ANDHRA KESARI 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

COURSE 1: FUNDAMENTALS OF COMMERCE

Theory   Credits: 4   4 hrs/week

Learning Objectives:
The objective of this paper is to help students to acquire conceptual knowledge of the Commerce, Economy and Role of Commerce in Economic Development. To acquire Knowledge on Accounting and Taxation.

Learning Outcomes:
At the end of the course, the student will able to
Identify the role commerce in Economic Development and Societal Development. Equip with the knowledge of imports and exports and Balance of Payments. Develop the skill of accounting and accounting principles. They acquire knowledge on micro and micro economics and factors determine demand and supply. An idea of Indian Tax system and various taxes levied on in India. They will acquire skills on web design and digital marketing.

Unit 1: Introduction: Definition of Commerce – Role of Commerce in Economic Development - Role Commerce in Societal Development. Imports and Exports, Balance of Payments. World Trade Organization.

Unit 2: Economic Theory: Macro Economics – Meaning, Definition, Measurements of National Income, Concepts of National Income. Micro Economics – Demand and Supply. Elasticity of Demand and Supply. Classification of Markets -Perfect Competition – Characteristics – Equilibrium Price, Marginal Utility.
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Unit 3: Accounting Principles: Meaning and Objectives Accounting, Accounting Cycle - Branches of Accounting - Financial Accounting, Cost Accounting, Management Accounting. Concepts and Conventions of Accounting – GAAP.

Unit 4: Taxation: Meaning of Tax, Taxation - Types of Tax- Income Tax, Corporate Taxation, GST, Customs & Exercise. Differences between Direct and Indirect Tax – Objectives of Tax- Concerned authorities – Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBIC).

Unit 5: Computer Essentials: Web Design - Word Press Basics, Developing a Simple Website. Digital Marketing - Social Media Marketing, Content Marketing, Search Engine Optimization (SEO), E-mail Marketing. Data Analytics- Prediction of customer behavior, customized suggestions.

Lab Exercise:
- Build a sample website to display product information.
- Provide wide publicity for your product over social media and e-mail
- Estimate the customer behavior and provide necessary suggestions regarding the products of his interest.

Activities:
- Assignment on GAAP.
- Group Activates on Problem solving.
- Collect date and report the role of Commerce in Economic Development.
- Analyze the demand and supply of a product and make a scheduled based on your analysis, problems on elasticity of demand.
- Identify the Tax and distinguish between Direct Tax and Indirect Tax.
- Assignments and students seminars on Demand function and demand curves
- Quiz Programs
- Assignment on different types of taxes which generate revenue to the Government of India.
- Invited lectures on GST and Taxation system
- Problem Solving Exercises on current economy situation.
- Co-operative learning on Accounting Principles.
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

Reference Books:
1. S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.
2. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
3. Business Economics -S.Sankaran, Margham Publications, Chennai.
4. Business Economics - Kalyani Publications.
5. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publications.
6. Dr. Mehrotra and Dr. Goyal: Direct Taxes – Law and Practice, SahityaBhavan Publications
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COURSE 2: BUSINESS ORGANIZATION

Theory   Credits: 4   4 hrs/week

Learning Objectives:
The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

Learning outcomes:
After completing this course a student will have:
Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

Unit 1: Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics.

Unit 2: Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit 3: Plant Location and Layout: Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit 4: Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Unit 5: Computer Essentials: Milestones of Computer Evolution – Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications - Network and security concepts- Information Assurance Fundamentals, Cryptography - Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

Activities:
- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plan location
- Seminars on different topics related to Business organization
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

Reference Books:
1. Gupta, C.B., "Business Organisation", Mayur Publiction, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000).
4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson

Credits: 4   FINANCIAL ACCOUNTING Theory   5 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements. Learning Outcomes: At the end of the course, the student will able to identify transactions and events that need to be recorded in the books of accounts. Equip with the knowledge of accounting process and preparation of final accounts of sole trader. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP. Know the difference between Joint Ventures and Consignment. Critically examine the balance sheets of a sole trader for different accounting periods. Design new accounting formulas & principles for business organizations.

Unit-I: Introduction:-

Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions - double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book.

