

Sri Venkateswara University
Programme: B.Com. Computer Applications (Major)
w.e.f. AY 2023-24 COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
I	I	1	Fundamental of Commerce	4	4
		2	Business Organisation	4	4
	II	3	Financial Accounting	3	3
			Financial Accounting Practical Course	2	1
		4	Office Automation Tools	3	3
			Office Automation Tools Practical Course	2	1
II	III	5	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
		6	Income Tax	3	3
			Income Tax Practical Course	2	1
		7	E Commerce & Web designing	3	3
			E Commerce & Web designing Practical Course	2	1
		8	Digital Marketing	3	3
			Digital Marketing Practical Course	2	1
	IV	9	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
		10	Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
		11	DBMS with Oracle	3	3
			DBMS with Oracle Practical Course	2	1
III	V	12	Advanced Corporate Accounting (OR) Advertisement and Media Planning	3	3
			Advanced Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
		13	Managerial Accounting (OR) GST Procedures and Practices	3	3
			Managerial Accounting (OR) GST Procedures and Practices Practical Course	2	1
		14	Data Science using Python (OR) Cyber Security (OR) Business Statistics	3	3
			Data Science using Python (OR) Cyber Security (OR) Business Statistics Practical Course	2	1
			Web Interface Designing using Java script, PHP (OR) Block Chain Technology	3	3
		15	Web Interface Designing using Java script, PHP (OR) Block Chain Technology Practical Course	2	1
	VI	Semester Internship/Apprenticeship with 12 Credits			
IV	VII		Courses will be available in due course of time		
	VIII		Courses will be available in due course of time		

B.COM HONOURS
(COMPUTER APPLICATIONS)
III YEAR - V SEMESTER
2025-26

SRI VENKATESWARA UNIVERSITY
B.COM (COMPUTER APPLICATIONS) – w.e.f. 2023-24
SEMESTER – V

Sl. No.	Course	Name of the Subject	Total Marks	Internal Exam	Sem. End Exam	Teaching Hours	Credits
1.	Major-Course12	Advanced Corporate Accounting (OR) Advertisement and Media Planning	100	25	75	3	3
		Advanced Corporate Accounting (OR) Advertisement and Media Planning Practical Course	50	---	50	2	1
2.	Major-Course13	Managerial Accounting (OR) GST Procedures and Practices	100	25	75	3	3
		Managerial Accounting (OR) GST Procedures and Practices Practical Course	50	---	50	2	1
3.	Major-Course14	Data Science using Python (OR) Cyber Security (OR) Business Statistics	100	25	75	3	3
		Data Science using Python (OR) Cyber Security (OR) Business Statistics Practical course	50	---	50	2	1
4.	Major-Course15	Web Interface Designing using Java script, PHP (OR) Block Chain Technology	100	25	75	3	3
		Web Interface Designing using Java script (OR) Block Chain Technology, Practical Course	50	---	50	2	1
5.	Minor Paper - I		100	25	75	3	3
6.	Minor Paper - II		100	25	75	3	3
7.	Courses with Practicals		50	---	50	2	1

SRI VENKATESWARA UNIVERSITY

SEMESTER – V

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Theory

Credits: 4

3 (Theory) + 2 (Practical) hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of purchase of business and amalgamation of companies. They able to understand the accounting procedure of liquidation and corporate accounting procedures.

Learning Outcomes

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

Understand Corporate Accounting environment and record transactions related to Purchase of Business, Amalgamation and Reconstruction. Analyze the situations of Purchase of Business and Liquidation and create formula sand calculations relating to Amalgamation ,Internal Reconstruction and Holding company accounts. Acquire skills of Accounting Procedure of Advanced Corporate Accounting Environment.

Unit 1: Purchase of Business: Meaning - Purchase Consideration - Methods for determining Purchase Consideration-Discharge of Purchase Consideration-Accounting Treatment. (Problems only).

Unit 2: Amalgamation of Companies: Meaning and Objectives - Provisions for Amalgamation of Companies as per Accounting Standard 14– Journal entries in the books of Purchasing company – Preparation of Amalgamated Balance sheet. (Problems only).

Unit 3: Internal Reconstruction of Companies: Meaning - Forms of Internal Reconstruction – Alteration of Share Capital and Reduction of Share Capital-Accounting Treatment – Preparation of Reconstructed Balance Sheet.(Problems only).

Unit 4: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary Company-Preparation of Consolidated Balance Sheet -LegalrequirementsonConsolidation- CalculationofMinorityInterest-AccountingTreatment.(Problems only).

Unit 5: Liquidation: Meaning - Modes of Winding up of a Company - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration –Preparation of Liquidator's Final Statement of Account only – Accounting Treatment. (Problems only).

Activities:

- Students are asked to identify real time situations with respect to Amalgamation, Liquidation, Purchase Consideration and submit report.
- Assignments including technical assignments like Working with Audit Company for Observation of Purchase Consideration and Observation of recent Amalgamations in Banking Sector and Corporate Sector
- Seminars, Conferences, discussions by inviting concerned institutions
- Field Visit
- Invited Lectures and presentations on related topics

Reference Books:

1. Corporate Accounting: TS Reddy and A Murthy by Margham Publications.
2. Goyal, Bhushan Kumar. Corporate Accounting. Taxmann, New Delhi
3. Kumar, Alok. Corporate Accounting. Kitab Mahal
4. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
5. Sah, Raj Kumar, Concept Building Approach to Corporate Accounting, Cengage
6. Sehgal Ashok & Sehgal Deepak. Corporate Accounting
7. Tulsian P.C. Corporate Accounting. S Chand & Co. New Delhi
8. <https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards>
9. Web resources suggested by the Teacher concerned and the College Librarian including reading material

SRI VENKATESWARA UNIVERSITY

Model Question Paper 2025-26

With Effect from 2023-24

SEMESTER – V

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Max. Marks 75

Time: 3 hrs

SECTION - A

Answer any FIVE Questions

5×3= 15 Marks

1. Different methods of Purchase Consideration
2. The following is the balance sheet of Murugan Ltd., as on 31st March 1999.

Liabilities	₹	Assets	₹
Share Capital:		Fixed Assets	1,10,500
7,500 Equity shares of ₹ 10 each	75,000	Current Assets	62,000
250 10% Preference shares of ₹ 100 each	25,000		
8% Debentures	40,000		
Reserves	12,500		
Creditors	20,000		
	1,72,500		1,72,500

Find Purchase Consideration under Net Assets Method.

3. Amalgamation
4. Business Assets and Business Liabilities
5. Suguna Company Ltd. has been suffering heavy losses in the past. So it has decided to go for reconstruction scheme by reducing 22,000 equity shares of ₹ 10 each in to ₹ 50 each so as to write off accumulated losses of ₹ 10,70,000. Give journal entries the record the above transactions.
6. Capital Reduction Account
7. Holding Company
8. Minority Interest
9. Liquidators Remuneration
10. Liquidators Final Statement of Account

SECTION - B

Answer any FIVE Questions (5×12= 60 Marks)

11. 'A' Company Ltd. and 'B' Company Ltd. whose business are of similar nature, decided to amalgamate new company called 'C' Company Ltd. is formed to take over their Assets and Liabilities. The Following are their Balance Sheets.

Balance Sheets as at 31st December 2021

Liabilities	A.Com. Ltd. ₹	B. Com. Ltd ₹
<u>Share Capital</u>		
7,500 shares of ₹ 10 each	75,000	--
4,550 shares of ₹ 5 each	--	45,500
Creditors	3,300	2,000
Reserve	4,200	--
Profit and Loss A/c	800	4,500
	83,300	52,000
<u>Assets</u>		
Goodwill	30,000	20,000
Freehold premises	10,000	---
Plant and Machinery	18,300	13,450
Stock	16,000	11,550
Debtors	7,500	6,000
Cash	1,500	1,000
	83,300	52,000

Ascertain purchase consideration under Net Assets Method.

