# B.COM (General & CA)

# 2024 - 2025

# SYLLABUS

# DEPARTMENT OF COMMERCE

# SRI YN COLLEGE(A)

# NARSAPUR

# DEPARTMENT OF COMMERCE

## ACADEMIC YEAR 2024-2025

## B.COM SYLLABUS

## B.COM (GENERAL & COMPUTER APPLICATIONS)

| S.NO | TITLE OF THE PAPER | SEMESTER |
|------|--------------------|----------|
| 1. | I B.Com Honours<br>Fundamentals Of Commerce<br>Major 1<br>B.Com (CA) | I |
| 2. | Business Organisation<br>Major 2<br>B.Com (CA) | I |
| 3. | Financial Accounting<br>Major 3<br>B.Com (CA) | II |
| 4. | Office Automation Tools<br>Major 4<br>B.Com(CA) | II |
| 5. | Principles of Management<br>Minor 1<br>B.Com(CA) | II |
| 6. | Community Service Project | II |
| 7. | Advanced Accounting<br>Major 5<br>B.Com(General & CA) | III |
| 8. | Income Tax<br>Major 6<br>B.Com(General & CA) | III |
| 9. | Business Laws<br>Major 7<br>B.Com(General) | III |
| 10. | Banking Theory and Practice<br>Major 8<br>B.Com(General) | III |

| | | |
|---|---|---|
| 11. | Digital Marketing<br>Major 8<br>B.Com(CA) | III |
| 12. | Organisational Behaviour<br>Minor 2<br>B.Com (CA) | III |
| 13. | DBMS<br>Minor 2<br>B.Com (General) | III |
| 14. | Corporate Accounting<br>Major 9<br>B.Com(General & CA) | IV |
| 15. | Cost and Management Accounting<br>Major 10<br>B.Com(General & CA) | IV |
| 16. | Auditing<br>Major 11<br>B.Com(General) | IV |
| 17. | DBMS with Oracle<br>Major 11<br>B.Com (CA) | IV |
| 18. | Marketing Management<br>Minor 3<br>B.Com (CA) | IV |
| 19. | Human Resource Management<br>Minor 4<br>B.Com(CA) | IV |
| 20. | Operating System<br>Minor 3<br>B.Com(General) | IV |
| 21. | Python Programming<br>Minor 4<br>B.Com(General) | IV |
| 22. | Short Term Internship Programme | IV |
| 23. | Advanced Corporate Accounting<br>B.Com(General & CA) | V |
| 24. | Software Solutions to Accounting<br>B.Com(General & CA) | V |
| 25. | Life Insurance with Practice<br>B.Com(General & CA) | V |

| 26. | General Insurance Procedures and Practice<br>B.Com(General & CA) | V |
|-----|------------------------------------------------------------------|-----|
| 27. | E-Commerce<br>B.Com(General) | V |
| 28. | E-Filling<br>B.Com(General) | V |
| 29. | Mobile Application Development<br>B.Com(CA) | V |
| 30. | Cyber Security Malware Analysis<br>B.Com(CA) | V |
| 31. | Long Term Internship | VI |

**I B.Com Honours (Computer Applications)/BBA Honours /BCA Honours**
**MAJOR - 1**
# FUNDAMENTALS OF COMMERCE – SYLLABUS
## I - SEMESTER
### 2024 – 2027 Batch
(W.e.f. 2023 – 2024)

**Learning Objectives:**
- The objective of this paper is to help students to acquire conceptual knowledge of the
- Commerce, Economy and Role of Commerce in Economic Development.
- To acquire Knowledge on Accounting and Taxation.

**Learning Outcomes:**
- At the end of the course, the student will able to Identify the role commerce in Economic Development and Societal Development.
- Equip with the knowledge of imports and exports and Balance of Payments.
- Develop the skill of accounting and accounting principles.
- They acquire knowledge on micro and micro economics and factors determine demand and supply.
- An idea of Indian Tax system and various taxes levied on in India.
- They will acquire skills on web design and digital marketing

**Unit-I: Introduction:**
Definition of Commerce – Importance of Commerce – Role of Commerce in Economic development – Role of Commerce is Societal development – Imports and Exports – Balance of Payments – Functions of World Trade Organisation.

**Unit - II: Economic Theory:**
Meaning, Definition, Micro Economics – Macro Economics –Measurements of National Income, Concepts of National Income. Demand and Supply, Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.

**Unit - III: Accounting Principles:** Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.
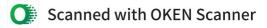
**Unit - IV: Taxation:**
Meaning of Tax – Types of tax – Income Tax, Corporate Tax, GST, Customs duty and Excise Duty – Differences between Direct and Indirect Taxes – Objectives of Tax – Concerned Authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC)

**Unit - V: Computer Essentials:** Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

**Reference Books:**
1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications

BVRatnam 27/7/2024
CHAIRMAN
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
Sri Y.N. College (Autonomous)
Accredited by NAAC at A⁺Grade (4th Cycle)
**NARSAPUR - 534 275**

**APPROVED**

# I B.COM Honours (Computer Applications) /BBA Honours /BCA Honours
## MAJOR - 2
## BUSINESS ORGANISATION – SYLLABUS
## I - SEMESTER
## 2024 – 2027 Batch
### (W.e.f. 2023 – 2024)

**Learning outcomes: After completing this course a student will able to:**
- Understand the concept of Business Organization along with the basic laws and norms of Business Organization.
- The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems.
- The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**UNIT-I: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerceand Business & Profession, Modern Business and their Characteristics.

**UNIT-II: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**UNIT-III: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**UNIT-IV: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**UNIT-V: Computer Essentials:** Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers, Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Reference Books:**
1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", ·Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.

BVRatnam 27/7/2024
**CHAIRMAN**
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
Sri Y.N. College (Autonomous)
Accredited by NAAC at A⁺ Grade (4th Cycle)
NARSAPUR - 534 275

APPROVED

**SRI YN COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
**I B.Com Honours (Computer Applications)**
**MAJOR- 3**
**Financial Accounting – SYLLABUS**
**II - SEMESTER**
**2024 – 2027 Batch**
(W.e.f. 2023 – 2024)

## Learning Outcomes:
- At the end of the course, the student will able to:
- Identify transactions and events that need to be recorded in the books of accounts.
- Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
- Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- Know the difference between Joint Ventures and Consignment.
- Critically examine the balance sheets of a sole trader for different accounting periods.
- Design new accounting formulas & principles for business organizations.

**Unit-I: Introduction:-** Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping -Classification of Accounts - Journal - Posting to Ledger - Types of Subsidiary books - Preparation of Subsidiary books including Cash pbook.(including Problems).

**Unit-II: Final Accounts:-** Objectives of Trial Balance- Methods of preparing Trial balance- Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.(including Problems).

**Unit-III: Depreciation:** Meaning and Causes of Depreciation - Objectives of Depreciation-Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features -Differences between Consignment and Sale- Proforma Invoice - Account Sales- Types of Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).
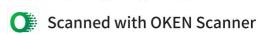
**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Differences between Joint-Venture and Consignment – Differences between Joint Venture and Partnership - Accounting Procedure – Methods of Keeping Records–One Vendor Keeps the Accounts and Separate Set off Books Methods (Theory only).

## Reference Books:

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
4. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
5. Tulsan, Accountancy-I - Tata McGraw Hill Co

**APPROVED**

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**SRI YN COLLEGE (Autonomous), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A" Grade (IV Cycle)

# I B.Com Honours (Computer Applications)
## Major - 4
## OFFICE AUTOMATION TOOLS – SYLLABUS
### II - SEMESTER
### 2024 – 2027 Batch
### (W.e.f. 2023 – 2024)

**Course Objectives:**

The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint.

