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DEPARTMENT OF COMMERCE
B.COM (COMPUTER APPLICATIONS- CBCS) COURSE (2025-28 BATCH)

B.Com (Computer Applications) First Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1	ELS1	English (First Language)	ELS1	4	4
2	SLS1	Second Language	SLS1	4	4
3	AECC1	A) Basic Computer Skills/ B) Environmental Science	AECC1	2	2
4	BCC151	Financial Accounting-I	DSC1	5	5
5	BCC152	Business Organization and Management	DSC2	5	5
6	BCC153	Fundamentals of Information Technology	DSC3	4T+2P	5
		Total		26	25
		SEMESTER – II			
7	ELS2	English (First Language)	ELS2	4	4
8	SLS2	Second Language	SLS2	4	4
9	AECC2	A) Environmental Science/ B) Basic Computer Skills	AECC2	2	2
10	BCC251	Financial Accounting-II	DSC4	5	5
11	BCC252	Business Economics	GE	4	4
12	BCC253	Basics of Python	DSC5	3T+4P	5
		Total		26	24

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE (2025-28 BATCH)

B.Com(Computer Applications) Second Year

S.No.	Code	Course Title	Course Type	HPW	Credits
SEMESTER – III					
(1)	(2)	(3)	(4)	(5)	(6)
13.	ELS3	English (First Language)	ELS3	3	3
14	SLS3	Second Language	SLS3	3	3
15	BCC351	Advanced Accounting	DSC6	5	5
16	BCC352	Business Statistics – I	DSC7	5	5
17	BCC353	Relational Database Management System	DSC8	4T+2P	5
18	SEC354	A) Communication Skills B) Professional Skills	SEC1 UGC Specified course	2	2
19	SEC355	A) Banking & Financial System/ B) Commercial Arithmetic/ C) Principles of Insurance/ D) Foundation of Digital Marketing &Web design	SEC2 Dept Specified Course	2	2
		Total		26	25
SEMESTER – IV					
20	ELS4	English (First Language)	ELS4	3	3
21	SLS4	Second Language	SLS4	3	3
22	BCC451	Auditing and Corporate Governance	DSC12	5	5
23	BCC452	Business Statistics-II	DSC13	5	5
24	BCC453	Web Technologies	DSC14	3T+4P	5
25	SEC454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified course	2	2
26	SEC455	A) Marketing Management/ B) Human Resource Management/ C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	2	2
		Total		27	25

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B.Com(Computer Applications) Third Year

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
SEMESTER- V					
27	ELS5	English (First Language)	ELS5	3	3
28	SLS5	Second Language	SLS5	3	3
29	BCC551	Income Tax	DSC12	5	5
30	BCC552	Research Methodology	PR1	1T+2R	2
31	BCC553	A) Cost Accounting/ B) Financial Planning &Performance/ C) International Financial Reporting-I	DSE1	5	5
32	BCC554	A) Business Law/ B) Financial Decision Making-I/ C) International Tax & Regulation	DSE2	5	5
33	BCC555	A) Data Visualization/ B) Multimedia Systems/ C) Data Analytics/	DSE3	3T+4P	5
		Total		31	28
SEMESTER – VI					
33	ELS6	English (First Language)	ELS6	3	3
34	SLSL6	Second Language	SLS6	3	3
35	BCC651	Project Report	PR2	4R	2
36	BCC652	A) Cost Control and Management Accounting/ B) Financial Control/ c) International Financial Reporting-II	DSE5	5	5
37	BCC653	A) Assessment of Individuals and GST / B) Financial Decision Making-II/ C) International Auditing	DSE6	5	5
38	BCC654	A) E-commerce/ B) Management Information System C) Mobile Applications	DSE7	4T+2P/ 5	5
		Total		26/25	23
		GRAND TOTAL		165/164	150

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ELS: EnglishLanguageSkill;**SLS:**SecondLanguageSkill;**AEC:**AbilityEnhancementCompulsoryCourse;*SEC:*
SkillEnhancementCourse;DSC:DisciplineSpecificCourse;DSE:DisciplineSpecificElective;GE:GenericElective;

T:Theory;P:Practical;I:InternalExamU:UniversityExam:PR:ProjectReport;VV:Viva-VoceExamination.

