ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM DEPARTMENT OF COMMERCE AND MANAGEMENT



2020-2021

GROUP: BCOM (Computers)

Vision

As a department to instil values and skills among the student fraternity to meet industry and business standards to build a stronger community and Nation.

Mission

To provide value-based education for social transformation using modern teaching techniques.

To motivate and equip the students to be visionary leaders for the development of society, leading towards self-sustaining Nation.

To guide students in pursuing professional courses in allied fields of commerce and management through theoretical learning and practical applications.

Course Code	Course Title	Credits	Max Marks
COM 1102	Fundamentals of Accounts	4	100
COM 1202	Business Organization and Management	4	100
COM 1303	Business Environment	4	100
COM 2102	Financial Accounting	4	100
COM2202	Information Technology with Practicals	3+2	150
COM2251			

COM 2303	E-Commerce and Web Designing with Practicals	3+2	150
COM 2351			
COM 3101	Corporate Accounting	4	100
COM 3201	Business Organization and Management	4	100
COM 3302	Enterprise Resource Planning	4	150
COM 4101	Business Law	4	100
COM 4201	Banking and Financial Services	4	100
COM 4302	Structured Programming through 'C' with practicals	3+2	150
COM-SK- 5101	Personal Finance	2	50
COM 5101	Commercial Geography	4	100
COM 5201	Cost Accounting	4	100
COM 5301	Income Tax	4	100
COM-C1- 5301	Database Management Systems with Practical	3+2	150
COM-C2- 5301	Web Technologies with Practical	3+2	150
COM-SK- 6102	Accounting Software	2	50
COM 6201	Marketing	4	100
COM 6101	Auditing	4	100
COM 6301	Management Accounting	4	100
COM-A1- 6102	Tally	4	100
COM-A2- 6102	Ecommerce	4	100
COM-A3- 6301	Project	4	100

Program Outcomes

• Develop a strong understanding of core commerce enabled with computer courses to pursue higher education.

- Technical knowledge and Experiential learning through field surveys/projects and industrial visits inculcates research aptitude and job specific skills.
- Attain comprehensive and problem-solving skills in accounting, quantitative aptitude and taxation to fetch professional knowledge.
- Demonstrate managerial functions and identify geographical frontiers, financial necessities for promoting a broad range of business activities.
- Attain technical knowledge in specialized areas of computers to take up challenging career options in commerce and IT sector.
- Develop a deeper understanding about various legal aspects of business and related audit procedures.
- The life skill and skill development courses accompanied with core curriculum, enhances analytical skills, social responsibility, and environmental consciousness.
- Personal transformation program and value education courses promotes values for good living in a challenging world.
- Apply conceptual accounting skills through Tally software for meeting accounting needs in the business.
- Adaptable diverse careers in administration and entrepreneurship.
- The holistic BCOM program instils in the young minds to overcome the challenges and build self-esteem to evolve into responsible citizens in the society.

Course code	Course Title
COM 1102	Fundamentals of Accounts
COM 1202	Business Organisation and Management
COM 1303	Business Environment

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) , VISAKHAPATNAM I SEMESTER COMMERCE Time:7Hrs/Week

COM 1102(4) **FUNDAMENTALS OF ACCOUNTING** Max.Marks:100 w.e.f. 2020- -2021 ('20AH' Batch) **SYLLABUS**

OBJECTIVES: To enable the students to-

- 1. Acquire fundamental knowledge of accounting principles.
- 2. Apply the principles of accounting to manage the accounts of firms.

LEARNING OUTCOMES:

- **CO 1:** Identify transactions and events that need to be recorded in the books ofaccounts.
- **CO 2:** Equip with the knowledge of accounting process and preparation of final accounts of soletrader.
- **CO 3:** Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
- **CO 4:** Analyze the difference between cash book and pass book in terms of balance and make reconciliation.
 - **CO 5:** Critically examine the balance sheets of a sole trader for different accounting periods.

COURSE:

UNIT-I: INTRODUCTION

Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Bookkeeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

UNIT-II: SUBSIDIARY BOOKS:

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

UNIT-III: BANK RECONCILIATION STATEMENT:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favorable and Unfavorable Balance (including Problems).

UNIT- IV: TRIAL BALANCE AND RECTIFICATION OF ERRORS:

Preparation of Trial balance - Errors - Meaning - Types of Errors - Rectification of Errors - Suspense Account (including Problems

UNIT - V: FINAL ACCOUNTS:

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

REFERENCES:

- Ranganatham G and Venkataramanaiah, Fundamentals of Accounting, S Chand Publications
- 2. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publications
- 3. S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

- 4. R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons
- 5. S.P. Jain & K.L Narang, Accountancy-I, KalyaniPublishers
- 6. Tulasian, Accountancy -I, Tata McGraw HillCo.
- 7. V.K.Goyal, Financial Accounting, ExcelBooks
- 8. K. Arunjothi, Fundamentals of Accounting; MaruthiPublications
- 9. Prof EChandraiah : Financial Accounting Seven Hills International Publishers

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM I SEMESTER COMMERCE Time:7Hrs/Week COM 1202 (4) BUSINESS ORGANIZATION AND MANAGEMENT Max.Marks:100 w.e.f. 2020- -2021 ('20AH' Batch) SYLLABUS

OBJECTIVES: The students will

- 1. Know the concepts in Business, industry, commerce, Trade and management.
- 2. Understand the relevance and importance of the terms in the broader context of industrialization.
- 3. Apply the concepts to realize the practical implications through visits to firms and organization.
- 4. Understand the concept of functions of management.

LEARNING OUTCOMES:

- **CO 1:** identify different forms of businessorganizations.
- **CO 2:** Comprehend the nature of Joint Stock Company and formalities to promote a Company.
- **CO 3:** Describe the Social Responsibility of Business towards the society.
- **CO 4:** Critically examine the various organizations of the business firms and judge the best amongthem.
- **CO 5:** Design and plan to register a business firm. Prepare different documents to register a company at hisown.

COURSE:

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 Organization.

UNIT –II– FORMS OF BUSINESS ORGANIZATIONS: Features, Merits and Demerits of Sole Proprietor Ship, Partnership Business, Limited Liability Partnership – Features, Merits and Demits of Joint Stock Companies - Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs)- Differences between Private Limited Public Limited Company

UNIT-III -COMPANY INCORPORATION: Preparation of Important Documents for Incorporation of Company - Certificate of Incorporation and Certificate of Commencement of Business - Contents of Memorandum and Articles of Association - Contents of Prospectus

UNIT-IV- MANAGEMENT: Meaning Characteristics - Fayal's 14 Principles of ManagementAdministration Vs Management - Levels of Management

UNIT-V-FUNCTIONS OF MANAGEMENT: Different Functions of Management - Meaning – Definition – Characteristics Merits and Demits of Planning - Principles of Organization – Line and staff of Organization

Reference Books:

- 1. Industrial Organization and Management, C.B. Guptha, Sultan Chand.
- 2. Business Organization C.D.Balaji and G. Prasad, Margham Publications, Chennai.

