



B.COM
2022 - 2023
SYLLABUS



DEPARTMENT OF COMMERCE
SRI YN COLLEGE(A)
NARSAPUR

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2022-2023

B.COM SYLLABUS

B.COM (GENERAL & COMPUTER APPLICATIONS)

S.NO	TITLE OF THE PAPER	SEMESTER
1.	Fundamentals Of Accounting B.Com(General & CA)	I
2.	Business Organisation and Management B.Com(General & CA)	I
3.	Business Environment B.Com(General)	I
4.	Information Technology B.Com (Computer Applications)	I
5.	Insurance Promotion (Skill Development Course)	I
6.	Financial Accounting B.Com(General & CA)	II
7.	Business Economics B.Com(General & CA)	II
8.	Banking Theory and Practices B.Com(General)	II
9.	E-Commerce and Web designing B.Com(CA)	II
10.	Business Communication (Skill Development Course)	II
11.	Advertising (Skill Development Course)	II
12.	Community Service Project	II
13.	Advanced Accounting B.Com(General & CA)	III
14.	Business Statistics B.Com(General & CA)	III
15.	Marketing B.Com(General)	III

16.	Programming with C, C++ B.Com(CA)	III
17.	Corporate Accounting B.Com(General & CA)	IV
18.	Cost and Management Accounting B.Com(General & CA)	IV
19.	Auditing B.Com(General & CA)	IV
20.	Business Laws B.Com(General & CA)	IV
21.	Income Tax B.Com(General & CA)	IV
22.	GST B.Com(General)	IV
23.	DBMS B.Com(CA)	IV
24.	Short Term Internship Programme	IV
25.	Advanced Corporate Accounting B.Com(General & CA)	V
26.	Software Solutions to Accounting B.Com(General & CA)	V
27.	Life Insurance with Practice B.Com(General & CA)	V
28.	General Insurance Procedures and Practice B.Com(General & CA)	V
29.	E-Commerce B.Com(General)	V
30.	E-Filing B.Com(General)	V
31.	Mobile Application Development B.Com(CA)	V
32.	Cyber Security Malware Analysis B.Com(CA)	V
33.	Web Technology B.Com(CA)	V
34.	Taxation B.Com(CA)	V
35.	Long Term Internship	VI



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I B.Com (General & Computer Applications)
BUSINESS ORGANISATION AND MANAGEMENT – SYLLABUS
AT THE END OF FIRST SEMESTER
2022 – 2025 Batch
(W.e.f. 2020 – 2021)

Learning Outcomes:

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

- Understand different forms of business organizations.
- Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- Describe the Social Responsibility of Business towards the society.
- Design and plan to register a business firm. Prepare different documents to register a company at his own.
- Articulate new models of business organizations.

Unit-I: Introduction Concepts of Business, Trade, Industry and Commerce:

Business Meaning, Definition, Features and functions of Business - Trade Classification - Aids to Trade – Industry – Classification and Commerce – Factors influencing the choice of suitable form of Organisation.

Unit-II: Forms of Business Organizations:

Features, Merits and demerits of Sole Proprietorship – Features, merits and demerits of Partnership Business - Features, merits and demerits of Joint Stock Company - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs) – Difference between Private Ltd. and Public Ltd. Company.

Unit-III: Company Incorporation:

Preparation of important Documents for incorporation of Company – Certificate of Incorporation and Certificate of Commencement of Business - Memorandum of Association – Articles of Association – Difference between Memorandum of Association and Articles of Association - Prospectus and its contents.

Unit-IV: Management:

Meaning and characteristics of Management – Administration Vs Management – Levels of Management – Fayol's 14 principles of Management.

Unit-V: Functions of Management:

Different functions of Management – Meaning, characteristics of Planning – Merits and demerits of Planning – Characteristics of Organisation – Principles of Organisation – Merits and demerits of Line and Staff Organisation.

Suggested Readings:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. 5. 6. Allen, L.A., Management and Organization; McGraw Hill, New York.
3. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
4. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
5. Sherlekar, Business Organization and Management, Himalaya Publications.

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I B.Com (General)

BUSINESS ENVIRONMENT – SYLLABUS

AT THE END OF FIRST SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

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

- Understand the concept of business environment.
- Define Internal and External elements affecting business environment.
- Explain the economic trends and its effect on Government policies.
- Critically examine the recent developments in economic and business policies of the Government.
- Evaluate and judge the best business policies in Indian business environment.
- Develop the new ideas for creating good business environment.

