

BCOM 2025-26

Semester I		Semester II	
Business organisation and Management	100	Financial Accounting -I	100
Computer fundamentals and office automation	100	E-commerce and Web application development	100
Semester III		Semester IV	
Advanced Accounting	100	Corporate Accounting	100
Income Tax	100	Cost and Management Accounting	100
E-commerce and Web designing	100	DBMS with Oracle	100
Digital Marketing			
Semester V			
Advertisement and Media Planning	100		
GST procedures and Practices	100		
Business Analytics	100		
Mobile Application and Development			

Course Objectives

This course is designed to:

- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts ;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

- CO1:** Identify and differentiate various forms of business organisations including P4 models and franchising systems.
- CO2:** Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.
- CO3: Demonstrate** knowledge of key managerial functions including planning, delegation, decision- making, and organisational structure.
- CO4:** Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.
- CO5:** Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

UNIT – I: BUSINESS: Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company, Public- Private- People- Partnership Model (P4), Franchising, Business Chains.

UNIT – II: BUSINESS ENVIRONMENT: Mergers and Acquisitions- Business Takeovers- Corporate Social Responsibility (CSR)-examples with reference to AP state, Concept of Quality- Total Quality Management (TQM)- 6 Sigma. Kizen, Quality Circles.

UNIT – III: MANAGEMENT: Functions of Management- planning- SWOT analysis – Short-term & Long-term Planning- Decision Making- Delegation of authority- Decentralisation- Departmentation.

UNIT – IV: MOTIVATION: Maslow's Need Hierarchy Theory- Theory X and Theory Y -McClelland's Need for Achievement Theory– Leadership concept- Styles of Leadership -Theories of leadership: Traits theory, Behavioural Leadership Theory, **Situational Leadership Theory**.

UNIT – V: STAFFING: Line and staff relationship - Control: meaning and importance- process of control-control techniques- budgetary control.

REFERENCE BOOKS:

1. Gupta, C. B. (2014). *Business organisation*. Mayur Publication.
2. Singh, B. P., & Chhabra, T. N. (2014). *An introduction to business organisation & management*. Kitab Mahal.
3. Sherlekar, S. A., & Sherlekar, V. S. (2000). *Modern business organization & management: Systems approach*. Himalaya Publishing House.

COURSE OBJECTIVES:

1. **Understand foundational computing concepts** including number systems, evolution of computers, and architectural components.
2. **Explore basic computer organization and network fundamentals**, recognizing device functions, system types, and internet components.
3. **Demonstrate proficiency in word processing and presentation tools**, applying formatting techniques and design elements for professional outputs.
4. **Develop competency in spreadsheet operations**, employing formulas, charts, and data-handling techniques.
5. **Apply advanced data modeling and productivity features** to analyze and visualize data efficiently using modern tools.

COURSE OUTCOMES:

Learners will be able to:

1. **Convert between binary, decimal, octal, and hexadecimal systems**, and explain computer evolution and generations with examples.
2. Learners will demonstrate **basic blocks of a computer and fundamental networking knowledge**.
3. Create professional-level documents and **design visually appealing presentations** using word processing software and presentation software.
4. Manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations**.
5. Apply data modelling techniques to **analyze, organize, and represent data effectively** in various scenarios.

UNIT- I: NUMBER SYSTEMS, EVOLUTION, BLOCK DIAGRAM AND GENERATIONS

Number Systems: Binary, Decimal, Octal, Hexadecimal; conversions between number systems.

Evolution of Computers: History from early mechanical devices to modern-day systems.

Block Diagram of a Computer: Input Unit, Central Processing Unit, Memory Unit, Output Unit.

Generations of Computers: First to Fifth Generation – Technologies, Characteristics, Examples.

UNIT- II: BASIC ORGANIZATION AND NETWORK FUNDAMENTALS

Computer Organization: Functional components: Input/Output devices, Storage types, Memory Hierarchy.

Types of Computers: Micro, Mini, Mainframe, and Supercomputers.

Networking Fundamentals: Definition, Need for Networks, **Key Components:** Nodes, Links, Protocols, Networking Devices. **Types of Computer Networks :** LAN, WAN, MAN.

Network Topologies: Bus, Ring, Star, Mesh..

Internet Basics: History, IP Address, URL, WWW, Web browsers, Search engines, E-mail, Internet Security.

UNIT- III: WORD PROCESSING AND PRESENTATIONS

Word Processing Basics: Definition, Using Microsoft Word / Google Docs. Templates for resumes, letters, reports. **Basic text editing and formatting** - Typing and editing text, Font styles, sizes, colors, and effects, Paragraph alignment, indentation, and spacing, Bullets, numbering, and text highlighting, Templates for resumes, letters and reports. **Working with Tables and Graphics** - Inserting and formatting tables, Adding images, shapes, icons, and SmartArt, Text wrapping and positioning graphics.

Document Layout and Design - Page setup, Headers, footers, and page numbering, Section breaks and columns, Applying themes and styles. **Advanced Features** - Spell check and grammar tools, Thesaurus, and Mail merge. **References and Citations** Footnotes, endnotes, and captions, Bibliography and citation tools, Table of contents and index creation.

Presentation Tools: Using PowerPoint/Google Slides – Creating, Saving and Opening presentations, Adding, deleting, and rearranging slides, Slide layouts and design themes, Using templates and master slides, Slide sorter and outline view, Applying transitions and Animations, Design and Layout.

Applications: Creating resumes, Reports, Brochures, and Presentations.

UNIT- IV SPREAD SHEET BASICS

Spreadsheet Concepts: Understanding rows, columns, cells in tools like MS Excel/Google Sheets, Workbook, Worksheet, **Cell referencing**- Relative, Absolute, Mixed.

Functions and Formulae: Mathematical, Statistical, Logical, Text, Date and Time, Financial.

Lookup and Reference : VLOOKUP, HLOOKUP, XLOOKUP, INDEX, MATCH

Visual representations: Creating a chart, common chart types, Column Chart, Bar Chart, Line Chart, Pie Chart, Scatter Chart, Histogram.

Data Handling: Sorting data, Filtering data, Grouping Data, **Conditional formatting:** Data Bars, Color Scales, Icon Sets, Custom Formulas.

UNIT-V DATA MODELLING

Data Analysis Tools: Pivot Tables and Pivot Charts, Data Validation (Drop-downs, Input Messages, Error Alerts), **What-If Analysis:** Goal Seek, Scenario Manager, Data Tables

Charts and Dashboards: Creating Interactive Dashboards, Using slicers with Pivot Tables ,Combo Charts and Sparklines.

Productivity Tips: Using Named Ranges, Freeze Panes, Split View.

Text Books:

1. **Thareja, R.** (Second Edition). *Fundamentals of Computers*. Oxford University Press.
2. **Rajaraman, V.** (n.d.). *Fundamentals of Computers*. PHI Learning.
3. **Norton, P.** (2017). *Introduction to Computers* (7th ed.). McGraw Hill Education.
4. **Nordell, R., Stewart, K., Easton, A., Graves, P. R., & Triad Interactive, Inc.** (2022). *Microsoft Office 365: In Practice* (1st ed.). New York: McGraw Hill Education.