- 3. Business Organization -R.K.Sharma and Shashi K Gupta, KalyaniPublications.
- 4. Business Organization & Management: Sharma Shashi K. Gupta, KalyaniPublishers
- 5. Business Organization & Management: C.R. Basu, Tata McGrawHill
- 6. Business Organization & Management: M.C. Shukla S.Chand,
- 7. Business Organisation and Management, Dr.NeeruVasishth, Tax MannPublications.
- 8. Business Organisation and Management, Dr B E V L Naidu, Seven Hills International Publishers, Hyderabad

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OBJECTIVES: Students will be able

- 1. To understand the concepts of business environment along with the social responsibility.
- 2. To understand the fiscal policy and legal environment of business.

LEARNING OUTCOMES:

- **CO 1:** Understand the concept of business environment.
- **CO 2:** Define Internal and External elements affecting business environment.
- **CO 3:** Explain the economic trends and its effect on Government policies.
- **CO 4:** Critically examine the recent developments in economic and business policies of the Government.
- **CO 5:** Evaluate and judge the best business policies in Indian business environment.

COURSE:

- UNIT-I: Overview of Business Environment: Business Environment Meaning –
 Characteristics Scope -Macro and Micro Dimensions of Business Environment Environmental Analysis.
- UNIT-II: Economic Environment: Economic Environment Nature of the Economy Structure of Economy Economic Policies & 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 Competition Law Fiscal Policy Objectives and Limitations Monetary Policy and RBI
- **UNIT-IV: Social, Political and Legal Environment:** Concept of Social Responsibility of Business towards Stakeholders Demonetisation, GST and their Impact Political Stability LegalChanges.
- **UNIT-V:Global Environment :**Globalization Meaning Role of WTO WTO Functions IBRD– Trade Blocks, BRICS, SAARC, ASEAN in Globalization.

Suggested Readings:

- 1. K. Aswathappa: Essentials of Business Environment, Himalaya Publishing House
- 2. Francis Cherunilam: Business Environment, Himalaya Publishing House
- 3. Dr S Sankaran: : Business Environment, Margham Publications
- 4. S.K. Mishra and V.K. Puri: Economic Environment of Business, HPH
- 5. Rosy Joshi and Sangam Kapoor : Business Environment, Kalyani Publications
- 6. A C Fernando: Business Environment, Pearson

Course code	Course Title
COM 2102	Financial Accounting
COM 2202	Banking Theory and Practice
COM 2303	Business Economics

 $ST.JOSEPH'S\ COLLEGE\ FOR\ WOMEN\ (AUTONOMOUS)\ ,\ VISAKHAPATNAM$

II SEMESTER

COMMERCE

Time:7Hrs/Week

COM 2102 (4) FINANCIAL ACCOUNTING

Max.Marks:100

w.e.f. 2020- -2021 ('20AH' Batch) **SYLLABUS**

OBJECTIVES:

- 1. To acquire fundamental knowledge of accounting principles.
- 2. To apply the principles of accounting to manage the accounts of firms.

LEARNING OUTCOMES:

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

COURSE:

- **UNIT I: DEPRECIATION:** Meaning and Causes of Depreciation Methods of Depreciation: Straight Line Written Down Value Annuity and Depletion Method (including Problems).
- UNIT II: PROVISIONS AND RESERVES: Meaning Provision vs. Reserve –

 Preparation of Bad Debts Account Provision for Bad and Doubtful Debts –

 Provision for Discount on Debtors Provision for Discount on Creditors
 Repairs and Renewals Reserve A/c (including Problems).
- **UNIT III: Bills of Exchange:** Meaning of Bill Features of Bill Parties in the Bill Discounting of Bill Renewal of Bill Entries in the Books of Drawer and Drawee (including Problems).
 - UNIT IV: Consignment Accounts: Consignment Features Proforma Invoice Account Sales
 Del-credere 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 Difference between Joint-Venture and Consignment Accounting Procedure Methods of Keeping Records-One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

REFERENCES:

1. RanganathamG and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, NewDelhi.

- 2. T. S. Reddy and A. Murthy **Financial Accounting**, MarghamPublications.
- 3. R.L. Gupta &V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
- 4. SN Maheswariand SK Maheswari– **Financial Accounting**, Vikas Publications.
- 5. S.P. Jain &K.L Narang, Accountancy-I, Kalyani Publishers.
- 6. Tulsan, **Accountancy-I**, Tata McGraw HillCo.
- 7. V.K. Goyal, **Financial Accounting**, ExcelBooks
- 8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand &Co.
- 9. Haneef and Mukherjee, **Accountancy-I**, Tata McGrawHill.
- 10. Arulanandamand Ramana, Advanced Accountancy, Himalaya Publishers.
- 11. S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy-I, VikasPublishers.
- 12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM II SEMESTER COMMERCE Time: 5Hrs/Week COM 2202 INFORMATION TECHNOLOGY Max.Marks:100

w.e.f. 2020- -2021 ('20AH' Batch) **SYLLABUS**

- 1. To acquire basic knowledge in information technology and its applications.
- 2. To provide a basis of understanding to the students with reference to working of basics of computer application software.
- 3. To make decisions related to work that demonstrates understanding of the importance of being an ethical computing professional.
- 4. To impart conceptual and practical knowledge of computer applications.
- 5. To develop the problem solving skills among students.

Learning outcomes: Upon completion of the course the students should be able to

CO1: Demonstrate a basic understanding of computer hardware and software.

CO2: Identify and analyze user needs and to take them into account in the selection, creation, integration, evaluation, and administration of computing-based systems.

CO3: Operate a variety of advanced spreadsheet, word processing, presentations and data base access functions.

CO4: Demonstrate problem solving skills.

CO5: Demonstrate employ ability skills and a commitment to professionalism.

UNIT-1: 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-2: MS Word

Word Processing – Features-Advantages and Applications- Parts of Word Window- Toolbar-Creating, Saving, Closing, Opening and Editing of a Document-Moving and Coping 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-3: 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.

UNIT-4: 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-5: 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) P. Mohan, computer fundamentals- Himalaya Publications, 2010

- (2) R.K.Sharma and Shashi K Gupta, Computer Fundamentals Kalyani Publications, 2019
- (3) Balagurusamy, Fundamentals of Computers, Mcgraw Hill, 2014
- (4) Anita Goel Computer Fundamentals Pearson India, 2010
- (5) Peter Norton, Introduction to Computers 5th Edition
- (6) Rajaraman V Adabala N, Fundamentals of Computers ,6th Edition
- (7) Peter Weverka, Office 2010 All-in-One For Dummies, 2010
- (8) S.S. Shrivastava, MS-Office, 1st Edition
- (9) Prof. Satish Jain, M. Geetha, Kratika MS-OFFICE 2010 Training Guide BPB Publications

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM II SEMESTER COMMERCE Time: 2Hrs/Week

COM 2251 **INFORMATION TECHNOLOGY** w.e.f. 2020- -2021 ('20AH' Batch) **SYLLABUS**

CO1: Bridge the fundamental concepts of computers with the present level of knowledge of the students.