Unit – I: Overview of Business Environment

Meaning of Business Environment — characteristics of Business Environment – Micro and Macro Dimensions of Business Environment – Economic– Social – Cultural – Political – Legal – Technological – Demographic.

Unit – II: Economic Environment

Meaning of Economic Environment – Nature of the Economy – Structure of Economy – Economic Policies and Planning the Economic condition – NITI Ayog – National Development Council – Five year Plans.

Unit – III: Economic Policies

Economic Reforms and New Economic Policy – New Industrial Policy 1991 – Competition Law – Fiscal Policy – Objectives and Limitations of Fiscal Policy – Monetary policy of RBI.

Unit – IV: Social, Political and Legal Environment

Concept of Social Responsibility of Business towards Stakeholders – Concept of Demonetization – GST and their Impact – Political stability – Legal changes

Unit – V: Global Environment

Meaning of Globalisation – Role of WTO - Functions of WTO – IBRD – Trade Blocks, BRICS, SAARC, ASEAN in Globalisation.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor : Business Environment.
2. Francis Cherunilam : Business Environment.
3. S.K. Mishra and V.K. Puri : Economic Environment of Business.

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INFORMATION TECHNOLOGY – SYLLABUS

AT THE END OF FIRST SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Describe the fundamental hardware components that make up a computer's hardware and the role of each of these components
2. understand the difference between an operating system and an application program, and what each is used for in a computer
3. Use technology ethically, safely, securely, and legally
4. Use systems development, word-processing, spreadsheet, and presentation software to solve basic information systems problems

B. Explains (Understanding)

5. Apply standard statistical inference procedures to draw conclusions from data
6. Retrieve information and create reports from databases
7. Interpret, produce, and present work-related documents and information effectively and accurately

C. Critically examines, using data and figures (Analysis and Evaluation**)

8. Analyse compression techniques and file formats to determine effective ways of securing, managing, and transferring data
9. Identify and analyse user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing based systems.
10. Analyse a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
11. Identify and analyse computer hardware, software

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design, implement, and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.

E. Efficiently learn and use Microsoft Office applications.

Syllabus:

Unit I: Introduction:

Computer Definition - Characteristics and Limitations of Computer — Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture — Primary and Secondary Memories — Input and Output Devices — Operating System — Function of Operating System — Types of Operating System — Languages and its Types

Unit II : MS word:

Word Processing — Features — Advantages and Applications — Parts of Word Window Toolbar - Creating, Saving, Closing, Opening and Editing of a Document — Moving and Copying a Text — Formatting of Text and Paragraph — Bullets and Numbering — Find and Replace — Insertion of objects — Headers and Footers — Page Formatting — Auto Correct Spelling and Grammar — Mail Merge — Macros

Unit III: MS Excel:

Features — Spread Sheet — Workbook — Cell — Parts of a window — Saving, Closing, Opening of a Work Book — Editing — Advantages — Formulas — Types of Function Templates — Macros — Sorting — Charts — Filtering — Consolidation — Grouping — Pivot Table

Unit IV: MS Power point:

Introduction — Starting — Parts — Creating of Tables — Create Presentation — Templates Auto Content Wizard — Slide Show — Editing of Presentation — Inserting Objects and charts

Unit V: MS Access:

Orientation to Microsoft Access — Create a Simple Access Database — Working with Table Data — Modify Table Data — Sort and Filter Records — Querying a Database — Create Basic Queries — Sort and Filter Data in a Query — Perform Calculations in a Query — Create Basic Access Forms — Work with Data on Access Forms — Create a Report — Add Controls to a Report — Format Reports

References:

1. Fundamentals of Computers By Balagurusamy, Mcgraw Hill
2. Computer Fundamentals Anita Goel Pearson India
3. Introduction to Computers Peter Norton
4. Fundamentals of Computers Rajaraman V Adabala N
5. Office 2010 All-in-One For Dummies Peter Weverka
6. MS-Office S.S. Shrivastava
7. MS-OFFICE 2010 Training Guide Prof. Satish Jain, M. Geetha, KratikaBPB Publications

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R. N. Sankaralingam



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I B.Com, BBA – INSURANCE PROMOTION – SYLLABUS
AT THE END OF FIRST SEMESTER
2022 – 2025 Batch
(W.e.f. 2020-2021)

Learning Outcomes:

By successful completion of the course, student will be able to;

1. Understand the field level structure and functioning of insurance sector and its role in protecting the risks.
2. Comprehend pertaining skills and their application for promoting insurance coverage.
3. Prepare better for the Insurance Agent examination conducted by IRDA.
4. Plan 'promoting insurance coverage practice' as one of the carrier options.

