

# **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)
<b>SEMESTER - I</b>						
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P + 15I
		<b>Total</b>	<b>27</b>	<b>25</b>		

**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
	<b>TOTAL</b>	<b>40</b>		<b>150</b>
	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 101: FINANCIAL ACCOUNTING - I**

**Objective:** to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

**UNIT-I: ACCOUNTING PROCESS:**

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:**

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

## Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

### UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

### UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

### UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

**UNIT-IV: PLANNING AND ORGANISING:** Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

### UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

### SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasith, Tax Mann Publications.

**Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY****Hours Per Week: 5 (3T+4P)****Credits: 5****Exam Hours: 1 ½****Marks: 50U+35P+15I**

**Objective:** To understand the basic concepts and terminology of information technology and to identify issues related to information security.

**UNIT-I: INTRODUCTION TO COMPUTERS:**

Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer.

Role of I/O devices in a computer system, **Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

**UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:**

Binary, Binary Arithmetic, Number System: Positional & Non Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another.

Primary Vs Secondary Storage, Data storage & retrieval methods. **Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

**UNIT-III: SOFTWARE:**

Software and its needs, Types of S/W. **System Software:** Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

**UNIT-IV: OPERATING SYSTEM:**

Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

**UNIT-V: DATA COMMUNICATION:**

Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Medias, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

**SUGGESTED READINGS:**

1. Computer Fundamentals: P.K.Sinha
2. Introduction to Computers, Peter Norton, Mc GrawHill , 2012.
3. Using Information Technology, Brian K williams, Stacey C.Sawyer, Tata Mc GrawHill.

# **B.Com (Computer Applications)**

## **Syllabus (CBCS)**

(w.e.f. 2019–2020)



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<b>SEMESTER - II</b>						
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
<b>Total</b>			<b>27</b>	<b>25</b>		

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		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.

<b>Paper DSC 203:PROGRAMMING WITH C &amp; C++</b>
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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.