CO2: develop Skills in students to learn creation of power point presentation and concepts of MS-Excel.

- MS word creation of documents letters invitations etc, tables,
 mailmerge, animations in word, formatting text
- MS Excel performing different formulas, creating charts, macros
- MS power point slide creation, creation of animation
- MS Access creation of database, forms and reports

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM II SEMESTER COMMERCE Time: 5Hrs/Week COM 2303 E-COMMERCE AND WEB DESIGNING Max.Marks:100 w.e.f. 2020- -2021 ('20AH' Batch) SYLLABUS

Course Objectives:

- Impart knowledge on the need of E-Commerce business models
- Develop skills to design e-commerce web site by using HTML
- Recognize E-Commerce security and legal issues
- Enable effective usage of online payment systems.
- Understand the access of web sites.

Course Outcomes:

- Understand the foundations and importance of E-Commerce
- Assess electronic payment systems
- Discuss legal issues and privacy of E-Commerce
- Design and develop web pages
- Design websites by using style sheets.

COURSE:

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) C. S. Rayudu, E-commerce and E-business, Himalaya publishers, 2018
- (2) Kenneth C Laudon, E-Commerce, PEARSON INDIA, 2017
- (3) Jennifer T Campbell, Web Design: Introductory with MindTap,6 edition, Cengage Indi, 2017.
- (4) JAMSA, KRIS, HTML & WEB DESIGN:TIPS& TECHNIQUES, McGraw Hill, first edition

(5) POWELL, THOMAS, HTML & CSS: COMPLETE REFERENCE, McGrawHill, fifth edition

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM II SEMESTER COMMERCE Time: 2Hrs/Week

COM 2351

E-COMMERCE AND WEB DESIGNING

w.e.f. 2020- -2021 ('20AH' Batch) Practical SYLLABUS

Course Outcomes:

CO1:Evaluate interactive web pages using html and style sheets.

CO2: Analyze the concepts of HTML & WWW that make the web-based Applications.

CO3:Perform validations using JAVA Script.

- 1. Creation of simple web page using formatting tags
- 2. Creation of lists and tables with attributes
- 3. Creation of hyperlinks and including images
- 4. Creation of forms
- 5. Creation of framesets
- 6. Cascading style sheets inline, internal and external

SEMESTER – III

Course code	Course Title
COM 3101	Corporate Accounting
COM 3201	Business Organisation and Management
COM 3302	Enterprise Resource Planning

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

III SEMESTER COMMERCE Time:7Hrs/Week

COM 3101(4) CORPORATE ACCOUTING Max.Marks:100

w.e.f. 2016 -2019 ('16AD' Batch) **SYLLABUS**

OBJECTIVES: To enable the students to-

- 1. Know the concepts accounting applications to various forms of organization
- 2. Understand the relevance and importance of the terms various corporate accounts
- 3. Apply the concepts to realize the practical implications especially through application of computer techniques in corporate in corporate accounts.

COURSE OUTCOMES: students will be able to

CO 1: synthesize the knowledge of accounting standards.

CO 2: impart knowledge about amalgamation, absorption and reconstruction of a company.

CO 3: examine the advanced issues in accounting for assets, liabilities and owner's equity.

CO 4: categorize accounting principles followed by different companies.

CO 5: identify the significance of merging of two or more companies.

COURSE:

UNIT – I:Accounting standards: International and Indian accounting standards, importance and need for accounting standards.

UNIT – II:Goodwill: Meaning, definition, characteristics of goodwill, Need for valuation of goodwill, factors affecting valuation of goodwill, methods of valuation: Average profit method ,super profit method ,capitalization method ,Annuity method.

- UNIT III: Valuation of shares Necessity for valuation factors affecting valuation of shares methods of valuation of shares ; Net Asset method , yield Basis or Market value method Earning capacity method and fair value of share method.
- **UNIT IV: Company Accounts:** Characteristics of a company, Different types of shares (theory), issue of shares; at par, premium and at discount Forfeiture and Reissue of shares, Company final Account.
- UNIT V: Amalgamation, internal reconstruction, calculating of purchase consideration accounting treatment and absorption.

REFERENCES:

- 1. Advanced Accounting S.P.Jain and K.L.Narang .Kalyani Publications.(2014)
- 2. Corporate Accounting, Hanief & Mukherjee, Mcgrawhill Publications(2017)
- 3. Financial Accounting(Advanced) M.Radhaswamy, B.D.Agarwal, Sultan Chand and sons (1986)
- 4. Corporate Accounting S.P. Jain and K.L.Narang ,Kalyani Publisher (2017)

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

III SEMESTER COMMERCE Time:7Hrs/Week

CO 3801(4)/COM 3201(4) BUSINESS ORGANISATION AND MANAGEMENT Max.Marks:100

w.e.f. 2016 – 2019 ('16AD') **SYLLABUS**

OBJECTIVES: The students will

- 1. Know the concepts in Business, industry, commerce, Trade and management.
- 2. Understand the relevance and importance of the terms in the broader context of industrialization.
- 3. Apply the concepts to realize the practical implications through visits to firms and organization.

LEARNING OUTCOMES:

CO1: Recognize the types of business organizations and functions of business, need of joint stock companies in the present scenario.

CO2: identify the concept of plant, industry and optimum size of the firm.

CO3: learn about Industrial policies and its significance.

CO4: can identify the sources of finance for Industries and importance of Working capital and fixed capital.

CO5: able to determine the Concept of management, planning and organizing.

COURSE:

- UNIT I: Concepts of Business Industry commerce trade objectives of business forms of business organization (Definitions of Sole trade partnership Hindu undivided family co-operative society companies) company features advantages disadvantages.
- **UNIT II:** Structure and size of industry Industrial structure, public, private and joint sectors Definition and size of industrial unit measurement of size optimum size of firms.
- UNIT III: Industrialization meaning Industrial policies Liberalisation, privatization and globalization concept.

- **UNIT IV:** Industrial finance Factors determining the capital requirement concepts of working capital financial requirements of industry.
- **UNIT –V:** Introduction to management: Definitions and significance of management functions of management planning meaning, types of planning organization meaning structure Authority Delegation.

REFERENCES:

- 1. Fundamentals of Business Organization and Management . R.K. Sharma, Kalyani Publications (2002)
- 2.Industrial organization and Management Shashi K.Gupta, R.K.Sharma Kalyani Publishers (2012)
- 3. Principles of Management PC Tripathi, Mcgrawhill Publications (2017)

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

III SEMESTER

COMMERCE

Time:7Hrs/Week

COM 3302 (4)

ENTERPRISE RESOURCE PLANNING

Max.MARKS:100

w.e.f:2016 – 2019 ("16AD")

SYLLABUS

OBJECTIVES: To enable a student to understand about:

- Enterprise systems
- Its functional modules.
- Its implementation.