Unit-II: Final Accounts: -

Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

Unit-III: Depreciation:

Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value – Annuity and Depletion Method (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–One Vendor Keeps the Accounts and Separate Set off Books Methods (including Problems).
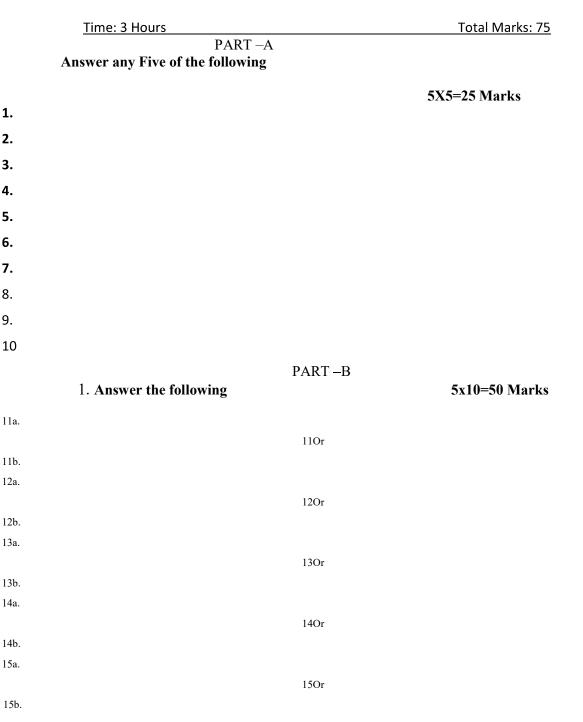
COURSE 3: FINANCIAL ACCOUNTING

Practical   Credits: 1   2 hrs/week

Lab Exercise:

- Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
- Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.
- Selecting and shutting a Company; Backup, and Restore data of a Company
- Depreciation and Provisions – Preparation of Machinery Accounts and Depreciation Accounts and Provisions Accounts Using Accounting Software / Package or in MS Excel.
- Bills of Exchange - Preparation of Accounts Using Accounting Software / Package.
- Consignment - Creation of company, creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts in Accounting Software / Package.
- Joint Venture Accounts - Creation of ledger accounts, creation of accounting vouchers, and display of concern ledger accounts using Accounting Software / Package or in MS Excel.

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
Major Programme from the Year 2023-24 Onwards
FINANCIAL ACCOUNTING -Question Paper model,
First Year-Semester-II
FINANCIAL ACCOUNTING

Time: 3 Hours   Total Marks: 75

PART –A

Answer any Five of the following

5X5=25 Marks

1.

2.

3.

4.

5.

6.

7.

8.

9.

10

PART –B

1. **Answer the following**   **5x10=50 Marks**

11a.

11Or

11b.

12a.

12Or

12b.

13a.

13Or

13b.

14a.

14Or

14b.

15a.

15Or

15b.

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COURSE 4: OFFICE AUTOMATION TOOLS Theory

Credits: 3   3 hrs/week

Course Objectives:

 The objective of this paper is to help students to acquire knowledge on the environment of GUI in Ms-Word and its features. To introduce the fundamentals concepts of using Ms-Word and its features to make it more useful and provide hands on use of Word, Excel and PowerPoint. Learning Outcomes: The students will be able: Understand concept of Word Processor and use its features. To use the advanced features of Ms-Word to make day to day usage easier. To work comfortably with Ms-Excel Environment. To create work sheets and user advanced feature of Excel. To create make presentations and inserting multimedia in them.

 Unit 1: Introduction to MS Office & MS Word: MS-Word: Features of MS-Word, MS-Word Window components, working with formatted text, Shortcut keys, Formatting documents: Selecting text, Copying &moving data, Formatting characters, changing cases, Paragraph formatting ,Indents, Drop Caps ,Using format painter, Page formatting, Header & footer, Bullets & numbering, Tabs, Forming tables. Finding & replacing text, go to(F5) command, proofing text (Spell-check, Auto correct),

Case Study:

1. Create a document to write a letter to the DM&HO of the district complaining about Hygienic conditions in your area.

2. Create a document to share your experience of your recent vacation with family.

Unit 2: MS Word Advanced features: Difference between Wizard and Template - Customize the Quick Access Tool Bar – Macros: Purpose – Creating Macro – Using Macro – Storing Macro - ,Inserting pictures: From Computer, Online Pictures – Insert 3d Models - Insert Shapes – Insert Text Box – Insert Equation, Hyperlinks, Tables Insert tables Mail merging, Printing documents, Tables : Insert tables, Mathematical calculations on tables data. Insert Text Box etc.

