

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.Com. (General/Computers) SYLLABUS
((For Admitted Batch 2017-18)
SEMESTER- I

DSC 1A - ACCOUNTING - I

Hours – 5, Credits: 4

Objectives:

To make the students acquire the conceptual knowledge of accounting
To equip the students with the knowledge of accounting process and preparation of final accounts
To develop the skills of recording financial transactions and preparation of reports using computers

Unit-I – Introduction to Accounting & Subsidiary Books

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).

Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book- Petty cash Book (Problems).

Unit-II: Trail Balance and Rectification of Errors

Preparation of Trail balance - Errors – Meaning – Types of Errors – Rectification of Errors (Problems)

Unit-III: 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 unfavourable balances.

Unit – IV: 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 -V: Final Accounts

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

Additional input under autonomy:

Recording financial transactions and preparation of Reports using MS Excel

Reference Books

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. Arunjothi, Fundamentals of Accounting; Maruthi Publications

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Introduction to Accounting	1	1	1	1
	Subsidiary Books	1	1	-	1
2	Trial Balance & Rectification of Errors	1	1		1
3	Bank Reconciliation Statement	2	-	-	1
4	Bills of Exchange	1			
5	Final Accounts	2	-	-	1

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBSE/Semester System
((For Admitted Batch 2017-18)
I B.Com (General/Computers)
I Semester Syllabus

DSC 2A - Business Organization and Management

Hours per week – 5, Credits: 4

Objectives:

To understand the basic concepts and functions of business organisation and management

Unit – I Introduction:

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

Unit-II Forms of Business Organisation

Forms of Business Organisation – Sole Proprietorship, Joint - Hindu Undivided 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 – Difference Between Memorandum and Articles of Association – Prospectus and its contents – Companies Act, 2013.

Unit – IV- Management and Organisation

Process of Management – Planning – Decision Making – Organising –Line and Staff organisation – Staffing, Directing and Controlling – Delegation and Decentralisation 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.

Additional Input:

Limited Liability partnership. One person Company Management Information system concept and functional information systems.

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 Weihrich, 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.

Blue Print			
Units	Name of the Unit	Essays	Short Answer
1	Introduction	2	2
2	Forms of Business Organisation	2	1
3	Joint Stock Company	2	2
4	Management and Organisation	2	1
5	Functional Areas of Management	2	2

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CBSE/Semester System
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I B.Com (Computers)
I Semester Syllabus

DSC 3A - COMPUTER FUNDAMENTALS AND PHOTOSHOP

Hours per week – 5, Credits: 4

Course Outcome

To explore basic knowledge on computers and Photoshop's beauty from the practical to the painterly artistic and to understand how Photoshop will help you create your own successful images

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.

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 adds, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Additional Inputs under Autonomy:

Cropping & Straightening an Image, Image Backgrounds, Making selections.

Reference Books:

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

3. Photoshop: Beginner's Guide for Photoshop - Digital Photography, Photo Editing, Color Grading & Graphic...19 February 2016 by David Maxwell

Practice Sessions: working with pen tool, save and load selection-working with erasers-working with text and brushes-Colour manipulations: colour modes- Levels – Curves - Seeing Colour accurately - Patch tool – Cropping-Reading your palettes - Dust and scratches- Advanced Retouching- smoothing skin

Blue Print			
Units	Name of the Topic	Short 4 M	Essay 8 M
I	Introduction to Computers	1	2
II	Input and output devices	1	2
III	Introduction to Adobe Photoshop	2	2
IV	Images & Working with tool box	2	2
V	Layers & Filters	2	2

Photo Shop Lab

1. Create your Visiting card
2. Create Cover page for any text book
3. Create a Paper add for advertising of any commercial agency
4. Design a Passport photo
5. Create a Pamphlet for any program to be conducted by an organization
6. Create Broacher for you college
7. Create Titles for any forthcoming film
8. Custom shapes creation
9. Create a Web template for your college
10. Convert color photo to black and white photo
11. Enhance and reduce the given Image size
12. Background changes
13. Design Box package cover
14. Design Texture and patterns
15. Filter effects & Eraser effects

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
I B.Com. (General/Computers) SYLLABUS
((For Admitted Batch 2017-18)
SEMESTER- II

DSC 1B - ACCOUNTING - II

Hours – 5, Credits: 4

Objectives :

To make the students acquire the conceptual knowledge of accounting

To equip the students with the knowledge of accounting process and preparation of final accounts.