COURSE OUTCOMES

- CO1: Outline and Identify the use of Enterprise software, and its role in integrating business functions
- CO2: Discuss the ERP Solutions and Functional Modules in an organization (case studies and exercises)
- CO3: Create & Design a Layout of the ERP implementation strategies.
- CO4: Investigate the business process and reengineering for successful ERP implementation.
- CO5: Identify the latest trends in Enterprise Resource Planning systems.

UNIT-I: INTRODUCTION:

Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

UNIT- II: ERP SOLUTIONS AND FUNCTIONAL MODULES

Overview of ERP software solutions - Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules.

UNIT-III: ERP IMPLEMENTATION

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training - Data Migration - People Organization in implementation-Consultants, Vendors and Employees.

UNIT-IV: POST IMPLEMENTATION

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

UNIT- V: EMERGING TRENDS ON ERP

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

REFERENCES:

- 1. Alexis Leon, ERP demystified, fourth Edition Tata McGraw-Hill, 2016.
- 2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2014
- 3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2012
- 4. Alexis Leon, Enterprise Resource Planning, Fifth edition, Tata McGraw-Hill, 2016.
- 5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2014
- 6. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI, 2010.
- 7. Summer, ERP, Pearson Education, 2012.

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SEMESTER – IV

Course code	Course Title
COM 4101	Business Law
COM 4201	Banking and Financial Services
COM 4302	Structured Programming through 'C'

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

IV SEMESTER COMMERCE TIME:7Hrs/Week

COM 4101 (4)/CO 4801(4) **BUSINESS LAWS** Max.Marks:100

w.e.f. 2016 – 2019 ("16AD") **SYLLABUS**

OBJECTIVES: The students will be able to

- Know the concepts of statutory provisions that affect the business decisions.
- Understand the relevance and importance of the terms in the broader context of Business Laws.
- Apply the concepts to realize the practical implications especially through visits to firms and organizations which provide basic knowledge of business laws and their application to practical situations.

COURSE OUTCOMES:

- **CO 1:** impart students with the knowledge of fundamentals of company law and provisions of companies act 1956.
- CO 2: intends to provide a basic understanding of the mechanism of business contract with respect to contract act 1872.
- **CO 3:** Gives the basic elements of forming an enforceable contract and agreement.
- **CO 4:** impart knowledge of Sale of Goods act.
- CO 5: enlightens the students regarding the rights of consumers and different redressal committees.

COURSE:

UNIT – I: CONTRACT ACT:

Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts-Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance-Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of 'Stranger to Contract' and 'No Consideration – No Contract' – Capacity to contract – special rules regarding minor's agreements-Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake.

UNIT - II: DISCHARGE OF A CONTRACT:

Legality of object and consideration:— illegal and immoral agreements — agreements opposed to public policy-Agreements expressly declared to be void — wagering agreements and contingent contracts-Discharge of a contract — various modes of discharge of a contract — performance of contracts-Breach of a contract — types — remedies for breach of a contract

UNIT - III: SALE OF GOODS ACT:

Contract of sale: Definition - features - definition of the term goods - types of goods - rules of transfer of property in goods - differences between sale and agreement to sell-Rights of an unpaid seller-Conditions and warranties - meaning and distinction - express and implied conditions and warranties - sale by non-owners - auction sale.

UNIT - IV: CONSUMER PROTECTION ACT, 1986

Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties for violation

UNIT - V: COMPANY LAW:

Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions-Management of companies – directors qualifications – disqualifications – appointment – removal – rights and duties – company meetings and resolutions – Winding up of companies – various modes – compulsory winding up – members and creditors voluntary winding up – winding up subject to the supervision of the court –dissolution..

SUGGESTED BOOKS:

- 1. Kapoor ND: Mercentile Law, Sultan Chand
- 2. Kapoor ND: Company Law, Sultan Chand
- 3. Balachandran V: Business Law, Tata
- 4. Tulsian: Mercantile Law, Tata
- 5. Tulsian: Busiess Law, Tata
- 6. Gogna: A Text books of Business and Industrial Law, S.Chand
- 7. Pillai Bhagavathi: Business Law, S.Chand
- 8. Gogna: A Text Book of Mercantile Law, S. Chand
- 9. Gogna: A Text Book of Company Law, S. Chand

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

IV SEMESTER COMMERCE Time:7Hrs/Week

COM 4201 (4) BANKING AND FINANCIAL SERVICES Max. Marks:100

w.e.f. 2016 – 2019 '16AD'

OBJECTIVES: The students will

1. Know the concepts of Banking and its activities.

SYLLABUS

- 2. Understand the relevance and importance of the terms in the broader context of industrialization.
- 3. Apply the concepts to realize the practical implications especially through visit to financial institutions.

Course outcomes:

- CO1: Outline and identify the concepts of Banking and banking services.
- CO2: Examine the nationalization of banks and banking sector reforms (case studies and exercises)
- CO3: Prioritize the state financial institutions and central financial institutions & theirs services.
- CO4: Compare the growth and importance of primary & secondary markets.
- CO5: Recommended the credit appraisals of various forms of loans & advances.
- UNIT I : Introduction to banking meaning of banker, customer-relationship between banker and customer-Types of Banks Banking systems Branch banking unit Banking Commercial banks, functions & credit creation.
- **UNIT II:** Nationalization of Banks, Banking sector reforms Banking regulation act 1949, Narasimham committee 1991 and impact of reforms
- **UNIT III:** Financial Institutions SFC, IFCI, ICICI, IDBI and SIDBI.
- UNIT IV: Financial Institutions Indian money market structure, composition, characteristics and weakness. Indian capital market composition and growth of primary & secondary markets, stock exchange and its functions.

UNIT - V:Loans and advances:

Lending policies, credit appraisals of various forms of loans & advances, modes of creating charges, lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

BOOKS RECOMMENDED:

Banking theory and Practice - S.N. Maheswari (1997 edition)

Banking & Financial services - R.R. Paul Himalaya Publisher Book.

Financial Services Banking and Insurance – A.V.Ranganadhachary, Rudra saibaba.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM IV SEMESTER COMMERCE Time:4Hrs/Week COM 4302 (3) STRUCTURED PROGRAMMING THROUGH 'C' Max.MARKS:100 w.e.f:2017 – 2020 ("17AE") SYLLABUS

COURSE OBJECTIVES:

To enable the students to:

- 1. To impart knowledge on the need of programming languages and problem solving techniques.
- 2. To develop programming skills using the fundamentals of C Language.
- 3. To enable effective usage of arrays, structures, functions, pointers and to implement the memory management concepts.
- 4. To teach the issues in file organization and the usage of file systems.

COURSE OUTCOMES:

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

- 1. Design flowchart, write algorithm parallel with control statements to understand flow of program execution.
- 2. Implement about the code reusability with the help of user defined functions and file handling mechanism that is essential in database management systems.
- 3. Develop skills in students to learn dynamic memory allocation using pointers and understand programming skills like Arrays, Strings, Structure and union.