12. Following is the balance sheet of Samy Ltd. as on 31-3-2004

Liabilities	₹	Assets	₹
Share capital:		Fixed Assets	16,25,000
8% preference shares of ₹ 100 each	3,75,000	Investments	3,00,000
Equity shares of ₹ 10 each	7,50,000	Current Assets	2,50,000
General Reserve	4,50,000		
7% Debentures	3,50,000		
Current Liabilities	2,50,000		
			21,75,000
	21,75, 000		

Romy Ltd. agreed to takeover the business of Samy Ltd.

Calculate purchase consideration under Net payments method on the basis of the following:

- Romy Ltd. agrees to discharge the 7% debentures at a premium method on the basis of the following:
- Preference shares are discharged at a premium of 10% by issuing 10% preference shares of ₹ 100 each in Romy Ltd.
- For every 2 Equity shares in Samy Ltd. 3 Equity shares of ₹ 10 each in Romy Ltd. will be issued in addition to cash payment of ₹ 3 per Equity share in Samy Ltd.

13. Two companies carrying on similar business enter into a contract to amalgamate. A new company called 'A' Co. Ltd. being formed to take over the assets and liabilities of each. The following are the respective balance sheets, showing the values of the assets as agreed in the contract, and it is provided that fully paid ₹ 50 shares shall be issued by the new company to the value of the net assets of each of the old companies.

E Company Ltd.
Balance sheet as on 31st December 2020

Liabilities	₹	Assets	₹
Share Capital:		Property	75,000
2,000 shares of ₹ 100 each fully paid	2,00,000	Machinery	1,00,000
Sundry creditors	30,000	Stock	45,000
Reserve fund	50,000	Debtors	35,000
Profit & Loss A/c	10,000	Cash in hand	35,000
	<u>2,90,000</u>		<u>2,90,000</u>

S Company Ltd.
Balance sheet as on 31st December 2020

Liabilities	₹	Assets	₹
Share Capital:		Property	95,000
2,500 shares of ₹ 100 each	2,50,000	Machinery	90,000
Sundry creditors	41,000	Stock	75,000
		Debtors	11,000
		Cash in hand	20,000
	<u>2,91,000</u>		<u>2,91,000</u>

State what shares the liquidator of each company will receive from the new company. Give the opening entries in the books of the new company and give its balance sheet.

14. The Following is the balance sheet of 'X' Ltd. as on 31st March 2022

Liabilities	₹	Assets	₹
Share Capital:		Land and Building	10,00,000
2,00,000 equity shares of ₹ 10 each	20,00,000	Plant and Machinery	15,00,000
General reserve	2,50,000	Furniture	25,000
Profit & Loss A/c	51,000	Stock	6,00,000
Dividend Equalisation reserve	2,00,000	Work in Progress	3,00,000
12% Debentures	10,00,000	Sundry Debtors	2,50,000
Sundry Creditors	3,00,000	Cash at Bank	1,26,000
	<u>38,01,000</u>		<u>38,01,000</u>

The company was absorbed by 'A' Ltd. on the above date. The consideration for the absorption is the discharge of the Debentures at a premium of 5%, taking over the liability in respect of Sundry creditors and a payment of ₹ 7 in cash and one share of ₹ 5 in 'A' Ltd. at the market value of ₹ 8 per share for every share in 'X' Ltd. The cost of liquidation of ₹ 15,000 is to be met by the purchasing company. Show necessary accounts in the books of X Ltd.

15. ABC Company Ltd. passed resolution and got court permission for the reduction of its share capital by ₹ 5,00,000 for the purpose mentioned as under

- To write off the debit balance of P&L A/c of ₹ 2,10,000
- To reduce the value of Plant and Machinery by ₹ 90,000 and Goodwill by ₹ 40,000.
- To reduce the value of investment by ₹ 80,000

The reduction was made by converting 50,000 preference shares ₹ 20 each fully paid to the same

number of preference shares of ₹ 15 each and by converting 50,000 equity shares of ₹ 20 each on which ₹ 15 is paid up into 50,000 equity shares of ₹ 10 each fully paid up. Pass journal entries to record the share capital reduction.

16. The following is the balance sheet of Bharath Ltd. as on 31st March 2022

Liabilities	₹	Assets	₹
Share Capital:		Land and Building	6,00,000
6000, 6% preference shares of ₹ 100 each	6,00,000	Plant and Machinery	9,00,000
12,000 equity shares of ₹ 100 each	12,00,000	Goodwill	45,000
8% Debentures	3,00,000	Stock	1,30,000
Sundry Creditors	1,50,000	Profit & Loss A/c	7,00,000
Bank overdraft	3,00,000	Sundry Debtors	1,40,000
		Cash at Bank	15,000
		Preliminary Expense	20,000
	25,50,000		25,50,000

On the above date the company adopted the following scheme of reconstruction

- The Equity shares are to be reduced to shares of ₹ 40 each fully paid on the preference shares to be reduced to fully paid shares of ₹ 75 each
- The Debenture holders took over stock and debtors in full satisfaction of their claims.
- The Land and Building to be appreciated by 30% and Plant and Machinery to be depreciated by 30%
- The Fictitious and intangible assets are to be eliminated
- Expense of reconstruction amounted to ₹ 5000

Give Journal entries and prepare the reconstructed Balance sheet.

17. From the balance sheets and information given below, prepare a consolidated balance sheet

Liabilities	H. Ltd. ₹	S Ltd. ₹	Assets	H. Ltd. ₹	S Ltd. ₹
<u>Share Capital</u>			Sundry Assets	80,000	12,000
₹ 10 per share	1,00,000	20,000	Stock	61,000	24,000
Creditors	20,000	12,000	Debtors	13,000	17,000
Profit and Loss A/c	40,000	12,000	Bills Receivable	1,000	---
Reserve	10,000	6,000	Shares in 'S' Ltd.		
Bills Payable	---	3,000	1500 shares at cost	15,000	---
	1,70,000	53,000		1,70,000	53,000

Additional information:

- All profits of 'S' Ltd. have been earned since the shares were acquired by 'H' Ltd but the reserve of ₹ 6,000 was already there at the time
- Bills accepted by 'S' Ltd. are all in favour of 'H' Ltd. which has discounted ₹ 2000 of them
- Sundry asserts of 'S' Ltd. undervalued by ₹ 2,000
- The Stock of 'H' Ltd. includes ₹ 5,000 bought from 'S' Ltd. at a profit to the later of 25% on cost

18. On 31st March 2022 the balance sheets of 'H' Ltd. and its subsidiary 'S' Ltd. stood as follows

Liabilities	H. Ltd. ₹	S Ltd. ₹	Assets	H. Ltd. ₹	S Ltd. ₹
Equity Share Capital	8,00,000	2,00,000	Fixed Assets	5,50,000	1,00,000
Creditors	1,20,000	80,000	Stock	1,05,000	1,77,000
Profit and Loss A/c	90,000	55,000	Other current assets	2,25,000	1,28,000
Reserve	1,50,000	70,000	75% Shares in 'S' Ltd. at cost	2,80,000	---
	11,60,000	4,05,000		11,60,000	4,05,000

Draw a consolidated balance sheet as at 31st March 2022 after taking into consideration the following information.

(i) 'H' Ltd acquired the shares on 31st July 2021

(ii) 'S' Ltd. earned profit of ₹ 45,000 for the year ended 31st March 2022.

(iii) In January 2022 'S' Ltd sold to 'H' Ltd goods costing ₹ 15,000 for ₹ 20,000. On 31st

March 2022 half of the goods were lying as unsold in the godown of 'H' Ltd.