 Case Study:

 1. Create a document to send a holiday intimation to all the parents at time about Dasara Vacation.

 2. Create a document to create Time Table of you class using tables.

Unit 3: Introduction to MS Excel & Its features: MS-Excel: Excel Features, Spreadsheets, workbooks, creating, saving & editinga workbook, Renaming sheet, cell entries (numbers, labels, and formulas), spell check ,find and replace, Adding and deleting rows and columns Filling series, fill with drag, data sort,

Formatting worksheet, Functions and its parts, Some useful Functions in Excel (SUM,AVERAGE,COUNT, MAX,MIN, IF),

 Case Study:

1. Create a worksheet with you class marks displaying total, average, top marks in the class and least marks in the class.

Unit 4: Ms-Excel Advanced Features: Cell referencing (Relative, Absolute, Mixed), What-if analysis, Introduction to charts: types of charts, creation of charts, printing a chart, printing worksheet – Sort – Filters – View Menu

 Case Study: 1. Prepare a chart with height and weights of you class mates in atleast 3 types of charts. 2. Demonstrate the use of Filter with the attendance data of your class.

 Unit 5: Ms-PowerPoint and its Applications: MS-Power Point: Features of Power Point, Uses, components of slide, templates and wizards, using template, choosing an auto layout ,using outlines, adding sub headings, editing text, formatting text, using master slide, adding slides, changing color scheme, changing background and shading, adding header and footer, adding cliparts and auto shapes. Various presentation, Working in slide sorter view(deleting, duplicating, rearranging slides),adding transition and animations to slide show, inserting music or sound on a slide, viewing slide show ,Printing slides.

 Case Study: 1. Prepare a presentation with your achievements and experiences in College.

COURSE 4: OFFICE AUTOMATION TOOLS

Practical   Credits: 1   2 hrs/week

LIST OF EXPERIMENTS

1) Design a visiting card for Managing Director of a company as per the following specification.
   o Sizeofvisitingcardis3½×2

   o Name of the company with big font

   o Phone number, Fax number and E-mail address with appropriate symbols.

   o Office and Residence address separated by a line

2) Create a table with following columns and display the result ins eparate cells for the following
   o Emp Name, Basic pay, DA, HRA, Total salary.

   o Sort all the employees in ascending order with the name as the key

   o Calculate the totals alary of the employee

   o Calculate the Grand total salary of the employee

   o Finding highest salary and

   o Find lowest salary

3) Prepare an advertisement to a company requiring software professional with the following

   o Attractive page border

   o Design the name of the company using WordArt

   o Use at least one clipart.

   o Give details of the company (use bullets etc)

   o Give details of the Vacancies in each category of employee's (Business manager, Software engineers, System administrators, Programmers, Data entry operators)

   qualification required.

4) Create a letter having following specifications

o Name ofthecompanyonthetopofthepage2withbigfontandgoodstyle

o Phone no, Fax no and E-mail address with symbols.

o Main products manufactured by the company

o Slogans if any should be specify in bold at the bottom

5) Create two pages of curriculum vitae of a graduate with the following specifications

o Table to show qualifications with proper headings

o Appropriate left and right margins

o Format ½pageusingtwo-columnapproachabout yourself

o Name on each page at the top right side

o Page no.in the footer on the right side.

6) Write a macro format documents below

o Linespacing"2"(double)

- Paragraphindentof0.1
- Justification formatting style
- Arial font andBoldof14pt-size

7) Create a letter as the maindocumentandcreate10recordsforthe 10persons

usemailmergetocreateletterforselectedpersonsamong10.

8) Create an electronic spread sheet in which you enter the following decimal numbers and convert the mintooctal, Hexa decimal an d binary numbers and vice-versa.

DecimalNumbers:35,68,95,78,165,225,355,375,465

BinaryNumbers:101,1101,11101,11111,10001,11101111

9) Calculate the net pay of the employees following the conditions below.