UNIT - I: PROBLEM SOLVING AND ALGORITHMS: The problem solving aspect – Top down design-stepwise refinements-Implementation of algorithms-Efficiency of algorithms-Desirable program characteristics.

UNIT - II: C PROGRAMMING BASICS: Importance of 'C' language-Structure of C language-Variables-Constants-Expression-Operations, Simple I/O functions, and Control statements

UNIT - III: FUNCTIONS: Concept of functions-parameter passing-recursion.

UNIT - IV: ARRAYS AND STRINGS: Single and multidimensional arrays. Character arrays as a string functions on strings. **POINTERS:** Definition and usage of Pointers.

UNIT - V:STRUCTURES AND UNIONS: Declaring and using Structures-Operations on structure, unions, differences between structures and unions-scope of unions.

DATA FILES: Opening and closing of files, creating a data file, processing a data file.

BOOKS RECOMMENDED:

- Programming with 'C' Schaums outline series- TMH
- Programming with 'C' –Balaguruswamy, TMH.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
III SEMESTER COMMERCE Time: 2HRS/WEEK
COM 4352 (2) STRUCTURED PROGRAMMING THROUGH 'C' Max:MARKS:50
w.e.f:2017 – 2020 ("17AE") PRACTICALSYLLABUS – II B

COURSE OBJECTIVES:

To enable the students to:

- Learn a Programming language.
- Learn Problem solving techniques.
- Teach the student to write programs in C and to solve the problems.

COURSE OOUTCOMES:

After Completion of this course the student would be able to:

- Develop the ability to analyze a problem, develop an algorithm to solve it.
- Read, understand and trace the execution of programs written in C language.
- Demonstrate the role of Functions involving the idea of modularity.
- Implement Programs with pointers and arrays and perform operations using derived data types.
 - 1. I/O Functions
 - 2. Control Statements
 - 3. Functions
 - 4. Arrays
 - 5. Strings
 - 6. Pointers
 - 7. Structures
 - 8. Unions
 - 9. Files

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$\boldsymbol{SEMESTER-V}$

Course code	Course Title
COM-SK-5101	Personal Finance
COM 5101	Commercial Geography
COM 5201	Cost Accounting
COM 5301	Income Tax
COM-C1-5301	Database Management Systems with Practical
COM-C2-5301	Web Technologies with Practical

ST JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM V SEMESTER COMMERCE TIME:6HRS/WEEK

COM 5101(4) **COMMERCIAL GEOGRAPHY** w.e.f.2015 – 2018("15AC") **SYLLABUS**

OBJECTIVES: To acquire knowledge about natural resources, their utilization and protection, challenges and opportunities from a commercial point of view.

MAX MARK:100

To understand the impact on the Indian economy and measures to be implemented.

Commercial Geography course outcomes

CO1: Identify and recognize the natural resources, their utilization and Measures to be taken to protection activities related to the earth.

- CO2: Categorized the need of protection and conservation of different landforms (case studies)
- **CO3:** Examine the Agriculture and assess the major Problems and Prospects in agriculture sector.
- **CO4:** Outline and Identify the scope and content of Commercial Geography in relation to spatial distribution of agriculture, forest resources and industrial production
- **CO5:** Identify and recognize the role and importance of foreign trade.
- **UNIT I:** India an introduction, location and size, political units, India's neighbors Environmental pollution Global Warming Measures to be taken to protect the Earth.
- UNIT II: India Agriculture and Forestry:: Land Use Soils Major crops Food and Non-food Crops Importance of Agriculture Problems in Agriculture Agriculture Development. Forests Status of Forests in Andhra Pradesh Forest (Conservation) Act, 1980 Compensatory A forestation Fund (CAF) Bill, 2015 Forest Rights Act, 2006 and its Relevance Need for protection of Forestry.
- **UNIT III:** India Minerals and Mining: Minerals Renewable and non Renewable Use of Minerals Mines Coal, Barites, etc. status in Andhra Pradesh.
- UNIT IV: India Water Resources Rivers: Water resources Rationality and equitable use of water Protection measures Rivers Perennial and peninsular Rivers Interlinking of Rivers Experience of India and Andhra Pradesh.
- **UNIT V:** India foreign trade role and importance, challenges facing Indian exports, foreign trade policy, balance of trade and balance of payment, current account deficit.

REFERENCES:

- 1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
- 2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
- 3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai 2010.
- 4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co 2016.
- 5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
- 6. Vinod N. Patel, Commercial Geography, Oxford Book Company

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

OBJECTIVES: To enable them to

- To know the concepts of costing systems and cost control methods.
- To understand the relevance and importance of the terms in the broader contest of costing systems in different firms.
- To apply the concepts to gain an expert knowledge of costing systems and cost control methods and application by way of solving problems.

LEARNING OUTCOMES:

CO1:Learn basic concepts of Cost, Costing and its methods.

CO2: students will able to prepare cost sheets.

CO3: equip the knowledgethematerialissuesandlearnthelevelsofissue and pricing methods of materials like FIFO, LIFO etc.

CO4: Recognize the calculation of wages and bonus under Halsey and Rowan's Plan.

CO5:Learnto preparation of process accounts, preparation of marginal costing techniques and its implementation

COURSE:

UNIT- I:INTRODUCTION: Elements of cost – objectives and functions of cost accounting, Advantages and limitations of cost accounting – cost concepts – Classification of costs, methods of costing – single or output costing, preparation of cost sheet.

- UNIT II: MATERIAL COST: Direct and Indirect material cost, inventory control techniques stock levels, EOQ, ABC analysis, Issue of materials to production pricing methods FIFO, LIFO with base stock, Average methods .
- UNIT III: LABOUR COST AND OVERHEADS: Direct and Indirect Labour cost, Methods of Wage payment Incentive Plan Halsey Premium Plan Rowan Plan overheads Problems and classification Apportionment, Reapportionment, Absorption methods under absorption and over absorption Accounting treatment.
- **UNIT IV:JOB AND PROCESS COSTING** treatment of normal loss abnormal loss, abnormal gain, Process having work in progress, Ascertainment of value inter process profits Accounting treatment.
- UNIT V: MARGINAL COSTING concept of marginal costing-advantages and disadvantages of marginal Costing-income determination under marginal costing-cost volume profit analysis-Margin of safety-improvement in margin of safety-angle of incidence.

REFERENCES:

- 1. Cost Accounting principles & practice M.N. Arora Vikas Publicaitons (2012)
- 2. Cost & Management Accounting S.P.Jain & K.L.Narang, Kalyani Publishers (2016)
- 3. Cost Accounting principles & practice S.P.Jain & K.L.Narang kalyani publications 2016.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

V SEMESTER COMMERCE TIME:6Hrs/Week

CO 5802(4)/COM 5301(4) **INCOME TAX** Max.Marks:100

w.e.f. 2015 – 2018("15AC") **SYLLABUS**

OBJECTIVES: The students will be enabled to

- ❖ Know the concept of Income Tax Act 1961 and also different tax concepts.
- Understand the relevance and importance of income tax in real life.
- ❖ Apply the tax laws to certain simple situations like helping working women with income tax calculations.