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 Consignment Accounts

Consignment – Features - Pro-forma invoice – Account sales Del-credre Commission – Accounting treatment in the books of the consignor and the consignee – Valuation of closing stock – Normal and abnormal Losses (Problems)

UNIT- IV: Joint Venture Accounts

Joint Venture – Features – Difference between joint venture and consignment, Accounting Procedure – Methods of keeping records (Problems)

UNIT – V: Non-trading Organizations

Differences between trade and non-trading organizations in Accounting Treatment – Income and Expenditure Account and Receipt and Payments Account with Balance Sheet (Problems).

Additional Input:

Average due date

Suggested Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
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.

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 8 M	Short 4 M	Essay 8 M	Short 4 M
1	Depreciation	1	1	1	1
2	Provisions and Reserves	1		1	1
3	Consignment Accounts	2		-	2
4	Joint Venture Accounts	1	1	1	1
5	Non-trading organizations	1		1	1

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CBSE/Semester System
(For Admitted Batch 2017-18)
I B.Com (General), II Semester Syllabus
DSC 2B - Business Environment

Hours per week – 5, Credits: 4

Objectives

To understand the environmental factors affecting business and Economic and Monetary policies influence on business decision making.

Unit – I: Overview of Business Environment

Business Environment- Meaning - Micro and Macro Dimensions of Business Environment-Economic-Political –Social –Technological –legal –Ecological – Cultural – Demographic Environment –Changing Scenario and implications – Indian Perspective and Global perspective.

Unit – II: Economic Growth

Meaning of Economic Growth – Factors influencing Development –Balanced Regional Development.

Unit – III: Development and Planning

Rostow’s stages of economic development - Meaning - Types of plans – Main objectives of planning in India – NITI Aayog – National Development Council – Five Year Plans.

Unit – IV: Economic Policies

Economic Reforms and New Economic policy – New Industrial Policy - Competition Law – Fiscal Policy – Objectives and Limitations – Union Budget – Structure and importance of union budget – Monetary Policy and RBI.

Unit – V: Social, Political and Legal Environment

Concept of Social Justice – Schemes– Political Stability – Legal Changes.

Additional Input:

Foreign Trade Policy – FDI flows in India – India and WTO, Regional Trading Blocks.

References:

1. Rosy Joshi and Sangam Kapur, Business Environment
2. Francis and Cherunilam, Business Environment
3. S.K. Mishra and V.K. Puri, Economic Environment of Business.
4. K. Aswathappa, Essential of Business Environment

BLUE PRINT			
Units	Name Of The Unit	Essays	Short Answer
1	Overview of Business Environment	2	2
2	Economic Growth	2	1
3	Development and Planning	2	2
4	Economic Policies	2	2
5	Social, Political and Legal Environment	2	1

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CBSE/Semester System
(For Admitted Batch 2017-18)
B.Com (Computers), II Semester Syllabus**

DSC 3B - ENTERPRISE RESOURCE PLANNING

Hours per week – 5 Credits: 4

Unit-I: Introduction to ERP:

Overview -Benefits of ERP -ERP and Related Technologies -Business Process Reengineering - Data Warehousing – Data Mining -On-line Analytical Processing -Supply Chain Management.

Unit-II: ERP Implementation: Implementation Life Cycle –Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users-Contracts-Project Management and Monitoring.

Unit-III: Business Modules: Business Modules in an ERP Package-Finance Manufacturing-Human Resource-Plant Maintenance-Materials Management -Quality Management-Sales and Distribution.

Unit-IV: ERP Market - ERP Market Place - SAP AG - PeopleSoft-Baan Company –Oracle Corporation.

Unit-V: ERP Present and Future: ERP and E-Commerce-ERP and Internet-Future Directions in ERP.

Additional Input: Oracle and SAP R/3 related issues.

