contracts Accounting Policies, changes in Accounting Estimate – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets -AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

**Unit-III:** Accounting Standards (AS-17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earnings per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS- 31: Financial Instruments: Presentation – AS-32:Financial Instruments: Disclosures.

**Unit-IV: Auditing Standards:** Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

**Unit-V: International Financial Reporting Standards (IFRS):** Origin - Procedure - International Accounting Standards Board - Adoption in India.

**Outcome**: After learning the subject, the students are able to understand the practical application

Of Accounting, Auditing and Reporting Standards.

#### **References:**

- 1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
- 2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
- 3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
- 4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

Unit	Name of the topic	Problem		Theory	
		Essay	Short	Essay	Short
		<b>8M</b>	<b>4M</b>	<b>8M</b>	<b>4</b> M
Ι	Introduction		-	2	2
II	Accounting Standards (AS-1 to AS-16)	1	1	1	1
III	Accounting Standards (AS17 to AS-32)	1	1	1	1
IV	Auditing Standards			2	1
V	International Financial Reporting			2	1
	Standards (IFRS)				

#### **Blue Print**

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM III B. Com (General/Computers), V - Semester Syllabus (For Admitted Batch 2016-17) ACCOUNTING FOR GOVERNMENT ENTITIES

Max. Marks: (60+40)

**P.P.W. :**(4+1 Hours )

Learning outcomes: 1.To understand the provisions and process of accounting for government Organizations.

- 2. To understand the standards & procedures for control of government organisations spending and accountability.
- 3. To understand in specific department accounts viz., Railways, defence- CPWD

**Unit-I: General Principles** - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards: issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies. Unit-V: Case Studies: Railway Accounts - Defence Accounts - CPWD Accounts, etc.

Additional input: government accounting rules 1990.

# **References:**

1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.

2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.

3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General

of India), Mittal Publications, New Delhi.

4. Mortimer A. Dittenhofer, Applying Government Accounting Principles, LexisNexis.

5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.

6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.

7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

	Blue Print		
		Theory	
Units	Name of the Topic	Essay 8 M	Short 4 M
1	General Principles	2	2
2	Role of Comptroller and Auditor General of India	3	3
3	Government Accounting Standards	3	2
4	Financial Reporting	2	1

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBSE/Semester System (For Admitted Batch 2016-17) III- B.Com (Computer Applications) V - Semester Syllabus

# Elective-DSC-1F- PROGRAMMING IN C

Hours per week - 5, Credits: 4

#### **Course Objectives**

- 1. Learn how to solve common types of computing problems.
- 2. Learn data types and control structures of C
- 3. Learn to map problems to programming features of C.
- 4. Learn to write good portable C programs.

#### **Course Outcomes**

Upon successful completion of the course, a student will be able to:

- 1. Appreciate and understand the working of a digital computer
- 2. Analyze a given problem and develop an algorithm to solve the problem
- 3. Improve upon a solution to a problem
- 4. Use the 'C' language constructs in the right way
- 5. Design, develop and test programs written in 'C'

**Unit- I: Introduction to Algorithms and Programming Languages**: Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts.

**Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C-Programming Examples – Type Conversion and Type Casting.

**Unit-II: Decision Control and Looping Statements:** Introduction to Decision Control Statements –Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement.

**Unit- III: Functions**: Introduction – using functions – Function declaration/ prototype – Functiondefinition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function.

**Unit- IV: Arrays**: Introduction – Declaration of Arrays – Accessing elements of the Array – StoringValues in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays.

Unit-V: Strings: Introduction string and string functions.

#### **Additional Inputs**:

Structure, Union, and Enumerated Data Types: Introduction – Nested Structures – Arrays of Structures – Structures and Functions - Unions–Enumerated Data Types.