LEARNING OUTCOMES:

CO1: To develop an experience in identifying taxis uses and applying the Income tax laws to arrive at reasoned solutions by identifying the Indian taxation system.

CO2: To apply critical thinking and problem-solving skills to resolve Income Tax issues related to Income from salary and House Property.

CO3: Applying the relevant laws to arrive a treasonable conclusions related to taxable income

CO4: computation of taxable income of an individual.

CO5: PostreviewandlearningthestudentswouldbeabletogaininsightintoTaxAdministration,understandtheroles and responsibilities of the Tax Authorities.

COURSE:

UNIT – I:INTRODUCTION: The Income tax act 1961 – Basic Concepts, Income, Person, Agricultural income – Assessee, Assessment year, previous year, capital or revenue expenditure, incidence of tax – Residential status of an individual (including problems).

UNIT – II: HEADS OF INCOME – Computation of Income from salaries, Income from House property, Annual value of house property, self – occupied house, Deemed to be let – out house and let out house.

UNIT – III: Income from Business and profession-chargeability, deduction expressly allowed and disallowed, general deductions, computation of profits and gains from business and Profession. Depreciation-meaning, basis rates, block of assets.

UNIT – IV: INCOME FROM OTHER SOURCES: Interest on securities dividends on shares, casual incomes family pension, gifts received.

Deductions from gross total income and rebate, set off and carry forward of losses. Computation of total income.

UNIT - V: Tax administration-income tax authorities-procedures for assessment.

TEXT BOOK:

1. Elementary Income tax – V.P. Gaur and D.B.Narang, Kalyani Publisher. New Delhi.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

V SEMESTER

COMPUTER SCIENCE

Time:3Hrs/Week

COM-C1-5301 (3)

DATABASE MANAGEMENT SYSTEMS

Max.Marks:100

w.e.f. 2016 – 2019("16AD")

SYLLABUS

COURSE OBJECTIVES:

To enable the students to:

- Understand the different issues involved in the design and implementation of a database system.
- To understand and use data manipulation language to query, update, and manage a database.

COURSE OUTCOMES:

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

- Develop and design database application and therefore enhance entrepreneurship skills.
- Design entity relationship and convert entity relationship diagrams into RDBMS and formulate SQL queries on the respect data.
- Design and implement a Database Schema for a given Problem-domain.

UNIT – I:DBMS Concepts: Introduction to database systems, File oriented versus Database oriented approach to data management(advantages and disadvantages), data independence, different kinds of Database users, role of DBA, architecture, data dictionary, data models.

UNIT – II:Relational Model: Definition of relation, properties of relational model (Codd's 12 rules), data definition and data manipulation constructs, concept of keys-candidate, primary alternate and foreign keys, super key, composite key, set operations.

UNIT-III:SQL: Data definition commands, data manipulation commands, transaction control commands.

Creating Views: Database Security: Creating users, Roles and Privileges.

UNIT – IV:SQL: Integrity constrains: Not Null, unique, check, primary key, foreign key – Referential Integrity, Operators – Arithmetic, comparison, character, logical, set functions – aggregate, Date and Time, Arithmetic, Character Clauses – Group by having, odre by, where.

UNIT – V:Database Design: 3 – level architecture – conceptual model, logical model, Physical model; Entity – Relationship model – entities attributes and relationships, Generalization, specialization and aggregation.

Prescribed Text Books: Database System concepts by Korth, Silberschatz, McGraw-Hill, 2nd Edition. Oracle Manuals.

Reference Books: An Introduction to Database systems, Volume I by C.J.Date, Pearson education, 7th Edition. Fundamentals of Database Systems, 3rd Edition, Elmasri and Navathe Pearson Education.

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM
V SEMESTER
COMPUTER SCIENCE
Time: 3 Hrs/Week

COM-C1-5351(2)
DATABASE MANAGEMENT SYSTEMS
Max. Marks:100
PRACTICAL SYLLABUS – III A

COURSE OBJECTIVES:

To enable the students to:

- Describe the basics of SQL and construct queries using SQL.
- Know query languages associated with relational models .

COURSE OOUTCOMES:

After Completion of this course the student would be able to:

- Design and implement a database schema for a given problem.
- Design and implement queries using SQL.

DBMS Practical Syllabus:

Queries using DDL, DML, DCL Commands – working with SQL commands.

Exercises:

- Introduction SQL
- Data Definition Language (DDL) commands
- Data Manipulation Language (DML)
- Data Control Language (DCL)
- Key Constrains
- Aggregate functions
- Joins

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

V SEMESTER COM-C2-5301 (3)

w.e.f. 2016 – 2019("16AD")

COMPUTER SCIENCE WEB TECHNOLOGIES SYLLABUS Time:3Hrs/Week Max.Marks:100

OBJECTIVES:

- The main objective of the course is to expose the students to different web technologies and prepare them to design and develop and maintain a website.
- Describe and explain the relationship among HTML, CSS, JavaScript and other web technologies.
- Create and Publish advanced HTML pages with the help of frames and script languages and CSS.

COURSE OUTCOMES:

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

- Evaluate interactive web pages using html and style sheets.
- Analyze the concepts of HTML & WWW that make the web-based Applications.
- Perform validations using JAVA Script.
- UNIT-I:Introduction: HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man.

HTML: Basic HTML, Document body, Test, Hyperlinks, Adding more formatting, Lists, Tables using colors and images. More HTML: Multimedia objects, frames, forms towards interactive, HTML document heading.

- **UNIT–II:Cascading Style Sheets:** Introduction, using styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.
- **UNIT–III: Introduction to JavaScript:** What is DHTML, Javascript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.
- **UNIT-IV: Objects in JavaScript:** Data and objects in java script, regular expressions: exception handling, built-in objects, events.
- **UNIT-V:DHTML with java script:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

REFERENCES:

- 1. Black Book HTML 5.0,(2016), Author-DT Editorial services.
- 2. Uttam Kumar Roy, Web Technologies, Oxford University press
- 3. Complete reference HTML 5.0
- 4. Web Technology, PHI Publication.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM V SEMESTER COMPUTER SCIENCE Time:1Hr/Week COM-C2-5352 (2) WEB TECHNOLOGIES Max.Marks:50 w.e.f. 2015 – 2018 ("15AC") PRACTICAL SYLLABUS – III B

OBJECTIVES:

- The main objective of the course is to expose the students to different web technologies and prepare them to design and develop and maintain a website.
- Describe and explain the relationship among HTML, CSS, JavaScript and other web technologies.
- Create and Publish advanced HTML pages with the help of frames and script languages and CSS.

COURSE OUTCOMES:

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

- Evaluate interactive web pages using html and style sheets.
- Analyze the concepts of HTML & WWW that make the web-based Applications.
- Perform validations using JAVA Script.