**Learning Outcomes:**

*The students will be able*:

Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

## Unit-I Introduction to MS Office & MS Word:

MS-Word: Features of MS-Word, MS-Word Window Component, working with formatted text, Shortcut Keys, Formatting documents: Selecting text, Copying & moving data, Formatting characters, Changing cases, Paragraph formatting, Indents, Drop Caps, Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, proofing text(Spell-check, Auto correct).

## Unit – II MS Word Advanced features:

Difference between Wizard and Template – Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro-, Inserting Pictures: From Computer, Online Pictures – Insert 3d Models – Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables  Mail merging, Printing documents, Tables: Insert tables , Mathematical calculations on tables data. Insert Text Box etc.

## Unit – III Introduction to MS Excel & Its features:

MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editing's workbook, Renaming sheet, cell entries(numbers, labels, and formulas), spell check, find and replace , Adding and deleting rows and columns Filling series, fill with drag, data sort, Formatting worksheet, Functions and its Parts, Some useful Functions in Excel(SUM, AVERAGE, COUNT, MAX, MIN, IF).

## Unit – IV MS-Excel Advanced Features:

Cell Referencing(Relative, Absolute, Mixed), What-if analysis, Introduction to charts: Types of Charts, Creation of Charts, Printing of Charts, Printing worksheet – Sort – Filters – View Menu.

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A⁺' Grade (IV Cycle)

# I B.Com Honours (Computer Applications)
## Major - 4
## OFFICE AUTOMATION TOOLS – MODEL PAPER
## II - SEMESTER
## 2024 – 2027 Batch
(W.e.f. 2023 – 2024)

Time: 3 hours

Max. Marks: 60 M

## PART -I

Answer any **FIVE** questions from the following

5 x 4 = 20M

1. What is Formatting Text?
2. Write about Indents in MS office.
3. Write about Inserting Shapes.
4. What is Macro?
5. Write about Formulas.
6. What is Spell Check?
7. Types of Charts in MS- Excel.
8. Write about Slide Show.

## PART -II

Answer any **FIVE** questions choosing at least **TWO** questions from each Sections  5 x 8 =40M
### SECTION - A

9.  What  is MS- Word? Explain the features of MS- Word.
10. Discuss about the Advanced Features in MS- Word
11. Discuss about the Components of Excel Opening Screen.
12. What is Cell Referencing. Explain Different Types of Cell Referencing in MS- Excel.
13. Discuss about the Features of Point point.

### SECTION - B

14. Discuss about the Components of MS- Word Window.
15. Differences between Wizard and Template.
16. What is MS- Excel? Explain the features of MS- Excel.
17. Discuss about Advanced Features in MS- Excel
18. What is MS- PowerPoint. Explain about Components of PowerPoint Opening Screen.

\*\*\*\*

**APPROVED**

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A⁺ GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**SRI YN COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A' Grade (IV Cycle)
**I B.COM Honours (Computer Applications)**
**MINOR - I**
**PRINCIPLES OF MANAGEMENT – SYLLABUS**
**II - SEMESTER**
**2024 – 2027 Batch**
(W.e.f. 2023 – 2024)

**Course Objectives:**

* To outline the fundamental activities of managers
* To explain the basic concepts, principles and theories of management
* To examine the broad functions of management
* To propose initiatives to address the contemporary issues and challenges in the field of management
* To understand various controlling techniques practised at organisations.

**Unit-I: Introduction to Management**

Definition – Nature, process and significance of management –Role of managers – Managerial Skills and Roles – Schools of Management Thought - Management as a Science or Art - Management as a profession- Administration and Management- Functions of Management- Henry Fayol Principles of Management -Contemporary Issues and Challenges in Management of 21st Century.

**Unit-II: Planning**

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning - Making Effective Plans- Objectives and Management By Objective (MBO) Decision Making: Nature of decision making - Types of decisions – Decision Making Process.

**Unit-III: Organizing**

Organizing - Nature and purpose - Principles of Organization - Types of Organization - Organisational Structure and Design – Line, Staff and functional authority – Conflict between Line and Staff – Overcoming the Line-Staff Conflict. Committees, Departmentation - Span of control – Authority, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority.

**Unit-IV: Staffing and Directing**

Staffing - Nature and Purpose of staffing – Importance of staffing – Components of Staffing - Manpower planning - Recruitment and Selection. Directing – Nature of Directing function - Principles– Motivating people at work – Motivation theories. Communication skills for directing – Barriers of communication.

**Unit-V: Controlling**

Controlling - Concept, Nature and Importance - Essentials of Control - Requirements of an Effective Control System – Behavioural Implications of Control – Techniques of Managerial control.

**Reference Books:**

1. Koontz, H., & Weihrich, H. Essentials of Management, McGraw Hill Publishers.
2. Gupta, R.S., Sharma, B.D., & Bhalla. N.S. (2011). Principles & Practices ofManagement (11th edition). New Delhi: Kalyani Publishers.
3. L M Prasad, (2007). Principles and Practices of Management, Himalaya PublishingHouse
4. Rao, P.S. (2009). Principles of Management, Himalaya Publishers

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A' GRADE (IVit CYCLE)
NARSAPUR - 534 275 W Dt.

**APPROVED**

## SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
### (Affiliated to Adikavi Nannaya University)
### Accredited by NAAC at 'A'' Grade (IV Cycle)
### II B.Com Honours (General & Computer Applications)
### Major - 5
### ADVANCED ACCOUNTING – SYLLABUS
### III - SEMESTER
### 2023 – 2026 Batch
### (W.e.f. 2024 – 2025)

**Learning Outcomes:**

At the end of the course, the student will able to:

- Understand the concept of Non-profit organizations and its accounting process.
- Comprehend the concept of single-entry system and preparation of statement of affairs.
- Familiarize with the legal formalities at the time of dissolution of the firm.
- Prepare financial statements for partnership firm on dissolution of the firm.
- Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

## UNIT I: Accounting for Non Profit Organizations

Non Profit Entities- Meaning - Features of Non-Profit Entities – Distinction between profitable and Non Profitable entities - Provisions as per Sec 8 – Meaning of Donations – Legacies – Entrance fees – Life membership fees - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account – features – Procedure for preparation - Income and Expenditure Account – features – Procedure for preparation – Receipts and Payments Account Vs Income and Expenditure Account - Preparation of Balance Sheet (including problems).

## UNIT II: Single Entry System

Meaning and Features of Single Entry System – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit – Net worth method - and Preparation of Statement of Affairs (including Problems).

## UNIT III: Hire Purchase System

Features of Hire purchase System – features of Installment purchase System –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (Theory only).

## UNIT IV: Partnership Accounts-I

Meaning of Partnership – features – Partnership Deed – Partnership Deed contents – kinds of Partners – Profit and Loss Appropriation account – Fixed Capital method - Fluctuating Capital method – Revaluation Account - Accounting Treatment of Goodwill - Admission of a Partner - Retirement and Death of a Partner(including problems).

## UNIT V: Partnership Accounts-II

Dissolution of a Partnership Firm – modes of Dissolution – Realization Account - Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).
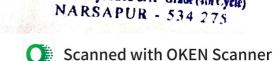
**References books:.**

1. Financial Accounting: SN Maheswari& SK Maheswari by Vikas Publications.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas publishers...
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
5. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.

BVRatnam
CHAIRMAN 27/7/2
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
Sri Y.N. College (Autonomous)
Accredited by NAAC at A+ Grade (4th Cycle)
NARSAPUR - 534 275

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
II B.Com Honours (General & Computer Applications)
Major - 6
INCOME TAX – SYLLABUS
III SEMESTER
2023 – 2026 Batch
(W.e.f. 2024 – 2025)

**Learning Outcomes:**

At the end of the course, the student will able to; Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning,Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complicacies and structure and Prepare and File IT returns of individual at his own.

