

# **SRI VENKATESWARA UNIVERSITY : TIRUPATI**

**CBCS – UG SYLLABUS SUBJECT REVIEW COMMITTEE**  
**From the Batch of students admitted for the academic year 2021-22**  
**PROGRAMME: Three-Year B.Com (Computer Applications and Business Analytics)**

**Domain Subject: Commerce (Computer Applications and Business Analytics)**

***(Syllabus with Outcomes, Co-curricular Activities, References for Fifteen Courses of 1, 2, 3 & 4 Semesters)***

**Structure of B.Com (Computer Applications and Business Analytics)**

**Programme under Revised CBCS**

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
							Mid Sem	Sem End
1		II	2A	FINANCIAL ACCOUNTING	5	4	25	75
2		II	2B	BUSINESS ECONOMICS	5	4	25	75
3		II	2C	E-COMMERCE & WEB DESIGNING	3T + 2P	3 +1	25	75

**SRI VENKATESWARA UNIVERSITY**  
**B.Com. COMPUTER APPLICATION**  
**FIRST YEAR - SECOND SEMESTER**  
**(Under CBCS W.E.F. 2020-21)**

**Course - 2A: FINANCIAL ACCOUNTING**

( Common to B.Com (General/Computer Applications/Taxation)

**Learning Outcomes:**

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

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

**SYLLABUS**

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

**Unit-II: Provisions and Reserves:** Meaning — Provision vs. Reserve — Preparation of Bad Debts Account — Provision for Bad and Doubtful Debts — Provision for Discount on Debtors — Provision for Discount on Creditors - Repairs and Renewals Reserve A/c (including Problems).

**Unit-III: Insurance claims:** Meaning of Claim – Memorandum Trading A/c – Average Clause – Loss of Stock – Amount of Claim (including Problems).

**Unit-IV: Consignment Accounts:** Consignment - Features - Proforma Invoice - Account Sales — Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems).

**Unit-V: Joint Venture Accounts:** Joint Venture - Features - Difference between Joint- Venture and Consignment — Accounting Procedure — Methods of Keeping Records When Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).

## Reference Books:

1. Ranganatham G and Venkataramanaiah, **Financial Accounting-II**, S Chand Publications, New Delhi.
2. T. S. Reddy and A. Murthy - **Financial Accounting**, Margham Publications.
3. R.L. Gupta & V.K. Gupta, **Principles and Practice of Accounting**, Sultan Chand.
4. SN Maheswari and SK Maheswari - **Financial Accounting**, Vikas Publications.
5. S.P. Jain & K.L Narang, **Accountancy-I**, Kalyani Publishers.
6. Tulsan, **Accountancy-I**, Tata McGraw Hill Co.
7. V.K. Goyal, **Financial Accounting**, Excel Books
8. T.S. Grewal, **Introduction to Accountancy**, Sultan Chand & Co.
9. Haneef and Mukherjee, **Accountancy-I**, Tata McGraw Hill.
10. Arulanandam and Ramana, **Advanced Accountancy**, Himalaya Publishers.
11. S.N.Maheshwari&V .L.Maheshwari, **Advanced Accountancy-I**, Vikas Publishers.
12. Prof E Chandraiah, **Financial Accounting**, Seven Hills International Publishers.

## Suggested Co-Curricular Activities:

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

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**2A - FINANCIAL ACCOUNTING**  
**( Common to B.Com (General/Computer Applications/Taxation))**

**RECOMMENDED FORMAT FOR MODEL QUESTION PAPER**

Time: 3 Hours]

[Max. Marks : 75

**Section-A**

**[5X5=25]**

Answer any **FIVE** of the following questions.