Reference Books:

1. Alexis Leon, “ERP Demystified”, Tata McGraw Hill, 1999.
2. Joseph A. Brady, Ellen F. Monk, BretJ. Wangner, “Concepts in Enterprise Resource Planning”, Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K .Venkata Krishnan, “Enterprise Resource Planning - concepts and Planning”, Prentice Hall, 1998..

Blue Print

UNIT	Name of the Topic	Theory	
		Essay 8M	Short 4 M
I	Introduction to ERP	2	2
II	ERP Implementation	2	1
III	Business Modules	2	2
IV	ERP Market	2	1
V	ERP Present and Future	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBCS/SEMESTER SYSTEM
II B.Com (General), IV SEMESTER
(For Admitted Batch 2016-17)

DSC 2D - BUSINESS LAWS

Hours per week: 5 Credits: 4

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.

Additional Input:

Consumer Protection Act, 1986 and E-Filing

References:

1. J. Jay^sahrcar, Business Laws, Margham Publication. Chennai-17
2. Ktfpoor ND, Mercentile 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

Blue Print

Units	Name of the Topic	Theory	
		Essay 8M	Short 5 M
Unit – I	Contract	2	2
Unit – II	Offer & Acceptance Consideration	2	2
Unit – III	Capacity to Contract & Contingent Contract	2	2
Unit – IV	Sale of Goods Act	2	1
Unit – V	Cyber Law	2	1

RAJAMAHENDRAVARAM

CBCS/ SEMESTER SYSTEM

B.Com. (Computers), IV Semester

(For Admitted Batch 2016-17)

DSC 3D - COMPUTER ACCOUNTING WITH TALLY

Hours: 5, Credits: 4

UNIT I

1. Introduction: Business and Computers, Accounting as an Information System, General Role of Computers in Accounting

2. Accounting System: Accounting, Double Entry Book-keeping System, Journal Entry, The Account Cycle, Important Formulae of Ratio Analysis

3. Inventory Control System: Concept of Inventory, Objective of Inventory Control System, Steps in Computerizing Inventory Control System, Inventory Features

4. Payroll System : Introduction, Components of payroll System, Step-1 Setting up Formulae, Step-2 Payroll Processing, step-3 Salary Disbursement, Step-4 Setting up Legal Provisions, Step-5 Setting up Tax Deducted at Source Module, step-6 Setting up Salary Related MIS Reports, Step-7 Setting up Special Reports, Step-8 Host of Standard Reports,

UNIT II

1. Starting with Tally : Introduction to Tally 9, Activating TallySliver for Single-User, Activating TallyGold for Multi-user, New features of Tally, What is Tally, Items Of the Tally Screen, Create a Company, Basic Currency Information, Other Information on the Screen, Accounting features, Inventory Features, Configuring Tally, Number Symbols, Accts/Inv Infor Menu, General, Payment Voucher.

2. Creating Accounts Masters: Creating Account Masters, Accounting Information, Creating a Group Company, Ledgers, Creating a ledger, Advanced Information, Display of Individual Ledger, Buttons on the Screen, Creating Multiple Ledgers, Buttons in Multiple Ledger Creation screen, Alternating Multiple Ledger, Buttons in Alter Ledger screen, Setting Credit Limits.

3. Creating Inventory Masters: Creating Inventory Masters, Stock Groups, Creating a Stock Group, Creating Multiple Stock Groups, Display of Alter a Stock Group, Delete a Stock Group, Creating Stock Categories, Stock Items, Creating a stock Item, Buttons in Single Mode Stock Item Creation, Creating Multiple Stock Items, Advanced Stock Item Creation, Specifying Reorder Levels, Obtain Recorder Levels and Quantities to Order, Alter Recorder Levels and Minimum Quantities, Location/Godowns, Displaying and alternating stock, Unit of Measure, Price Lists, Assigning Ledger accounts to Price Levels, How to Create and Use Price Lists, Price Levels in Voucher Entry-Invoicing, Voucher Types.

4. Entering Accounts Vouchers: Voucher the Main Inputs, Voucher Types, Simple Voucher Entry, The Voucher Entry Screen, How to enter voucher, Buttons in typical Entry Screen, Contra Voucher, Memo Voucher, Optical Voucher, Reversing Journals, sales, Purchase Voucher, Credit Notes.