	A	B	C	D	E	F	G	H	I
1	Employee	Employee	Basic	DA	HRA	GPF	Gross	Income	Net
2									

DA:-56%ofthebasicpayifBasicpayisgreaterthan20000 orelse44%.

HRA:-15%oftheBasicpaysubjecttomaximumofRs.4000.

GPF: -10%ofthebasicpay.

INCOMETAX:-10%ofbasicifBasicpayisgreaterthan20000.

Find who is getting highest salary & who is get lowestsalary?

10) The ABC Company shows the sales of different product For5years.CreateBARGraph, 3D

and Pie chart for the following.

A	B	C	D	E	F
S.No.	Year	Pro1	Pro2	Pro3	Pro4
1	1989	1000	800	90	1000
2	1990	800	80	50	900
3	1991	1200	190	40	800
4	1992	400	200	30	1000
5	1993	1800	400	40	1200

11) Create a suitable examination data base and find the sum of the marks (total) of each student and respective, class secured by the student.

Pass: if marks in each subject>=35

Distinction :if average>=75

First class :if average>=60but<75

Second class: if average>=50butlessthan60

Third class: if average>=35butlessthan50

Fail: if marks in any subject<35

12) Enter the following data into the sheet.

Name	Department	Salary
Anusha	Accounts	12000
Rani	Engineering	24000
Lakshmi	Accounts	9000
Purnima	Marketing	20000
Bindu	Accounts	4500
Tejaswi	Accounts	11000
Swetha	Engineering	15000
Saroja	Marketing	45000
Sunitha	Accounts	5600
Sandhya	Engineering	24000
Harika	Marketing	8000

o   Extract records for department tin Accounts and Salary > 10000

o   Sort the data by salary with the department using "sort commands".

o   Calculate total salary for a ch department using Subtotals

13) Enter the following data in to the sheet..

	Raju	Rani	Mark	Rosy	Ismail	Reshma
English	76	89	43	51	76	87
2ndLang	55	85	78	61	47	33
Maths	65	82	34	58	52	65
Computers	45	91	56	72	49	56
Human Values	51	84	54	64	32	64

Apply the conditional formatting for marks

   □   35 below Red

   □   35 to 50 Blue

   □   51 to 70 Green

   □   71 to 100 Yellow

14) Create a presentation using templates.

15) Create a Custom layout or Slide Master for professional presentation.

16) Create a presentation with slide transitions and animation effects.

17) Create a table in PPT and apply graphical representation.

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Major Programme from the Year 2023-24 Onwards
OFFICE AUTOMATION TOOLS -Question Paper model,
First Year-Semester-II
OFFICE AUTOMATION TOOLS

Time: 3 Hours   Total Marks: 75

PART –A
Answer any Five of the following

5X5=25 Marks

1.

2.

3.

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6.

7.

8.

9.

10

PART –B

Answer the following   **5x10=50 Marks**

11a.

                              11.Or

11b.

12a.

                              12.Or

12b.

13a.

                              13.Or

13b.

14a.

                              14.Or

14b.

15a.

                              15.Or

15b.

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ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
Single Major Programme from the Year 2023-24 Onwards
Programme- B. Com Honours Computer Applications. -Question Paper model,
First Year-Semester-1
Course1 – Fundamental of Commerce

Time: 3 Hours   Total Marks: 75

PART –A
Answer any Five of the following

5X5=25 Marks

1.

2.

3.

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5.

6.

7.

8.

9.

10

PART –B
Answer the following   **5x10=50 Marks**

11a.

Or

11b.

12a.

Or

12b.

13a.

Or

13b.

14a.

Or

14b.

15a.

Or

15b.

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
Single Major Programme from the Year 2023-24 Onwards
Programme - B. Com Honours Computer Applications -Question Paper model,
First Year-Semester-1
Course 2 – Business Organization
Time: 3 Hours   Total Marks: 75

PART –A
Answer any Five of the following

                                                                                                       5X5=25 Marks
1.

2.

3.

4.

5.

6.

7.

8.

9.

10

PART –B
Answer the following   **5x10=50 Marks**

11a.

                                                Or

11b.

12a.

                                                Or

12b.

13a.

                                                Or

13b.

14a.

                                                Or

14b.

15a.

                                                Or

15b.