References Books:

1. **Alexander, M., & Kusleika, R.** (2022). *Microsoft Excel 365 Bible* (2nd ed.). Wiley.
2. **Lowe, D.** (2021). *Networking All-in-One For Dummies* (8th ed.). Wiley.
3. **Microsoft Official Docs and Training:** <https://learn.microsoft.com>
4. **Google Workspace Learning Center:** <https://support.google.com/a/users/>

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
 I SEMESTER **COMMERCE** TIME:2Hours/Week
 COM-Ma2-1251(1) **FUNDAMENTALS OF INFORMATION TECHNOLOGY & OFFICE**
AUTOMATION Marks: 100

w.e.f: 2025 - 2026 Admitted Batch **PRACTICAL SYLLABUS**

1. Demonstration of Assembling and Dessembling of Computer Systems.
2. Identify and prepare notes on the type of Network topology of your institution.
3. Prepare your resume in Word by using the Resume template.
4. Using Word, write a letter to your higher official seeking 10-days leave.
5. Create a multi-page academic report and format it using headers and footers. The header will include the document title and author name, while the footer will contain page numbers and the date.
6. Prepare a formal invitation letter and use Mail Merge to personalize it for a list of recipients.
7. Prepare a report that includes: A table summarizing sales data, A graphic (image or chart) illustrating product performance with the proper formatting and alignment of both elements
8. Prepare a document and add Citations, Footnotes, and Bibliography in Word.
9. Create a PowerPoint Presentation on the Role of AI in Business Decision-Making.
10. Using a spreadsheet, prepare your class Time Table.
11. Using a Spreadsheet, calculate the Gross and Net salary of employees(Min 5) considering all the allowances.
12. Generate the class-wise and subject-wise results for a class of 20 students. Also generate the highest and lowest marks in each subject.
13. Using IF, AND, OR, and IFERROR to Automate Grade Evaluation.
 - a. Create a table of student scores in different subjects.
 - b. Use IF to assign grades (A/B/C/Fail).
 - c. Use IFERROR to handle missing scores or invalid data.
14. Consider the problem of preparing a stationary order for the month of March. The item description, quantity and cost per item are available. The total cost per item is to be calculated and the final cost per item involves a sales tax of 2% over the total cost. The gross total and the net total are to be displayed.

Sl. No.	Description	Quantity	Cost Per Item
1	Notepad	202	2.85
2	Writing Pad	86	3.95
3	Ball point pen (Blue)	520	2.50
4	Cello-tape	75	2.95
5	A4 Refill pad	90	5.95
6	Pencils	603	0.50
7	Crayons	80	3.85
8	Stapler	30	9.95
9	Hole punch	25	14.95
10	Ring Binder	45	10.95

15. You are given the order details of a company in the below table.

Order Id	Product	Unit price	Quantity	Discount	Revenue	Tax (2% for each order)	Net Income
11250	A	8	10	0%	?	?	?
11251	B	20.8	1	0%	?	?	?
11252	C	7.7	16	25%	?	?	?
11253	D	15.6	50	0%	?	?	?
11254	E	39.4	15	25%	?	?	?
				Total	?		?

- Calculate the revenue and tax on the revenue for each product.
- Calculate the net income of each product.
- Calculate the total revenue of all products.
- Calculate the total net income of all products.

16. Create an Excel sheet with the following fields in the Sales table.

i) Month ii) Item iii) Quantity iv) Price v) Commission

Use Data Validation criteria for:

- Quantity and Price should be whole numbers
- Commission @3.5% of Price should be allowed only two decimals.
- Price should accept 5000 and above values only.

17. Consider the problem of finding the total and average marks of five subject marks for five students. Calculate the Maximum mark, minimum mark, mean, median, Standard deviation and Variance for each subject.

Roll. No.	Name	Accounting	Income Tax	Business Law	Total	Average
100	Ramesh	85	75	60	?	?
101	Mahesh	100	78	85	?	?
102	Suresh	65	72	70	?	?
103	Ravi	90	80	85	?	?
104	Raju	80	76	90	?	?

18. The following are the details of Expenditure. Draw a Pie diagram with appropriate Formatting options, including Percentages and chart headings.

Product	Sales
Food	10000
Rent	5000
Clothing	1000
Fee	4000

19. The following are the marks obtained by the students of B.Com. In three subjects.

Roll. No.	Name	Accounts	IT	Economics
2001	Ramesh	65	85	75
2009	Mahesh	88	75	60
2004	Suresh	67	84	35
2002	Ravi	42	85	74
2007	Raju	88	89	90

1. Sort the above table on Roll. No.
2. Using Conditional formatting List out students who scored
 - a. Less than 55 in Accounts
 - b. More than 75 in IT
 - c. Between 60 and 75 in Economics.

20. Prepare Pivot Table for the given data:

Department	Employee Name	Salary
HR	Ramesh	20,000
Finance	Mahesh	18,500
IT	Suresh	17,500
HR	Ravi	13,000
Finance	Raju	15,000
IT	Balu	10,000

21. Employee
Employee Using
HLOOKUP,
INDEX, and

Database Search
VLOOKUP,
XLOOKUP,
MATCH

a. Create a
database of

- a. Create a database of employees (Name, ID, Department, Salary).
- b. Implement VLOOKUP to search by employee ID.
- c. Use HLOOKUP to extract department heads by role.
- d. Apply XLOOKUP for more flexible searches.
- e. Use INDEX + MATCH as an alternative to VLOOKUP.

22. Sales Report Analysis Using Pivot Tables and Charts

- a. Use a dataset of product sales (Product, Region, Date, Quantity, Revenue).
- b. Create Pivot Tables to summarize data by region/product.
- c. Insert Pivot Charts for visual analysis (e.g., bar, line).
- d. Add slicers to make the dashboard interactive.

23. Designing a Data Entry Form with Drop-downs and Input Rules

- e. Create a student registration form.
- f. Add drop-down lists for course selection using Data Validation.
- g. Add input messages to guide users.
- h. Add error alerts for wrong entries.

24. Monthly Budget Planning using Goal Seek and Scenario Manager

- i. Create a simple personal budget (income, expenses, savings).
- j. Use Goal Seek to determine income needed to save a desired amount.
- k. Use Scenario Manager to compare different budgeting scenarios (best/worst/ realistic case).
- l. Create a one-variable Data Table to analyze how different expenses affect savings.

25. Consider the monthly sales report

Month	Region	Product	Units Sold	Unit Price (₹)	Total Sales (₹)
Jan-25	North	Laptop	120	50,000	60,00,000
Jan-25	South	Tablet	80	30,000	24,00,000
Feb-25	North	Laptop	150	50,000	75,00,000
Feb-25	South	Tablet	90	30,000	27,00,000
Mar-25	North	Laptop	100	50,000	50,00,000
Mar-25	South	Tablet	110	30,000	33,00,000

- 1. Create PivotTables
- 2. Add Slicers
- 3. Create Combo Chart
- 4. Insert Sparklines
- 5. Assemble Dashboard

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

This course is designed to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

- CO1: Understand the basic concepts of financial accounting;
- CO2: Analyse the accounting process;
- CO3: Enable the students to understand the various methods of depreciation and its calculation;
- CO4: Examine the impact of provisions and reserves on profitability of business;
- CO5: Workout with final accounts and assess the financial position of the concern.

SYLLABUS

UNIT – I: Introduction

Meaning– Definitions -Objectives – Functions – Bookkeeping and Accounting – Branches of Accounting - Advantages and Limitations –GAAP- Accounting Concepts and Conventions – Accounting Cycle- Double Entry Accounting System- Classification of Accounts - Debit and Credit Rules. (Theory)

UNIT – II: Accounting Process

Journal –Ledger – Subsidiary Books- Single, Double and three Column Cash Book-Preparation of Trial Balance- Rectification of Errors (Including Problems)

UNIT – III: Depreciation & Amortisation

Meaning and Causes of Depreciation & Amortisation – Depreciation Vs Amortisation-Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (Including Problems).

UNIT – IV: Provisions and Reserves

Provisions and Reserves – Meaning – Objectives – Types of Provisions and Reserves – Differences between Provisions and Reserves – Accounting Treatment – Journal Entries – Adjustment in Final Accounts – Impact on Profit – (Including Problems).

UNIT – V: Final Accounts

Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments
(Including Problems)

Activities

- Quiz on accounting principles, concepts, and classification of accounts.
- Assignment on classification of accounts and journal entries.
- Group activity: calculation of problems on depreciation using different methods.
- Comparative presentation of Depreciation and Amortisation.
- Field-based report: Collect and analyse final accounts of a local business.

References:

1. Ranganatham, G., & Venkataramanaiah, M. (2019). Financial accounting. New Delhi: S. Chand Publications.
2. Jain, S. P., & Narang, K. L. (n.d.). Accountancy. Ludhiana: Kalyani Publishers.
3. Arulanandam, M. A. (n.d.). Advanced accountancy. Mumbai: Himalaya Publishing House.
4. Goyal, V. K. (n.d.). Financial accounting. New Delhi: Excel Books.
5. Tulsian, P. C. (n.d.). Accountancy–I. New Delhi: Tata McGraw Hill Publishing Co.