**Unit-I: Introduction:** Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (Theory Only).

**Unit-II: Income from Salaries:** Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

**Unit-Ill: Income from House Property and Profits and Gains from Business:** Types of Rental values - Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property(Including Problems).
    Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed (Theory only).

**Unit-IV: Income from Capital Gains - Income from Other Sources:** Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses. Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

**Unit-V: Computation of Total Income of an Individual:** Deductions under Section 80 - Computation of Total Income (Simple problems).

**Reference Books:**
1. Dr. Vinod; K. Singhania; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers

BVRatnam
27/7/2024

CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
Y.N. College, (Au

**APPROVED**

## II B.Com Honours (Computer Applications)
### Major - 7
## E-COMMERCE AND WEB DESIGNING – SYLLABUS
### III SEMESTER
### 2023 – 2026 Batch
(W.e.f. 2024 – 2025)

**Learning Outcomes:**

The student will be able to:

Explain how to create an **e-commerce website** from scratch, using PHP and the Bootstrapframework.

Display featured products correctly on a **web** page, using the bootstrap system.

Explain how product detail models are programmed to be dynamic.

**Unit 1: Basics And Definitions:**Nature of E-Commerce Definition, E-Commerce with 5-C Model, Additional Terms, Business Models Related To E-Commerce, Advantages And Disadvantages, Web 2.0, Technical And Economic Challenges

**Frameworks and Architectures:** Actors And Stakeholders, Fundamental Sales Process And His 7+1 Process Steps Work, Technological Elements, Typical Applications

**Unit 2: B2C Business:** B2c Basics, B2c-Business And Crm, B2c Software Systems, CustomerRelationship Management (Crm), Business Models

**B2B Business:** B2b Basics, Differences Between B2b And B2c, B2b Software Systems, Supply Chain Management

**Unit 3: Security & Compliance Management:** Foundations Of Risk Management, Compliance Management, Information Security Management (Ism), Technology

**Electronic Payment:**Types of E-payment system,Business and Money, the Payment Challenge, Payment Procedures,Receivables Management, Cyber Money

**Unit 4: Introduction to Web Programming:** Introduction, creating a website, HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML, Differences between old HTML and HTML5, how to check your HTML code

**Coding Standards, Block Elements:**

HTML coding conventions, Comments, HTML Elements, Should Describe Web Page Content Accurately, Content Model Categories, Block Elements, block quote Element, White space Collapsing, pre Element, Phrasing Elements, Editing Elements, q and cite Elements, dfn, abbr, and time Elements, Code-Related Elements, br and wbr Elements.

**Text Elements, and Character References:** sup, sub, s, mark, and small Elements, strong, em, b, u, and i Elements, span Element, Character References, Web Page with Character References, and Phrasing Elements.

**Unit 5: Cascading Style Sheet (CSS):** CSS Overview, CSS Rules, Example with Type Selectors and the Universal Selector, CSS Syntax and Style, Class Selectors, ID Selectors, span and div Elements, Cascading, style Attribute, style Container, External CSS Files, CSS Properties, Color Properties, RGB Values for Color, Opacity Values for Color, HSL and HSLA Values for Color, Font Properties, line-height Property, Text Properties, Border Properties, Element Box, padding Property, margin Property.

**Reference Books:**

1. Introduction to E-Commerce:Combining Business And Information Technology By Martin Kutz
2. Lallana, Quimbo, Andam, 4. Cf. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce:A Manager's Guide (USA: Addison Wesley Longman, Inc., 1997), 19-20.
3. Web Programming with HTML5,CSS and JavaScript, John Dean, Jones & Bartlett Learning
4. HTML & CSS: The Complete Reference, 5th Edition, Thomas. A. Powell

# DIGITAL MARKETING – SYLLABUS
## III - SEMESTER
### 2023 – 2026 Batch
(w.e.f. 2024 - 2025)

**Learning Outcomes:**

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

**Unit 1: Digital Marketing:** Introduction to Digital Marketing. Types of Digital Marketing Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

**Unit 2: Online Advertising:** Introduction, Objective, Types of Online Advertising Where to Advertise, Online AdFormat, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

**Unit 3: Email Marketing:** Introduction, Types of Email, Benefits of E-mail marketing Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Strategies of E-mail Marketing, Opt-in Email Advertising, Email tracking

**Unit 4: Social Media Marketing (SMM):**

What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter?

**Unit 5: Search Engine Optimization (SEO):** Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

**Text Books:**

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

**References:**

Basics of Digital Marketing - Course (swayam2.ac.in)

BVRatnam
27/7/2024
**CHAIRMAN**
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
Sri Y.N. College (Autonomous)
Accredited by NAAC at A⁺ Grade (4th Cycle)
NARSAPUR - 534 275

**APPROVED**

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
**II B.Com Honours (General)**
Major - 7
# BUSINESS LAWS – SYLLABUS
III SEMESTER
**2023 – 2026 Batch**
(W.e.f. 2024 – 2025)

**Learning Objectives:**

The objective of this paper is to help students to acquire knowledge of business laws and previsions of contract.

To impart awareness on various sales goods Act and consumer protection Act.

To know the various cyber laws prevailing.

**UNIT-I: Contract:**
Meaning and definition of contract – Classifications of Contract – Essential elements of valid Contract – Valid void – Voidable Contracts – Indian Contract Act, 1872.

**UNIT-II: Offer, Acceptance and Consideration:**
Meaning and definitions of Valid Offer – Types – Essential Elements of Valid Offer – Acceptance – Essentials of Valid acceptance – Consideration.

**UNIT-III: Capacity of the Parties and Contingent Contract:**
Rules Regarding to Minor 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 and Consumer Protection Act 2019:**
Contract of Sale – Sale and Agreement to Sell – Implied Conditions and Warranties – Rights of Unpaid Vendor – Definition of Consumer – Person – Goods – Service – Consumer Dispute – Consumer Protection Councils – Consumer Dispute Redressal Mechanism.

**UNIT-V: Cyber Law:**
Meaning of Cyber Law - Contract procedure of Cyber Law – Overview need for Cyber Law – Digital Signature – Safety Mechanism.

**Reference Books:**
1. J. Jaysankar, Business Laws, Margham Publication. Chennai.
2. ND Kapoor, Business Laws, S Chand Publications.
3. Balachandram V, Business law, Tata McGraw Hill.
4. Tulsian, Business Law, Tata McGraw Hill.
5. Pillai Bhagavathi, Business Law,SChand Publications.
6. Business Law, Seven Hills Publishers, Hyderabad.

BVRatnam
27/7/2024
**CHAIRMAN**
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
Sri Y.N. College (Autonomous)
Accredited by NAAC at A⁺ Grade (4th Cycle)
NARSAPUR - 534 275

**APPROVED**

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
II B.Com Honours (General)
Major - 8
BANKING THEORY AND PRACTICE – SYLLABUS
III SEMESTER
2023 – 2026 Batch
(W.e.f. 2024 – 2025)

**Learning Outcomes:**
At the end of the course, the student will able to;
Understand the basic concepts of banks and functions of commercial banks. Demonstrate an awareness of law and practice in a banking context.
Engage in critical analysis of the practice of banking law.
Organize information as it relates to the regulation of banking products and services. Critically examine the current scenario of Indian Banking system.
Formulate the procedure for better service to the customers from various banking innovations.

**Unit 1: Introduction:** Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.

**Unit 2: Banking Systems:** Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.

**Unit 3: Types of Banks:** Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD - EXIM Bank.

**Unit 4: Banker and Customer:** Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.

**Unit 5: Collecting Banker and Paying Banker:** Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker -Payment Gateways.

**Reference Books:**
1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons.
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications.
3. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.
4. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India.
5. Introduction to Banking :VijayaRaghavan,Excel books.