# Text Books:

University Fundamentals and Programming in C by REEMA THAREJA from OXFORD 1. UNIVERSITY PRESS **Reference Books:** 

- 1. ReemaThareja, Introduction to C programming, Oxford University Press.
- 2. E Balagurusamy, Computing Fundamentals & C Programming Tata McGraw-Hill, 2008.
- 3. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
- 4. Henry Mulish & Hubert L.CooReemaThareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House, 1996.

Short	Essay
4 M	8 M
1	2
1	2
Introduction to Functions 2 2	
Introduction to Arrays 2 2	
Introduction to Strings and String functions22	
	2

#### C-LANGUAGE LAB PRACTICAL

- 1. Find out the given number is **perfect number** or not using c program
- 2. Write a C program to check whether the given number is Armstrong or not
- 3. Write a C program to find the **sum of individual digits** of a positive integer
- 4. Write a C program to generate the first n terms of the **Fibonacci** sequence
- 5. Write a C program to generate all the **prime numbers** between 1 and n, where n is a value supplied by the user
- 6. Write a C program to find both the **largest and smallest number** in a list of integers
- 7. Write a C program that uses functions to perform the following
  - a. Addition of Two Matrices
  - b. Multiplication of Two Matrices
- 8. Write a program to perform various string operations
- 9. Write C program that implement searching of given item in a given list
- 10. Write a C program to sort a given list of integers in ascending order.
- 11. Write a C program to find whether a given string is **palindrome or not**.
- 12. Write a C program to compute **factorial** of a number.
- 13. Draw a flowchart to find reverse of digits of integers.
- 14. write  $\cup$  program to find sum of of the following series:  $1 + \frac{1}{2} + \frac{1}{3} + \dots + \frac{1}{n}$ 15. Write a C program for string **concatenation** and string comparison.

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBCS / Semester System (For Admitted Batch 2018-19) I BBA I Semester Syllabus Managerial Economics

Objective: To integrate the basic concepts of economics with the tools of mathematics and Statistics in order to analyze and make optimal business decisions.

**Unit** – I: Introduction: Economic and non-economic activities; business meaning and its importance in the economy; economics: Definitions, Distinction between micro and macro economics; concept of utility; cardinal and ordinal utility; law of diminishing managerial utility; law of substitution.

**Unit** – **II**: Demand supply and market equilibrium: Demand; meaning importance, types of demand, law of demand, elasticity of demand; different types of elasticity of demand. Price elasticity, income elasticity, cross elasticity and promotional elasticity. Determinants elasticity of demand; supply; meaning and importance. law of supply, market equilibrium, consumer surplus

**Unit** – **III:** Production and costs: Concept of production, production function, distinction between short run and long run law of variable proportions, law of returns to scale, concept of cost of production, cost function, cost in short run and cost of long run

**Unit** – **IV:** Market Structures and Pricing: Market structures: characteristics - perfect competition - monopoly - monopolistic competition - oligopoly, pricing in various market structures during short run and long run, different types of pricing and pricing strategies.

**Unit** – V: National income trade cycles and international trade: National income : definition measurement -difficulties and problems in measurement of national income different concepts of national income ; trade cycles: definition -causes -control of trade cycles; monetary policy and fiscal policy, international trade: meaning , theories of international trade, concept of balance of payments.

#### **Learning Outcome:**

After the completion of the course, students will be able to –

- 1) Understand the roles of managers in firms
- 2) Understand the internal and external decisions to be made by managers
- 3) Analyze the demand and supply conditions and assess the position of a company
- 4) Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.

#### **References:**

l. D A R. Subrahmanyam and V Hari Leela, A lost book on Managerial Economics, Maruthi Book Depot, Gunter.

- 2. Guptha G S. Managerial Economics, Tate McGraw Hill
- 3. Mithani DM., Fundamentals of Business Economics, Himalaya Publishers
- 4. Some Damodaran, "Managerial Economics", Oxford University Press.
- 5. G.S. Gupta, "Managerial Economics", Tina McGraw-Hill
- 6. E.F. Brigham and LL. Pappas, 'Managerial Economics", The Dryden Press.
- 7. Ahuja, H.L., Managerial Economics, S.Chand.