Course Objectives:

1. Recognize the forms, models, and development of e-commerce, as well as its ethical, legal, and technical foundations. Examine content management systems and web design technologies that are pertinent to e-commerce platforms.
2. Use e-payment systems, SEO strategies, and online marketing concepts while keeping risk and logistics in mind.
3. Create responsive and dynamic webpages with HTML5, CSS3, and JavaScript client-side scripting.
4. Use responsive design ideas and the Bootstrap framework to create and modify CMS-based interfaces.

Course Outcomes:

Learners will be able to:

CO1. Describe e-commerce models, revenue strategies, and legal considerations including cyber laws and data privacy. (L2)

CO2. Implement basic web structures using HTML5 and apply web design principles suitable for digital commerce. (L3)

CO3. Create and style dynamic websites using CSS for layout, animation, and visual enhancements. (L6)

CO4. Write client-side scripts using JavaScript to enable interactivity, form validation, and event handling. (L3)

CO5. Build responsive e-commerce front-ends using the Bootstrap framework, incorporating reusable UI components and custom styling. (L6)

UNIT-I Introduction to E-Commerce: Definition, scope, and evolution, Benefits and limitations Types of E-Commerce: B2B, B2C, C2C, C2B, G2C models E-Commerce Business Models: Revenue models (advertising, subscription, etc.) Infrastructure for E-Commerce : Internet, intranet, Extranet Payment gateways and digital wallets Legal and Ethical Issues: Cyber laws and data privacy, Intellectual property, taxation, and security. Case study : Study of successful e-businesses.

UNIT-II Technology in E-Commerce: Essentials of web design for business - Content management systems (WordPress, Shopify, Bootstrap) Online Marketing & SEO: Digital marketing channels, Search engine optimization basics. Digital Payment Systems: Credit/Debit Cards, Net Banking, Mobile Wallets, UPI, Electronic Fund Transfer (EFT) , Payment Gateways – Blockchain and Cryptocurrencies, Artificial Intelligence and E-Commerce, Future of E-Commerce.

Web Designing: Web designing Principles, Introduction to HTML5, HTML Document Structure, Formatting Elements (text and block formatting), Lists, Images, Links and Navigation (External and internal links), Tables, Inlineframes, HTML Forms. Embedding multimedia objects.

UNIT III : Cascading Style Sheets CSS Basics: CSS Rule, Applying CSS Rules (Selectors), Embedding CSS code in HTML page Inline,internal,external style sheets. CSS Properties: Font, Color, Types of CSS Color values, Background, CSS Box Model, Display properties, Styling Pseudo Elements, Positioning properties, Layering, Styling Lists and tables.

UNIT IV: Client Side Scripting using JAVA SCRIPT Javascript Basics: Datatypes, Variables, Operators, Control Statements, Functions. Builtin Objects: Arrays, String, Date, Window, Document, RegEx. Document Object Modelling: Introduction to DOM, Form Validation using Java Script, Event Handling: Mouse events, form submission events, load and unload events, keyboard events – focus and blur events.

UNIT V : Bootstrap framework for designing CMS Responsive Webdesign: Grid System, Breakpoints, Containers, Utilities. Introduction to BOOT STRAP FRAME WORK: Benefits, Setup Bootstrap Project. Bootstrap Components: Navigation, Creating navigation bars (.navbar), Dropdowns, and Responsive togglers. Buttons-Styling buttons with various classes for size, color, and state. Forms-Styling form elements like inputs, labels, and client side validation. Carousels-Creating image sliders. Alerts: Displaying informative messages Customization: Overriding Bootstrap's default styles using custom CSS.

TEXT BOOKS & REFERENCE BOOKS

1. Whiteley, D., 2000. E-commerce: Strategy, technologies and applications. McGrawHill Education.
2. Turban, Efraim, David King, Jae Kyu Lee, Ting-Peng Liang, and Deborrah Turban. Electronic Commerce: Concepts, Models, Strategies. Pearson Education, 2002.
3. Robbins, Jennifer Niederst. Learning Web Design: A Beginner's Guide to HTML, CSS, JavaScript, and Web Graphics. 5th ed., O'Reilly Media, 2018.
4. Kogent Learning Solutions Inc. Web Technologies Black Book. Dreamtech Press, 2009.
5. Diwan, Amit. Ultimate Bootstrap for Responsive Web Design. Orange Education Pvt. Ltd., 2024. ISBN: 9789348107251.
6. Hussain, Frahaan, and Kameron Hussain. Mastering Bootstrap 5: From Basics to Expert Projects. Sonar Publishing, 2023. ISBN: B0CPW9PRVT.

E-Resources:

1. NPTEL / SWAYAM Online Lectures ::Course: E-Business (NPTEL)
2. https://www.tutorialspoint.com/e_commerce/index.htm
3. <https://www.w3schools.com/bootstrap5/>
4. <https://www.w3schools.com/> (HTML-CSS- JAVASCRIPT)
5. <https://developer.mozilla.org/en-US/docs/Learn/CSS>
6. <https://www.freecodecamp.org/learn/2022/responsive-web-design/>
7. <https://developer.mozilla.org/en-US/docs/Learn/HTML>
8. <https://www.freecodecamp.org/learn/2022/responsive-web-design/>

List of Experiments:

1. Create a simple HTML page with: Headings, paragraphs, bold/italic text
2. Create a music promotion webpage (include audio and video files in your html page)
3. Create an online registration form.
4. Create Grocery Lists for an E-commerce Website (OL: Top 5 fruits in demand, UL: 5 vegetables, DL: Terms – Fruits, Vegetables, Beverages (with definitions))
5. Create a Blog Article with Text Formatting (sample tasks: Bold the title; Italicize author name; Highlight key points, Use subscript/superscript for scientific terms. highlight the important lines etc)
6. Create a static product gallery page that displays 4 product images in a grid layout (using HTML tables)
7. Create an interactive map using and tags where clicking on different areas navigates to different pages.
8. Demonstrate the usage of hyper links : intra hyperlinks, external and internal hyperlinks
9. Create a table with columns: Bus No, Route, Departure Time, Arrival Time for 5 buses.
10. Demonstrate the usage of iframes.
11. Demonstrate Layout Design Using CSS Box Model.
12. Demonstrate linking an external CSS file to style a multi-page college website.
13. Demonstrate Styling Text, Colors, and Backgrounds.
14. Demonstrate CSS animation on page elements(text, images etc)
15. Create a webpage to Design an image gallery page for an art exhibition.(Apply transitions and transforms for interactive effects like scale transform when an image is hovered- Rotate an image slightly when clicked- Smooth transitions for hover effects)
16. Create webpages demonstrating the usage of CSS Animations and transitions and transforms on images and text
17. Write a script to take two numbers as input and display their sum, difference, and product using a function.
18. Validate a registration form (check for empty fields, valid email, and password length).
18. Create a webpage that changes background color when a button is clicked and displays an alert when the page is loaded.
19. Create a web page with a list and buttons to Add, Remove, and Highlight list items dynamically using JavaScript DOM methods.
20. Display a live digital clock on a web page using JavaScript (updates every second).
21. Write a JavaScript program that greets the user with "Good Morning", "Good Afternoon", or "Good Evening" based on the current system time.
22. Create a product showcase slideshow for an e-commerce homepage using JAVA SCRIPT (Use onclick events for "Next" and "Previous" buttons to navigate).
23. Create a small price calculator for an e-commerce page to calculate the final price of a product after applying a discount/offers.
24. Create a navigation menu with hover effects for a website using CSS The top of the page should have a navigation bar with links: · Home · Products · Deals · About · Contact On hovering over these links, the color and background should change smoothly.
25. Create a featured products carousel for an online store homepage using Bootstrap.
26. Develop a responsive web-based virtual calculator interface using Bootstrap (Hint: Use Bootstrap Grid System and Components to create a calculator interface. Apply Bootstrap utilities for alignment, spacing, and button styling. Add basic functionality using JavaScript)
27. Mini Project: Build a single-page responsive portfolio combining HTML5, CSS, JavaScript, and Bootstrap: Sections:
 1. Home, About, Projects, Contact
 2. Responsive layout
 3. Bootstrap components (navbar, carousel, buttons) .