UNIT III

5. Entering Inventory Vouchers: Entering Inventory Voucher, Sales and Purchase Voucher

Entry, Voucher Classes, Default Accounting Allocation, Types of Calculations, Explanation of Types of Calculation, Pure Inventory Vouchers, Default Voucher Number, Stock Journal, Common Information, Bills of Materials, Alter a Purchase Order, How to Create Sales Orders

6. Introduction to VAT (Value Added Tax): What is VAT?, Concept Of Vat, Vat Rates, VAT classification, VAT Document, VAT Recodes, Statutory Returns, Dealers Status, Composite Dealers

7. Ledgers and VAT:

Ledger Masters, Company Creation/Alteration, Sate, Use Indian VAT, Application Form, VAT TIN NO, Purchase Ledger, Used in VAT Return, Default VAT /Tax Class, Sales Ledger, Duties and Taxes Ledger, Type Of Duty/Tax, Default Vat/Tax Class, Percentage Of Calculations, Method of Calculation, Similarly for output VAT, Default VAT Class, method of Calculation, Direct Expenses /Income Ledger, Vouchers and Transactions, Computation Of VAT.

8. More on VAT: Interstate Sales And Purchases, Interstate Sales, Imports And Exports, Exports, Exempted Purchases and Sales.

UNIT IV

9. VAT Documents and Reports: Documents, Reports, VAT Control Ledger, Group Summary, Sales , Reorganizing VAT Group, VAT Computation, Statutory VAT Returns, Inventory Records, Stock items, Manufacturing accounts

10. Introduction to TDS : Introduction: TDS Accounts, TDS Transactions, Configuring Tally for TDS, Creation of masters, Voucher entry for TDS, Purchase Voucher, Advance Payment, TDS Reports, TDS Computations Report.

11. Display/Reports in Tally: Output Reports, Old Stock Analysis (Ageing Analysis).

12. The Collaborative Tally; Importing Master Data, Export of Data, XML, Tally ODBC, Inward Connectivity, Creating the Client Rule for the Client Mission, Activating the Server Rule from the Server Machine, Synchronizing Back-Dated Vouchers, E-capabilities, Internet Publishing, Web Browser.

UNIT V

13. The Administrative Tally: Security Levels- Types of Security, Users and Passwords, Tally Audit, Tally Vault, Backup, Restore, Split Financial Years, How to Split Financial years, **A.**

Fundamentals of Accounting: Introduction, accounting systems, journal accounts, cash Book, Ledger and Ledger accounts, Trial Balance, Trading profit and Loss accounts, Profit and Loss accounts, Balance sheet,

B. Fundamentals of Inventory: Introduction, Market Valuation Method, Reorder Levels, Multiple Price List, Inventory Transactions, Invoice, order, Challans, Inventory Reports, Exception Reports.

Additional Input:

Point of Sales (POS) and Payroll system.

Text Books

1. Computer Accounting With Tally 7.2 , Firewall, Firewall Media, Laxmi Publications
2. Comdex Tally 9 Course Kit by Namrata Agrawal, Dream Tech Press
3. Financial Accounting on Computers Using Tally by Namrata Agrawal, Dreamtech Press, 2000

Reference Books

1. Tally 9 by Dinesh Maidarsani By Firewall Media
2. Tally 9.0 English Edition Google EBook By Computer World
3. Comdex Computer & Financial Accounting With Tally 9.0 by Vikas Gupta, 8177227394, 2007.
4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan, BookGanga
5. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB ISBN-13: 978-81-8333-483-9
6. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons, 2008, 240pages

Blue Print			
Units	Name of the Topic	Short 4 M	Essay 8 M
I	Introduction	1	2
II	Starting with Tally	1	2
III	Entering Inventory Vouchers	2	2
IV	VAT Documents and Reports	2	2
V	Fundamentals of Inventory	2	2