#### **Blue Print**

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	1
Unit-II	2	2
Unit-III	2	2
Unit-IV	2	2
Unit-V	2	1

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBCS / Semester System (For Admitted Batch 2018-19) I BBA I Semester Syllabus Management Process

# **Objectives of the course**

- To understand the nature and scope of management process
- To enable the student to analyse various functions of management process and its importance
- To analyse the management problems and challenges and be able to solve them

**Unit-l:** Introduction of subject. Meaning of Management and its importance. Roles and Responsibility of 3 levels of Management. And their importance "actions of management and its importance Challenges of Management and how to solve a case study.

**Unit II**: Planning Concept, process and principles Planning significance techniques and problems

**Unit-III:** Organizing Concept Process and principles, techniques Types of organization-Fennel and Informal Organizational design Departmentation Types, advantage and disadvantage, Span of control - Delegation of authority and responsibility. centralization vs decentralization, Line and staff.

**Unit-IV:** Staffing meaning, process and importance Leading meaning, leadership styles and skills Motivating meaning ,importance of motivation and theories. Communication : Meaning ,importance process ,problems and importance, Barriers.

Unit-V: Controlling; Meaning, importance, Control techniques.

# **Outcomes of the course**

- To be able to develop management skills and knowledge in management process
- To be able to manage problems of management in real life situations
- To be able to develop leadership traits and communication skills

## **References:**

- l. Koontz. H and Wihrich -I, Management, McGraw, New York.
- 2. Stoner, .J.etc.. Management, Pearson Education.
- 3. Maital Seshadri, Innovation Management, Sage Publications.
- 4. Stonner, Freeman. Gilbert, Management, Prentice Hall of India.
- 5. Stephen P. Robbins. Management, Pearson Publications.
- 6. Tripathi. Reddy, Principles of Management, Sage Publications.
- 7. J. S. Chandran. Management: concepts and strategies, Vikas Publishing House Pvt. Ltd.

# **Blue Print**

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	1
Unit-II	2	2
Unit-III	2	2
Unit-IV	2	2
Unit-V	2	1

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBCS / Semester System (For Admitted Batch 2017-18) II B.Com (Financial Services) III Semester Syllabus Basic Banking Theory and Insurance

Hours per week: 5 Credits: 4

## **Objective:**

- To understand the structure of Indian finical system and its operations in economic development of India.
- To identify the various business operations of banking and insurance sector in India.

**Unit-I: Indian Financial System:** Indian Financial System – Financial Markets – Financial Intermediation – Financial Intermediation in the Indian Context – Banking Regulation Act 1949 - Insurance Market

**Unit-II: Central Bank & Commercial Banking:** Central Bank- Functions of RBI – Types of Banks – Meaning and Definition of a Commercial Bank – The Origin and Growth of Commercial Banking – Functions of Commercial Bank – Credit Creation – Banking Systems – Indian Scenario.

**Unit-III: Principles of Banking:** Meaning of Bank and Banker – Rights and Obligation of a Banker – Types of Customers – Rights and Duties of Customer – Relationship between Banker and Customer - Principles of Sound Lending.

**Unit-IV: Structure of the Insurance Market:** Types of Insurances - Principles of Insurance-Classification of Insurance Products and Services– Various types of Policies in Life Insurance-

**Unit-V: Emerging Trends in Banking & Insurance:** Reforms in the Indian Banking Sector – Regulatory Reforms in the Banking Sector – Innovations in Banking – Reforms in Insurance Sector and IRDA Regulations.- Consolidation of insurance Products by Banks- New Policies of Banking and Insurance in Current Financial Year.

#### **Reference Books:**

1. Machiraji, "Indian Financial System", Vikas Publishers.

2. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.