COURSE OBJECTIVES:

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Course Outcomes: At the end of the course, the student will able to;

CO1: Interpret the concept of non-profit organizations and its accounting process (L2)

CO2: Make Use of the concept of single-entry system and double-entry system in preparation of statement of affairs (L3)

CO3: Identify the Legal formalities at the time of dissolution of the firm (L3)

CO4: Illustrate financial statements for partnership firm on dissolution of the firm (L2)

CO5: Distinguish between the dissolution of the firm and dissolution of partnership (L4)

UNIT-1: Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

UNIT-2: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

UNIT-3: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

UNIT-4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

UNIT-5: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/sMurray Rule in India – Insolvency of Partners (including problems).

ACTIVITIES:

- Quiz Programs
- Problem Solving exercises
- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
3. Advanced Accounting: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
5. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

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Lab Exercise:

- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts - Preparation of Ledger accounts in the books of hire purchaser and hire vendor using Accounting Software/Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry - Preparation of Statement of Affairs in MS-Excel.

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Learning objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes.

To impart skills in calculating various incomes and online filling of tax returns.

Learning outcomes:

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

CO-1: Develop the complete knowledge of the tax evasion, tax avoidance and tax planning. (L3)

CO-2: Understand the provisions and compute income tax for various sources. (L2)

CO-3: Identify amendments made from time to time in Finance Act. (L3)

CO-4: Construct total income and define tax complications and structure. (L3)

CO-5: Analyse and File IT returns of individual at his own. (L4)

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

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: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

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).

ACTIVITIES:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

Reference Books:

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

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
III SEMESTER **COMMERCE** TIME:2HRS/WEEK
COM-Ma2-3251(1) **INCOME TAX** MARKS:50
w.e.f 2024-2025 (23AK Batch) **PRACTICAL SYLLABUS**

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

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SEMESTER-III
COURSE 6: INCOME TAX

Practical Credits: 1

2 hrs/week

Lab Exercise:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

SEMESTER-III
COURSE 6: INCOME TAX

Practical Credits: 1

2 hrs/week

Lab Exercise:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

Course Objectives:

1. To help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing.
2. To emphasize the importance of various E-commerce & Web Designing.
3. Developing and implementing efficient algorithms.
4. Develop skills to design e-commerce website by using HTML

Learning Outcomes:

The student will be able to:

CO 1: Outline the foundations and importance of E-Commerce (L2)

CO2: Discover electronic payment systems (L4).

CO 3: Identify legal issues and privacy of E-Commerce (L3).

CO 4: Construct and develop web pages from scratch, using PHP and the Bootstrap framework. (L3)

CO 5: Construct Websites by using style sheets (L3).

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

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

Case Study: Identify different E-Commerce websites and write their functionality.

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

B2B Business: B2b Basics, Differences between B2b and B2c, B2b Software Systems, SupplyChain Management

Case Study: Identify B2B and B2C websites in Unit-I Case Study and differentiate their functionality

UNIT-3: Security & Compliance Management: Foundations Of Risk Management, Compliance Management, Information Security Management (Ism), Technology

Electronic Payment: Business and Money, the Payment Challenge, Payment Procedures, Receivables Management, Cyber Money

Case Study: Identify different payment methods used in purchasing of goods in Amazon, Flipkart etc. And write their Pros and Cons of each payment method.

UNIT- 4: Introduction to web programming: Introduction, creating a web sites, HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML, Differences between old HTML and HTML5, how to check your HTML code

Coding Standards, Block Elements:

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

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

Case Study: Create a web page of your department using standard HTML tags, HTML elements and HTML attributes

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

Case Study: Description of your City or place with the use of CSS and compare it with previous two case studies.

REFERENCE BOOKS:

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

Course Objectives: To gain knowledge on HTML tags and CSS codes to effectively create well organized and styled web pages.

Course Outcomes: Students after successful completion of the course will be able to:

1. Understand and make use of various HTML tags.(L2,L3)
2. Apply various styling sheets in CSS.(L3)
3. Design web pages using HTML and CSS.(L6)

LIST OF EXPERIMENTS

1. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
2. Create a web page to demonstrate your college name aligned with the logo of your college.
3. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
4. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
5. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
6. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
7. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.
8. Create a web page to display the text "Digital Marketing" which scrolls randomly.
9. Create a web page to scroll the text "E-Commerce" for exactly 5 times from left to right of the screen.
10. Create a web page to insert an image which when clicked redirects you to your college website.

11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
13. Create a web page with name of your college as text. The text should scroll, alternate and slide.
14. Create a web page to display an image surrounded by text on all the four sides.
15. Create a web page to display 3 images which are aligned left, right and center respectively.
16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E- Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a web page with name of your college as Text in h6 size, font as verdana, blue as font color followed by a copyright symbol and trademark symbol.
18. Create a login page asking the user to enter his username and password followed by a submit button.
19. Create a web page using a form which collects data about student rollno, name and marks in various subjects followed by submit and reset buttons.
20. Create a web page using a form titled as Feedback form which takes the feedback of faculty teaching a particular subject in your college. The form should have fields student name, rollno followed by 5 check boxes labeled Excellent, Very Good, Good, Average, Bad respectively.
21. Create an unordered list of popular B2C ecommerce web sites.

UNIT-III: GROUP DYNAMICS:

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

UNIT-IV: MANAGEMENT OF CHANGE:

Meaning and importance of change, Factors contributing to organizational change, Change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

UNIT-V: ORGANIZATIONAL CULTURE:

Conflict and Effectiveness- Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness- Indicators of organizational effectiveness, Achieving organizational effectiveness- Organizational power and politics.

REFERENCE BOOKS:

1. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi.18th edition
2. Luthans Fred – Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi, 12th Edition
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi.
4. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi. 2017.

COURSE OBJECTIVES:

- The course aims to identify the impact of digital space and digital marketing in reaching out to customers.
- Understand the importance of Search Engines and explain the working of Search Engines.
- Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers.

LEARNING OUTCOMES: The Students will be able to:

- CO1: Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem.
- CO2: Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing.
- CO3: Outline email Marketing and strategy to craft email marketing campaign.

UNIT-I: Digital Marketing: Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

Case Study: Analyze the change in ranking of your Web Promotion Page

UNIT-II: Online Advertising: Introduction, Objective, Where to Advertise, Online Ad Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

Case Study: Create Google Add for your college

UNIT-III: Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking.

Case Study: Analyse the impact of your E-Mail Campaign

UNIT- IV: Social Media Marketing (SMM): What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter.

Case Study: 1. Analyze the performance of your Facebook and Instagram Page
2. Analyze the performance of your YouTube Video

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

Case Study: Analyse the impact of your Twitter Campaign

Text Books:

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

References:

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

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
III SEMESTER
COM-Ma4-3451(2)
w.e.f 2024-2025 (23AK Batch)

COMMERCE
DIGITAL MARKETING
PRACTICAL SYLLABUS

TIME:2HRS/WEEK
MARKS:100

LIST OF EXPERIMENTS:

1. Digital Marketing Implementation in Business Scenario
2. Create the Digital Marketing Webpage
3. Conducting the Search Engine Optimization and Search Engine Marketing
4. Using Google Analytics to analyze website performance
5. Creating Promotional banner through Canva
6. Face book Promotion using banners
7. Creating YouTube Channel for Marketing
8. Twitter Marketing
9. Instagram Marketing
10. Email Marketing

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Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company's act.

Learning Outcomes:

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

CO1: Interpret the Accounting treatment of Share Capital and aware of process of book building.(L2)

CO2: Demonstrate the procedure for issue of bonus shares and buyback of shares and Debentures. (L2)

CO3: Identify the need and valuation of Goodwill. (L3)

CO4: Take part in the preparation of consolidated accounts for a corporate group and understand the valuation of shares. (L4)

CO5: Examine the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments. (L4)

UNIT- I: ACCOUNTING FOR SHARE CAPITAL: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium-For feature and Reissue of Shares. (Including problems).

UNIT – II: Issue and Redemption of Debentures and Issue of Bonus Shares:

Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares-Buyback of Shares-(including problems).