BVRatnam
CHAIRMAN 27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
Sri Y.N. College (Autonomous)
Accredited by NAAC at A+ Grade (4th Cycle)
NARSAPUR - 534 275

APPROVED

# SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
### (Affiliated to Adikavi Nannaya University)
### Accredited by NAAC at 'A'' Grade (IV Cycle)
## II B.Com Honours (Computer Applications)
## Minor - 2
## ORGANISATIONAL BEHAVIOUR – SYLLABUS
## III - SEMESTER
## 2023 – 2026 Batch
### (W.e.f. 2024 – 2025)

**Learning Outcomes:**
1. To understand individual and group behaviour at work place so as to improve the effectiveness of an organization.
2. To understand different types of personality and learning styles and the factors affecting them.
3. To understand different types of motivation.
4. To inculcate leadership abilities and understand the application of different leadership Styles and power centres.
5. To understand organizational culture

## UNIT-I: ORGANIZATIONAL BEHAVIOR
Meaning, importance and historical development of organizational behavior, Factors influencing organizational behavior Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

## UNIT-II: MOTIVATION:
Concept, importance and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

## UNIT-III: GROUP DYNAMICS:
Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

## UNIT-IV: MANAGEMENT OF CHANGE:
Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

## UNIT-V: ORGANIZATIONAL CULTURE:
Conflict and Effectiveness- Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness - Indicators of organizational effectiveness, Achieving organizational effectiveness. Organizational Power and Politics.

**Reference Books:**
1. Robbins, P.Stephen - Organizational Behavior - Prentice Hall of India Ltd., New Delhi.
2. Luthans Fred – Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi,
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi

BURatnam
27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
Sri Y.N. College (Autonomous)
Accredited by NAAC at A+ Grade (4th Cycle)
NARSAPUR - 534 275

APPROVED

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
**II B.Com Honours (General)**
**Minor - 2**
# DATABASE MANAGEMENT SYSTEM – SYLLABUS
**III SEMESTER**
**2023 – 2026 Batch**
**(w.e.f. 2024 - 2025)**

**Learning Outcomes:**

An ability to apply Knowledge of computing and mathematics in Computer Science & Engineering. An ability to analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. An ability to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

## UNIT- I
**Overview of Database Systems: Introduction**: Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.
**Data Models:** Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

## UNIT- II
**Relational Model**: Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.**Normalization**: Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

## UNIT - III:
**Entity Relationship Model:** Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,
**BASIC SQL:** Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

## UNIT - IV
**SQL:** Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship, implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

## UNIT –V

**PL/SQL**: Introduction , Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.

**Transaction processing Concepts** : Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

## Reference:

Database Management Systems, 3rd Edition , Raghurama Krishnan, Johannes Gehrke, TMH
Database System Concepts,5th Edition , Silberschatz, Korth, TMH

APPROVED

BURatnam
CHAIRMAN 27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
Sri Y.N. College (Autonomous)
Accredited by NAAC at A+ Grade (4th Cycle)
NARSAPUR - 534 275

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV Cycle)
**II B.Com Honours (General & Computer Applications)**
Major - 9
**CORPORATE ACCOUNTING – SYLLABUS**
IV - SEMESTER
**2023 – 2026 Batch**
(W.e.f. 2024 – 2025)

**Learning Outcomes:**
At the end of the course, the student will able to:

- Understand the Accounting treatment of Share Capital and aware of process of book building.
- Demonstrate the procedure for issue of bonus shares and buyback of shares.
- Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments.
- Participate in the preparation of consolidated accounts for a corporate group.
- Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions.
- Communicate accounting policy choices with reference to relevant laws and accounting standards.

## UNIT-I: Accounting for Share Capital:

Kinds of Shares – Types of Preference Shares – Share Capital and Subdivision of Share Capital – Issue of Shares at Par, Premium and Discount – Forfeiture and reissue of Shares (including problems).

## UNIT-II: Issue and Redemption of Debentures and Issue of Bonus Shares:

Debenture – Meaning and features of Debenture – Types of Debentures – Differences between Shares and Debentures – Bonus shares – Meaning – Sources of Bonus Issue – SEBI guidelines for issue of bonus shares – Buy – Back of shares – Meaning – Procedure – Advantages (Theory only).

## UNIT-III: Valuation of Goodwill:

Goodwill – Meaning and factory influencing the value of Goodwill – Need for valuation of Goodwill – Methods of valuation – Average profit method – Super profits method – Capitalization method (Including problems)

## UNIT-IV: Valuation of Shares:

Need for valuation – Factors affecting the value of shares – Methods of valuation – Net Assets method – Yield Basis method – Fair value method (Including problems).

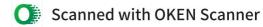## UNIT-V: Company Final Accounts and Provisions of the companies Act, 2013:

Preparation of Final Accounts – Adjustments Relating to preparation of Final Accounts – Profit and Loss Account and Balance Sheet (Including problems with simple Adjustments). Provisions of the Companies Act, 2013 – Provisions relating to issue of shares and Debentures in Companies Act, 2013.

**Reference Books:**
1. Corporate Accounting – T.S Reddy and Murthy, MarghamPublications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S V Gupta, S Chand Publications.
3. Corporate Accounting – Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting – RL Gupta & Radha Swami, Sultan Chand & sons.

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A' GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G Dt.

APPROVED

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A" Grade (IV Cycle)
II B.Com Honours (General & Computer Applications)
Major - 10
COST AMD MANAGEMENT ACCOUNTING – SYLLABUS
IV - SEMESTER
2023 – 2026 Batch
(W.e.f. 2024 – 2025)

**Learning Outcomes:**
- At the end of the course, the student will able to:
- Understand various costing methods and management techniques.
- Apply Cost and Management accounting methods for both manufacturing and service industry.
- Prepare cost sheet, quotations, and tenders to organization for different works.
- Analyze cost-volume-profit techniques to determine optimal managerial decisions.
- Compare and contrast the financial statements of firms and interpret the results.

## UNIT – I:  Introduction to cost accounting :
Definition – Features – Objectives – Functions – Scope – Advantages and Limitations.
**Management Accounting :** Features – Objectives – Functions – Elements of cost (Theory only)
- Preparation of Cost Sheet (Problems only)

## UNIT – II
**Material:** Techniques of Inventory Controls – Valuation of material Issues FIFO LIFO, Simple and weighted Average methods
- Problems in FIFO or LIFO methods only.

**Labour cost:** Direct Labour and Indirect Labour Cost – Methods of payment of wages – Incentive Schemes – Time Rate method Piece Rate method, Halsey Rowan Methods.
(Theory only)

## UNIT – III
**Job Costing and Batch Costing:** Definition and Features of Job Costing – Economic Batch Quality (EBQ) – Batch Costing (only theory).
- Problem in Job Cost Sheet only.

## UNIT – IV
**Financial Statement Analysis and Interpretation:**
**Financial Statements** – Features, Limitations, Need meaning Objectives.
**Financial Statement Analysis :** Comparative analysis – Common Size analysis and Trend analysis (only theory)
- Problems in Comparative Income Statement (or) Trend analysis only.

## UNIT – V
**Marginal Costing:** Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio – Break Even Point – Margin of Safety (Theory only)

**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.

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOU''
ACCREDITED BY NAAC AT A' GRADE (IVth CYt.
N. ... PUR - 534 275, W.G.r.

APPROVED

# II B.Com Honours (Computer Applications)
## Major - 11
## DATABASE MANAGEMENT SYSTEM WITH ORACLE - SYLLABUS
## IV - SEMESTER
### 2023 – 2026 Batch
### (w.e.f. 2024-2025)

**Learning Outcomes:**

An ability to apply Knowledge of computing and mathematics in Computer Science &Engineering.