Units	Essay	Short
	8 Marks	4 Marks
Unit-I	2	2
Unit-II	2	1
Unit-III	2	2
Unit-IV	2	1
Unit-V	2	2

## GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBCS / Semester System (For Admitted Batch 2017-18) B.Com. (General/Computers) III Semester Syllabus DSC 2C - Business Statistics

Hours per week: 5 Credits: 4

#### **Objective: to make students get conceptual knowledge of 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 Correlation:**

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

#### Unit 5: Analysis of Index Numbers:

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.

Additional Input: Time Series Analysis

# Outcome: After learning the subject, the students are able to understand the practical Application of Business Statistics

# **Suggested Readings:**

- 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 Jhunjhunwala

Unit	Name of the topic	Problem		Theory	
		Essay 8M	Short	Essay 8M	Short 4M
			<b>4M</b>		
Ι	Introduction of Statistics		-	2	1
II	Measures of Central	2	1		1
	Tendency				
III	Measures of Dispersion	2	1		1
	and Skewness				
IV	Measures of Correlation	2	1		1
V	Analysis of Index	2			1
	Numbers				

#### **Blue Print**

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBCS/Semester System (For Admitted Batch 2017-18) II B.Com (Financial Services) III Semester Syllabus

# **DSC 1 C - Corporate Accounting**

Hours per week: 5 Credits: 4

## **Objectives:**

- 1. To provide the knowledge relating to the Accounting Standards.
- 2. To enable students to company final accounting using computers.
- 3. To enable the students to prepare financial statements of Insurance and Bank Companies.

#### 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.

#### **Additional Input:**

Issue Management, Initial Public Offer (IPO) and Follow-on Public Offer (FPO)

#### **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 : Chakraborthy
- 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.

	Blue Print					
Units	Name of the Topic	Problem		Theory		
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M	
1	Accounting for Share Capital	2	1	-	1	
2	Issue of Debentures	-	1	1	1	
	Redemption of Debentures	1	-	1	1	
3	Valuation of Goodwill	1	-	-	1	
	Valuation of Shares	1		-	1	
4	Company Final Accounts	2	-	-	1	
5	Provisions of the Companies Act, 2013	-	-	2	1	

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBSE/Semester System (For Admitted Batch 2016-17) III - B.Com (Computer Applications) V - Semester Syllabus

#### Elective-DSC-3F- E-COMMERCE

Hours per week – 5, Credits: 4

#### Course Objective:

The **objectives** of the **course** are to introduce the concept **of electronic commerce**, and to understand how electronic **commerce** is affecting business enterprises, governments, consumers and people in general. Acquaint students with a fundamental understanding of the environment and strategies in the New Economy.

#### Course Outcome:

The aim of the course is to introduce students to: (1) the fundamental principles of e-Business and e- Commerce and the role of Management, (2) the underlying used technologies with emphasis on Internet Technologies, and (3) the application of tools and services to the development of small scale e-Commerce applications.

Upon successful completion of the course students will be able to:

• Recognize the impact of Information and Communication technologies, especially of the Internet in business operations

- Recognize the fundamental principles of e-Business and e- Commerce
- Distinguish the role of Management in the context of e Business and e -Commerce
- Explain the added value, risks and barriers in the adoption of e -Business and e-Commerce
- Examine applications of e-Commerce in relation to the applied strategic
- Develop and publish web pages using HTML5, CSS3 and Javascript
- Use tools and services of the internet in the development of a virtual e commerce site

**Unit-I: Introduction to E-Commerce**: Scope, Definition, e-Commerce and the Trade Cycle,Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

**Unit-II: Business-to-Business Electronic Commerce**: Characteristics of B2B EC, Models of B2BEC, Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

**Unit-III: Internet and Extranet** : Automotive Network Exchange, Largest Extranet, Architectureof the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

**Unit-IV: Public Policy**: From Legal Issues to Privacy : Legal Incidents, Ethical and Other PublicPolicy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

**Unit-V: Infrastructure For EC** : Network of Networks, Internet Protocols, Web-Basedclient/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

# **Reference Books**

- 1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
- 2. E Business by ParagKulakarni and SunithaJahirabadkar from Oxford University Press.
- 3. E Business by Jonathan Reynolds from Oxford University Press.
- 4. Eframi Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.
- 5. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
- 6. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
- 7. Soka, From EDI to Electronic Commerce, McGraw Hill.