UNIT–III: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

UNIT–IV: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

UNIT–V: Company Final Accounts: 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).

REFERENCE BOOKS:

1. Corporate Accounting: T.S.Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, TSGrewal and S CGupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata Mc GrawHill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C.Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,, Kalyani Publishers

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software /Package or in MS Excel. .
- Issue and Redemption of Debenture-Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software/ Package or in MS Excel.
- Valuation of Shares–Valuation of shares and Calculation Consideration in MS-Excel.

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Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

CO-1: Understand various costing methods and management techniques. (L2)

CO-2: Apply Cost and Management accounting methods for both manufacturing and service industry. (L3)

CO-3: Build cost sheet, quotations, and tenders to organization for different works. (L3)

CO-4: Analyse cost-volume-profit techniques to determine optimal managerial decisions. (L4)

CO-5: Compare and contrast the financial statements of firms and interpret the results. (L2)

CO-6: Analyse various special decisions, using relevant management techniques. (L4)

UNIT - 1: INTRODUCTION: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

UNIT - 2: MATERIAL AND LABOUR COST: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

UNIT - 3: JOB COSTING AND BATCH COSTING: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

UNIT - 4: FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

UNIT - 5: MARGINAL COSTING: Meaning and Features of Marginal Costing – Contribution – Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – 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, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

Course Objectives:

To familiarize with concepts of database design

Course Outcomes: Students after successful completion of the course will be able to:

1. Develop and design database application and therefore enhance entrepreneurship skills(L3).
2. Build entity relationship and converting relationship diagrams into RDBMS(L3).
3. Construct SQL queries on the respective data and understanding Query solving skills(L3).
4. Develop and implement a Database Schema for a given Problem-domain(L3).
5. Apply PL/SQL for processing databases. [L3]

UNIT I: Overview of Database Systems: Introduction: Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

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

Case Study:

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

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

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

Case Study:

Describe Relational model and normalization for database design.

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

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

Case Study:

1. Examine issues in data storage and query processing using SQL.
2. Create, maintain and manipulate a relational database using SQL

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

Case Study:

Try to convert some sample data to information and show how it can you be used in decision making.

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

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

Case Study:

Outline the role and issues in Transaction management of data such as efficiency, privacy, security.

Suggested Text Books

- Database Management Systems, 3rdEdition ,Ragurama Krishnan, Johannes Gehrke, TMH
- Database System Concepts,5thEdition ,Silberschatz, Korth, TMH

Course Objectives:

To familiarize with concepts of database design

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

1. Plan and implement a database schema for a given problem(L3).
2. Make use of SQL operations and data retrieving(L3).
3. Construct and implement queries using PL\SQL(L3).
4. Apply various P\SQL procedures and functions(L3).

LIST OF EXPERIMENTS SQL:

Cycle-I: Aim: The marketing company wishes to computerize its operations by using the following tables.

Table Name: Client Master

Description: Used to store client information

Column Name	Data Type	Size	Attribute
CLIENT_NO	Varchar2	6	Primary key
NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESSSS	Varchar2	30	
CITY	Varchar2	15	
PINCODE	Varchar2	8	
STATE	Varchar2	15	
BAL_DUE	Number	10,2	

Table Name: Product Master

Description: Used to store product information

Column Name	Data Type	Size	Attribute
PRODUCT_NO	Varchar2	6	Primary key
DESCRIPTION	Varchar2	15	Not null
PROFIT_PERCENT	Number	4,2	Not null
UNIT_MEASUE	Varchar2	10	
QTY_ON_HAND	Number	8	
REORDER_LVL	Number	8	
SELL_PRICE	Number	8,2	Not null, cannot be 0
COST_PRICE	Number	8,2	Not null,cannot be 0

Table Name: Salesman master

Description: Used to store salesman information working for the company.

Column Name	Data Type	Size	Attribute
SALESMAN_NO	Varchar2	6	Primary key
SALESMAN_NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESS2	Varchar2	30	
CITY	Varchar2	20	
PINCODE	Number	8	
STATE	Vachar2	20	
SAL_AMT	Number	8,2	Not null, cannot be 0
TGT_TO_GET	Number	6,2	Not null, cannot be 0
YTD_SALES	Number	6,2	Not null
REMARKS	Varchar2	20	

Table Name: SALES_ORDER

Description: Used to store client orders

Column Name	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key
CLIENT_NO	Varchar2	6	Foreign Key
ORDER_DATE	Date		
DELY_ADDRESS	Varchar2	25	
SALESMAN_NO	Varchar2	6	Foreign Key
DELY_TYPE	Char	1	Delivery: part(p)/full(f) and default 'F'
BILL_YN	Char	1	
DELY_DATE	Date		Can't be less than order date
ORDER_STATUS	Varchar2	10	Values ("InProcess", "Fulfilled", "Back Order", "Cancelled")

Table Name: SALES_ORDER_DETAILS

Description: Used to store client's order with details of each product ordered.

ColumnName	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key references SALES_ORDER table
PRODUCT_NO	Varchar2	6	Foreign Key references SALES_ORDER_table
QTY_ORDERED	Number	8	
QTY_DISP	Number	8	
PRODUCT_RATE	Number	10,2	Foreign Key

Solve the following queries by using the above tables.

1. Retrieve the list of names, city, and the state of all the clients.
2. List all the clients who are located in 'Mumbai' or 'Bangalore'.
3. List the various products available from the product_mastertable.
4. Find the names of salesmen who have a salary equal to Rs.3000.
5. List the names of all clients having 'a' as the second letter in their names.
6. List all clients whose Balance is greater than value 1000.
7. List the clients who stay in a city whose first letter is 'M'.
8. List all information from the sales-order table for orders placed in the month of July.
9. List the products whose selling price is greater than 1000 and less than or equal to 3000.
10. Find the products whose selling price is greater than 1000 and also find the new selling price as the original selling price of 0.50.

Cycle-II Supplier

Aim: A manufacturing company deals with various parts and various suppliers supply these parts. It consists of three tables to record its entire information. Those are as follows.

Supplier (Supplier_No, Sname, City, status) Part(Part_no, pname, color, weight, city, cost)

Shipment (supplier No, Part_no, city) JX (project_no, project_name, city)

SPJX (Supplier no, part_no, project_no,city)

1. Get supplier numbers and status for suppliers in Chennai with status>20.
2. Get project names for projects supplied by supplier 'S'.
3. Get colors of parts supplied by supplier 'S'.
4. Get part numbers for parts supplied to any project in Mumbai.
5. Find the id's of suppliers who supply a red or pink parts.

Cycle-III Employee Database

Aim: An enterprise wishes to maintain a database to automate its operations. Enterprise is divided into certain departments and each department consists of employees. The following two tables describe the automation schemas.

Emp(Empno, Ename, Job, Mgr, Hiredate, Sal, Comm, Deptno)

Dept(Deptno, Dname, Loc)

1. List the details of employees who have joined before the end of September '81.
2. List the name of the employee and designation of the employee, who does not report to anybody.
3. List the name, salary and PF amount of all the employees (PF is calculated as 10% of salary)
4. List the names of employees who are more than 2 years old in the organization.
5. Determine the number of employees, who are taking commission.
6. Update the employee salary by 20%, whose experience is greater than 12 years.
7. Determine the department does not contain any employees.
8. Create a view, which contains employee name and their manager names working in sales department.
9. Determine the employees, whose total salary is like the minimum salary of any department.
10. List the department numbers and number of employees in each department.