TALLY LAB

1. Create, Modify, Delete Company and Group Company
2. Create, Modify, Delete Accounting Groups and sub Groups
3. Create, Modify, Delete Single Ledger and Multiple Ledgers and their Group Allocation
4. Create, Modify, Delete voucher types
5. Take a simple problem for usage of different accounting vouchers
6. Prepare a final account for ABC Company using below given sample data.
 1. Create a Company as “ABC Company ” in Tally with inventory management.
 2. Pass the following Entries :-
 - (i). XYZ started “ABC Company” by bringing Capital Rs.3,00,000/- Cash.
 - (ii) He deposited Rs.1,00,000/- cash at ICICI bank.
 - (iii) He paid electricity bill for Rs.1,200/- by cash.
 - (iv) He withdrawn Rs.10,000/- cash for his personal use.
 - (v) He purchased the following item from Computer Lab. Ltd. on credit with 4% Vat rate.
 - (a) Computer - 10 Nos. - @20000/- each
 - (vi) He sold the following item to Pranav Simha Traders in cash with 4% Vat rate.
 - (a) Computer - 5 Nos. - @27500/- each
 - (vii) He received Rs.6,000/- as commission from Raj by cash.
 - (viii) He paid House Rent for Rs.5,000/- by cash.
 - (ix) He withdrawn Rs.25,000/- cash from ICICI Bank.
 - (x) He purchased furniture for Rs. 25,000/- by cash for office use.
 3. Show the Trial Balance and Balance Sheet of “Sekhar Industries Ltd.”
 4. Show the Vat Computation report of the above company.
 5. Show the Cash Book & Bank Book of the company.
 6. Show the Day Book.
 7. Backup and restore the company data.

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (General/Computers), V - Semester Syllabus
(For Admitted Batch 2015-16)**

INCOME TAX AND AUDITING – 1

Max. Marks: (75+25)

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

Objectives:

1. To impart knowledge pertaining to the concepts of Income Tax.
2. To acquaint oneself with auditing procedure.

Unit-I: Introduction.

Introduction – Basic concepts – Brief History of Income Tax - Legal Frame Work - Definitions – Residential Status (Problem) Income - Scope of Total Income - Types of Income- Indian Income- Foreign- Income- Exempted incomes- Agriculture income- Incidence of Tax (Problem)

Unit –II: Income from Salary

Heads of Income – Income from Salary – Salary – Allowance- fully taxable, partially taxable, fully exempted allowances – Perquisites- taxable in all cases, taxable in certain cases and exempted in all cases – Profit in-lieu of Salary

Unit – III: Income from House Property

Income from House Property-exempted incomes from House Property- computation of Annual Value – different Types of Rental Values – Deductions

Unit- IV: Introduction to Auditing

Meaning – Definition and Objectives of Auditing – Types of Audit – Audit process and Procedure – Audit Planning and Programming.

Unit-V: Internal check and Vouching

Internal Check – Internal Audit and Internal Control – Vouching - Preliminaries in commencing a new audit

Books for Reference:

1. Saha .R. G – Income Tax , Himalaya Publishing House
2. Bhagavathi Prasad, Income Tax - Law & Practice in India.
3. Vinodh K. Singhanian, Student Guide to Income Tax.
4. Malhotra, Income Tax Law and Practice.
5. N D Kapoor, Auditing.
6. R G Saxena, Auditing, Himalaya Publications.
7. T N Tandon, Practical Auditing.

Blue Print:						
Units	Name of the Topic	Problem		Theory		
		Essay 15 M	Short 5 M	Essay 15 M	Short 5 M	Very Short 2 M
1	Introduction	1	1		1	1
2	Income from Salary	1	1		1	1
3	Income from House Property	1			-	1
4	Introduction to Auditing			1	1	1
5	Internal check and Vouching			1	1	1

GOVERNMENT COLLEGE (AUTONOMOUS)
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III B. Com (Computers), V - SEMESTER SYLLABUS
(For Admitted Batch 2015-16)

Elective-I

OBJECT ORIENTED PROGRAMMING IN JAVA – 1

Time: 3

Marks: 100 (75+25)

P.P.W: 5 (4+1)

UNIT- I:

Fundamentals of Object Oriented Programming – Object oriented paradigm – Basic concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP

UNIT- II:

Java Evolution – Java Features – How java differs from C and C++ - Java and Internet – Java and World Wide Web – Web Browsers – Hardware and Software Requirements – Java Environment – Overview of Java Language – Simple Java Program – Java Program Structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments

UNIT- III:

Constants – Variables and Data types – Declaration of Variables – Giving Values to variables – Scope of Variables – Symbolic Constants – Type Casting

UNIT- IV :

Operators and Expressions – Arithmetic Operators – Relational Operators – Logical Operators – Assignment Operators – Increment and Decrement Operators – Conditional Operators – Bitwise Operators – Special Operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators – Operator Precedence and Associativity.