Blue Print				
Units	Name of the Topic	Short 4 M	Essay 8 M	
Ι	Introduction to E-Commerce	1	2	
II	Business-to-Business Electronic Commerce	1	2	
III	Internet and Extranet	2	2	
IV	Public Policy: From Legal Issues to Privacy	2	2	
V	Infrastructure For e-commerce	2	2	

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBSE/Semester System (For Admitted Batch 2016-17) III - B.Com (Computer Applications) V - Semester Syllabus

## Elective-DSC-2F- DATABASE MANAGEMENT SYSTEM

Hours per week – 5, Credits: 4

#### Course Objective:

Design & develop database for large volumes & varieties of data with optimized data processing techniques.

#### **Course Outcomes**

On completing the subject, students will be able to:

- 1. Design and model of data in database.
- 2. Store, Retrieve data in database.

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System, DBMS Approach, Advantagesof DBMS, Data Models, Components of Database System, Database Architecture.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity– Relationship, Classification of Entity Sets, Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD'S Rules, Relational Data Model, Concept of Relational Integrity.

**Unit-IV: Structured Query Language:** Introduction, History of SQL Standard, Commands inSQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

**Unit** -V: **PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements, Data Types, Control Structure, Steps to Create a PL/SQL Program, Iterative Control, Cursors, Steps to Create a Cursor, Procedure, Functions.

#### **Additional Inputs**:

Packages, Exceptions Handling, Database Triggers, Types of Triggers.

# **Reference Books:**

- 1. Paneerselvam: Database Management Systems, PHI.
- 2. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
- 3. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business PHI.
- 4. Godeon C. EVEREST, Database Management McGraw Hill Book Company.
- 5. MARTIN, Database Management Prentice Hall of India, New Delhi.
- 6. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.
- 7. Korth, Database Management systems.
- 8. Navathe, Database Management systems.
- 9. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems

Blue Print				
Units	Name of the Topic	Short 4 M	Essay 8 M	
Ι	Overview of Database Management System	1	2	
II	File-Based System VS DBMS	1	2	
III	Introduction to Entity-Relationship Model	2	2	
IV	Introduction to Structured Query Language	2	2	
V	Introduction to PL/SQL	2	2	

# ORACLE LAB

- 2. Creation of college database and establish relationships between tables
- 3. Write a view to extract details from two or more tables
- 4. Write a stored procedure to process students results
- 5. Demonstration of a function
- 6. Demonstration of blocks, cursors & database triggers.
- 7. Demonstration of a Joins
- 8. Demonstration of a Aggregate functions
- 9. Creation of Reports based on different queries
- 10. Usage of file locking table locking, facilities in applications.

# PL/SQL

- 1. Write a PL/SQL code block that will accept an account number from the user and debit an amount of Rs. 2000 from the account if the account has a minimum balance of 500 after the amount is debited. The Process is tofired on the Accounts table.
- 2. Write a PL/SQL code block to calculate the area of the circle for a value of radius varying from 3 to 7. Store the radius and the corresponding values of calculated area in a table Areas. Areas – radius, area.
- 3. Write a PL/SQL block of code for inverting a number 5639 or 9365.
- 4. Write a PL/SQL block of code to achieve the following: if the price of Product 'p00001' is less than 4000, then change the price to 4000. The Price change s to be recorded in the old\_price\_table along with Product\_no and the date on which the price was last changed. Tables involved: product\_master- product\_no, sell\_price.