Syllabus

UNIT I: Introduction.

Insurance meaning and definition – Types of Insurance – Growth of Insurance Sector in India – Insurance Regulatory and Development Authority – It's Functions.

UNIT II: Life Insurance.

Life Insurance meaning and definition – Life insurance plans – Health Insurance plans – Products and features – Contents of Documents – Sales promotion Methods – Finding Prospective Customers – Counseling – Helping Customers in Filing – Extending post - Insurance Service to Customers.

UNIT III: General Insurance.

General Insurance meaning and definition – It's Products: Motor, Marine, Machinery, Fire, Travel and Transport. – It's Features – Contents of Documents – Dealing with Customer – Explaining products to Customers – promoting customer Loyalty - Maintenance of Records.

Reference Books:

1. Principles of Insurance, Himalaya Publishing house.
2. Principles and Practice of Insurance, Himalaya Publishing house.
3. Fundamentals of Insurance, Himalaya Publishing house.
4. Life and General Insurance Management, Himalaya Publishing house.
5. Websites on insurance Promotion.

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FINANCIAL ACCOUNTING – SYLLABUS

AT THE END OF *SECOND SEMESTER*

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

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

1. Understand the concept of consignment and learn the accounting treatment of the various aspects of consignment.
2. Analyse the accounting process and preparation of accounts in consignment and joint venture.
3. Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture.
4. Determine the useful life and value of the depreciable assets and maintenance of Reserves in business entities
5. Design an accounting system for different models of business at his own using the principles of existing accounting system.

Syllabus

UNIT I: Depreciation –

Meaning and Causes of Depreciation – Objectives of depreciation – Methods of depreciation – Straight Line Method – Written Down Value Method – Annuity Method – Depletion Method (including problems)

UNIT II: Provisions and Reserves:

Meaning of Provision and Reserve – Types of Provisions – Types of Reserves – Provision Vs Reserves - 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 (Theory only).

Unit-III: Bills of Exchange:

Meaning of Bill of exchange - Features of Bill – advantages of Bill - Bills of Exchange Vs promissory note – Parties in the Bill – Retaining the Bill - Discounting of Bill – Endorsement of Bill – Sending the bill to Bank for collection – Honour and Dishonour – Entries in the Books of Drawer and Drawee (Theory only).

UNIT IV: Consignment:

Consignment - Features - Proforma invoice - Account sales – Differences between Consignment and Sale – Types of Commission - Accounting treatment in the books of consigner and consignee - Valuation of closing stock – Invoice price method - Normal and Abnormal losses (including problems).

UNIT V: Joint Venture:

Joint Venture Features - Differences between Joint-venture and consignment – Differences between Joint Venture and Partnership - Accounting procedure - Methods of keeping records – Maintaining accounts by one coventurer and separate set of books method (including problems)

Additional Input:

Account current – meaning and preparation of account current – calculation of interest – Different methods.

Suggested Readings:

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.

Suggested Co-Curricular Activities:

- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Seminar
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Proforma invoice and account sales
- Visit a consignment and joint venture firms (Individual and Group)
- Collection of proforma of bills and promissory notes
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

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BUSINESS ECONOMICS – SYLLABUS

AT THE END OF SECOND SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the student will be able to;

1. Describe the nature of economics in dealing with the issues of scarcity of resources.
2. Analyze supply and demand analysis and its impact on consumer behaviour.
3. Evaluate the factors such as production and costs affecting firms behaviour.
4. Recognize market failure and the role of government in dealing with those failures.
5. Use economic analysis to evaluate controversial issues and policies.
6. Apply economic models for managerial problems, identify their relationships, and formulate the decision making tools to be applied for business.

Syllabus

Unit-I: Introduction: Meaning and Definitions of Business Economics - Nature and Scope of Business Economics -Micro and Macro Economics and their Interface.

Unit-II: Demand Analysis: Meaning and Definition of Demand – Determinants to Demand – Demand Function -Law of Demand – Demand Curve – Exceptions to Law of Demand - Elasticity of Demand – Measurements of Price Elasticity of Demand

Unit – III: Production, Cost and Revenue Analysis: Concept of Production Function – Law of Variable Proportion -Law of Returns to Scale - Classification of Costs -Break Even Analysis – Advantages.