They will analyze a problem, identify and define the computing requirements appropriate to its solution.

An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations.

They will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering.

An ability to engage in continuing professional development and life-long learning.

**Unit 1: Overview of Database Systems: Introduction:** Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

**Data Models:** Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Databasesystem structure, environment, Centralized and Client Server architecture for the database.

**Unit 2: Relational Model:** Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key,foreign key) , relational Algebra & relational calculus.

**Normalization:** Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

**Unit 3: Entity Relationship Model:** Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,

**BASIC SQL:** Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

**Unit 4: SQL:** Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship,

implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

**Unit 5: PL/SQL:** Introduction, Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.
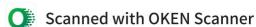
**Transaction processing Concepts :** Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

**Reference books:**

• Database Management Systems, 3rdEdition ,Raghurama Krishnan, Johannes Gehrke, TMH

• Database System Concepts,5thEdition ,Silberschatz, Korth, TMH

BVRatnam 27/7/2024

**CHAIRMAN**
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
**SRI YN COLLEGE (AUTONOMOUS)**
ACCREDITED BY NAAC AT A° GRADE (IV⁞ C⁞⁞⁞
NARSAPUR - 534 275 W.G.D:

**APPROVED**

## II B.Com Honours (General)
### Major - 11
### AUDITING – SYLLABUS
### IV - SEMESTER
### 2023 – 2026 Batch
### (W.e.f. 2024 – 2025)

**Learning Outcomes:**

At the end of the course, the student will able to:

- Understanding the meaning and necessity of audit in modern era.
- Comprehend the role of auditor in avoiding the corporate frauds.
- Identify the steps involved in performing audit process.
- Determine the appropriate audit report for a given audit situation.
- Apply auditing practices to different types of business entities.
- Plan an audit by considering concepts of evidence, risk and materiality

**UNIT-I: Introduction:** Meaning and Definition of Auditing – Characteristics – Functions of Auditing - Book Keeping and Accounting – Distinction between Accounting and Auditing – Objectives of Auditing – Importance of Auditing – Limitations – Types of Errors – Types of Frauds – Role of Auditor in Checking Corporate Frauds

**UNIT-II: Types of Audit:** Types of Audit on the basis of ownership – Private Audit, Government Audit, Internal Audit and Statutory Audit – On the basis of time – Continuous Audit, Periodical Audit, Interim Audit – On the basis of scope – Cost Audit, Management Audit, Tax Audit, Secretarial Audit – Merits and Demerits of Continuous Audit – Merits and Demerits of Periodical Audit – Distinction between Internal Audit and External Audit.

**UNIT-III: Planning of Audit:** Steps to be taken at the Commencement of a new Audit – Audit programme meaning and types – Merits and Demerits of Audit programme – Audit Note Book meaning and Contents – Audit working papers – Internal Control meaning – Principles of Internal Control – Internal Check features – Merits and Demerits of Internal Check.

**UNIT-IV: Vouching and Investigation:** Vouching meaning and Definition – Importance of vouching – Objectives of Vouching – Vouching of Cash Book – Vouching of Purchases Book and Sales Books – Vouching of Purchase Returns Book and Sales Return Book – Investigation – Auditing vs Investigation.

**UNIT-V: Company Audit and Auditors Report:** Auditor's Qualifications – Disqualifications of Auditor – Appointment of Auditor – Reappointment – Qualities of Auditor – Rights and Duties of Company Auditor – Liabilities of Company Auditor – Audit Report Contents – Types of Audit Report – Preparation of Audit Report – Relevant Provisions of Companies Act, 2013.

**Additional Input:** Audit of Non trading concerns – Audit of Educational Institutions and Charitable Institutions

**Reference Books:**

1. S. Vengadamam, "Practical Auditing", Margham Publications, Chennai.
2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, BaldevSachdeva&Jagwant sigh, "Auditing Theory and Practice", Kalyani Publications.
4. N. D. Kapoor, "Auditing, S Chand, New Delhi.
5. R.G. Saxena, "Principles and Practices of Auditing", Kalyani Publications.

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**

## SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
### (Affiliated to Adikavi Nannaya University)
### Accredited by NAAC at 'A'' Grade (IV Cycle)
## II B.Com Honours (Computer Applications)
## Minor - 3
## MARKETING MANAGEMENT – SYLLABUS
## IV - SEMESTER
## 2023 – 2026 Batch
### (w.e.f. 2024-2025)

**Course Objectives:**

To give an overview of marketing environment.

To interpret the link between strategic planning and marketing.

To develop a detailed marketing plan.

To understand role of intermediaries in marketing activities.

To acquire knowledge on various promotional tools in marketing.

## Unit-I: Introduction to Marketing Management:

Definition, Importance and Scope of Marketing- Concepts of Marketing- Company Orientations towards Marketing- Marketing Process- Selling Vs Marketing - Elements of Marketing Mix- Marketing environment.

## Unit-II: Segmentation, Targeting and Positioning (STP):

Segmentation Bases for Segmentation - STP process- Levels of Segmentation- Patterns of Targeting and positioning strategies- Segmentation,targeting and positioning for competitive advantage.

## Unit-3: Product:

Product – Characteristics and Benefits – classifications of product – consumer goods – industrial goods – New Product Development process – Product Life Cycle –Branding – Packaging, Labeling– Warranties & Guarantees.

## Unit-4: Pricing and Distribution:

Pricing – Factors influencing pricing decisions – pricing objectives – pricing policies and procedures – Types of Pricing Strategy Physical Distribution and Importance – Various kinds of marketing channels- criteria of selecting a channel.
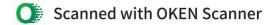
## Unit-5: Promotion:
Definition and importance of sales promotion-Integrated Marketing Communication (IMC) Process- Elements of Promotional Mix,Advertising – Publicity – Public Relations – Personal Selling – Direct selling and Sales Promotion.

**Reference Books:**

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy & Nmakumary - Marketing Management-Global Perspective-Indian Context-Mac Millon India Ltd.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing

*BVRatnam*
CHAIRMAN 27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275. W.G.Dt.

**APPROVED**

# II B.Com Honours (Computer Applications)
## Minor - 4
# HUMAN RESOURCE MANAGEMENT – SYLLABUS
## IV - SEMESTER
### 2023 – 2026 Batch
### (w.e.f. 2024-2025)

**Course Objectives:**
- To understand the significance of human resource management and role of executives.
- To acquire knowledge on procurement and development functions.
- To understand the sources of recruitment and selection process.
- To gain knowledge on training and development methods.
- To understand the concept of Industrial relations and its impact on HRM.

## UNIT-1: INTRODUCTION:
Importance of Human Resource Management – Meaning, Nature and Scope, Functions and Role of HR Manager – Advisory and service function to other department – HRM function planning – objectives and policies, organizing the HRM Department.

## UNIT-II: PROCUREMENT AND DEVELOPMENT FUNCTIONS:
Job Analysis, Job description, job specification, recruitment, selection, placement and induction and socialization.

## UNIT-III: TRAINING:
Significance and Importance of Training, Designing of a Training Program, Methods of Training, Evaluation of Training effectiveness. Executive Development: Concept, Techniques, Employee Training Vs. Executive Development.

## UNIT-IV: JOB EVALUATION:
Essentials of Job Evaluation, Methods of Job Evaluation. Performance Appraisal: Importance, Process of Performance Appraisal and Methods of Performance Appraisal, Compensation: Introduction to Compensation Management, Objectives and components of Compensation.

## UNIT-V: INDUSTRIAL RELATIONS:
Definition of Industrial Relation, Objectives of Industrial Relations, Industrial Disputes Types of Industrial Disputes, grievance Redressal Procedure, Collective Bargaining Objectives of Collective bargaining, Process of Collective bargaining, types of Collective bargaining.