Additional Input:

Oops Using C++ programming.

Prescribed Text Books:

1. E.Balagurusamy, Programming with Java.
2. Herbert Schildt, Java Complete Reference

Reference Text Books:

1. Kathy Sierra and Bert.Bates, Your Brain on Java
2. Chris Batess, Web Programming Building Internet Applications, Second Edition, Wiley, 2007.
3. Bhave, Programming with Java

Blue Print				
Units	Name of the Topic	Essay 10 M	Short 5 M	Very Short 2M
1	Fundamentals of OOPs	2	2	1
2	Java Evolution	2	2	1
3	Constants – Variables	2	2	1
4	Operators and Expressions	2	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)
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III B. Com (Computers), V - Semester Syllabus
(For Admitted Batch 2015-16)**

Elective-II

DATA BASE MANAGEMENT SYSTEM – 1

Time: 3hrs.

Marks: 100 (75+25)

P.P.W: 5 (4+1)

UNIT- I :

Database Systems – Evolution of File Oriented Systems - Database Models – Database System Components – Database Systems in the Organization – Data sharing Strategic

UNIT- II :

Database Planning - Database and Management Controls – Risks and Costs and Databases – Database development

UNIT- III :

Database design – Principles of Conceptual Database Design – Conceptual Data Models – Aggregation – Modeling conceptual Objects vs. Physical Objects

UNIT- IV :

Relational Data Model – Fundamental Concepts – Normalization – Transforming a Conceptual Model – Relational Model – Relational Database Implementation – Relational Algebra and Calculus.

Additional Input:

Developer 2000 (D2K) using Oracle.

Prescribed Text Books:

- Peter Rob, Carlos Coronel, Database Systems Design, Implementation and Management, Seventh Edition, Thomson, 2007.

Reference Text Books:

1. Elimasri/Navathe, Fifth Edition, Fundamentals of Database Systems , Pearson Addison Wesley 2007.
2. Raman A Mata – Toledo/ PanlineK.Cushman, Schaum’s Outline series, Database Management Systems, Tata McGraw Hill, 2007
3. C J Date, A.Kannan, S.Swamynathan, Eight Edition, An Introduction to Database Systems, Pearson Education (2006).
4. Michel Kifer, Arthur Bernstein, Philip M. Lewis, Prabin K. Pani Graphi, Database Systems: An application oriented Approach, second edition, Pearson education, (2008).
5. Atul Kahate, Introduction to Database Management Systems, Pearson Education, (2006).
6. Paneer Selvem, Introduction to Database Systems.

Units	Name of the Topic	Essay 10 M	Short 5 M	Very Short 2M
1	Database Systems	2	2	1
2	Database Planning	2	2	1
3	Database design	2	2	1
4	Relational Data Model	2	2	2

GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBSE/Semester System
I B.A (E.S.Comm.) I Semester Syllabus
((For Admitted Batch 2017-18))

Business Organization and Management

Hours per week: 5, Credits: 4

Objectives:

To understand the basic concepts and functions of business organisation and management

Unit – I Introduction:

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

Unit-II Forms of Business Organisation

Forms of Business Organisation – Sole Proprietorship, Joint - Hindu Undivided 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 – Difference Between Memorandum and Articles of Association – Prospectus and its contents – Companies Act, 2013.

Unit – IV- Management and Organisation

Process of Management – Planning – Decision Making – Organising –Line and Staff organisation – Staffing, Directing and Controlling – Delegation and Decentralisation 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.

Additional Input:

Limited Liability partnership. One person Company Management Information system concept and functional information systems.

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 Weihrich, 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.