Unit-IV: Market Structure: Concept of Market – Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price -Monopoly – Characteristics – Equilibrium Under Monopoly.

Unit-V: National Income: Meaning – Definition – Measurements of National Income - Concepts of National Income -Components of National IncomeProblems in Measuring National Income.

References:

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
5. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
6. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

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I B.Com (General)

BANKING THEORY AND PRACTICES – SYLLABUS

AT THE END OF SECOND SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

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

1. Understand the basic concepts of banks and functions of commercial banks.
2. Demonstrate an awareness of law and practice in a banking context.
3. Engage in critical analysis of the practice of banking law
4. Organize information as it relates to the regulation of banking products and services.
5. Critically examine the current scenario of Indian Banking system.
6. Formulate the procedure for better service to the customers from various banking innovations

Syllabus

UNIT -I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Credit creation with examples - Kinds of Banks – Functions of Central Banking.

UNIT -II : Banking Systems:

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

UNIT -III: Types of Banks:

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

UNIT -IV: Banker and Customer:

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

UNIT-V: Collecting Banker and Paying Banker :

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

Books for Reference:

1. Banking Theory: Law & Practice : K P M Sundram and V L Varshney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. Introduction to Banking : Vijaya Raghavan

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I B.Com (Computer Applications)

E-COMMERCE AND WEB DESIGNING – SYLLABUS

AT THE END OF SECOND SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge)

1. Understand the foundations and importance of E-commerce
2. Define Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational
3. Describe the infrastructure for E-commerce
4. Discuss legal issues and privacy in E-Commerce
5. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture

B. Explains (Understanding)

6. Recognize and discuss global E-commerce issues
7. Learn the language of the web: HTML and CSS. C. Critically examines, using data and figures (Analysis and Evaluation)
8. Analyze the impact of E-commerce on business models and strategy
9. Assess electronic payment systems
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Use the Systems Design Approach to implement websites with the following steps: Define purpose of the site and subsections

- Identify the audience
- Design and/or collect site content
- Design the website theme and navigational structure
- Design & develop web pages including: CSS Style Rules, Typography, Hyperlinks, Lists, Tables, Frames, Forms, Images, Behaviours, CSS Layouts

E. Build a site based on the design decisions and progressively incorporate tools and techniques covered

Syllabus

Unit I: Introduction: Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction, Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce. Technology used in E-commerce: The dynamics of World Wide Web and Internet (Meaning, Evolution And Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

Unit-II: E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e money), Digital Signatures (Procedure, Working And Legal Position), Payment Gateways, Online Banking (Meaning, Concepts, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), Risks Involved in e-payments.

Unit-III: On-line Business Transactions: Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E Commerce Applications in Various Industries Like {Banking, Insurance, Payment of Utility Bills, Online Marketing, E-Tailing (Popularity, Benefits, Problems and Features), Online Services (Financial, Travel and Career), Auctions, Online Portal, Online Learning, Publishing and Entertainment} Online Shopping (Amazon, Snap Deal, Alibaba, Flipkart, etc.)

Unit-IV: Website designing: Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling. Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

Unit V: Security and Encryption: Need and Concepts, E-Commerce Security Environment: (Dimension, Definition and Scope Of E-Security), Security Threats in The E-Commerce Environment (Security Intrusions And Breaches, Attacking Methods Like Hacking, Sniffing, Cyber Vandalism Etc.), Technology Solutions (Encryption, Security Channels Of Communication, Protecting Networks And Protecting Servers And Clients)

References:

1. E-commerce and E-business Himalaya publishers
2. E-Commerce by Kenneth C Laudon, PEARSON INDIA
3. Web Design: Introductory with MindTap Jennifer T Campbell, Cengage India
4. HTML & WEB DESIGN:TIPS& TECHNIQUES JAMSA, KRIS, McGraw Hill
5. Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson
6. HTML & CSS: COMPLETE REFERENCE POWELL, THOMAS, McGrawHill

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I B.Com, BBA - SKILL DEVELOPMENT COURSE

ADVERTISING - SYLLABUS

AT THE END OF SECOND SEMESTER

2022 - 2025 Batch

(W.e.f. 2020 - 2021)

Learning Outcomes:

After Successful completion of this course, the students are able to;

- Understand the field of Advertising
- Comprehend opportunities and challenges in Advertising sector
- Prepare a Primary advertising model
- Understand applying of related skills
- Examine the scope for making advertising a future career

Syllabus

Unit - I:

Introduction of Advertising Concepts - Functions - Types of Advertising - Major decisions in Advertising (5Ms of Advertising) - Advertising Budget Methods - Creative Advertising messages

Unit - II:

Advertising Media - Print Media - Electronic media - Radio's - TV and Internet - Measuring Advertising Effectiveness.