- 1     Contents of **Unit-I (Theory/small problem)**
- 2     Contents of **Unit-II (Theory/small problem)**
- 3     Contents of **Unit-III (Theory/small problem)**
- 4     Contents of **Unit-IV (Theory/small problem)**
- 5     Contents of **Unit-V (Theory/small problem)**
- 6     Contents of **Unit-I to Unit V (Theory/small problem)**
- 7     Contents of **Unit-I to Unit V (Theory/small problem)**
- 8     Contents of **Unit-I to Unit V (Theory/small problem)**

**Section-B**

**[5X10=50]**

Answer **FIVE** questions

- 9a     Contents of Unit-I(Problem only)  
         (OR)
- 9b     Contents of Unit-I(Problem only)
- 10 a    Contents of Unit- II(Problem only)  
         (OR)
- 10b    Contents of Unit-II(Problem only)
- 11 a    Contents of Unit-I II (/Problem only)  
         (OR)
- 11 b    Contents of Unit-III(Problem only)
- 12 a    Contents of Unit-IV(Problem only)  
         (OR)
- 12 b    Contents of Unit-IV(Problem only)
- 13a    Contents of Unit-V(Problem only)  
         (OR)
- 13 b    Contents of Unit-V(Problem only)

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**Course - 2B: BUSINESS ECONOMICS**

( Common to B.Com (General/Computer Applications/Taxation)

**Learning Outcomes:**

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

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

**Syllabus**

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

**Unit-II: Demand Analysis:** Meaning and Definition of Demand — Determinants to Demand

—Demand Function -Law of Demand — Demand Curve — Exceptions to Law of Demand - Elasticity of Demand — Measurements of Price Elasticity of Demand

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

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

**Unit-V: National Income:** Meaning — Definition — Measurements of National Income - Concepts of National Income -Problems in Measuring National Income.

**References:**

1. Business Economics -S.Sankaran, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics - Himalaya Publishing House.
4. Business Economics -Aryasri and Murthy, Tata McGraw Hill.
5. Business Economics -H.L Ahuja, Sultan Chand & Sons
6. Principles of Economics -Mankiw, Cengage Publications
7. Fundamentals of Business Economics -Mithani, Himalaya Publishing House
8. Business Economics -A.V. R. Chary, Kalyani Publishers, Hyderabad.
9. Business Economics -Dr K Srinivasulu, Seven Hills International Publishers.

**Suggested Co-Curricular Activities:**

- ♦ Assignments
- ♦ Student Seminars
- ♦ Quiz, JAM
- ♦ Study Projects
- ♦ Group Discussion
- ♦ Graphs on Demand function and demand curves
- ♦ Learning about markets
- ♦ The oral and written examinations (Scheduled and surprise tests),
- ♦ Market Studies
- ♦ Individual and Group project reports,
- ♦ Annual talk on union and state budget
- ♦ Any similar activities with imaginative thinking beyond the prescribed syllabus

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**2B - BUSINESS ECONOMICS**  
**( Common to B.Com (General/Computer Applications/Taxation)**

**RECOMMENDED FORMAT FOR MODEL QUESTION PAPER**

Time: 3 Hours]

[Max. Marks: 75]

**Section-A**

**[5X5=25]**

Answer any **FIVE** of the following questions.

- 1    Contents of **Unit-I**
- 2    Contents of **Unit-II**
- 3    Contents of **Unit-III**
- 4    Contents of **Unit-IV**
- 5    Contents of **Unit-V**
- 6    Contents of **Unit-I to Unit V**
- 7    Contents of **Unit-I to Unit V**
- 8    Contents of **Unit-I to Unit V**

**Section-B**

**[5X10=50]**

Answer **FIVE** questions

- 9 a    Contents of **Unit-I**  
          (OR)
- 9 b    Contents of **Unit-I**
- 10 a    Contents of **Unit-II**  
          (OR)
- 10 b    Contents of **Unit-II**
- 11 a    Contents of **Unit-III**  
          (OR)
- 11 b    Contents of **Unit-III**
- 12 a    Contents of **Unit-IV**  
          (OR)
- 12 b    Contents of **Unit-IV**
- 13 a    Contents of **Unit-V**  
          (OR)
- 13 b    Contents of Unit-V

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**Course – 2: E- Commerce & Web Designing**

(Five units with each unit having 12 hours of class work)