Blue Print			
Units	Name of the Unit	Essays	Short Answer
1	Introduction	2	2
2	Forms of Business Organisation	2	1
3	Joint Stock Company	2	2
4	Management and Organisation	2	1
5	Functional Areas of Management	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
III B. Com (Computers), VI - Semester Syllabus
(For Admitted Batch 2015-16)**

Elective-IV:

DATABASE MANAGEMENT SYSTEM – 2

Time: 3

Marks: 100 (75+25)

P.P.W: 5 (4+1)

UNIT- I :

Introduction to SQL – Data Definition Commands – Data Manipulation Commands – Select Queries, Advanced Data Definition Commands, Advanced Select Queries, Virtual Tables – Joining Database Tables

UNIT- II :

Advanced SQL – Relational Set Operators – SQL Join Operators, Sub queries and correlated queries – SQL functions, Oracle Sequences - Updatable Views and Procedural SQL

UNIT- III :

Database Design – Information System – The System Development Life Cycle – The Database Life Cycle – Database Design Strategies – Centralized Vs Decentralized Design

UNIT- IV :

Distributed Database Management Systems – Evolution of Distributed Database Management System – DDBMS advantages and disadvantages – Distribution Processing and Distribution Databases – Characteristics of Distributed database management systems – DDBMS components

Additional Inputs:

Connecting oracle with Visual Basic as front end.

Prescribed Text Books:

- Peter Rob, Carlos Coronel, Database Systems Design, Implementation and Management, Seventh Edition, Thomson, 2007.

Reference Text Books:

3. Elimasri/Navathe, Fifth Edition, Fundamentals of Database Systems , Pearson Addison Wesley 2007.
4. Raman A Mata – Toledo/ PanlineK.Cushman, Schaum’s Outline series, Database Management Systems, Tata McGraw Hill, 2007
5. C J Date, A.Kannan, S.Swamynathan, Eight Edition, An Introduction to Database Systems, Pearson Education (2006).
6. Michel Kifer, Arthur Bernstein, Philip M. Lewis, Prabin K. Pani Graphi, Database Systems: An application oriented Approach, second edition, Pearson education, (2008).
7. Atul Kahate, Introduction to Database Management Systems, Pearson Education, (2006).
8. Paneer Selvem, Introduction to Database Systems.

Units	Name of the Topic	Essay 10 M	Short 5 M	Very Short 2M
1	Introduction to SQL	2	2	1
2	Advanced SQL	2	2	1
3	Database Design	2	2	1
4	DDBMS	2	2	2

**GOVERNMENT COLLEGE (AUTONOMOUS)
RAJAMAHENDRAVARAM
CBSE/Semester System
(For Admitted Batch 2017-18)
B.Com (Computers), II Semester Syllabus**

DSC 3B - ENTERPRISE RESOURCE PLANNING

Hours per week – 5 Credits: 4

Unit-I: Introduction to ERP:

Overview -Benefits of ERP -ERP and Related Technologies -Business Process Reengineering - Data Warehousing – Data Mining -On-line Analytical Processing -Supply Chain Management.

Unit-II: ERP Implementation: Implementation Life Cycle –Implementation Methodology - Hidden Costs - Organizing Implementation - Vendors, Consultants and Users-Contracts-Project Management and Monitoring.

Unit-III: Business Modules: Business Modules in an ERP Package-Finance Manufacturing-Human Resource-Plant Maintenance-Materials Management -Quality Management-Sales and Distribution.

Unit-IV: ERP Market - ERP Market Place - SAP AG - PeopleSoft-Baan Company –Oracle Corporation.

Unit-V: ERP Present and Future: ERP and E-Commerce-ERP and Internet-Future Directions in ERP.

Additional Input: Oracle and SAP R/3 related issues.

Reference Books:

1. Alexis Leon, “ERP Demystified”, Tata McGraw Hill, 1999.
2. Joseph A. Brady, Ellen F. Monk, BretJ. Wangner, “Concepts in Enterprise Resource Planning”, Thomson Learning, 2001.
3. Vinod Kumar Garg and N.K .Venkata Krishnan, “Enterprise Resource Planning - concepts and Planning”, Prentice Hall, 1998..

Blue Print

UNIT	Name of the Topic	Theory	
		Essay 8M	Short 4 M
I	Introduction to ERP	2	2
II	ERP Implementation	2	1
III	Business Modules	2	2
IV	ERP Market	2	1
V	ERP Present and Future	2	2