Web Technologies Lab:

- 1. Write a html program by using various text formatting elements?
- 2. Program for demonstrating hyperlinks for text and images in HTML?
- 3. Program for demonstrating various lists in HTML?
- 4. Program for designing an application form with various form fields?
- 5. Program to design an exam time table in HTML?
- 6. Program for developing a web page with frames in HTML?
- 7. Program for demonstrating various cascading style sheets:
 - a. Inline style sheet
 - b. Internal style sheets

- c. External style sheets
- 8. Write a java script by using all string handling methods?
- 9. Write a java script for designing a calculator?
- 10. Write a script to check the given number is palindrome or not?
- 11. Write a script to evaluate the expression $1^2+2^2+3^3$+ n^2 .
- 12. Write a DHTML with java script for mobile number validation?
- 13. Write a DHTML program to demonstrate moving images?
- 14. Write a java script with various mouse handling events?

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
V SEMESTER
COMMERCE
Time:2Hrs/Week
COM-SK-5101 (2)
PERSONAL FINANCE (SKILL BASED COURSE)
Max.MARKS:50
w.e.f:2015 – 2018 ("15AC")
SYLLABUS

OBJECTIVE: To enable a student to understand about investments, shares, security analysis and various investment alternatives & Risk on securities.

COURSE OUTCOMES:

- **CO 1:** identify the benefits of using personal finance planning techniques in managing your finances.
- **CO 2:** identify the investment diversification towards good and safe returns.
- **CO 3:** investigate risk and returns and can analyze.

COURSE:

- UNIT- I: Investment: Assessment of Income Objectives of Investment Factors affecting selection of investment Time value of money Future value of investment and annuity Present value of cash flows and outflows.
- UNIT- II: Investment Alternatives: Real Estate, Gold, Shares, Bonds, Govt. Securities, Insurance Policies, Mutual Funds, Post Office Saving Schemes, Public Provident Fund, etc.
- UNIT- III: Security Valuation: Concepts of Return and Risk Systematic and Nonsystematic risk Risk-return trade off Equity valuation Bond Valuation: Bond return and valuation.

REFERENCES:

1. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishers, New Delhi 2012.

- 2. Yassaswy, Personal and Tax Planning, Vision Books, New Delhi.
- 3. A.N. Shanbag, In the Wonderland of Investment, Popular Prakashan, Bombay.

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$\boldsymbol{SEMESTER-VI}$

Course code	Course Title
COM-SK-6102	Accounting Software
COM 6201	Marketing
COM 6101	Auditing
COM 6301	Management Accounting
COM-A1-6102	Tally
COM-A2-6102	Ecommerce

ST JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISHAKHAPATNAM

VI SEMESTER COMMERCE TIME:5Hrs/week COM 6101(4) AUDITING Max Marks:100

W.e.f 2015 – 2018 ("15AC") **SYLLABUS**

OBJECTIVES: The students will be able to

- Know the concept of audit in connection with firms, organization and companies.
- Understand the relevance and importance of Audit in companies.
- Apply the concepts to realize the practical implications especially through visits to companies.

LEARNING OUTCOMES:

CO1: The learning would inculcate a deeper understandingabout audit procedures, vouching; the students would be abletodifferentiatebetweenvouchingandvaluationinthecontextofauditing.

CO2: The module would equip the students about internal controls, valuation of items in the financial statements, auditsample that would enable them to understand the impact of such measures in the accounting spheres and relate the same to the business world.

CO3: Helpthestudentstogauge therights, remuneration, powers and duties of an Auditor andtheir significance in the business world and adherence to thebusinesslaws and statutes.

CO4: Procedural steps involved in removal of an auditor incompliance tothelawsbasedonthe evidence.

CO5: enhancethe requirements of an True and Fair View Report as per theguidelineslaiddownbythe CompaniesAct2013

COURSE

- **UNIT- I: Introduction**: Meaning and definition of Auditing, objectives of Auditing, distinction between Accounting and Auditing, Auditing and Investigation, Classification or Types of Audits.
- **UNIT- II:** Audit procedure meaning and definition of Vouching, objectives of vouching, evaluation of internal control, audit sampling in depth, in relation to verification and valuation of items appearing in the financial statements. Difference between verification and valuation.
- **UNIT- III:** Qualifications and appointment of a company auditor in relation to audit of Limited companies. Auditors rights, remuneration, powers and duties.
- **UNIT- IV:** Liabilities of an Auditor- Civil Liabilities and Criminal Liabilities, procedures involved in the removal of an Auditor.
- **UNIT- V:** Audit Report its significance and concept of a true and fair view report under the statues including the Companies Act.

SELCTED REFERENCES:

- 1. Principles of Auditing –R G Saxena, Himalaya Publisher House 2010
- 2. Auditing Aruna Jha 2017
- 3. Practical Auditing Pradeep Kumar, Jaswant Singh and Baldevsachdeva, Kalyani Publishers (2011)
- 4. A handbook of Practical Auditing B N Tandon, S Sudharsanam, S Sundharabahu- S Chand & Co ltd 2016.

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

 VI SEMESTER
 COMMERCE
 Time:6Hrs/Week

 COM 6201 (4)
 MARKETING
 Max.Marks:100

 w.e.f:2015 – 2018 ("15AC")
 SYLLABUS

OBJECTIVES: The student will know

- 1. Know the concepts in Marketing, Product and selling concept.
- 2. Understand the relevance and importance of the terms in the broader context of Marketing, product management and Promotion.

Course outcomes:

- CO1: Identify and recognize the marketing concepts and its evolution.
- CO2: Compare the marketing mix decisions and its role in business
- CO3: Contrast the consumer behavior and their decision making process (case studies)
- CO4: Categorized and analyze the product Design, Branding, Packaging and Labeling.
- CO5: Inspect the product Promotion and Distribution.
- UNIT- I: Introduction: Concepts of Marketing: Product Concept Selling Concept Societal Marketing Concept Marketing Mix 7 P's of Marketing Marketing Environment.
- **UNIT- II:** Consumer Markets and Buyer Behaviour: Buying Decision Process Stages Buying Behaviour Market Segmentation Selecting Segments Advantages of Segmentation.
- **UNIT-III:** Product Management: Product Life Cycle New products, Product mix and Product line decisions Design, Branding, Packaging and Labeling.
- **UNIT IV:** Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.
- **UNIT-V:** Promotion and Distribution: Promotion Mix Advertising Publicity Public relations Personal selling and Direct marketing Distribution Channels Online marketing- Global marketing.

REFERENCES:

1. Philip Kotler, Marketing Management, Prentice Hall of India – 2017.

- 2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson education India 2015.
- 3. V.S. Ramaswamy S. Nama Kumari, Marketing Management Planning, McMillan-2014.

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

VI SEMESTER COMMERCE TIME:5Hrs/Week

COM 6301 (4)/CO 6801(4) MANAGEMENT ACCOUNTING Max.Marks:100

W.e.f.2015-2018 ("15AC") SYLLABUS

OBJECTIVES: The students will be able to

- Know the concept of management accounting.
- Understand the relevance and importance of the tools and techniques of management in decision making.
- Apply the tools and techniques of decision making in management accounting.