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

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/VAC	Up to 4 (2 in each after I & II years)	

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SEMESTER I
BASIC COMPUTER SKILLS

PAPER CODE: AECC1　　　　　　　　　　　　　**PPW :2**
YEAR/SEMESTER: I/II　　　　　　　　　　　**NO. OF CREDITS: 2**

Objective: to impart a basic level understanding of working of a computer and its usage.
UNIT WISE COURSE OBJECTIVES

COb1: To get an insight of physical components, OS and word processing.
COb2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

Knowing computer; What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of IECTI Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems: The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different windows; Using help; Creating Shortcuts, Basics of OS Setup; common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Weh Browsers:

Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address; Using e- governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

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SUGGESTED READINGS:

1.Introduction to Computers, peter Norton, McGrawHill , 2012
2. Using Information Technology, Brian K williarns, Staceyc. Sawyer, Tata McGrawHill.

Web Resources:

l. https://on line.stanford.edu/courses/soe-ycscs 101-sp-computer-science-101
2.https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science

COURSE OUTCOMES:

At the end of the course, the students will be able to

AECC1 CO1: Identify parts of computers, distinguish various OS and apply word processors.
AECC1 CO2: Apply knowledge of spreadsheet, presentation, Internet and Browsers.

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FINANCIAL ACCOUNTING - I

PAPER CODE: BCC151 **PPW: 5**
YEAR/SEMESTER: I/I **NO. OF CREDITS: 5**
EXAM DURATION :3HRS **MAX MARKS:70T+30I**

UNIT- WISE COURSE OBJECTIVES

COb1: To familiarise with accounting principles, processes and various branches of accounting.
COb2: To learn different subsidiary books.
COb3: To learn the preparation of Bank Reconciliation Statement.
COb4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation.
COb5: To learn the preparation of final accounts and lab work with for preparing the final accounts with imaginary figures.

UNIT-I: INTRODUCTION

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

UNIT-II: SUBSIDIARY BOOKS

Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables 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 passbook balances –Favorable and overdraft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement. (Including Problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION

Capital and Revenue Expenditure: 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 - Change in Methods (Problems)-Meaning of Provisions and Reserves and Differences between Provisions and Reserves (concepts only).

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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)

ASSIGNMENT: Students will create the transactions and complete the accounting process with the imaginary figures

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.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

REFERENCES:

1. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
2. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC151 CO1:   Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

BCC151 CO2: Acquaint them with different types of subsidiary books.

BCC151 CO3: Compare the balances of cash book and pass book and reconcile them.

BCC151 CO4: Examining different types of errors and to assess the value of assets by using different methods of depreciation.

BCC151 CO5: Assess the profitability and financial position of sole trader through preparation of final accounts and will be able to create their accounting transactions and final accounts

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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BCC152 **PPW :5**
YEAR/SEMESTER: I/I **NO. OF CREDITS: 5**
EXAM DURATION :3HRS **MAX MARKS:70T+30I**

Course Objective: To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations

UNIT- WISE COURSE OBJECTIVES
COb1: To provide an insight about the origin of business and the existence of different forms of business organisations

COb2: To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013

COb3: To study the meaning, functions, role and principles of management within the business.

COb4: To understand about the types and approaches of planning and know the different types organizational structures.

COb5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS
Evolution, Growth and Development of Business in India-Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business –Social Responsibility of a Business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership Firms – Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics of Hindu Undivided Family – Meaning and features of Co-Operative Organization. (Practical Application)

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 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.

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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 -Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types of 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: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

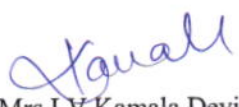**BCC152 CO1:** Explain about the origin of business and the functioning of different forms of Business organisations.

BCC152 CO2: Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

BCC152 CO3: Describe the Importance, role and the principles of Management.

BCC152 CO4: Explain about the different approaches to planning and the various forms of organisational structures.

BCC152 CO5: Describe the features of control and delegation of authority for effective co-ordinations.