19. The Following particulars are related to a company which has gone into liquidation. You are required to prepare liquidators final statement of account allowing for his remuneration at 2% on the amounts realised on assets and 2% on the amount distributed

to unsecured creditors other than preferential creditors.

Unsecured creditors ₹ 2,24,000

Preferential creditors ₹ 70,000

Debentures ₹ 75,000

The assets realised the following amounts

Cash in hand ₹ 20,000

Land and Building ₹ 1,30,000

Plant and Machinery ₹ 1,10,500

Furniture ₹ 7,500

The liquidation expense amounted to ₹ 2000.

A call of ₹ 2 per share on the partly paid 10,000 equity share was made and duly paid except in case of one share holder owning 500 shares.

20. 'X' Ltd. went into voluntary liquidation on 1-1-2022. The liquidator gets remuneration at 3% on asserts realised and 2% on amount distributed to shareholders. From the following particulars prepare liquidators final statement.

	₹
Asserts realised	5,00,000
Expense of liquidation	9,000
Unsecured creditors	62,000
Salary and wages outstanding	6,000
5000 6% preference share capital	1,50,000
(Dividend paid up to 31 st march 2020)	
10,000 equity share capital	90,000
General reserve as on 31-12-2021	1,20,000
Profit and Loss A/c as on 31-12-2021	20,000

Under articles of association of the company the preference shareholders have the right to receive 1/3 of the surplus remaining after paying the equity share capital.

SRI VENKATESWARA UNIVERSITY
SEMESTER – V
COURSE 12: ADVANCED CORPORATE ACCOUNTING

Practical

Credits: 1

2hrs/week

Lab Exercise:

- Preparation of Financial Statements of Companies before and after amalgamation with Accounting Software.
- Preparation of Balance Sheet of Companies before and after Internal Reconstruction with Accounting Software.
- Preparation of Consolidated Balance Sheet of Holding and Subsidiary Companies using Accounting Software.
- Preparation of Liquidators Final Statement of account of a Liquidating Company in Microsoft Excel.

SRI VENKATESWARA UNIVERSITY

MODEL QUESTION PAPER – INTERNAL

SEMESTER – V

COURSE 12: ADVANCED CORPORATE ACCOUNTING

Time :1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY
SEMESTER – V
COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory

Credits:3

3hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

Learning Outcomes:

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

Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

Unit 1: 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 : 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

Activities:

- Students shall individually choose a local or regional advertising agency, visit, study its processes, strategies, business aspects etc. and has to submit his/her Report not exceeding 10 pages in the given format to the teacher.
- Max marks for Fieldwork/Project work Report: 05.
- Unit tests (IE).
- Survey on existing products advertisements
- Creation of advertising on several products
- Invited Lectures
- Hands on experience with the help of field experts
- Debates, Seminars, Group Discussions, Quiz, etc.
- Assignments, Case studies, Compilation of paper cuttings, Preparation of related videos, Class exhibitions

Reference Books:

1. Bhatia.K.Tej –Advertising and Marketing in Rural India-McMillan India
2. Ghosal Subhash-Making of Advertising -Mc Millan India
3. Jethwaney Jaishri& Jain Shruti-Advertising Management -Oxford university Press
4. Advertising Media Planning, Seventh Edition Paperback – by Roger Baron (Author), Jack Sissors (Author)
5. Media Planning and Buying in 21st Century–Ronald D Geskey
6. Media Planning and Buying: Principles and Practice in the Indian Context–Arpita Menon
7. Publications of Indian Institute of Mass Communications
8. Advertising and Salesmanship. P. Saravanel, Margham Publications
9. Publications of ASCI

SRI VENKATESWARA UNIVERSITY

Model Question Paper 2025-26

With Effect from 2023-24

SEMESTER – V

COURSE 12: ADVERTISING AND MEDIA PLANNING

Time: 3 hrs

Max Marks: 75

Section A

Answer any Five of the following

5X 3=15M

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 10.

Section-B

Answer any Five Questions

5X 12=60M

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY
SEMESTER – V
COURSE 12: ADVERTISING AND MEDIA PLANNING

Practical

Credits: 1

2hrs/week

Lab Exercise:

1. Creating an online advertisement using MS office or Computer tools.
2. Selection of Product or Service-Target your Competitors-Creating Brand Image-Develop a theme with slogan-identify core group-priorities message-Media Selection
3. Creation of Advertisement using MS Word or the PPT Creation of Shorts and Videos in YouTube
4. Uploading Reels and Stories in Face book and instagram

SRI VENKATESWARA UNIVERSITY

MODEL QUESTION PAPER – INTERNAL

SEMESTER – V

COURSE 12: ADVERTISING AND MEDIA PLANNING

Time :1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY

SEMESTER – V

COURSE 13 :MANAGERIAL ACCOUNTING

Theory

Credits: 4 3 (Theory) + 2 (Practical) hrs/week

I. Learning Outcomes

Upon successful completion of the course the student will be able to

1. Understand the nature and scope of management accounting and differentiate management accounting, financial accounting and cost accounting.
2. Compute ratios and draw inferences
3. Analyze the performance of the organization by preparing funds flow statement and cash flow statements
4. Prepare fixed budget and flexible budget.

UNIT1: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –**Profitability Ratios**-Gross Profit Ratio– Net Profit Ratio – Operating Ratio – Operating Profit Ratios. **Solvency Ratios**- Current Ratio – Liquid Ratio/ Acid Test Ratio – Debt-Equity Ratio. **Turnover Ratios**-Fixed Assets Turnover Ratio –Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio – Stock Turn Over Ratios only.**(problems only)**

UNIT2:FundsFlow Statement Analysis

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement- Statement of changes in working capital –Funds from Operation – Preparation of Funds Flow Statement.**(problems only)**

UNIT3:CashFlow Statement Analysis

MeaningandUsesofCashFlowStatement–PreparationofCashFlowStatement–Cash flow from operating activities – Financing activities and investing activities **(problems only)**

UNIT4:Budgeting and Budgetary Control

Meaning of Budget –Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Preparation of fixed budget and flexible budgets **only. (problems only)**

Unit 5 :Standard Costing

Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis of variances-importance of Variance Analysis - computation of material variances – Material Cost variance, Material price variance, Material usage variance, Material sub usage variance and Material mix variance only. **(Problems only)**

II. References

1. T.S. Reddy and Dr. Y. Hari Prasad Reddy, Cost Accounting and Management Accounting, Margam Publications.
2. Management Accounting and financial control S.N. Maheswari, Sultan Chand and Sons.
3. Principles of Management Accounting by Manmohan & Goyal, Publisher: PHI Learning
4. Cost and Management Accounting by SP Jain and KL Narang
5. Introduction to Management Accounting – Horngreen and Dunder Publisher: PHI Learning
6. Cost and Management Accounting by M.N. Arora, Vikas Publishing House Pvt Ltd.,
7. Management Accounting : Text, Problems & Cases by Khan & Jain, Tata Mc Graw Hill (TMH)

Web Sources: Web sources suggested by the concerned teacher and college librarian including reading material.

III. Co-Curricular Activities:

A Mandatory: (student training by teacher in related real time field skills: total 10 hours)

1. Teachers: Teacher shall provide students with financial data relating to business or organizations and train them (using actual field material) to present such data in a more meaningful manner to facilitate managerial decision making, preparation of various budgets, forecast, analyze, interpret and present such information in different reporting forms.

2. Student: Students shall visit any local company and collect their financial data or from web sources. Differentiate management accounting, financial accounting and cost accounting. Extract the Financial data of any company and Compute Ratios and draw inferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief report after analyzing such data.

3. Max marks for Fieldwork/Project work Report: 05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page, student details, contents, objective, step-wise work done, findings, conclusions and acknowledgements.