Unit - III:

Role of Advertising Agencies and their responsibilities - Advertising Statutory Bodies in India - Role of AAAI (Advertising Agencies Association of India), Role of ASCI (Advertising Standard Council of India) - Ethical issues in Advertising.

Reference books:

1. Bhatia. K.Tej - Advertising and Marketing in Rural India - Mc Millan India
2. Ghosal Subhash - Making of Advertising - Mc Millan India
3. JethWaneyJaishri & Jain Shruti - Advertising Management - Oxford university Press Publications of Indian Institute of Mass Communications
4. Websites on Advertising.

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BUSINESS COMMUNICATION – SYLLABUS

AT THE END OF SECOND SEMESTER

2022 – 2025 Batch

(W.e.f. 2020 – 2021)

Learning Outcomes:

After successful completion of this course, students will be able to;

1. Understand the types of business communication and correspondence
2. Comprehend the processes like receiving, filing and replying
3. Acquire knowledge in preparing good business communications
4. Acquaint with organizational communication requirements and presentations.

Syllabus:

UNIT I: Meaning, Definition and features of communication – process of communication – Importance of communication – Barriers to communication – Measures to make effective Communication.

UNIT II: Types of Business Communications –Categories – Verbal and Nonverbal - Business vocabulary - Business idioms and Collocations – Organisational Hierarchy - Various levels of communication in an organization – Top-down, Bottom-up and Horizontal and Diagonal Communication Advantages and Limitations of Downward Communication – Merits and Demerits of upward Communication -Business reports – Types and presentations of Business Reports – Online communications.

UNIT III: Filing and processing of Business communications -Business letters Importance, styles and Essentials of good Business letters – Structure of Business letters – Types of Business letters- Enquiries, Replies, Placing orders complaints and Adjustment letters -Job application letters -Preparation of Business meeting Agenda – Minutes – Presentations of communication using various methods.

Reference books:

1. Chaturvedi. P.D.Chaturvedi.M - Business Communication concepts, Cases and applications - Pearsons Education
2. Kaul Asha - Effective Business Communication - PHI Learning pvt Ltd
3. www.swayam.gov.in 4. Websites on business communication.

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II B.Com (General & Computer Applications)

ADVANCED ACCOUNTING – SYLLABUS

AT THE END OF THIRD SEMESTER

2021 – 2024 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

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

- Understand the concept of Non-profit organisations 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 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 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.Maheshwari, Vikas publishers...
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers.
5. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.

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BUSINESS STATISTICS – SYLLABUS

AT THE END OF THIRD SEMESTER

2021 – 2024Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

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

- Understand the importance of Statistics in real life.
- Formulate complete, concise, and correct mathematical proofs.
- Frame problems using multiple mathematical and statistical tools, measuring relationships by using standard techniques.
- Build and assess data-based models.
- Learn and apply the statistical tools in day life.
- Create quantitative models to solve real world problems in appropriate contexts.

UNIT-I:

Introduction to Statistics: Definition – Importance – Characteristics and Limitations of Statistics – Classification and Tabulation – Frequency Distribution Table – Diagrams and Graphic Presentation of data [Including Problems]

UNIT-II

Measures of Central Tendency: Types of Averages – Qualities of Good Average Mean, Median, Mode and Medium based Average Geometric Mean – Harmonic Mean [Including Problems]

UNIT-III

Measures of Dispersion: Meaning and Properties of Dispersion – Absolute and Relative Measures – Types of Dispersion – Range – Quartile Deviation (Semi-Inter Quartile Range) – Mean Deviation – Standard Deviation – Coefficient of Variation [Including Problems]

UNIT-IV

Skewness and Kurtosis: Skewness Definition – Types of Skewness – Measures of Skewness – Karl Pearson's, Bowley's Co-efficient of Skewness – Kurtosis Definition – Importance [Problems in Skewness only]

UNIT-V

Measures of Relation: Meaningful use of Correlation – Types of Correlation – Karl Pearson's Correlation Coefficient – Probable Error – Spearman's Rank – Correlation [Including Problem]

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P.Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr.P.R.Vittal, Margham Publications
6. Business Statistics, LS Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.