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FUNDAMENTALS OF INFORMATION TECHNOLOGY

PAPER CODE: BCC153	**PPW: 3T +4P**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM DURATION :3HRS	**MAX MARKS: 50T+15I+35P**

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

UNIT- WISE COURSE OBJECTIVES

COb1: To understand computer arithmetic, differentiate between various operating systems on the basis of their features and learn the DOS commands.

COb2: To get an insight about software, needs and types.

COb3: To understand the concepts of network, types, components and connectivity methods.

COb4: To classify conditional format, formulae function, group and subtotal

COb5: To describe charts and graphs with options.

UNIT -I: COMPUTER ARITHMETIC & OPERATING SYSTEMS:

Computer Arithmetic: Binary, Binary Arithmetic, Number System: Positional & Non-Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. (Converting from decimal to binary and vice versa)

Operating Systems: Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Types of Operating Systems: Batch Processing, Multiprogramming, Multi-Tasking, Multiprocessing, Time Sharing, DOS – Internal and External Commands, Windows, Unix/Linux.

UNIT-II: 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, Presentation, Graphics, DBMS s/w.

UNIT-III: DATA COMMUNICATION: Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

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UNIT-IV: FUNCTIONS & FORMULAS IN SPREADSHEET

Introduction to Excel-Getting acquainted with Excel Window- Conditional Formatting-Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical, Lookup functions)-check formulas for errors, trace precedents and dependents. Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.Calculate a Conditional sum, conditional Count, conditional average, square Root,financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

Lab: Implement Math and trigonometric functions for student worksheets and generate reports.

UNIT –V- PIVOT TABLES & DATA VALIDATION

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add sparklines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart; Data Validation

Lab work: Create pivot tables and charts for single and multiple values.

SUGGESTED READINGS:

1.   Computer Fundamentals: P.K.Sinha
2.   Information Technology: Punet Kumar &SushilBharadwaj, Kalyani Publishers
3.   Fundamentals of Information Technology- R.GSaha, I.L.Narasimha Rao & N. Bhaskar, Himalaya Publications
4.   Introduction to Computers: Peter Norton, McGraw Hill.
5.   Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
6.   Computer Fundamental: AnithaGoel, Pearson.
7.   Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
8.   Introduction to Information Technology: ITL ESL, Pearson.
9.   Introduction to Information Technology: V. Rajaraman, PHI.
10.   Fundamental of Computers: Balaguruswamy, McGraw Hill.
11.   PC Software under Windows: Puneet Kumar, Kalyani Publishers.
12.   Information Technology and C language: Rajiv Khanna, New Age International.
13.   Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
14.   Informational Technology: P. Mohan, Himalaya Publishing House.
15.   Information Technology: R. Renuka, Vaagdevi Publishers.
16.   OS-Linux Spoken Tutorials &Libre Office Spoken Tutorials by IIT Bombay.

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COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC153 CO1: Implement computer arithmetic, Categorise various operating systems and execute DOS commands.

BCC153 CO2: Distinguish different types of software and get an insight into their applications

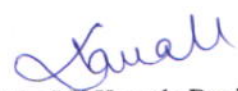**BCC153 CO3**: Build knowledge on networking, types and implementation procedure.

BCC153 CO4: Analyse and implement calculations using formulae and function methods.

BCC153 CO5: Apply knowledge for Design Chart and graphs.

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SEMESTER II

ENVIRONMENTAL SCIENCE

PAPER CODE: AECC2   **PPW: 2**
YEAR/SEMESTER: I/II   **NO. OF CREDITS: 2**

COURSE OBJECTIVES:

Cob1: To create awareness on sustainable practices and conservation of Natural Resources
COb2: To sensitize students about the effects of human activity on the environment

UNIT-I: Ecosystem, Biodiversity & Natural Resources
1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

UNIT-II: Environmental Pollution, Global Issues & Legislation
1. Causes, Effects & Control measures of Air Pollution, Water Pollution
2. Solid Waste Management
3. Global Warming & Ozone layer depletion.
4. III - effects of Fire - works
5. Disaster management - floods, earthquakes & Cyclones
6. Environmental legislation:- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
7. Human Rights
8. Women and Child welfare
9. Role of Information technology in environment and human health.
* Field Study: Pond Ecosystem, Forest Ecosystem

AECC2 CO1: Appraise various sustainable practices to conserve Biodiversity and Natural Resources.
AECC2 CO2: Analyse the effects of human activity on the environment.