5. Unit tests (IE).

B. Suggested Co-Curricular Activities

1. Organize short term training on specific technical skills in collaboration with Computer Department or skill training institution (Government or Non-Government Organization).
2. Seminars/Conference/ Workshops on management accountant profession, skills required for Management accountant Professional Development, integration of technical and analytical skills for effective job performance, Ethical behavior of management accountant.
3. On job work with ICMA professional duration of work be decided on the basis of feasibility and opportunity.
4. Interaction with Area Specific Experts.

SRI VENKATESWARA UNIVERSITY

Model Question Paper 2025-26

With Effect from 2023-24

SEMESTER – V

COURSE 13: MANAGERIAL ACCOUNTING

Time: 3 hrs

Max. Marks 75

SECTION - A

Answer any FIVE Questions

5×3= 15 Marks

1. Gross Profit and Net Profit Ratio
2. Calculate the debtors turnover ratio from the following:

	₹
Total sales for the year 2021	1,00,000
Cash sales for the year 2021	20,000
Debtors as on 1-1-2021	10,000
Debtors as on 31-12-2021	15,000
Bills receivable as on 1-1-2021	7,500
Bills receivable as on 31-12-2021	12,500

3. Calculate stock turnover ratio from the following:

Trading Account

Particulars	₹	Particulars	₹
Opening stock	40,000	Sales	2,00,000
Purchases	1,00,000	Closing Stock	20,000
Freight	10,000		
Gross Profit	70,000		
	2,20,000		2,20,000

4. Working Capital

5. Calculate Funds from business operations from the following Profit and Loss A/c.

	₹		₹
To Expenses paid	3,00,000	By Gross Profit b/d	4,50,000
“ Depreciation	70,000	“ Profit on sale of land	50,000
“ Loss on sale of machine	4,000	“ Dividends received	4,000
“ Discount	200	“ Interest on Investments	6,000
“ Goodwill written off	20,000		
“ Net profit	1,15,800		
	5,10,000		5,10,000

6. Cash flow from Financing and investing activities

7. Compute cash from operation

When Profit and Current assets and Liabilities are given From the following data you are required to calculate the cash from operations:

Funds from operations for the year 2021 ₹84,000. Current assets and liabilities as on 1-1-2021 and 31-12-2021 were as follows:

	1-1-2021 ₹	31-12-2021 ₹
Trade Creditors	1,82,000	1,94,000

Trade Debtors	2,75,000	3,15,000
Bills receivable	40,000	35,000
Bills payable	27,000	31,000

8. Fixed and Flexible budgets

9. Standard costing

10. Material variances

Section - B

Answer any Five Questions (5 × 12 = 60 Marks)

11. Following is the Profit and Loss A/c of a company for the year ending 31-12-2023. Find out

a. Gross profit ratio b. Net profit ratio c. Operating ratio d. Operating profit ratio

Following are the details relating to the trading activities of A Ltd.,

Particulars	₹	Particulars	₹
To Opening stock	1,00,000	By Sales	5,60,000
To Purchases	3,50,000	By Closing stock	1,00,000
To Wages	9,000		
To Gross profit c/d	2,01,000		
	6,60,000		6,60,000
To Administrative expenses	20,000	By Gross profit b/d	2,01,000
To Selling and distribution exp.	89,000	By Interest on investments	10,000
To Non-operating expenses	30,000	(outside business)	
To Net profit	80,000	By Profit on sale of investments	8,000
	2,19,000		2,19,000

12. The following are the summarized Profit and Loss Account for the year ending 31-12-2023.

Trading and Profit & Loss Account

Particulars	₹	Particulars	₹
Opening Stock	10,000	Sales	1,00,000
Purchases	55,000	Closing Stock	15,000
Gross Profit c/d	50,000		
	1,15,000		1,15,000
Administrative expenses	15,000	Gross Profit b/d	50,000
Interest	3,000		
Selling Expenses	12,000		
Net Profit	20,000		
	50,000		50,000

Balance Sheet as on 31-12-2023

Liabilities	₹	Assets	₹
Capital	1,00,000	Land & Buildings	50,000
Profit & Loss A/c	20,000	Plant & Machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Sundry Debtors	15,000
		Bills Receivable	12,500
		Cash in Hand & at Bank	17,500
		Furniture	20,000
	1,60,000		1,60,000

You are required to calculate:

- i. Stock Turnover Ratio, ii. Debtors Turnover Ratio iii. Creditors Turnover Ratio
iv. Current Ratio v. Acid Test Ratio,

13. Calculate funds from operations of X Ltd. from the following:

Profit and Loss A/c

	₹		₹
To Salaries	10,000	By Gross Profit	2,00,000
To Rent	3,000	By Profit on sale of Machines	5,000
To Commission	2,000	By Dividend received	2,000
To Discount allowed	1,000	By Refund of tax	3,000
To Provision for Depreciation	14,000		
To Transfer to General reserve	20,000		
To Loss on sale of investments	5,000		
To Provision for tax	10,000		
To Discount on issue of Debentures	2,000		
To Preliminary Expenses	3,000		
To Selling Expenses	20,000		
To Net Profit	1,20,000		
	2,10,000		2,10,000

14. The following are the Balance Sheets of Pratima & Co. Ltd. as on 30th June 2021 and 30th June 2022.

Balance Sheet

Liabilities	30-6-2021 ₹	30-6-2022 ₹	Assets	30-6-2021 ₹	30-6-2022 ₹
Share capital	1,80,000	2,00,000	Goodwill	24,000	20,000
Reserve Fund	28,000	36,000	Buildings	80,000	72,000
P& LA/c	39,000	24,000	Machinery	74,000	72,000
Trade Creditors	16,000	10,800	Investments	20,000	22,000
Bank overdraft	12,400	2,600	Inventories	60,000	50,800
Provision for Taxation	32,000	34,000	Debtors	40,000	44,400
Provision for Doubtful debts	3,800	4,200	Cash	13,200	30,400
	3,11,200	3,11,600		3,11,200	3,11,600

Additional Information:

- i) Depreciation charged on machinery Rs.10,000 and on buildings Rs.8,000.

- ii) Investments sold during the year Rs.3,000.
- iii) Rs.15,000 interim dividend paid during January 2022.
- iv) Taxes paid during the year Rs.30,000.

Prepare a) a statement of changes in working capital b) a Funds flow statement

15. Selvi Ltd., earned profit of Rs.2,00,000 after charging or crediting the following Items to its P & LA/c during 31-3-2022.

	₹
a) Profit on sale of investments	4,000
b) Loss on sale of buildings	9,000
c) Depreciation on fixed assets	7,000
d) Amortisation of goodwill	2,000

The following additional details are available: 1-4-2021 31-3-2022
₹ ₹

Bills payable	5,000	8,000
Creditors	12,000	16,000
Outstanding expenses	2,000	1,000
Bills receivable	20,000	18,000
Debtors	40,000	60,000
Prepaid expenses	2,000	3,000
Accrued incomes	5,000	8,000
Income received in advance	2,000	1,000

Calculate the cash from operations for the year ending 31-3-2022.

16. Malar Ltd. Furnish you the following Balance Sheets for the years ending 31st Dec.2021. You are required to prepare a cash flow statement for the year ended 31-12-2021.

Liabilities	2020 ₹	2021 ₹	Assets	2020 ₹	2021 ₹
Equity share capital	20,000	20,000	Goodwill	2,400	2,400
General reserve	2,800	3,600	Land	8,000	7,200
Profit and Loss A/c	3,200	2,600	Building	7,400	7,200
Sundry creditors	1,600	1,080	Investments	2,000	2,200
Outstanding expenses	240	160	Inventories	6,000	4,680
Provision for tax	3,200	3,600	A/cs receivable	4,000	4,440
Provision for bad debts	80	120	Bank balance	1,320	3,040
	31,120	31,160		31,120	31,160

Following additional information has been supplied

- i) A piece of land has also been sold for ₹ 800
- ii) Depreciation amounting to ₹ 1,400 has been charged on building.
- iii) Provision for taxation has been made for ₹ 3,800 during the year.