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MARKETING – SYLLABUS
AT THE END OF THIRD SEMESTER
2021 – 2024 Batch
(W.e.f. 2021 – 2022)

Learning Outcomes:

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

- Develop an idea about marketing and marketing environment.
- Understand the consumer behaviour and market segmentation process.
- Comprehend the product life cycle and product line decisions.
- Know the process of packaging and labeling to attract the customers.
- Formulate new marketing strategies for a specific new product.
- Develop new product line and sales promotion techniques for a given product.
- Design and develop new advertisements to given products.

UNIT I: Introduction

Concepts of Marketing: Need, Wants and Demand - Marketing Concepts – Marketing Mix
- 4 P's of Marketing – Marketing Environment.

UNIT II: Consumer Behaviour and Market Segmentation

Buying Decision Process – Stages – Buying Behaviour – Market Segmentation –Basis of Segmentation
- Selecting Segments – Advantages of Segmentation.

UNIT III: Product Management

Product Classification – Levels of Product - Product Life Cycle - New Products, Product Mix and
Product Line Decisions - Design, Branding, Packaging and Labelling.

UNIT IV: Pricing Decision

Factors Influencing Price – Determination of Price - Pricing Strategies: Skimming and Penetration
Pricing.

UNIT V: Promotion and Distribution

Promotion Mix - Advertising - Sales promotion - Publicity – Public Relations - Personal Selling and
Direct Marketing - Distribution Channels - Online Marketing

Reference books:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall.
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill.
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan.
5. The Consumer Protection Act 1986 and Consumer Protection Act 2019.

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PROGRAMMING WITH C & C++ – SYLLABUS

AT THE END OF THIRD SEMESTER

2021 – 2024Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).

1. Develop programming skills.
2. Declaration of variables and constants use of operators and expressions.
3. learn the syntax and semantics of programming language.
4. Be familiar with programming environment of C and C++.
5. Ability to work with textual information (characters and strings) & arrays

B. Explains (Understanding).

6. Understanding a functional hierarchical code organization.
7. Understanding a concept of object thinking within the framework of functional model.
8. Write program on a computer, edit, compile, debug, correct, recompile and run it

C. Critically examines, using data and figures (Analysis and Evaluation).

9. Choose the right data representation formats based on the requirements of the problem.
10. Analyze how C++ improves C with object-oriented features.
11. Evaluate comparisons and limitations of the various programming constructs and choose correct one for the task in hand.

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity)

Planning of structure and content, writing, updating and modifying computer programs for user solutions

E. Exploring C programming and Design C++ classes for code reuse (Practical skills*).**

UNIT-I:

Introduction and Control Structures:

History of 'C' – Structure of C program – Tokens: C Character Set, Constants, variables, Keywords, Identifiers – C Data types – Type Conversion and Type Casting – Operators – Standard I/O in C – If and Switch statements.

UNIT-II:

Loops and Arrays:

Define Loop – For, While and Do While Loops – Nested Loops – Break and Continue Statements – Go to statement.

Define Array – Array Notation and Representation – Manipulating Array Elements – 1D Array Operations: Traversing, Searching, Sorting & Merging – Multi Dimensional Arrays – 2D Array Operations: Transpose, Sum, Difference & Product.

UNIT-III:

Strings and Functions:

Define String – Declaration and Initialization of String Variables.

Define Function – Types of Functions: Library Functions and User defined Functions –

Function Call – Call By Value & Call By Reference – Scope of Variables: Local and Global

Variables – Recursion – String handling Functions.

UNIT-IV:

Object Oriented Programming in C++:

Procedure Oriented Programming - Object Oriented Programming - Basic concepts of Object

Oriented Programming - Applications of C++ - Structure of C++ program - A simple C++

program - Creating source file, Compiling and Linking.

UNIT-V:

Classes and Objects:

Tokens – Keywords – Declaration of Variables – Dynamic initialization of Variables –

Specifying a Class – An Example with Class – Defining member functions - Function

overloading - Operator overloading - Constructors and Destructors - Inheritance and types of

Inheritance.