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FINANCIAL ACCOUNTING - II

PAPER CODE: BCC251	**PPW: 5**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 5**
EXAM DURATION :3HRS	**MARKS: 50T+15I+35P**

COURSE OBJECTIVE: *To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organisations.*

UNIT- WISE COURSE OBJECTIVES:

Cob1: To familiarise them with different methods used in single entry system.
Cob2: To learn accounting of non-trading concerns.
Cob3: To learn accounting of admission, retirement, dissolution of partnership firms.
Cob4: To learn the maintenance of accounting of solepropreitor by using TALLY PRIME.
Cob5: To prepare the financial statements of solepropreitor with GST and TDS by using TALLY PRIME.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS:

Features, Limitations, Difference between Double entry and Single entry, Difference between Statement of affairs and Balance sheet, ascertainment of profit according to statement method, problems on statement of Profit or Loss, steps for conversion method, problems on conversion method.

UNIT-II: ACCOUNTING FOR NOT FOR PROFIT ORGANIZATIONS:

Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

UNIT-III: PARTNERSHIP ACCOUNTS:

Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.

Admission of a partner: Treatment of goodwill (AS-10), accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership – Insolvency of a Partner (Theory only).

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UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

SUGGESTED READINGS:

1.   Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
2.   Advanced Accounting- Dr. K.Sreelatha Reddy, M. Thirmal Rao, V Santhi& K Naga Sirisha, Himalaya Publishers
3.   Advanced Accountancy: M Shrinivas& Dr. K Sreelatha Reddy, Himalaya Publishers.

REFERENCES

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.   Advanced Accountancy-I: S. N. Maheshwari&V.L.Maheswari, Vikas.
5.   Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:
At the end of the course, the students will be able to
BCC251 CO1: Identify the profit/loss under statement and conversion method in single entry system.
BCC251 CO2: Prepare accounts of non-business concerns.
BCC251 CO3: Solve problems related to types of capital accounts, admission, retirement and death of a partner of a partnership firm, evaluate the firms at the time of dissolution
BCC251 CO4: Students will be able to record transactions for accounts with inventory.
BCC251 CO5: Students will be able to generate the financial statements along with GST and TDS by using TALLY PRIME.

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BUSINESS ECONOMICS

PAPER CODE: BCC252	**PPW: 4**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 4**
EXAM DURATION :3HRS	**MAX MARKS:70T+30I**

Course Objective: *To acquire knowledge for application of economic principles and tools in business practices.*

UNIT- WISE COURSE OBJECTIVES

COb1: Provide understanding about the nature and scope of economics and to illustrate laws of utility graphically.

COb2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COb3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COb4: Enumerate the role of different types of competition in market and to analyse the market situation.

COb5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics (Assignment)- Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.
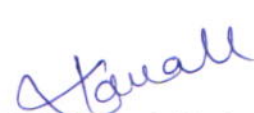
UNIT-II: DEMAND AND SUPPLY ANALYSIS

Meaning – Function -Factors influencing Demand - Types of Demand - Demand Curve - Law of Demand- Exceptions to Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply -Market Equilibrium- Consumer's Surplus.

UNIT-III: PRODUCTION AND COST ANALYSIS

Concept of Production - Total Product - Marginal Product - Average Product - Law of Variable Proportion - Law of Return to Scale - Economies and Dis-economies of Scale – Two factors - Isoquants-Isocost-Producer Equilibrium- Concepts of Cost (Direct, Indirect, Opportunity, Explicit, Implicit, Incremental and Sunk Costs)- Short run Cost Curves (Total and Average) and Long Run Average Cost Curve.

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UNIT-IV: MARKET ANALYSIS

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly (Kinked Demand Curve) and duopoly(Assignment).