17. A company which supplies its output on contract basis as component to an assembling firm has a contract to supply 10,000 units of its only product during 2021. The following were the budgeted expenses and revenue.

Materials	₹ 15 per unit
Wages	₹ 10 per unit
Works expenses – (Fixed)	₹ 40,000
Variable	₹ 4 per unit
General expenses (all fixed)	₹ 60,000

Profit is 20% on sale price.

Prepare the budget for 2021 showing the cost and profit.

18. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit ₹
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and distribution expenses (60% fixed)	50,000
Present production (50% activity)	1000 units

19. From the following particulars Calculate (a) Material price variance

(b) Material usage variance and

(c) Material cost variance

Material purchased	-	3,000 kg s at Rs.6 per kg
Standard quantity of material fixed for one unit of finished product	-	25 kgs at Rs.4 per kg.
Opening stock of material	-	Nil
Closing stock of material	-	500kgs
Actual output during the period	-	80units

20. From the following information of product No. 888, calculate

i. Material cost variance

ii. Material price variance

iii. Material usage variance

iv. Material mix variance

v. Material sub usage variance

Material	Standard Qty kgs.	Standard Price ₹	Actual quantity kgs	Actual Price ₹
X	20	5	24	4.00
Y	16	4	14	4.50
Z	12	3	10	3.25

SRI VENKATESWARA UNIVERSITY
SEMESTER – V

COURSE 13 :MANAGERIAL ACCOUNTING

Practical

Credits: 1

2hrs/week

Lab Exercise:

- Calculate different types of Ratios using Accounting software.
- Preparation of Funds flow statement using Accounting software.
- Preparation of Cash flow statement using Accounting software.
- Preparation of flexible budget using Accounting software.
- Calculate different types of material variances using Accounting software.

SRI VENKATESWARA UNIVERSITY
MODEL QUESTION PAPER – INTERNAL
SEMESTER – V

COURSE 13 :MANAGERIAL ACCOUNTING

Time :1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY

SEMESTER – V

COURSE 13 :GST PROCEDURES AND PRACTICES

(GOODS AND SERVICE TAX WITH TALLY)

Theory

Credits:4

3hrs/week

Learning Outcomes

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

1. Understand the concept of Liability and Payment of GST
2. Create an e company in Tally with GST components and establish environment for GST Voucher entry.
3. Comprehend the utilization of input tax credit, and there verse charge mechanism in GST
4. Acquire Skills of preparation of GST Returns in accordance with GST Law and Tally
5. Acquire skill of online payment of GST through GST Portal.

Unit1:Introduction:Overview of GST -Concepts–Taxes Sub summed 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 ofReturns-GSTR-1,GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

Unit5: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 GS, Dual GST
- Group Discussions 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. Singhania,VinodK.and Singhania Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi.
5. Sisodia Pushpendra, GST Law, Bharat Law House.
6. **Webresources:**<https://cbic-gst.gov.in>
7. Web resources suggested by the Teacher concerned and the College Librarian including reading material.

SRI VENKATESWARA UNIVERSITY

Model Question Paper 2025-26

With Effect from 2023-24

SEMESTER – V

COURSE 13 :GST PROCEDURES AND PRACTICES

(GOODS AND SERVICE TAX WITH TALLY)

Time: 3 hrs

Max Marks: 75

Section A

Answer any Five of the following

5X 3=15M

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 10.

Section-B

Answer any Five Questions

5X 12=60M

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.

SRI VENKATESWARA UNIVERSITY
SEMESTER – V
COURSE 13 :GST PROCEDURES AND PRACTICES
(GOODS AND SERVICE TAX WITH TALLY)

Practical

Credits: 1

2hrs/week

Lab Exercise:

- 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
- GSTreturnsforCompositedealerGSTCMP-08andAnnualreturnforcompositedealerGSTR-4
- GSTreturnsforRegulardealerGSTR-1andReconciliationofGSTR2B,Actualinputtaxcreditas per Books and Regular dealer GSTR-3B
- DRC03-voluntary tax payments and Regular dealer Annual returns GSTR9

SRI VENKATESWARA UNIVERSITY
MODEL QUESTION PAPER – INTERNAL
SEMESTER – V

COURSE 13 :GST PROCEDURES AND PRACTICES
(GOODS AND SERVICE TAX WITH TALLY)

Time :1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) Honours

III Year V SEMESTER

COURSE 14 : Data Science using Python

w.e.f 2025-26

Theory

Credits:3

3 hrs/week

Learning Outcomes:

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

- Understanding the basic concepts of Data Science
- Understand why Python is a useful scripting language for developers
- Use standard programming constructs like selection and repetition
- Use aggregated data (list, tuple and dictionary)
- Implement functions and modules

Unit - I

Introduction to Data Science: Data science and its importance, advantages of data science, the process of data science, Responsibilities of a data scientist, qualifications of data scientists, would you be a good data scientist, why to use Python for data science.

Unit - II

Introduction to Python: What is Python, features of Python, history of Python, writing and executing the Python program, basic syntax, variables, keywords, data types, operators, indentation.

Control structures: Conditional statements-if, if-else, nested if-else, looping statements-for, while, break, continue, pass

Unit - III

Strings: definition, accessing, slicing and basic operations

Lists - introduction, accessing list, operations, functions and methods

Tuples - introduction, accessing tuple

Dictionaries - introduction, accessing values in dictionaries

Unit - IV

Functions & Modules: Functions - defining a function, calling a function, types of functions, function arguments, local and global variables, lambda and recursive functions, Modules- math and random

Unit - V

Classes and Objects: Class method and self-argument, class variables and object variables, public and private data members, private methods, built-in class attributes, static methods.

Reference Books:

1. Steven Cooper---Data Science from Scratch, Kindle edition
2. Reema Thareja---Python Programming using problem solving approach, Oxford Publication
3. Dr. R Nageswara Rao – Core Python Programming, DreamTech Press

Online Resources:

<https://stackify.com/java-tutorials/>

<https://www.w3schools.com/java/>

<https://www.javatpoint.com/java-tutorial>

<https://www.tutorialspoint.com/java/index.htm>

SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE14 : Data Science using Python Practicals

Practical

Credits:1

2 hrs/week

LIST OF EXPERIMENTS

1. Python Program to Calculate simple and compound interest.
2. Python Program to Swap Two Variables
3. Python Program to Generate a Random Number
4. Python Program to Check if a Number is Odd or Even
5. Python Program to Find the Largest Among Three Numbers
6. Python Program to Check Prime Number
7. Python Program to Display the multiplication Table
8. Python Program to Print the Fibonacci sequence
9. Python Program to Find the Sum of Natural Numbers
10. Python Program to Find Factorial of Number Using Recursion
11. Python Program to work with string methods.
12. Python Program to create a dictionary and print its content.

MODEL QUESTION PAPER
SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE14 : Object Oriented Programming with JAVA
(w.e.f. 2025-26)

Time :3 Hrs

Max Marks: 75 Marks

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

Note: The question paper setter is requested to set question paper based on a model question paper and ensure coverage across all units equally.

SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE14 : Cyber Security
(w.e.f. 2025-26)

Theory

Credits:3

3 hrs/week

Course Objectives:

The aim of this course is to help the learner to understand key terms and concepts in cyber security. The learner will learn to secure clean and corrupted systems, protect personal data, and secure computer networks. The learner will be able to examine secure software development practices and gain an understanding of cryptography, how it has evolved, and some key encryption techniques used today.