PL/SQL PROGRAMS

1. Write a PL/SQL program to check the given string is palindrome or not.
2. The HRD manager has decided to raise the employee salary by 15% write a PL/SQL block to accept the employee number and update the salary of that employee. Display appropriate messages based on the existence of the record in the Emp table.
3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary.
4. Write a PL/SQL program to raise the employee salary by 10% for department number 30 people and also maintain the raised details in the rais table.
5. Create a procedure to update the salaries of Employees by 20%, for those who are not getting commission
6. Write a PL/SQL procedure to prepare an electricity bill by using following table. Table used: Elect

Name	Null?	Type
MNNO	NOT NULL	NUMBER(3)
CNAME		VARCHAR2(20)
CUR_READ		NUMBER(5)
PREV_READ		NUMBER(5)
NO_UNITS		NUMBER(5)
AMOUNT		NUMBER(8,2)
SER_TAX		NUMBER(8,2)
NET_AMT		NUMBER(9,2)

7. Create a trigger to avoid any transactions (insert, update, delete) on EMP table on Saturday & Sunday.

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ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
IV SEMESTER **OFFICE MANAGEMENT** TIME: 4HRS/WEEK
OFF-Mi1-4401(4) **MARKETING MANAGEMENT** MARKS:100
w.e.f 2024-2025 (23AK Batch) **SYLLABUS**

COURSE OBJECTIVES:

Course Objectives:

1. To give an overview of marketing environment.
2. To interpret the link between strategic planning and marketing.
3. To develop a detailed marketing plan.
4. To understand role of intermediaries in marketing activities.
5. To acquire knowledge on various promotional tools in marketing.

COURSE OUTCOMES:

Students will be able to

CO1.classify the concept of marketing environment in context to an organization.(L2)

CO2. Examine the importance of STP in the marketing field for any organization.(L4)

CO3. Build the detailed concept on Product life cycle , packaging and labeling.(L3)

CO4. analyze the factors that will influence the pricing and distribution strategies of a product in the market.(L4)

CO5.develop the communication skills for the proper utilization of Promotion mix in an organization.(L3)

UNIT-I: INTRODUCTION TO MARKETING MANAGEMENT:

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

UNIT-II: SEGMENTATION, TARGETING AND POSITIONING (STP):

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

UNIT-III: PRODUCT:

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

UNIT-IV: PRICING AND DISTRIBUTION:

Pricing – Factors influencing pricing decisions – pricing objectives – pricing policies and procedures – Types of Pricing Strategy Physical Distribution: Importance – Various kinds of marketing channels, criteria of selecting a channel.

UNIT-V: PROMOTION:

Integrated Marketing Communication (IMC) Process, Elements of Promotional Mix- Advertising – Publicity – Public Relations – Personal Selling – Direct selling and Sales promotion.

REFERENCE BOOKS:

1. Kotler.P, & Keller.K.L., Koshy & Jha (2020). Marketing Management, 20th edition, Pearson.
2. Ramaswamy & Nmakumary - Marketing Management-Global Perspective-Indian Context-Mac Millon India Ltd. Sixth Edition
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.2019
4. S.A.Sherlekar, R.Krishnamoorthy, Marketing Management, Himalaya Publishing House.2010

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COURSE OBJECTIVES:

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

COURSE OUTCOMES

- CO1: support the functions of the development, implementation, and evaluation of employee recruitment, selection, and retention of plans and processes. (L5)
- CO2: make use of the design and evaluation of the performance management program. (L3)
- CO3: develop, implement and evaluate employee orientation, training, and development programs. (L3)
- CO4: examine and support effective employee and labour relations in both non-union and union environments. (L4)
- CO5: evaluate and support the development and communication of the organization's total compensation plan. (L5)

UNIT-1: INTRODUCTION

Importance of Human Resource Management – Meaning, Nature and Scope, Functions and Role of HR Manager – Advisory and service function to other department – HRM function Planning – objectives and policies, organizing the HRM Department.

UNIT- II: PROCUREMENT AND DEVELOPMENT FUNCTIONS:

Job Analysis, Job description, job specification, recruitment, selection, placement and Induction and socialization.

UNIT - III: TRAINING:

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

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

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

REFERENCE BOOKS:

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

Learning Objective:

1. To understand how to relate their knowledge to the practicality of revenue generation and proper way of promotion to survive in today's competitive world of business and to acquire the knowledge regarding advertisements and their field of work.

Learning Outcomes:

At the successful completion of the course students are able to:

CO1. Create online advertisement using computer tools (L4)

CO2. Select a product or service and develop a complete promotional mix to that product (L2)

CO3. Identify skills in creating and developing advertisements (L3)

CO4. Create an advertisement and post it in the social media (L6)

Lab Exercise:

Creating an online advertisement using MS office or Computer tools.

Selection of Product or Service Target your Competitors -Creating Brand Image

Develop a theme with slogan - identify core group - priorities message-

Media Selection

Creation of Advertisement using MS Word or the PPT

Creation of Shorts and Videos in YouTube

Uploading Reels and Stories in Face book and instagram

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Learning Objectives:

1. To understand how to relate their knowledge to the practicality of revenue generation and proper way of promotion to survive in today's competitive world of business.
2. To acquire the knowledge regarding advertisements and their field of work.
3. To be able to analyze the hidden intention of positioning of a product.
4. To acquire knowledge on advertising and media planning
5. To acquire skills in creating and developing advertisements.

Learning Outcomes:

At the successful completion of the course students are able to:

CO1. Examine the role of advertising in business environment (L4)

CO2. Relate to the legal and ethical issues in advertising (L2)

CO3. Identify skills in creating and developing advertisements (L3)

CO4. Compose up-to-date advances in the current media industry. (L2)

CO5. Possess the necessary skills for planning an advertising media campaign. (L3)

Unit1: Introduction:

Advertising- Nature and Scope- Functions - Impact on Social, Ethical and Economical Aspects - Its Significance – Advertising as a Marketing Tool and Process for Promotion of Business Development - Criticism on advertising

Unit 2: Strategies of Advertisements:

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMAR approach

Unit 3: Process of Advertisement:

Creativeness and Communication of Advertising – Creative Thinking – Process – Appeals – Copy Writing - Issues in Creation of Copy Testing – Slogan Elements of Design and Principles of Design

Unit 4: Media Planning:

Advertising Media - Role of Media - Types of Media - Print Media - Electronic Media and other Media - Advantages and Disadvantages – Media Planning - Selection of Media.

Unit 5: Analysis of Market Media:

Media Strategy – Market Analysis - Media Choices - Influencing Factors - Target, Nature, Timing, Frequency, Languages and Geographical Issues - Case Studies

References:

1. Bhatia. K. Tej - Advertising and Marketing in Rural India - Mc Millan India, 2nd edition 2007
2. Ghosal Subhash - Making of Advertising - Mc Millan India, 2002
3. Jethwaney Jaishri & Jain Shruti - Advertising Management - Oxford university Press 2nd edition 2012
4. Roger Baron, Jack Sissors Advertising Media Planning, Seventh Edition Paperback 2017
5. Ronald D Geskey Media Planning and Buying in 21st Century , 4th edition , 2017
6. Arpita Menon Media Planning and Buying: Principles and Practice in the Indian Context , 2017

Course Objectives:

To enable students to understand Business Analytics, real-world applications, OLAP vs OLTP, and key concepts in BI, analytics, data mining, and machine learning.

Course Outcomes:

Students after successful completion of the course will be able to:

1. Understand what Business Analytics is, its types, tools, and uses in business.[CO2]
2. Apply basic statistics like mean, median, mode, and standard deviation to analyze data.[CO3]
3. Explain and compare OLAP and OLTP and their operations.[CO2]
4. Describe Business Intelligence tools, structure, and their use in management.[CO4]
5. Analyze data mining and machine learning and how they help in business decisions.[CO4]

Unit 1:

Business Analytics: definition, Components of Business Analytics, Types of Business Analytics methods, Benefits of Business Analytics, Business Analytics Tools, Applications of Business Analytics, Trends in Business Analytics

Unit 2:

Descriptive Analytics, Statistics: Types of Statistics, Types of Data, Measure of Central Tendency: Mean, Median, Mode, Standard Deviation, Variance

Unit 3:

OLAP, OLAP Operations: Roll Up, Drill Down, Slice and Dice, Pivot, Types of OLAP, OLAP Tools, OLTP, Characteristics of OLTP, OLTP advantages and disadvantages.

Unit 4:

Architecture and Components of Business Intelligence, Business Intelligence for Management, Operational BI, What is Business Intelligence, Benefits of BI, Roles and Responsibilities of BI, Overview of Popular BI Tools in Market

Unit 5:

Data Mining Concept, Concepts of data mining model with its development and deployment in business scenario, Types of Data Mining Models, Machine Learning: definition, How ML works, Features and Importance of ML, Machine Learning Concepts: Classification of ML.