UNIT-V: MACROECONOMICS FOR MANAGERS

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit –Business cycles - Nature – Phases - Causes – Inflation-Types (based on Rate of Inflation and based on Causes) and control – Deflation and stagflation.
(Review research articles related to National Income and inflation in India as an assignment)

SUGGESTED READINGS & REFERENCES:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC252 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

BCC252 CO2: Identify various factors determining the demand along with the laws of demand and be able to demonstrate the knowledge of understanding the elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BCC252 CO3: Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BCC252 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in the market and to analyse the market situation.

BCC252 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

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BASICS OF PYTHON

PAPER CODE: BCC253	**PPW: 3T+ 4P**
YEAR/SEMESTER: I/II	**NO. OF CREDITS: 5**
EXAM DURATION: 3HRS	**MAX MARKS: 50T+15I+35P**

Course Objective: Equip students with the skills to understand, apply, analyze, evaluate, and create Python programs and data manipulations using fundamental and advanced features of Python, including NumPy and Pandas

UNIT-WISE COURSE OBJECTIVES:
COb1: Understand and explain the basic features and setup of Python programming.
COb2: Apply operators and control statements to solve programming problems.
COb3: Analyze and manipulate strings and lists using Python methods.
COb4: Evaluate and implement appropriate data structures using tuples and dictionaries.
COb5: Create and manipulate datasets using NumPy and Pandas for data analysis.

UNIT-I: INTRODUCTION TO PYTHON
Introduction to Python IDE, Installation, Python features, Python Interpreter, modes of Python Interpreter, Output function, Values and Data types, Variables, Key words, Identifiers, Input functions Comments, Lines & Indentation, Quotations.

UNIT-II: EXPRESSIONS: Operators, Precedence of operators, Tuple assignment.
Conditional Statements: Conditional(if), Alternative(if-else), Chained Conditionals(if-elif-else), Nested conditionals; Iteration/Control statements: while, for, break, continue.
Functions: Definition and use, Types of functions, Flow of execution, Parameters and Arguments, Return values, Variables scope (local, global).

UNIT-III: STRINGS AND LISTS
Strings, Concatenation, Indexing, and Slicing, Manipulate Strings With Methods (String Functions). List operations, List slices, List methods, List with loops, aliasing, Cloning list, List parameters, Nested List.

UNIT-IV: TUPLE AND DICTIONARIES STORAGE CLASSES:
Tuple: Benefit of Tuple, Operations on Tuple, Tuple methods, Tuple assignment, Tuple as return value, Tuple as argument; Dictionaries: Operations on Dictionary, methods in Dictionary, Difference between List, Tuple and Dictionary

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UNIT-V: NUMPY AND PANDAS

The basics of NumPy array, computation on NumPy arrays, aggregations, Boolean logic, sorting arrays. Introduction to pandas, Pandas objects: Series and data frame, Creation and indexing methods for series and data frame, Data Manipulation using Pandas, Aggregating data using Pandas, Merging Data using Pandas.

SUGGESTED READINGS:

1.   Allen B Downey, "Think Python: How to think like a Computer Scientist", 2nd edition, Updated for Python 3, Shroff/O'Reilly Publishers, 2016.
2.   Python: The Complete Reference Paperback by Martin C. Brown (Author), 2017 McGraw Hill Education, 4th edition
3.   Basic Python Programming for Beginners Paperback – 29 July 2021, by Dr. Marlapalli Krishna & S. Jaya Prakash, K. Varada Rajkumar, Bluerose Publishers Pvt. 1st edition.

COURSE OUTCOMES:

At the end of the course students will be able to:

BCC253 CO1: Describe the installation process, Python IDE, and essential Python features.

BCC253 CO2: Write programs that effectively use operators, conditional statements, and loops.

BCC253 CO3: Manipulate and process strings and lists using various Python methods and techniques.

BCC253 CO4: Compare and utilize tuples and dictionaries for efficient data storage and retrieval.

BCC253 CO5: Construct and analyze datasets using NumPy arrays and Pandas Data Frames for comprehensive data analysis.

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