Learning Outcomes: The students will be able to:

Analyze and evaluate the cyber security needs of an organization. Determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation. Measure the performance and troubleshoot cyber security systems. Implement cyber security solutions and use of cyber security, information assurance, and cyber /computer forensics software/tools. The learner will develop an understanding of security policies (such as confidentiality, integrity, and availability) and protocols to implement such policies and will gain familiarity with prevalent network and distributed system attacks, defenses against them, and forensics to investigate the aftermath.

Unit1: Cyber Security Fundamentals: Network Security Concepts: Information Assurance Fundamentals, Basics of Cryptography: Symmetric and Asymmetric, DNS, Firewalls, Virtualization, Radio-Frequency Identification, Microsoft Windows Security Principles: Windows Tokens, Window Messaging, Windows Program Execution, Windows Firewall

Case Study: Install any Virtualization Software and perform various tasks

Unit2: Attacker techniques and motivations: Antiforensics, Tunneling Techniques, Fraud Techniques, and Threat Infrastructure

Case Study: Working with Free and commercial proxies available from web-hack.ru.

Unit3: Exploitation: Techniques to gain a Foothold, Misdirection, Reconnaissance, and Disruption Methods

Case Study: Working with SQL Injection attacks and DDoS attacks

Unit4: Malicious Code: Self-Replicating Malicious Code, Evading Detection and Elevating Privileges, Stealing Information and Exploitation.

Case Study: Identify latest Malwares and differentiate different types of malwares

Unit5: Defense and Analysis Techniques: Memory Forensics, Honeypots, Malicious Code Naming, Automated Malicious Code Analysis Systems, Intrusion Detection Systems

Case Study: Identify latest Anti-Virus software in the market and compare the

functionality of each Anti-Virus

Text Books:

1. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson, CRC Press
2. Introduction to Cyber Security by Jeetendra Pandey
3. Cryptography and Network Security by William Stallings

References:

Cyber Security for Beginners by [Heimdahl@Security-Proactive Cyber Security Software \(heimdalsecurity.com\)](http://heimdal@Security-Proactive-Cyber-Security-Software.heimdalsecurity.com)

SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE14 : Cyber Security

Practical

Credits:1

2 hrs/week

Assignment 1:

1. What is the command used for finding host/domain name and IP address?
2. What is the command will display the assigned IP address of ETHERNET adapter?
3. What is the command used for checking the network connectivity?
4. What is the command used for finding all the IP addresses of a given domain name?
5. What is the command used for finding connection to and from the host?
6. What is the command used to view user information, user's login name, real name terminal name and write status?
7. What is the command used for mapping name to IP addresses?
8. What is the command used for connecting to a host on a particular port?
9. What is the command used to make a connection to a remote machine and execute programs as if one were physically present?
10. What are the text based web browsers available through command line?

Assignment 2:

1. What is the command used for downloading a website for off-line view?
2. What is the command used for displaying or manipulating the ARP (Address Resolution Protocol) information on a network device or computer?
3. What is the command used for checking/starting/stopping networking services, users, messaging, configuration and so on...?
4. What is the command a packet filtering configuration program used for manipulating net filter kernel based firewall?
5. What is the command used for showing network statistics?
6. What is the command used for displaying and manipulating routing table?
7. What is the command used to monitor access control for supported services?
8. What is the command used to view network traffic?
9. What is the command used to change your hostname?
10. What is the command used for an interface IP address?

Assignment 3:

1. What is the command used for controlling access to daemons at the application level, rather than at the IP level?
2. What is the command used for connecting to a host with encryption?
3. In what is the file, we can find the local look up server used by the browser.
4. Command used to find out the intermediate nodes between the host and the server is.

5. What is the command used to find out the intermediate domain names between the host and the server?
6. Command used to follow all the information a DNS server has about a particular domain
7. The command get documents/files from or send documents to a server
8. How to check if a particular interface is up and running?
9. This command used to list info about machines that respond to SMB name queries (for example windows based machines sharing their hard disks).
10. This command used to look up the contact information from the “who is” databases, the servers are only likely to hold major sites. Note that contact information is likely to be hidden or restricted as it is often abused by crackers and others looking for a way to cause malicious damage to organizations.
11. It allows you to send and receive files between two computers.
12. Another part of the ssh package. This command similar to ftp but uses an encrypted tunnel to connect to an ftp server and is therefore more secure than just plain ftp.
13. Part of the ssh package. Allows you to copy files from one computer to another computer.
14. nfs -nfsstab format and options
15. Where to look to find out the services that are available to the system.
16. Where to look to find out the list of protocols that are available to the system along with their port numbers.
17. To listing the iptables of your linux system.
18. How to know if a service is running or not.
19. How to Enable IP Forwarding in Linux

Assignment 4:

1. Study of Wireshark Manual.

Assignment 5 :

Perform the following using Wireshark

1. Identify the first 2 packets (i.e. their packet numbers) containing HTTP GET request.
2. What webpage was visited in the above 2 packets?
3. What version of HTTP was used?
4. What is the destination IP address in the above packets?
5. List the source and destination ports of the packets travelling from the client to this server in the above packets?
6. In the HTTP server's response, look at the information sent about the server. What server software was used?
7. What are the IP addresses of the server?

Assignment 6:

Perform the following using Wireshark.

1. What are the MAC addresses of the client and server?
2. How many WebPages (not websites) have been opened?
3. What is the time difference between first HTTP GET and the first HTTP response (OK)?
4. Count the total number of HTTP GET requests.
5. What is the time difference between the first and last HTTP GET requests? Hint: Follow a similar procedure as mentioned previously.
6. How many packets were exchanged between the server (corresponding to the both IP addresses) and the client?

(Note: Their sum must be equal to the total no. of packets)

7. Find the total no. of HTTP requests sent by the host `spongebob.wikia.com`.

Assignment 7:

1. SQL Injection Implementation and Execution.

Assignment 8:

1. Give a short note on OSSEC?
2. What are the components of OSSEC?
3. List the few key features of OSSEC.
4. What are the types of agents in OSSEC?
5. What are the roles of Manager (server) and an Agent in OSSEC?
6. What is Syscheck in OSSEC?
7. What is LIDS and HIDS?

Assignment 9:

1. What is the type of log used by `pflogsumm`?
2. What is the type of log used by `webalizer`?
3. What are the different types of logs used by `AWStats`?
4. `Pflogsumm` analyzes is mail/weblog or both?
5. `Webalizer` analyzes is mail/weblog or both?
6. Command line option used for increment log analysis, mention domain name and squid logfile with `webalizer`.
7. `AWStats` tools written in What is the language?

Assignment 10:

1. Steps for setting up Cyber Security in organization.

References for All Assignments:

1. <http://www.ossec.net/>
2. www.linuxmanpages.com/man1/pflogsumm.1.php
3. www.webalizer.org/
4. http://www.computersecuritystudent.com/SECURITY_TOOLS/DVWA/

MODEL QUESTION PAPER
SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE14 : Cyber Security
(w.e.f. 2025-26)

Time :3 Hrs

Max Marks: 75 Marks

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

Note: The question paper setter is requested to set question paper based on a model question paper and ensure coverage across all units equally.

SEMESTER – V

COURSE 14 :BUSINESS STATISTICS

Theory

Credits: 4

3 (Theory) + 2 (Practical) hrs/week

Learning Outcomes:

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

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

Syllabus:

Unit 1: Introduction to Statistics: Definition – Importance, Characteristics and Limitations of Statistics -Classification and Tabulation – Frequency Distribution Table -Diagrams and Graphic Presentation of Data(Only Problems)

Unit2:Measures of Central Tendency :Types of Averages–Qualities of Good Average-Mean, Median, Mode, and Median based Averages-Geometric Mean – Harmonic Mean(Only Problems).

Unit 3: Measures of Dispersion and Skewness: Meaning and Properties of Dispersion – Absolute and Relative Measures - Types of Dispersion-Range - Quartile Deviation (Semi –Inter Quartile Range)-Mean Deviation-Standard Deviation-Coefficient of Variation.Karl Pearson's and Bowley's Co-efficient of Skewness (Only Problems).