Text Books:

1. Module 5, Business Data Analytics by IBM
2. Essentials of Business Analytics: An introduction to the methodology and its applications by Bhima sankaram P, Sridhar S

SUGGESTED CO-CURRICULAR ACTIVITIES & EVALUATION METHODS:

Unit 1:

Case Study: 1. Retail Analytics 2. Marketing Analytics

Unit 2:

Case Study: 1. Financial Analytics 2. Social Media and Web Analytics

Unit 3:

Case Study: Working with any one of the OLAP Tools

Unit 4:

Case Study: Real-Time Credit and Debit Card Fraud Detection, an HPE Shadowbase

Unit 5:

Case Study: Healthcare Analytics

Learning Objectives: Studying GST through Tally software equips learners with both theoretical knowledge and practical skills for managing tax compliance in a business setting.

- Grasp the structure and components of GST: CGST, SGST, IGST
- Understand GST registration procedures and compliance requirements
- Create GST masters and apply them to transactions
- File GST returns (GSTR-1, GSTR-3B, etc.) directly through Tally
- Develop hands-on experience with Tally Prime or ERP 9 for GST tasks

Learning Outcomes:

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

CO-1: Understand the concept of Liability and Payment of GST (L2)

CO-2: Create a new company in Tally with GST components and establish environment for GST Voucher entry. (L1)

CO-3: Comprehend the utilization of input tax credit, and the reverse charge mechanism in GST (L3)

CO-4: Acquire skills of preparation of GST Returns in accordance with GST Law and Tally (L2)

CO-5: Acquire skill of online payment of GST through GST Portal. (L2)

Unit 1: Introduction: Overview of GST- Concepts – Taxes Subsumed under GST – Components of GST- GST Council- Advantages of GST- GST Registration.

Unit 2: GST – Accounting Masters and Inventory Masters in Tally : Company Creation- General Ledgers & GST Ledgers Creation - Stock Groups , Stock Items and Unit of Measure - GST Rate Allocation to Stocks

Unit 3: GST Voucher Entry: GST Vouchers - Customizing the Existing Voucher types with applicable GST Rates – Mapping of Input Tax Credit on Purchase Vouchers - Output Tax on Sales Vouchers- Purchase and Sales Voucher Entries with Single Rated GST and Multiple Rated GST Goods.

Unit 4: GST Returns: Regular Monthly returns and Annual Return- Returns for Composition Scheme- Generation of Returns - GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit 5: Payment of GST online: Payment of GST- Electronic Filing of GST Returns –

Refunds – Penalties- Administrative structure of GST Officers- Powers- Jurisdiction.

Activities

- Seminars
- Practice of Terminology of Goods and Service Tax
- Prepare chart showing rates of GST
- Follow GST Council meeting updates regularly
- Creation of GST Vouchers and Tax invoices
- Visit a Tax firm (Individual and Group)
- Guest lecture by GST official
- Prepare Tax invoice under the GST Act.
- Practice on how to file a Returns
- Debate on Single GST, Dual GST
- Group Discussion on Goods and Services outside the Purview of GST

References:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K.M., GST & Customs Law, Taxmann Publication.
4. Singhanian, Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Web resources:** <https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material

SYLLABUS:

- Create Company and with GST and Create duty ledgers in the Tally
- Create stock item with GST and Sales and Purchases vouchers with GST in tally
- Reverse charge mechanism under GST and GST returns in TallyGSTR-1and GSTR-3B
- Registration of dealer under GST ,Regular dealer and Composite dealer
- GST returns for Composite dealer GST CMP-08 and Annual return for composite dealerGSTR-4
- GST returns for Regular dealer GSTR-1 and Reconciliation of GSTR2B, Actual input tax credit as per Books and Regular dealer GSTR -3B
- DRC03-voluntarytax payments and Regular dealer Annual returns GSTR 9

Course Objectives:

To enable students to develop basic data analysis skills using variables, statistical functions, and tools in MS Excel and R.

Course Outcomes: Students after successful completion of the course will be able to:

1. Identify and Explain different types of variables and their roles in analytics.[PO2]
2. Apply statistical operations like mean, median, mode, range, variance, standard deviation, and quartiles.[PO3]
3. Analyze one-variable and two-variable data tables, and perform multi-formula analysis in Excel.[PO4]
4. Apply create, rename, recode, and merge variables in R and visualize data using charts.[PO3]
5. Analyze, Evaluate data sets using Excel functions to find frequencies, high/low values, and patterns in datasets.[PO4&PO5]

LIST OF EXPERIMENTS:

1. Draw the diagram showing the types of Variables with examples.
2. Differentiate between Numerical and Categorical Variables.
3. What are Named variables? Using Ms-Excel, create a list of 10 named variables and add the numbers automatically.
4. What is a Ratio Variable? State the importance of Ratio Variable in Data Analytics.
5. Explain the Data Table in Excel. Create a One Variable Data Table in Excel.
6. What is a two Variable Data Table? Write steps to create a Two Variable Data Table.
7. Write steps for analyzing a Data Table with Multiple Formulas in Excel.
8. How do you Create, Rename, Recode, and Merge Variables in R?
9. Write steps to create Your Name, Age, Class, and College Name in R.
10. Draw a Chart for R- Variables.
11. Find the Average Price of given items using MS-Excel.

Rice Bag Ashirwad	1450
Rice Bag India Gate	1200
Sona's Sona Masurie	1300
Kohinoor Rice	1100
Aabida Basmati Rice	1400
Indian Valley	1250
Mannat Rice	1200
Shaalimaar Rice	1425

12. Using Ms-Excel, find the Median Value of the following items.

Items	Status	Amount Rs.
Banana	Delivered	758
Apple	Cancelled	258
Cherry	In-transit	587
Banana	Delivered	495
Banana	Cancelled	687
Apple	Delivered	258
Cherry	Delivered	684

13. Find the most frequently ordered Quantity from a supermarket store in MS-Excel.

Products	Quantity	MRP (Rs.)
Tang Orange Flavour	5	1050
Rasna Orange	6	1200
RoohAfza	5	1800
Tang Apple	10	1200
Rasna Green Apple	5	1700
Tang Cocktail	5	1400
Jaljeera	15	120

14. Find the Highest and Lowest Marks of Students obtained in English using Ms-Excel.

Himabindu	85
Karthik	15
Renuka	78
Mallika .S	15

Ashok Jaiswal	100
Billu Yadav	75
Girish J.	50
Sarika	05

15. Find the Geometric and Harmonic Mean Wages from the following data using Ms-Excel.

Job	Wages (Rs.)
Electrician	200
Nurse	500
Sales Manager	540
Manufacturing Engineer	540
Celebrity	450
Beautician	480
Data entry operator	350
Plumber	240

16. Using Ms-Excel, calculate Standard Deviation of total sales from the given data.

Total Sales (Rs.)	Branch
258000	Delhi
485220	Mumbai
875010	Kolkata
235461	Hyderabad
875212	Indore
785223	Surat
345621	Pune

17. Find Q1 and Q3 and also Quartile Deviation from the following information in Ms-Excel.

S. No.	Value
1	145
2	254
3	156
4	354
5	253
6	253
7	245
8	892
9	242
10	268

18. Find the Quartiles from the following data in Ms-Excel.

Height (in inches)	58	59	60	61	62	63	64	65	66
No. of Persons	2	3	6	15	10	5	4	3	1

19. Compare and find the Range of 10 Students' marks in Mathematics and Statistics using Ms-Excel.

Maths	25	40	30	35	21	45	23	33	10
Statistics	30	39	23	42	2	40	25	30	18

20. Calculate Variance from the following data in MS-Excel.

X: 10, 11, 17, 25, 7, 13, 21, 10, 12, 14

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Course Objectives:

To enable students to provide conceptual knowledge of the Android SDK and foundational skills in Android app development using Android Studio.