**Reference Books:**
1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House.
2. Personnel and human Resource management - Text & cases, P Subba Rao, Publication - Himalaya Publishing House.
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R.Wayne Mondy, Robert M, Noe, Publication Pearson Education.

**APPROVED**

*BVRatnam* 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A⁺ GRADE (IVth CYCLE)
NARSAPUR - 534 275. W.G Dt.

# II B.Com Honours (General)
## Minor - 4
# OPERATING SYSTEMS - SYLLABUS
## IV - SEMESTER
### 2023 – 2026 Batch
(w.e.f. 2024-2025)

**Course Outcomes:**

The students will be able to:

1. Understand the main components and Structure of Operating System & their functions.
2. Analyze various ways of Process Management & CPU Scheduling Algorithms.
3. Evaluate various device and resources like Memory, Time and CPU Management techniques in distributed systems.
4. Apply different methods for Preventing Deadlocks in a Computer System.
5. Create and build an Application/Service over the UNIX operating system.

## Syllabus

**Unit I: Introduction:** What is Operating System? ,History and Evolution of OS, Basic OS Functions, Computer System Architecture, Operating System Structure.

**System Structures:** Operating System Services, User Operating System Interface, System Calls, Types of System Calls, Overview of UNIX Operating System, Basic Features of Unix Operating System.

**Unit II: Process Management:** Process Concept, Operation on Processes, Communication in Client Server Systems.

**Process Scheduling:** Basic Concepts, Scheduling Criteria, Scheduling Algorithms, CPU Scheduling in UNIX.

**Unit III: Synchronization:** Process Synchronization, Semaphores: Usage, Implementation, The Critical Section Problem., Classic problems of synchronization.

**Deadlocks:** Introduction, Deadlock Characterization, Necessary and Sufficient conditions for Deadlock, Deadlock Handling Approaches : Deadlock prevention, Deadlock Avoidance and Deadlock detection and Recovery .

**Unit IV: Memory Management:** Overview, Swapping, Contiguous Memory Allocation, Paging, Paging Examples, Segmentation, Page Replacement Algorithms, Memory management in UNIX.

**Unit V: Files and Directories in UNIX:** Files, Directory Structure, File Operations, File System Implementation: File Allocation Methods, Comparison of UNIX and Windows.

**REFERENCEBOOKS:**

1. Operating System Principles, Abraham Silberchatz, PeterB.Galvin, GregGagne 8thEdition, WileyStudentEdition.
2. Principles of Operating Systems by Naresh Chauhan, OXFORD University Press.
3. Tanenbaum A S, Woodhull A S, Operating System Design and Implementation,3rd edition, PHI 2006.
4. Unix Shell Programming-YashwantKanetkar

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A' GRADE (IVth CYCLE)
NARSAPUR - 534 275. W.G.Dt.

**APPROVED**

**Unit-I Getting Started with Python:** Introduction to Python, Python Keywords, Identifiers, Variables, Comments, Data Types , Operators, Input and Output, Type Conversion, Debugging. Flow of Control, Selection, Indentation, Repetition, Break and Continue Statement, Nested Loops .

**Strings-** String Operations, Traversing a String, String handling Functions.

**Unit-II Functions:** Functions, Built-in Functions, User Defined Functions, recursive functions, Scope of a Variable

**Python and OOP:** Defining Classes, Defining and calling functions passing arguments, Inheritance, polymorphism, Modules – date time, math, Packages.

**Exception Handling-** Exception in python, Types of Exception, User-defined Exceptions.

**Unit-III List:** Introduction to List, List Operations, Traversing a List, List Methods and Built-in Functions.

**Tuples and Dictionaries,** Introduction to Tuples, Tuple Operations, Tuple Methods and Built-in Functions, Nested Tuples. Introduction to Dictionaries, Dictionaries are Mutable, Dictionary Operations, Traversing a Dictionary, Dictionary Methods and Built-in functions.

**Unit-IV Introduction to NumPy:** Array , NumPy Array , Indexing and Slicing , Operations on Arrays, Concatenating Arrays , Reshaping Arrays , Splitting Arrays , Statistical Operations on Arrays.

**Data Handling using Pandas ,** Introduction to Python Libraries, Series, DataFrame, Importing and Exporting Data between CSV Files and DataFrames, Pandas Series Vs NumPy ndarray.

**Unit-V Plotting Data using Matplotlib:** Introduction, Plotting using Matplotlib –Line chart, Bar chart, Histogram, Scatter Chart, Pie Chart.

**GUI Programming and Database Connectivity** Using Python. Graphical User Interfaces. Using the Tkinter Module, Creating Label, Text, Buttons, info Dialog Boxes, Radiobutton, Checkbutton, Getting Input, Importing MySQL for Python , Connecting with a database, Forming a query in MySQL, Passing a query to MySQL.

**References:**
1. Mark Lutz, Learning Python,5th Ed. O''REILLY
2. Core Python Programming by Dr. R. Nageswara Rao
3. Problem Solving and Python Programming by E. Balaguru Swamy
4. Python programming: using problem solving approach by Reema Thareja.
5. Albert Lukaszewski ,MySQL for Python,Packet Publishing

BVRatnam 27/7/2024
**CHAIRMAN**
**BOARD OF STUDIES**
**DEPARTMENT OF COMMERCE**
**SRI YN COLLEGE (AUTONOMOUS)**
ACCREDITED BY NAAC AT A' GRADE (IVE CYCLE)
NARSAPUR - 534 275

**APPROVED**

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV cycle)
**III B.Com (General & Computer Applications)**
**ADVANCED CORPORATE ACCOUNTING** – SYLLABUS
**V - SEMESTER**
**2022 – 2025 Batch**
(W.e.f. 2022 – 2023)

**Course Learning Outcomes**
After completing the course, the student shall be able to:
1. Understand Corporate Accounting environment
2. Record Transactions related to Purchase of Business, Amalgamation and Reconstruction
3. Analyze the situations of Purchase of Business and Liquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction and Holding company accounts
5. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

**Unit-I: Purchase of Business:-**
Meaning of Purchase Consideration - Methods for determining Purchase Consideration:1. Lumpsum Method 2. Net payment Method 3. Net assets Method 4. Shares Exchange Method - Discharge of Purchase Consideration-Accounting Treatment.(Theory only)

**Unit-II: Amalgamation of Companies:-**
Meaning of Amalgamation of Company - Objectives of Amalgamation of Company - Types of Amalgamation - Provisions for Amalgamation of Companies as per Accounting Standard 14 - Accounting Treatment.(Problem in Amalgamation in the Nature of Merger)

**Unit-III: Internal Reconstruction of Companies:-**
Meaning of Internal Reconstruction - Features of Internal Reconstruction- Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of Share Capital- Accounting Treatment. (Problem in Internal Reconstruction)

**Unit-IV: Accounts of Holding Companies:-**
Meaning of Holding Companies - Definition of Holding Companies - Scope and Objectives of Holding Companies - Importance of Holding Companies - Advantages and Disadvantages of Holding Companies - Subsidiary companies- Consolidated Financial Statements- Legal requirements on Consolidation-Calculation of Minority Interest- Accounting Treatment. (Problem in preparation on Consolidated Balance Sheet)

**Unit-V: Liquidation:-**
Meaning of Liquidation - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account- Accounting Treatment ( Problem in Liquidators final of Account)

**Books for Reference**
1. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
2. Kumar, Alok. Corporate Accounting. Kitab Mahal
3. Monga,J.R.Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
4. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
5. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
6. Tulsian P. C. Corporate Accounting. S Chand & Co. New Delhi
https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards

**APPROVED**

B.V.Ratnam
CHAIRMAN 27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV cycle)
III B.Com (General & Computer Applications)
SOFTWARE SOLUTIONS TO ACCOUNTING – SYLLABUS
V SEMESTER
2022 – 2025 Batch
(w.e.f. 2022 – 2023)

**Course Learning Outcomes**
At the end of the course, the student will able to:
Understand the technical environment of accounting softwares.
Highlight the major accounting softwares in India.
Apply basics of accounting softwares into business firms for accounting transactions.
Understand the various versions of Tally and other softwares.
Integrate the concept of different Accounting softwares for accounting purpose
Design new approaches for use of accounting software environment

**Unit-I: Computerized Accounting**
Microsoft Excel Spread Sheet - Functions in Excel- Preparation of Accounts,
Statements and Budgets using MS Excel- Analysis and Interpretation.