Reference Books:

1. Mastering C by K R Venugopal and Sudeep R Prasad, McGraw Hill.
2. Expert C Programming: Deep Secrets Kindle Edition Peter van der Linden.
3. Let Us C Yashavant Kanetkar.
4. The C++ Programming Language Bjarne Stroustrup.
5. C++ Primer Stanley B. Lippman, Josée Lajoie, Barbara E. Moo

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CORPORATE ACCOUNTING – SYLLABUS

AT THE END OF FOURTH SEMESTER

2021 – 2024 Batch

(W.e.f. 2021 – 2022)

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 factors 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, Margham Publications, 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.

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COST AND MANAGEMENT ACCOUNTING – SYLLABUS
AT THE END OF FOURTH SEMESTER
2021 – 2024 Batch
(W.e.f. 2021 – 2022)

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.
5. S.N .Maheswari – Principles of Management Accounting.

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R. S. Srinivas



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AUDITING – SYLLABUS

AT THE END OF FOURTH SEMESTER

2021 – 2024 Batch

(W.e.f. 2021 – 2022)

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 sikh, "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.
6. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill.
7. B. N. Tondal, "Practical Audting", S.Chand, New Delhi.
8. K J Vijaya Lakshmi & A S Roopa, Auditinf, Seven Hills International Publishers, Hyderabad.

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BUSINESS LAWS – SYLLABUS

AT THE END OF FOURTH SEMESTER

2021– 2024 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

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

- Understand the legal environment of business and laws of business.
- Highlight the security aspects in the present cyber-crime scenario.
- Apply basic legal knowledge to business transactions.
- Understand the various provisions of Company Law.
- Engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations and legal issues.
- Integrate concept of business law with foreign trade.

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.

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INCOME TAX – SYLLABUS
AT THE END OF FOURTH SEMESTER
2021 – 2024 Batch
(W.e.f. 2021 – 2022)

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.
 - Prepare and File IT returns of individual at his own.

UNIT - I: Introduction:

Income Tax Act-1961 – Basic concepts: Income, Person, Assessee, 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 - III: 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 Income 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. B.B. Lal; Direct Taxes; Konark Publications
3. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication
4. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.

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II B.Com (General)

GOODS AND SERVICE TAX – SYLLABUS

AT THE END OF FOURTH SEMESTER

2021 – 2024 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes:

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

- Understand the basic principles underlying the Indirect Taxation Statutes.
- Examine the method of tax credit. Input and Output Tax credit and Cross Utilisation of Input Tax Credit.
- Identify and analyze the procedural aspects under different applicable statutes related to GST.
- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Develop various GST Returns and reports for business transactions in Tally

UNIT I:

Introduction: Overview of GST - Concepts – Taxes Subsumed under GST – Components of GST-GST Council- Advantages of GST-GST Registration.

UNIT II:

GST Principles - Vijay Kelkar Sha Committee Recommendations - Comprehensive Structure of GST Model in India: Single, Dual GST – GST Rates - Taxes Exempted from GST- Taxes and Duties outside the purview of GST- Taxation of Services

UNIT III:

Tax Invoice- Bill of Supply-Transactions Covered under GST-Composition Scheme- Reverse Charge Mechanism-Composite Supply -Mixed Supply.

UNIT IV:

Time of Supply of Goods & Services: Value of Supply - Input Tax Credit - Distribution of Credit -Matching of Input Tax Credit - Availability of Credit in Special Circumstances- Cross utilization of ITC between the Central GST and the State GST.

UNIT V:

GST Returns: Regular Monthly Filing Returns-Composition Quarterly Filing Returns-GSTR1, GSTR-2, GSTR 2A, GSTR-3, GSTR 3B -Annual Returns GSTR-9, GSTR 9A, GSTR 9B& GSTR 9C - Records to be Maintained under GST

References books:

1. T. S. Reddy and Dr. Y. Hari Prasad Reddy, Business Taxation(Goods and Services Taxes), Margham Publications.
2. Taxmann's Basics of GST.
3. Taxmann's GST: A practical Approach.
4. Theory & Practice of GST, Srivathsala, Himalaya Publishing House.
5. Goods and Services Tax in India - Notifications on different dates. GST Bill 2012.
6. Background Material on Model GST Law, Sahitya Bhawan Publications.

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II B.Com (Computer Applications)

DATA BASE MANAGEMENT SYSTEMS – SYLLABUS

AT THE END OF FOURTH SEMESTER

2021– 2024 Batch

(W.e.f. 2021 – 2022)

Learning Outcomes for Database Management System.