Course Outcomes:

Students after successful completion of the course will be able to:

1. Understand Android architecture, application life cycle, activity creation, Android SDK setup.[CO2]
2. Analyze Application design, user interfaces, intents, manifest permissions.[CO4]
3. Apply & Create UI design, layouts, views, custom lists, styling themes.[CO3&CO6]
4. Evaluate Testing, resource management, preferences, publishing.[CO5]
5. Analyze, & Create Storage, SQLite, Content Providers, APIs, sensors, deployment.[CO4&CO6]

Unit 1:

Introduction to Android: - Overview, History, Features of Android, The Android Platform, Understanding the Android Software Stack – Android Application Architecture –The Android Application Life Cycle – The Activity Life Cycle, Creating Android Activity –Views Layout Android SDK, Android Installation, Building you First Android application, Understanding Anatomy of Android Application, Android Manifest file.

Unit 2:

Android Application Design Essentials: Anatomy of an Android applications, Android terminologies, Creating User Interfaces with basic views- Application Context, Activities, Services, Intents, linking activities with Intents,, Receiving and Broadcasting Intents, Android Manifest File and its common settings, Using Intent Filter, Permissions.

Unit 3:

Android User Interface Design Essentials: User Interface Screen elements, Designing User Interfaces with Layouts, Drawing and Working with Animation. Layouts, Recycler View, List View, Grid View and Web view Input Controls: Buttons, Checkboxes, Radio Buttons, Toggle Buttons, Spinners, Input Events, Menus, Toast, Dialogs, Styles and Themes, Creating lists, and Custom lists.

Unit 4:

Testing Android applications: Publishing Android application, Using Android preferences, Managing Application resources in a hierarchy, working with different types of resources.

Unit 5:

Using Common Android APIs: Internal Storage, External Storage, SQLite Databases, Managing data using Sqlite, Sharing Data between Applications with Content Providers, Using Android Networking APIs, Using Android Web APIs, JSON Parsing, Using Android Telephony APIs, Deploying Android Applications to the World. Google Maps, Using GPS to find the current location, Sensors, and Bluetooth / Wi-Fi Connectivity.

REFERENCE BOOKS:

1. Reto Meier, "Professional Android 2 Application Development", Wiley India Pvt Ltd
2. Mark L Murphy, "Beginning Android", Wiley India Pvt Ltd
3. "Android Application Development All in one for Dummies" by Barry Burd, Edition: I
4. "Android", Dixit, Prasanna Kumar Vikas Publications, New Delhi 2014, ISBN: 9789325977884
5. Maclean David, Komatineni Satya, Allen Grant , "Pro Android 5", ApressPublications2015ISBN: 978-1-4302-4680-0
6. " Android Programming for Beginners" by Hortan, John, Packet Publication, 2015ISBN: 978-1-78588-326-2
7. Lauren Darcey and Shane Conder, "Android Wireless Application Development", Pearson Education, 2nd ed. (2011)

SUGGESTED CO-CURRICULAR ACTIVITIES & EVALUATION METHODS:

Unit 1:

Case Study: 1. Give a brief description of Android Architecture and its parts. 2. List out the challenges we face while using Android? 3. List the new features of Android in the latest version.

Unit 2:

Case Study: 1. Present an idea that you would like to convert it into an application in the future.

Unit 3:

Case Study: 1. Present detail report on the features of Check Boxes, Radio Buttons and Toggle Buttons.

Unit 4:

Case Study: 1. List out the special features of Android with its counterparts.

Unit 5:

Case Study: 1. List out the points to keep in mind to make you application more attractive. 2. List the controls that make you application attractive.

Learning Objectives:

The students will be able to –

- Know and understand the meaning of various terms used in offices.
- See and experience the working of offices through visits to firms.
- Apply the aspects of filing and records keeping practically

Learning Outcomes:

- CO1:** Identify and recognize the importance of Administrative functions and the key skills required for effective practice in an Office (Skills of Front Office Assistant) (L3)
- CO2:** Demonstrate critical thinking when presented with workplace issues and express views articulately. (L2)
- CO3:** Create & Design a Layout and a Model based on a scaled version guided by the Principles of Layout using cut outs and miniature items (L6)
- CO4:** Outline and identify the practical aspects of an Office through Visit-Observe-Study-Report (L2)
- CO5:** Create Official Letters and Memoranda in an Office for Practice based on the specific Principles of correspondence (L6)

Unit I - Meaning of office:

Meaning and functions of office; functions of office – Basic and Secondary. Relationship between office and other departments of the organization – Office Manager – Role, responsibilities and relationship with others.

Unit II - Office Space and Environment Management:

Principles of location; office layout – principles and factors. Office building – open and private offices; office lighting; interior decoration and colour, ventilation, noise, sanitation and hygiene, cleanliness and physical hazards, selection of furniture, Vaasthu and Feng shui for offices,

Unit III - Office Automation & Systems:

Office Automation, Criteria for selection, types of machines, Internal and external devices for oral, written and mechanical Communication, Mail Routines and Equipment, Office procedures & Systems – Guides and Common charts of Office work simplification – Planning for improving office procedures.

Unit IV - Forms and Records management:

Office forms, Designing and control, Records Management – Purposes, Types of records, Filing equipment and methods, indexing, types and application, e Files and e Records,, Office stationery, Exercises .

Unit V - Office Correspondence:

Organizing correspondence, 7 C's of Correspondence, Layout of Letters, Form Letters, Kinds of Office and Business Letters, Office Reports and Kinds, Exercises .

Books for study:

Chopra R.K., *Office Management* – Himalaya Publishing House, New Delhi, 2003

Recommended References for Reading:

- Bhatia, R.C., *Principles of Office Management*, Lotus Press, New Delhi
- Denyer J.C. – *Office Management* – Tata McGraw Hill, Delhi – 2000

Course Objectives

The students will be able to –

- Define and identify the terms used in companies to describe the functional aspects.
- Understand various procedures followed and how companies manage their affairs.
- Apply and analyse the implications of the inner functional dynamics in larger business concerns.
- Prepare agendas and minutes of meetings.
- Draft resolutions.

Course Outcomes:

Upon completion of the course students should be able to –

- CO1** Identify and critically evaluate and apply the role of company secretary as an advisor to the board. (L3)
- CO2** Understand and apply the law and best practice in key functional matters (e.g., meetings and share capital management) in the secretarial function. (L3)
- CO3** Apply the functions of a company secretary in ensuring corporate compliance through statutory disclosure and observance of regulations. (L3)
- CO4** Identify required actions arising from statutory obligations and best practices in financial, compliance, and governance reporting. (L3)
- CO5** Critically assess the role of the secretary in supporting compliance and accountability across the organization. (L5)

Unit 1:

Company Secretary and kinds of Companies

Definition of Secretary and Company Secretary; Appointment, qualifications, and legal position of Company Secretary. Duties and liabilities of a Company Secretary. Kinds of Companies: Private and Public Companies.

Unit 2:

Incorporation

Promotion; promoters; Legal position and liability of promoters. Incorporation: Capital Subscription stage; Commencement of Business; Memorandum of Association: Meaning, importance, and contents. Doctrine of Ultra Vires; Articles of Association; Form, signature, and contents. Legal effect and alteration of Articles and Memorandum; Doctrine of Constructive Notice and Indoor Management; Prospectus: Definition, contents of prospectus

Unit 3:

Share Capital

Definition, kinds of shares, Voting rights. Share certificate and share warrant definition; Allotment of shares. Membership: Modes of acquiring membership, rights and liabilities. Transfer and transmission of shares; Differences with case law.

Unit 4:

Board Meetings and Resolutions

General meetings; Types: Annual General, Extraordinary Meetings. Requisites of a valid general meeting, statutory and board meetings. Rights, powers and duties of chairman; Voting rights, Proxies, Adjournment, Motions, Amendments. Ordinary and Special Resolutions; Minutes of General Meetings.

Unit 5:

Management of a Company

Directors: Qualifications, Appointment, Remuneration & Legal Position. Roles: Managing Director, Manager; Case Law.

References -

Ashok Bhagrial, A Textbook of Secretarial Practice, Kalyani Publishers, 2010

Secretarial Practice – M.C. Kuchal

Company Secretarial Practice – A. Sherlekar

Company Administration & Meetings – S.D. Jain

A Textbook of Company Law – Acharya & Govekar

A Guide to Company Law – V.K. Sancheti

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