Old\_price\_table- product\_no,date\_change, Old\_price

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBSE/Semester System (For Admitted Batch 2016-17) III- B.Com (Computer Applications) V - Semester Syllabus

# Elective-DSC-1F- PROGRAMMING IN C

Hours per week – 5, Credits: 4

#### **Course Objectives**

- 1. Learn how to solve common types of computing problems.
- 2. Learn data types and control structures of C
- 3. Learn to map problems to programming features of C.
- 4. Learn to write good portable C programs.

## **Course Outcomes**

Upon successful completion of the course, a student will be able to:

- 1. Appreciate and understand the working of a digital computer
- 2. Analyze a given problem and develop an algorithm to solve the problem
- 3. Improve upon a solution to a problem
- 4. Use the 'C' language constructs in the right way
- 5. Design, develop and test programs written in 'C'

**Unit- I: Introduction to Algorithms and Programming Languages**: Algorithm – Key features of Algorithms – Some more Algorithms – Flow Charts.

**Introduction to C:** Structure of C Program – Writing the first C Program – File used in C Program – Compiling and Executing C Programs – Using Comments – Keywords – Identifiers – Basic Data Types in C – Variables – Constants – I/O Statements in C- Operators in C-Programming Examples – Type Conversion and Type Casting.

**Unit-II: Decision Control and Looping Statements:** Introduction to Decision Control Statements –Conditional Branching Statements – Iterative Statements – Nested Loops – Break and Continue Statement – Go to Statement.

**Unit- III: Functions**: Introduction – using functions – Function declaration/ prototype – Functiondefinition – function call – return statement – Passing parameters – Scope of variables – Storage Classes – Recursive function.

**Unit- IV:** Arrays: Introduction – Declaration of Arrays – Accessing elements of the Array – StoringValues in Array – Calculating the length of the Array – Operations on Array – one dimensional array for inter-function communication – Two dimensional Arrays –Operations on Two Dimensional Arrays.

Unit-V: Strings: Introduction string and string functions.

#### **Additional Inputs**:

Structure, Union, and Enumerated Data Types: Introduction – Nested Structures – Arrays of Structures - Structures and Functions - Unions-Enumerated Data Types.

# **Text Books**:

University Fundamentals and Programming in C by REEMA THAREJA from OXFORD 2. UNIVERSITY PRESS

# **Reference Books:**

- 5. ReemaThareja, Introduction to C programming, Oxford University Press.
- 6. E Balagurusamy, Computing Fundamentals & C Programming Tata McGraw-Hill, 2008.
- 7. Ashok N Kamthane, Programming with ANSI and Turbo C, Pearson Publisher, 2002.
- 8. Henry Mulish & Hubert L.CooReemaThareja: The Spirit of C: An Introduction to Modern Programming, Jaico Publishing House, 1996.

	Blue Print				
Units	Name of the Topic	Short 4 M	Essay 8 M		
Ι	Introduction to Algorithms& C-Lang	1	2		
II	Decision Control and Looping Statements	1	2		
III	Introduction to Functions	2	2		
IV	Introduction to Arrays	2	2		
V	Introduction to Strings and String functions	2	2		
C-LANGUAGE LAB PRACTICAL					

- 16. Find out the given number is **perfect number** or not using c program
- 17. Write a C program to check whether the given number is Armstrong or not
- 18. Write a C program to find the **sum of individual digits** of a positive integer
- 19. Write a C program to generate the first n terms of the Fibonacci sequence
- 20. Write a C program to generate all the **prime numbers** between 1 and n, where n is a value supplied by the user
- 21. Write a C program to find both the largest and smallest number in a list of integers
- 22. Write a C program that uses functions to perform the following