**Unit-II: Introduction to Leading Accounting Softwares :**
Types of Accounting Software: Busy - Marg - QuickBooks - Zoho Books -Tally -
Features and Advantages.

**Unit-III: Tally ERP-9 - Company Creation**
Tally Startup Screen - Gateway of Tally - Creation of a Company - Alter and Delete
Company - Backup and Restore - Security features in Tally.

**Unit-IV: Tally- Accounting Masters**
Accounting Information in Tally - Groups - Pre defined Groups - Creation of new
groups - Creation of Sub Groups - Ledgers - Creation of Ledgers - Displaying and
Altering Ledgers - Single and multiple Ledgers.

**Unit- V: Tally Voucher Entry**
Types of Vouchers – Recording of Vouchers – Alteration of Voucher – Deletion of
Voucher – Purchase Vouchers and Sales Vouchers including Tax Component-
Generating Reports.
**Inventory Masters :** Creating Stock Groups - Displaying, Deleting, Altering- Creating
Stock Units of Measure - Displaying and Deleting Unit Measures - Creating, Altering,
Displaying, Deleting Stock Items - Generating Reports.

**Books for Reference**
1. Nadhani, Ashok K, Tally ERP 9 Training Guide, BPB Publications
2. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
3. Tally 9.0 (English Edition), (Google eBook) Computer World
4. Tally ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
5. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
    (www.tallyerp9book.com

BV Ratnam
27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A' GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**

# III B.Com (General & Computer Applications)
## GENERAL INSURANCE PROCEDURE AND PRACTICE - Syllabus
### V - SEMESTER
### 2022 – 2025 Batch
(W.e.f. 2022 – 2023)

**Learning Out comes**

After completing the course, the student shall be able to;

- Understand the features of general insurance and insurance companies in india
- Analyze various schemes and policies related to general insurance sector
- Choose suitable insurance policy under health, fire, motor and marine insurance
- Acquire general insurance agency skills and administrative skills
- Apply skill for settlement of claims under various circumstances

**Unit-I: Introduction**

Meaning and Importance Of General Insurance - General Insurance Corporation Act - General Insurance Companies in India - Areas of General Insurance- Regulatory Framework of Insurance- IRDA - Objectives -Powers and Functions -Role of IRDA- Insurance Advisory Committee.

**Unit-II: Motor Insurance**

Meaning of Motor Insurance And Importance - Motor Vehicles Act 1988 - Requirements for compulsory third party insurance – Policy Documentation & Premium- Certificate of insurance – Liability without fault – Compensation on structure formula basis - Hit and Run Accidents.

**Unit-III: Fire & Marine Insurance**

Kinds of policies – Policy conditions –Documentation- Calculation of premium- Calculation of Loss- Payment of claims.

**Unit-IV: Agriculture Insurance**

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance Vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

**Unit-V: Health & Medical Insurance**

Types of Policies-Calculation of Premium- Riders-Comprehensive Plans-Payment of Claims.

**Books for Reference**
1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
2. M.N.Mishra, Modern Concepts of Insurance, S.Chand& Co.
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.
4. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
5. G. R. Desai, Life Insurance in India, MacMillan India.
https://www.irdai.gov.in   https://www.policybazaar.com

CHAIRMAN  27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**

## III B. Com (General & Computer Applications)
## LIFE INSURANCE WITH PRACTICE - Syllabus
### V SEMESTER
### 2022 – 2025 Batch
(W.e.f. 2022 – 2023)

**Course Learning outcomes:**

After completing the course, the students shall be able to:

- Understand the features of life insurance, schemes and policies and insurance companies in India.
- Analyse various schemes and policies related to life insurance sector.
- Choose suitable insurance policy for given situation and respective persons.
- Acquire insurance agency skills and other administrative skills.
- Acquire skill of settlement of schemes claims under various circumstances.

### Unit-I: Features of Life insurance contract

Life Insurance- Features-Types of life Insurance -Advantages - Group Insurance – Group Gratuity Schemes – Group, Superannuation Schemes, Social Security Schemes- Life Insurance companies in India.

### Unit-II: Plans of Life Insurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back-Savings-Retirement-Convertible - Joint Life Policies - Children 's Plans - Educational Annuity plans – Variable Insurance Plans- Riders -Types of Riders.

### Unit-III: Principles of Life Insurance

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment of Nomination- Loans – Surrenders – Foreclosure.

### Unit-IV: Policy Claims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

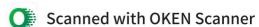### Unit-V: Regulatory Framework and Middlemen

Role of IRDAI &amp; other Agencies - Regulatory Framework - Mediators in Life Insurance – Agency services – Development Officers and other Officials.

**Books for Reference**

1. C. Gopalkrishna, Insurance – Principles and Practices, Sterling Publishers Private Ltd.
2. G. R. Desai, Life Insurance in India, MacMillan India.
3. M. N. Mishra, Insurance Principles and Practices, Chand &amp; Co, New Delhi.
4. M.N.Mishra, Modern Concepts of Insurance, S. Chand &amp; Co.
5. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.

BVRatnam
CHAIRMAN  27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**

**SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR**
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A'' Grade (IV cycle)
**III B.Com (General)**
**E-COMMERCE** – SYLLABUS
**V SEMESTER**
**2022 – 2025 Batch**
**(W.e.f. 2022 – 2023)**

**Learning out comes**
By the completion of the courses, the students are able to
- Understand the mechanism of E-commerce
- Equip specialization in website designing for E-commerce
- Enhance their skills in operational services of E- commerce
- Involve in activities of E-commerce
- Able to create awareness among the public one commerce activities

## UNIT - 1: Introduction, Nature and Scope
Introduction- Definition –importance- Nature and scope of E-commerce-Advantages and limitations-Types of E-commerce – B2B,B2C,C2B,C2C,B2A,C2A- Framework E-commerce.

## UNIT - II: Environmental and Technical support Aspects
Technical Components- Internet and its component structure-Internet Vs Intranet, Intranet Vs Extranet and their differences-Website design- its structure-designing, developing and deploying the system.

## UNIT - III: Security and Legal Aspects
Security environment – Legal and Ethical issues in E-Commerce - its preliminaries and precautions-protecting Web server with Firewalls-Importance of Digital Signature –its components – Cyber Law-Relevant Provisions of IT Act 2000.

## UNIT – IV: Operational Services of E-Commerce
E retailing –features- E Services-Banking, Insurance, Travel, Auctions, Learning, Publication and Entertainment-Payment of utilities (Gas, Current Bill, Petrol Products)- On Line Shopping (Amazon, Flip kart, Snap deal etc.)

## UNIT – V: E Payment System
Types of e payment system- its features-Digital payments (Debit Card/Credit Cards, Internet Banking, Mobile wallets- Digital Apps (unified Payment Services-Phone Pay, Google Pay, BHIM Etc.) Unstructured Supplementary Services Data (Bank Prepaid Card, Mobile banking)

**Books for Reference**
1. Bharat Bhaskar , Electronic Commerce Framework, Technology and Application. McGraw Hill Education
2. Bajaj,D.Nag,E Commerce, Tata McGraw Hill Publication
3. Whitely David , E-Commerce, McGraw Hill
4. TN Chhabra ,E Commerce, Dhanapat Rai & Co
5. Dave Chaffey, E Business and E Commerce Management, Pearson Publication.

