

B.Com (Computer Applications) **Syllabus (CBCS)** *(w.e.f. 2019–2020)*



FACULTY OF COMMERCE
TELANGANA UNIVERSITY
DICHPALLY, NIZAMABAD
TELANGANA STATE-503322

2019

B.COM (Computer Applications)
CBCS COURSE STRUCTURE ,w.e.f. 2019-20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
SEMESTER - II						
1.	ELS2	English (First Language)	4	4		
2.	SLS2	Second Language	4	4		
3.	AECC2	a)Basic Computer Skills/ b)Environmental Science	2	2		
4.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
5.	DSC202	Business Laws	5	5	3 hrs	80U+20I
6.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P + 15I
Total			27	25		

ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **T:** Theory; **P:** Practical; **I:** Internal Exam **U:** University Exam; **PR:** Project Report; **VV:** Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	40		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

Paper DSC 201: FINANCIAL ACCOUNTING-II

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: to understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach- Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. – HPH
- 3) Business Law - Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203:PROGRAMMING WITH C & C++

Hours Per Week: 7 (3T+4P)

Credits: 5

Exam Hours: 1 ½

Marks: 50U+35P+15I

Objective: To understand the fundamental concepts of programming in C and Object Oriented Programming using C++.

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS

Introduction: Types of Languages- History of C language – Basic Structure –Programming Rules – Flow charts-algorithms–Commonly used library functions - Executing the C Program - Pre-processors in “C”- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable– **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special - Bitwise Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. **Looping statements:** Introduction- While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS

Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-formatted and unformatted functions. **Built in functions:** Mathematical functions – String functions - Character functions - Date functions. **User defined functions:** Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference – Recursive functions. **Arrays:** Introduction - Defining an array - Initializing an array –characteristics of an array-One dimensional array – Two dimensional array – Multi dimensional array. **Strings:** Introduction – Declaring and initializing string - Reading and Writing strings - String standard functions.

UNIT-IV: POINTERS, STRUCTURES AND UNIONS

Pointers: Features of pointers- Declaration of Pointers-arithmetic operations with pointers

Structures: Features of Structures - Declaring and initialization of Structures –Structure within Structure- Array of Structures- Enumerated data type-**Unions**-Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ Simple program of C++– Storage Classes-Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts-Class-Object-Inheritance-Polymorphism-Encapsulation-Abstraction.

SUGGESTED READINGS:

1. Programming with C& C++ :IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill.
8. Schaum s Outlines: Programming with C++: by John R Hubbard.
9. Let Us C++: Y.Kanetkar, BPB.