# a. Addition of Two Matrices

# b. Multiplication of Two Matrices

- 23. Write a program to perform various string operations
- 24. Write C program that implement searching of given item in a given list
- 25. Write a C program to sort a given list of integers in ascending order.
- 26. Write a C program to find whether a given string is **palindrome or not**.
- 27. Write a C program to compute **factorial** of a number.
- 28. Draw a flowchart to find reverse of digits of integers.
- 30. Write a C program for string **concatenation** and string comparison.  $1 + \frac{1}{2} + \frac{1}{3} + \dots + \frac{1}{n}$

# GOVERNMENT COLLEGE (AUTONOMOUS) RAJAMAHENDRAVARAM CBSE/Semester System (For Admitted Batch 2017-18) II - B.Com (Computer Applications) III - Semester Syllabus

# **DSC 3C – OFFICE AUTOMATION TOOLS**

Hours per week -5, Credits: 4

#### **Course Objective:**

Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.

#### Course Outcomes:

By learning the course, the students will be able  $\cdot$  to perform documentation  $\cdot$  to perform accounting operations  $\cdot$  to perform presentation skills

**Unit-I: MS-Excel:** features of Ms-Excel, Parts of MS-Excel window, entering and editing data inworksheet, number formatting in excel, different cell references, how to enter and edit formula in excel, auto fill and custom fill, printing options.

Unit-II: Formatting options: Different formatting options, change row height, formulae and functions, Functions: Meaning and advantages of functions, different types of functions available in Excel.

**Unit-III: Charts:** Different types of charts, Parts of chart, chart creation using wizard, chartoperations, data maps, graphs, data sorting, filtering. Excel sub totals, scenarios, what-if analysis **Macro:** Meaning and advantages of Macros, creation, editing and deletion of macros - Creating amacro, how to run, how to delete a macro.

**Unit-IV: MS Access: Creating a Simple Database and Tables:** Features of Ms-Access, Creating aDatabase, Parts of Access. **Tables:** table creation using design view, table wizard, data sheet view, import table, link table. **Forms:** The Form Wizard, design view, columnar, tabular, data sheet, chart wizard.

**Unit- V: Finding, Sorting and Displaying Data:** Queries and Dynasts, Creating and using selectqueries, Returning to the Query Design, Multi-level sorts, Finding incomplete matches, showing All records after a Query, saving queries - Crosstab Queries. **Printing Reports:** Form and Database Printing. **Relational Databases:** Flat Versus Relational, Types of Relationships, Viewing Relationships, Defining and Redefining Relationships, Creating and Deleting Relationships.

#### Additional Inputs:

MS-FrontPage: How to design web page using inbuilt buttons, elements etc.

## **Reference Books:**

Ron Mansfield, Working in Microsoft Office, Tata McGraw Hill(2008)
EdBott, Woody Leonhard, Using Microsoft Office 2007, Pearson Education(2007)
Sanjay Saxsena, Microsoft Office, 4.Microsoft Office, BPB Publications

Blue Print				
Units	Name of the Topic	Short 4 M	Essay 8 M	
Ι	Introduction to Ms-Excel	1	2	
II	Formatting Options	1	2	
III	Different types of charts& Macros	2	2	
IV	MS Access: Creating Tables, Forms	2	2	
V	Finding, Sorting and Displaying Data	2	2	

# MS-OFFICE LAB PRACTICALS

# MS-EXCEL:

- 1. Creating a new worksheet selecting cells Mouse and Keyboard navigation
- 2. Entering and editing Text Text boxes and Text notes undoing and operating actions
- 3. Entering and formatting numbers
- 4. Entering and Editing Formulas
- 5. Referencing Cells order of evaluation in formulas
- 6. Lookup Tables
- 7. Rearranging worksheets
- 8. Formatting changing column widths and row heights changing fonts and sizes
- 9. Alignment Changing colors and shades Inserting and Removing Page Breaks
- 10. Mathematical Equations

#### MS-ACCESS

- 11. Create a pay details of employee
- 12. Calculate student mar details