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**

# SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

(Affiliated to Adikavi Nannaya University)

Accredited by NAAC at 'A'' Grade (IV cycle)

## III B.Com (General)

## E-FILLING – SYLLABUS

### V SEMESTER

### 2022 – 2025 Batch

(W.e.f. 2022 – 2023)

**Course Learning out comes :**

- By the completion of the course,that students are able to
- Understand and apply basic knowledge of Indian Tax System.
- Equip speciliazation in taxation system.
- Enhance their skills in presenting returns.
- Involve in activities of Charted Accountants for filling returns.
- File returns of Income Tax and GST.

## UNIT- 1: Introduction, Nature and Scope

Introduction- Definition –importance and scope of returns-Types of Assesses –under Income Tax and Goods and Service Tax-Sources of income-

## UNIT-II: Returns filing under Income Tax

Types of Returns- Mode of filing-Manual-Electronic Bureau of Internal Revenue Form (eBIR) Electronic Filing and Electronic and Payment System (eFPS)-for Individuals-ITR1,ITR2,ITR3,ITR4,For Firms and CompaniesITR5,ITR6,ITR7.

## UNIT -III: Penalties and Prosecution under Income Tax

Non-payment, failure to comply,-Concealment-, Book Audit, offences which make an assessee liable to Prosecution, TDS - Types of TDS returns forms.

## UNIT -IV: Returns filing under Goods Service Tax

GSTR1. GSTR1, GSTR2, GSTR2A, GSTR3B, GSTR4, GSTR5, GSTR6

## UNIT- V: Penalties and Prosecution under GST

Differences between fees and penalty-Types of penalties under section 122 to 138

**Books for Reference:**

1. Varun Panwar ,Jyothi Mahajan Introduction to efiling returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. SusheelaMadan Computer Application in Business MKM Publishers

BVRatnam

CHAIRMAN  27/7/2024

BOARD OF STUDIES

DEPARTMENT OF COMMERCE

SRI YN COLLEGE (AUTONOMOUS)

ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)

NARSAPUR - 534 275. W.G.Dt.

**APPROVED**

# SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR

**(Affiliated to Adikavi Nannaya University)**
**Accredited by NAAC at 'A' Grade (IV cycle)**
## III B.Com (Computer Applications)
## MOBILE APPLICATION DEVELOPMENT – SYLLABUS
## V SEMESTER
## 2022 – 2025 Batch
## (W.e.f. 2022 – 2023)

**Learning Outcomes:**

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

1. Identify basic terms ,tools and software related to android systems
2. Describe components of IDE, understand features of android development tools
3. Describe the layouts and controls
4. Explain the significance of displays using the given view
5. Explain the features of services and able to publish android Application

## Unit-1:

1.1 Introduction to Android ,open headset alliance, Android Ecosystem

1.2 Need of Android

1.3 Features of Android

1.4 Tools and software required for developing an Application

## Unit-II:

2.1 operating system, java JDK, Android SDK

2.2 Android development tools

2.3 Android virtual devices

2.4 steps to install and configure Android studio and sdk

2.5 Android activities

## Unit-III:

3.1 control flow, directory structure

3.2 components of a screen

3.3 fundamental UI design

3.4 linear layout, absolute layout , table layout

3.5 text view

3.6 edit text

3.7 button, image button, radio button

3.8 radio group, check box, and progress bar

3.9 list view, grid view, image view, scroll view 3.10 time and date picker

3.11 toast

## Unit-IV:

4.1 android platform services

4.2 Android system Architecture

4.3 Android Security model

## Unit-V

5.1 Introduction of MIT App Inventor

5.2 Application Coding

5.3 Programming Basics & Dialog

5.4 Audio& Video

5.5 File

**Text Books:**

1. Erik Hellman, "Android Programming – Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.

2. App Inventor: create your own Android apps by Wolber, David (David Wayne)

**Reference Books:**

1. Dawn Griffiths and David Griffiths, "Head First Android Development", 1st Edition, O'Reilly SPD Publishers, 2015.

2. J F DiMarzio, "Beginning Android Programming with Android Studio", 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580

3. Anubhav Pradhan, Anil V Deshpande, " Composing Mobile Apps" using Android, Wiley 2014, ISBN: 978-81-265-4660-2

4. Android Online Developers Guide

5. http://developer.android.com/reference/ Udacity: Developing Android

6. Apps- Fundamentals

7. https://www.udacity.com/course/developing-android-appsfundamentals--ud853-nd

8. http://www.appinventor.mit.edu/

APPROVED

BVRatnam

CHAIRMAN 27/7/2024
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A⁺ GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**Course Outcomes:**

Upon successful completion of this course, students should have the knowledge and skills to

1. Understand the computer networks, networking tools and cyber security
2. Learn about NIST Cyber Security Framework
3. Understand the OWASP Vulnerabilities
4. Implement various Malware analysis tools
5. Understand about Information Technology act 2000

**UNIT - 1: Introduction to Networks & cyber security**

- Computer Network Basics
- Computer network types
- OSI Reference model
- TCP/IP Protocol suite
- Difference between OSI and TCP/IP
- What is cyber, cyber-crime and cyber-security
- All Layer wise attacks
- Networking devices: router, bridge, switch, server, firewall
- How to configure: router
- How to create LAN

**UNIT - II: NIST Cyber security framework**

- Introduction to the components of the framework
- Cyber security Framework Tiers
- What is NIST Cyber security framework
- Features of NIST Cyber security framework
- Functions of NIST Cyber security framework

**UNIT - III: OWASP**

- What is OWASP?
- OWASP Top 10 Vulnerabilities
- Injection
- Broken Authentication
- Sensitive Data Exposure
- XML External Entities (XXE)
- Broken Access Control
- Security Misconfiguration
- Cross-Site Scripting (XSS)
- Insecure Deserialization
- Using Components with Known Vulnerabilities
- Insufficient Logging and Monitoring
- Web application firewall

## UNIT - IV: MALWARE ANALYSIS
- What is malware
- Types of malware
- Key loggers
- Trojans
- Ran some ware
- Rootkits
- Antivirus
- Firewalls
- Malware analysis
- VM ware
- How to use sandbox
- Process explorer
- Process monitor

## UNIT -V: CYBER SECURITY: Legal Perspectives
- Cybercrime and the legal landscape around the world
- Indian IT ACT 2000 --Cybercrime and Punishments
- Challenges to Indian law and cybercrime scenario in India

**Textbooks:**
1. Computer Networks | Fifth Edition | By Pearson (6th Edition)|Tanenbaum,Feamster & Wetherill
2. Computer Networking | A Top-Down Approach | Sixth Edition | By Pearson | Kurose James F. Ross Keith W.
3. Cyber Security by Sunit Belapure, Nina Godbole|Wiley Publications
4. TCP/IP Protocol Suite |Mcgraw-hill| Forouzan|Fourth Edition

**Website References:**
https://csrc.nist.gov/Projects/cybersecurity-framework/nist-cybersecurity-framework-a
quick-start-guide
https://owasp.org/www-project-top-ten/
https://owasp.org/www-project-juice-shop

BVRatnam 27/7/2024
CHAIRMAN
BOARD OF STUDIES
DEPARTMENT OF COMMERCE
SRI YN COLLEGE (AUTONOMOUS)
ACCREDITED BY NAAC AT A* GRADE (IVth CYCLE)
NARSAPUR - 534 275, W.G.Dt.

**APPROVED**