Unit 4: Measures of Relation: Meaning and use of Correlation – Types of Correlation –Karl Pearson's Correlation Coefficient-Probable Error-Spearman's Rank-Correlation (Only Problems).

Unit 5: Index Numbers: Un weighted Index numbers - Simple aggregative method and simple average of relatives method-Weighted Index Numbers-Laspeyre,Paache,Bowleyand Fisher's Ideal index- Time reversal and Factor reversal tests- Cost of Living Index only. (Only Problems).

Suggested Readings:

1. Business Statistics, Reddy C.R., Deep Publications.
2. Statistical Methods: Gupta S.P. Sultan Chand & Sons.
3. Statistics-Problems and Solutions: Kapoor V.K, Sultan Chand & Sons.
4. Fundamentals of Statistics: Elhance. D.N
5. Business Statistics, Dr. P.R. Vittal, Margham Publications
6. Business Statistics, L S Agarwal, Kalyani Publications.
7. Statistics: Dr V Murali Krishna, Seven Hills International Publishers.
8. Fundamentals of Statistics: Gupta S.C. Sultan Chand & Sons.
9. Statistics-Theory, Methods and Applications: Sancheti, D.C. & Kapoor V.K.
10. Business Statistics: J.K. Sharma, Vikas Publishers.
11. Business Statistics: Bharat Jhunjhunwala, S Chand Publishers.
12. Business Statistics: S.L. Aggarwal, S.L. Bhardwaj and K. Raghuveer, Kalyani Publishers.

Suggested Co-Curricular Activities

- ◆ Student Seminars, Quiz
- ◆ Problem Solving Exercises
- ◆ Observe Live Population Clocks—India and world
- ◆ Collection of statistical data of village/town, District, State, Nation
- ◆ Participate in Crop Cutting Experiments at villages
- ◆ Percentiles in CET exams
- ◆ Practice Statistical Functions in MS Excel
- ◆ Draw diagrams and Graphs in MS Excel
- ◆ Use statistical tools in real life like class/college results, local production etc
- ◆ Prepare questionnaire and schedule
- ◆ Application of averages in everyday life
- ◆ Examinations (Scheduled and surprise tests)
- ◆ Any similar activities with imaginative thinking beyond the prescribed syllabus

SRI VENKATESWARA UNIVERSITY

Model Question Paper 2025-26

With Effect from 2023-24

SEMESTER – V

COURSE 14: BUSINESS STATISTICS

Time: 3 hrs

Max Marks: 75

Section A

Answer any Five of the following 5 X 3 = 15 M

- 1) The marks obtained by the students in a class as follows. You're required to construct a frequency table. The class interval is taken as 10.

Marks: 66 3450 7235 8868 7230 4467 2588 1633 7992 2770 84
123996 6344 2531 8882 5662 4720 3469 4928 7540 81

- 2) In a class 20 students wrote an examination. Their average marks are 50. 10 students failed in the examination. 10 students total marks are 300. Find out the average marks of 10 passed students.

- 3) If median = 24.65 and mode = 28.04. Find mean

- 4) Calculate Harmonic Mean

Values 10, 20, 30, 40, 50

- 5) $N_1 = 30$; $N_2 = 20$; $\bar{X}_1 = 40$; $\bar{X}_2 = 60$. Find $\bar{X}_{12}$

- 6) Find range and co-efficient of range from the following.

values	42	46	50	54	58	60	62	64
frequency	18	74	126	93	61	38	14	8

- 7) If $Q_1 = 20$ and $Q_3 = 40$. Find Q.D and Coefficient of Q.D.

- 8) If $r = 0.9$ and $n = 10$ then find P.E.r.

- 9) Construct index numbers under simple Aggregative method

Commodity	A	B	C	D	E
Price ₹ 2021	50	40	80	110	20
Price ₹ 2022	70	60	90	120	20

- 10) Construct the cost of living index number.

Group	Food	Fuel and Lighting	Clothing	Rent	Miscellaneous
Index Number	352	220	230	160	190

Weight	48	10	8	12	15
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Section - B

Answer any Five from the following(5 ×12 = 60 Marks)

11) Draw a histogram.

Daily wages (in ₹.)	0 - 10	10 - 30	30 - 40	40 - 50	50 - 60	60 - 80	80 - 100
No. Of workers	5	12	13	20	14	10	14

12) In a sample study about the tea habits in two villages the following data were observed:

Village – A Village – B

70% persons were males

55% persons were males

80% were tea drinkers, and

35% were tea drinkers, and

62% were male tea drinkers

25% were male tea drinkers

Tabulate the above data.

13) Find Arithmetic Mean from the following data.

Temperature c ⁰	-40 to -30	-30 to -20	-20 to -10	-10 to 0	0 to 10	10 to 20	20 to 30	30 to 40
No. Of days	10	26	40	64	180	30	10	5

14) Find Q₃, D₆ and P₄₆ from the following data.

Classes	30 - 32	32 - 34	34 - 36	36 - 38	38 - 40	40 - 42	42 - 44	44 - 46
Frequency	8	24	31	50	61	38	21	12

15) Two cricketers scored the following runs in the several innings. Find who better run Getter and who is more consistent player.

A	42	17	83	59	72	76	64	45	40	32
B	28	70	31	5	59	108	82	14	3	95

16) Calculate Bowley's co-efficient of skewness.

Mid values	15	25	35	45	55	65	75	75
Frequency	34	40	48	100	125	80	50	22

17) Calculate the Correlation Co-efficient from the following data.

X	51	63	73	46	50	60	47	36	60
Y	49	72	74	44	58	66	50	30	55

18) Ten competitors in beauty contest are ranked by three judges A, B and C in the following order. Use Rank correlation co-efficient and to determine which pair of judges has the nearest approach common tastes in beauty.

Judge-A	1	6	5	10	3	2	4	9	7	8
Judge-B	3	5	8	4	7	10	2	1	6	9
Judge-c	6	4	9	8	1	2	3	10	5	7

19) Construct index numbers under (1) Simple average of relatives method and (2) weighted average of relatives method

commodities	P	Q	R	S	T
2020 price in ₹	50	40	80	110	20
2021 price in ₹	70	60	90	120	20
weights	4	1	2	1	2

20) Construct Fishers ideal index number from the following data.

Commodities	2022		2023	
	Price in ₹	value in ₹	price in ₹	value in ₹
Rice	20	200	60	300
Wheat	15	225	40	400
Maize	5	100	15	150

SRI VENKATESWARA UNIVERSITY
SEMESTER – V

COURS.E14 :BUSINESS STATISTICS

Practical

Credits: 1

2hrs/week

Lab Exercise:

- Preparation of Frequency distribution table.
- Calculate of different types of Averages and dispersion.
- Calculate Karl Pearson's and Bowley's co-efficient of Skewness.
- Calculate Karl Pearson's co-efficient of Correlation
- Calculate Unweighted and Weighted Index numbers.

SRI VENKATESWARA UNIVERSITY
MODEL QUESTION PAPER – INTERNAL
SEMESTER – V

COURSE14 :BUSINESS STATISTICS

Time :1½ Hrs

Max Marks 50

Answer any Two of the following

2 X 25 = 50 Marks

- 1.
- 2.
- 3.
- 4.
- 5.

SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) Honours

III Year V SEMESTER

COURSE 15 : Web Application Development Tools

w.e.f 2025-26

Theory

Credits:3

3 hrs/week

Learning Outcomes:

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

1. Write simple programs in PHP.
2. Understand how to use regular expressions, handle exceptions, and validate data using PHP.
3. Apply In-Built functions and Create User defined functions in PHP programming.
4. Write PHP scripts to handle HTML forms.
5. Write programs to create dynamic and interactive web based applications using PHP and MySQL.
6. Know how to use PHP with a MySQL database and can write data base driven web pages.