**Learning Outcomes:**

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

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

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

*B. Explains (Understanding)*

6. Recognize and discuss global E-commerce issues
7. Learn the language of the web: HTML and CSS.

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

8. Analyze the impact of E-commerce on business models and strategy
9. Assess electronic payment systems
10. Exploring a web development framework as an implementation example and create dynamically generated web site complete with user accounts, page level security, modular design using css

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

Use the Systems Design Approach to implement websites with the following steps:

- Define purpose of the site and subsections
- Identify the audience



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

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

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**Course – 2: E- Commerce & Web Designing**  
**SYLLABUS**

**Unit**

**I Unit I: Introduction:**

Meaning, Nature, Concepts, Advantages, Disadvantages and reasons for Transacting Online, Types of E-Commerce, e-commerce Business Models (Introduction , Key Elements of a Business Model And Categorizing Major E-Commerce Business Models), Forces Behind e-commerce.

**Technology used in E-commerce:** The dynamics of World Wide Web and Internet (Meaning, Evolution And Features); Designing, Building and Launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing Vs. in-house development of a website)

**II Unit-II: E-payment System:**

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

**III Unit-III: On-line Business Transactions:**

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

**IV Unit-IV: Website designing**

Designing a home page, HTML document, Anchor tag Hyperlinks, Head and body section, Header Section, Title, Prologue, Links, Colorful Pages, Comment, Body Section, Heading Horizontal Ruler, Paragraph, Tabs, Images And Pictures, Lists and Their Types, Nested Lists, Table Handling.

Frames: Frameset Definition, Frame Definition, Nested Framesets, Forms and Form Elements. DHTML and Style Sheets: Defining Styles, elements of Styles, linking a style sheet to a HTML Document, Inline Styles, External Style Sheets, Internal Style Sheets & Multiple Style Sheets.

## **V Unit V: Security and Encryption:**

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

### **Learning Resources (E-commerce & Web Designing)**

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#### **References:**

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

#### **Online Resources:**

<http://www.kartrocket.com>  
<http://www.e-commerceceo.com>  
<http://www.fastspring.com>  
<http://teamtreehouse.com/tracks/web-design>

#### **Practical Component: @ 2 hours/week/batch**

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

#### **RECOMMENDED CO-CURRICULAR ACTIVITIES:**

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

#### **MEASURABLE**

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Field studies (individual observations and recordings as per syllabus content and related areas (Individual or team activity))

5. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

## **GENERAL**

Group Discussion

Visit to Software Technology parks / industries

## **RECOMMENDED CONTINUOUS ASSESSMENT METHODS:**

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Coding exercises,
4. Practical assignments and laboratory reports,
5. Observation of practical skills,
6. Individual and group project reports,
7. Efficient delivery using seminar presentations,
8. Viva voce interviews.
9. Computerized adaptive testing, literature surveys and evaluations,
10. Peers and self-assessment, outputs from individual and collaborative work

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**2C - E-COMMERCE AND WEB DESIGNING**  
**RECOMMENDED FORMAT FOR MODEL QUESTION PAPER**

Time: 3 Hours]

[Max. Marks: 75]

**Section-A**

**[5X5=25]**

Answer any **FIVE** of the following questions.

- 1    Contents of **Unit-I**
- 2    Contents of **Unit-II**
- 3    Contents of **Unit-III**
- 4    Contents of **Unit-IV**
- 5    Contents of **Unit-V**
- 6    Contents of **Unit-I to Unit V**
- 7    Contents of **Unit-I to Unit V**
- 8    Contents of **Unit-I to Unit V**

**Section-B**

**[5X10=50]**

Answer **FIVE** questions

- 9 a    Contents of **Unit-I**  
          (OR)
- 9 b    Contents of **Unit-I**
- 10 a    Contents of **Unit-II**  
          (OR)
- 10 b    Contents of **Unit-II**
- 11 a    Contents of **Unit-III**  
          (OR)
- 11 b    Contents of **Unit-III**
- 12 a    Contents of **Unit-IV**  
          (OR)
- 12 b    Contents of **Unit-IV**
- 13 a    Contents of **Unit-V**  
          (OR)
- 13 b    Contents of **Unit-V**