LEARNING OUTCOMES:

CO1: identify the importance of management accounting and decision making.

CO2: Analyzing the financial statements by using different types of analysis like horizontal, vertical and trend analysis.

CO3: preparation of budgets and budget and control.

CO4: illustrating funds flow analysis, significance and preparation.

CO5: illustrates the cash flow analysis, significance and preparation of cash flow analysis.

COURSE:

UNIT – I: Analysis of financial statement, Analysis: meaning, advantages and limitations – Different types of financial statements – preparation and presentation of financial statements. Comparative balance sheet – Horizontal and vertical analysis. Common size balance sheet, Trend analysis (including problems).

UNIT – II: Funds flow and cash flow analysis (including problems) as per AS-3

- **UNIT III:** Ratio analysis meaning of ratio analysis, classification of ratios advantages and limitations of ratio , computation and interpretation of different accounting ratios.
- **UNIT IV:** Standard costing and variance analysis material variance material price variance, material usage variance, material cost variance, material mix variance.
- **UNIT V:** Budgetary control-meaning of budgets-budgeting-fixed budget –flexible budget-production budget-sales budget.

REFERENCES:

- Introduction to Management Accounting, Charles.J. Hornyren, Gary.L.Sundem. Prentice Hall of India Pvt Ltd New Delhi
- 2. Elements of Management Accountancy. H. Prem Raj. Sri Hamsrala Publications, Delhi
- 3. Management Accounting M.Y.Khan, P.K.Jain, Tata MC Graw Hill Publishing Company Ltd, New Delhi .

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

VI SEMESTER COM-A1-6102(4) **COMMERCE** TALLY

TIME:6Hrs/Week
Max.Marks:100

w.e.f.2016-2019('16AD'Batch)

OBJECTIVES: Student will able to understand

- 1. Computerized accounting, creation of ledgers, vouchers by using Tally software .
- 2. The customization of reports by using Tally software.

COURSE OUTCOMES:

- **CO 1:**develop computer skills of recording financial transactions, preparation of annual accounts and reports using Tally.
- CO 2: illustrate the accounting transactions in computerized format and find the financial result of a concern.
- **CO 3:** apply the knowledge of quantitative tools and techniques in the interpretation of data for managerial decision-making.
- **CO 4:** interpret financial statements as well as evaluation of stock st the end.
- CO 5: Possesses required skill and can also be employed as Tally data entry operator.

COURSE:

- **UNIT I:** Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & amp; Debit, Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.
- **UNIT II:** Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.
- UNIT III: Ledgers, Ledger Creation Single and multiple Ledgers, Displaying & Displaying &
- **UNIT IV:** Vouchers types of vouchers recording of vouchers entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Debit & Note.
 - Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

UNIT – V: Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally. Generating the Reports from Tally- problems of accounting software- security problems, power problems, and computer virus problems.

REFERENCE BOOKS:

- 1. K. Kiran Kumar, Tally ERP9.
- 2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2014.
- 3. Narmata Agarwal, Financial Accounting on Computers Using Tally, Dreamtech Press 2000
- 4. Tally 9.0, Google eBook, Computer World.
- 5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2012.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

VI SEMESTER COMMERCE TIME: 6Hrs/Week COM-A2-6202(4) E – COMMERCE Max.Marks:100

W.e.f.2016-2019('16AD'Batch)

OBJECTIVES: Students will able to understand

- 1. The importance of electronic commerce and its models.
- 2. Use of electronic payment systems.
- 3. Infrastructure for electronic commerce

Course Outcomes:

CO1: Outline and identify the foundations and importance of E-commerce.

CO2: Examine the impact of E-commerce on business models and strategy (Case studies and exercise).

CO3: Discuss the key features of Internet, Intranets and Extranets and explain how they relate to each other.

CO4: Outline the infrastructure for E-commerce Internet Protocols and Multimedia delivery.

CO5: Investigate the adequate knowledge about E-Commerce practices to buy and sell the products.

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

Advantage, Competitive Advantage using E-Commerce - Business Strategy.

UNIT- II:Business-to-Business Electronic Commerce: Characteristics of B2B EC, Models of B2B EC Procurement

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

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

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

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

REFERENCE BOOKS:

- 1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
- 2. Eframi Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.
- 3. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesle

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM

 VI SEMESTER
 COMMERCE
 TIME:6Hrs/Week

 COM-A3-6301(4)
 PROJECT
 Marks:100

 w.e.f.2015 – 2018 ("15AC")
 Marks:100

OBJECTIVES:

- To enable the students to acquire knowledge about specialized areas in organization.
- To familiarize the students with distinguished functions carried in the organization.

LEARNING OUTCOMES:

CO1: Develop the project formulation and preparation of project report.

CO2: Depict project evaluation methods.

CO3: recognize the value of the project.

CO4: Learn any specific technical skills required by their topic and apply them to the project work.

CO5: Learn the relevant project related skills including oral and written communication and apply these in the project work.

Each Elective Stream consists of project work for each semester. The total for V & VI semesters will be two project works under each stream.

A student has to select One Stream of Elective consisting of four theory papers and two projects (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

A student is supposed to undertake a project in the stream of elective she has chosen in V and VI semesters

The **project work** may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

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ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM VI SEMESTER COMMERCE TIME: 4Hrs/Week COM-SK-6102(2) ACCOUNTING SOFTWARE Max.Marks:50 w.e.f.2016-2019('16AD'Batch)

OBJECTIVES: Students will able to understand the accounting software packages, applications of spreadsheet and different accounting procedures.

COURSE OUTCOMES:

- **CO 1:** Prepare accounting vouchers, ledgers and various reports
- **CO 2:** Get exposed in maintenance of inventory features.
- **CO 3:** Acquire reasonable hands on knowledge of accounting software.
- CO 4: Possesses the required skill set of working in M.S.Excel spreadsheet and use various formulas for calculation.
- CO 5: Prepare and reconcile bank statements, do accrual adjustments.

COURSE:

- UNIT I: Accounting Software Packages: Tally, Wings, Busy, Spreadsheet, Ms Excel as Accounting tool, Function wizard, Auditing Tool in MS Excel Selective Applications for Accounts.
- UNIT II: Financial Accounting Software: Accounting package for Voucher Entry Preparation of Journal Proper - Ledgers, Trail Balance, and Final Accounts.
- **UNIT III:** Applications of Spreadsheet Software: Preparation of Cash, Production and Flexible Budgets, Projected Profit & amp; Loss Statement and Balance Sheet.

REFERENCES:

- 1. Horngreen, C.T., Introduction to Management Accounting, Prentice Hall,
- 2. Smith, J.L. Keith, RM and Stephens, W.L., Managerial Accounting, McGraw Hill.
- 3. Guy Hart Davis, The ABCs of Microsoft Office, BPB Publications.

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