At the end of the course, the students is expected to DEMONSTRATE the following cognitive abilities (thinking skill) and psychomotor skills.

A. Remembers and states in a systematic way (Knowledge).

1. Understand the role of a database management system in an organization.
2. Understand basic database concepts, including the structure and operation of the relational data model.
3. Understand and successfully apply logical database design principles, including ER diagrams and database normalization.
4. Understand Functional Dependency and Functional Decomposition

B. Explains (Understanding).

5. To design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.
6. Perform PL/SQL programming using concept of Cursor Management, Error Handling, Packages.

C. Critically examines, using data and figures (Analysis and Evaluation).

7. Apply various Normalization techniques.
8. Model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model

D. Working in 'Outside Syllabus Area' under a Co-curricular Activity(Creativity) Design and implement a small database project

E. Construct simple and moderately advanced database queries using Structured Query Language (SQL)(Practical skills)

UNIT-I:

Overview of Database Management System: Introduction – Data and Information – Database – Database Management System – Objectives of DBMS – Evolution of Database Management System – Classification of Database Management System.

UNIT-II:

File Based System: File Based System – Drawbacks of File Based System – DBMS Approaches – Advantages of DBMS – Data Models – Components of Database System – Database Architecture – DBMS vendors and their products.

UNIT-III:

Entity-Relationship Model: Introduction – the Building Blocks of an Entity-Relationship – Classification of Entity set – Attribute Classification – Relationship Degree – Relationship Classification – Generalization and Specialization – Aggregation and Composition- Codd's Rules – Relational Data Model – Concept of Relational Integrity.

UNIT-IV:

Structured Query Language: Introduction – History of SQL Standards – Commands in SQL – Data Definition Language (DDL) – Selection operation – Projection operation – Aggregate Functions - Data Manipulation Language – Table Modification – Table Truncation – Imposition of Constraints – Set operations.

UNIT-V:

PL/SQL: Introduction – Structure of PL/SQL – PL/SQL Language Elements – Datatypes – Control Structure – Steps to create a PL/SQL Program – Iterative Control – Cursors – Steps to create a cursor – Procedure – Functions – Packages – Exceptions Handling – Database Triggers – Types of Triggers.

Reference Books:

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

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III B.Com (General & Computer Applications)

ADVANCED CORPORATE ACCOUNTING – SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 – 2023 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>

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III B.Com (General & Computer Applications)

SOFTWARE SOLUTIONS TO ACCOUNTING - SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 - 2023 Batch

(W.e.f. 2022 - 2023)

Course Learning Outcomes

At the end of the course, the student will be able to;

1. Understand the technical environment of accounting softwares.
2. Highlight the major accounting softwares in India.
3. Apply basics of accounting softwares into business firms for accounting transactions.
4. Understand the various versions of Tally and other softwares.
5. Integrate the concept of different Accounting softwares for accounting purpose
6. Design new approaches for use of accounting software environment

Unit-1: 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

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III B. Com (General & Computer Applications)

LIFE INSURANCE WITH PRACTICE - Syllabus

AT THE END OF FIFTH SEMESTER

2020 – 2023 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 & 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 & Co, New Delhi.
4. M.N.Mishra, Modern Concepts of Insurance, S. Chand & Co.
5. P.S. Palandi, Insurance in India, Response Books – Sagar Publications.

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GENERAL INSURANCE PROCEDURE AND PRACTICE - Syllabus

AT THE END OF FIFTH SEMESTER

2020 – 2023 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>

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Subject: Commerce

III B.Com (General)

E-COMMERCE – SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 – 2023 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 Publicatio

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III B.Com (General)

E-FILLING – SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 – 2023 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 specialization in taxation system.
- Enhance their skills in presenting returns.
- Involve in activities of Chartered 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 Companies ITR5, 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 efilling returns MKM Publishers
2. Hemachandjain and H.N.Tiwari Computer Application in Business Taxman's Publication
3. SusheelaMadan Computer Application in Business MKM Publishers

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III B.Com (Computer Applications)

CYBER SECURITY AND MALWARE ANALYSIS – SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 – 2023 Batch

(W.e.f. 2022 – 2023)

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/>

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MOBILE APPLICATION DEVELOPMENT – SYLLABUS

AT THE END OF FIFTH SEMESTER

2020 – 2023 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/>

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