Unit – I

Introduction to JavaScript - What is DHTML, JavaScript - basics, variables, statements, operators, conditional statements, arrays, functions, string manipulations, mathematical functions.

Unit – II

HTML DOM: Introduction, Javascript document object: Finding HTML Elements (by ID, by Tag Name, by class Name, by CSS Selectors), Changing HTML Elements, Adding and Deleting Elements.

DHTML with JavaScript: Data validation, regular expressions, exception handling, messages and confirmations.

Unit - III

The Building blocks of PHP: Variables, Data Types, Operators and Expressions, Constants.

Control statements in PHP, Creating Arrays, Array-Related Functions.

Working with Objects: Creating Objects, Object Instance, using String, Date and Time Functions in PHP.

Unit - IV

Working with Forms: Creating Forms, Accessing Form Input with get and Post method, Combining HTML and PHP code on a single Page, Working with File Uploads.

Session Function Overview: Starting a Session, Working with session variables, Destroying Sessions and Un-setting Variables.

Unit – V

Interacting with MySQL using PHP: MySQL features, Data types, operators, MySQL vs MySQLi Functions, Connecting to MySQL with PHP, Working with MySQL Data. Creating Database, creating Tables using PHP, Record Adding Mechanism using PHP, Viewing Records using PHP, Record Deletion Mechanism using PHP.

Reference Books.

1. An Introduction to HTML and JavaScript: for Scientists and Engineers, David R. Brooks. Springer, 2007
2. Robin Nixon, Learning PHP, MySQL, JavaScript, CSS & HTML5, Third Edition O'Reilly, 2014.
3. Julie C. Meloni, SAMS Teach yourself PHP MySQL and Apache, Pearson Education (2007).
4. Steven Holzner, PHP: The Complete Reference, McGraw-Hill

Web Resources:

- a. <http://www.w3schools.com>
- b. <https://www.phptpoint.com>

SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) Honours

III Year V SEMESTER

COURSE 15 : Web Application Development Tools

Practical

Credits:1

2 hrs/week

1. Write a JavaScript program to Display date and time and greetings of the day
2. Write a JavaScript to calculate average of the given numbers.
3. Write a PHP program to display Fibonacci series.
4. Write a PHP Program to read the employee details.
5. Write a PHP program to prepare the student marks list.
6. Create student registration form using text box, check box, radio button, select, submit button. And display user inserted value in new PHP page.
7. Create Website Registration Form using text box, check box, radio button, select, submit button. And display user inserted value in new PHP page.
8. Write PHP script to demonstrate passing variables with cookies.
9. Write a PHP script to connect MySQL server from your website.
10. Write a program to keep track of how many times a visitor has loaded the page.
11. Write a PHP application to perform CRUD (Create, Read, Update and Delete) operations on a database table.
12. Create a web site using any open-source framework built on PHP and MySQL
– It is a team activity wherein students are divided into multiple groups and each group comes up with their own website with basic features

MODEL QUESTION PAPER
SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE 15 : Web Application Development Tools
(w.e.f. 2025-26)

Time :3 Hrs

Max Marks: 75 Marks

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

Note: The question paper setter is requested to set question paper based on a model question paper and ensure coverage across all units equally.

SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) Honours

III Year V SEMESTER

COURSE 15 : Block Chain Technology

w.e.f 2025-26

Theory

Credits:3

3 hrs/week

CourseObjectives:

The course aims to help learners to acquire conceptual knowledge of Block Chain Technology. To Understand Security systems in Block Chain Technology. To acquire knowledge to applications of Block Chain Technology.

LearningOutcomes: The students will be able:

Identify various types of Software Architecture and understand types of Cryptography. Improve knowledge in understanding underlying technologies in Block Chain Technologies. Understand the storage methods and advantages and have knowledge on the applications of Block Chain

Unit 1: Layers of a Software System, Integrity, A Payment System, Types of Software Architecture, Purpose of the Blockchain, Peer-to-Peer system: Definition, Architecture, Link between Peer-to-Peer and Blockchain, Integrity Threats in Peer-to-Peer Systems, Four ways of Defining Blockchain, The purpose of the Blockchain, Blockchain Properties

Case Study: Identify Different Crypto Payments and Differentiate Them

Unit 2: Foundations of Ownership, Security Related concepts in Blockchain, Purpose and Properties of a Ledger, Double Spending Problem, Designing and Developing a Software System, Documenting Ownership, Integrity of the Transaction History

Case Study: Study about Harbor, Ubitquity, Property that are used in Real Estate

Unit 3: Hash Function in Blockchain, Patterns of Hashing Data, Uses of Hash Values, Cryptography: Activities, Types of Cryptography, Digital Signatures

Case Study: Differentiate between various Blockchain Techniques used in Medical Field such as Ambrosus, Connecting Care, FarmaTrust, MedRec

Unit 4: Transforming Book into Blockchain Data structure, Chaining Blocks of Data, Protecting the Data Store, Distributing the Data Store among Peers, Verifying and Adding Transactions

Case Study: How we Apply Blockchain Technology in Elections and Voting

Unit 5: Choosing a transaction History, Paying for Integrity, Technical Limitations of Blockchain, Conflicting Goals of the Blockchain, Characteristics of the Blockchain, Blockchain Applications, Blockchain Platforms

Case Study: Identify various Blockchain Technologies used in Entertainment

Text Books:

1. BlockchainBasicsby: A Non-TechnicalIntroductionin 25Steps by Daniel Drescher, APress
2. Blockchain: Cybrosys Limited Edition

Web References:

1. 10BlockchainUseCases inReal PracticalWorld|GoLinuxCloud
2. 33TopBlockchainApplicationstoKnow for2023 |Built In
3. 15+PracticalBlockchainUseCases in2022 -101Blockchains
4. 30+Real ExamplesOfBlockchainTechnologyInPractice(forbes.com)

SRI VENKATESWARA UNIVERSITY::TIRUPATI

B.Com (CA) Honours

III Year V SEMESTER

COURSE 15 : Block Chain Technology

Practical

Credits:1

2 hrs/week

LIST OF EXPERIMENTS

1. Creating and BuildingUp CryptoToken
2. Ethereum SmartContract
3. Creating and BuildingUp Bitcoin Wallet
4. Introduction to Hyperledger
5. Creating aBusiness Network usingHyperledger
6. Creating aBusiness Network usingHyperledger-II
7. BuildingandDeploying multichain privateBlockchain

MODEL QUESTION PAPER
SRI VENKATESWARA UNIVERSITY::TIRUPATI
B.Com (CA) Honours
III Year V SEMESTER
COURSE 15 : Block Chain Technology
(w.e.f. 2025-26)

Time :3 Hrs

Max Marks: 75 Marks

SECTION - A

Answer any Five of the following

5 X 3= 15 Marks

1. Short answer question from Unit-1
2. Short answer question from Unit-1
3. Short answer question from Unit-2
4. Short answer question from Unit-2
5. Short answer question from Unit-3
6. Short answer question from Unit-3
7. Short answer question from Unit-4
8. Short answer question from Unit-4
9. Short answer question from Unit-5
10. Short answer question from Unit-5

SECTION - B

Answer any Five of the following

5 X 12= 60 Marks

11. Long answer question from Unit-1
12. Long answer question from Unit-1
13. Long answer question from Unit-2
14. Long answer question from Unit-2
15. Long answer question from Unit-3
16. Long answer question from Unit-3
17. Long answer question from Unit-4
18. Long answer question from Unit-4
19. Long answer question from Unit-5
20. Long answer question from Unit-5

Note: The question paper setter is requested to set question paper based on a model question paper and ensure coverage across all units equally.