

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
II	III	5	Advanced Accounting	3	3
			Advanced Accounting Practical Course	2	1
		6	Income Tax	3	3
			Income Tax Practical Course	2	1
		7	E Commerce & Web designing	3	3
			E Commerce & Web designing Practical Course	2	1
		8	Digital Marketing	3	3
			Digital Marketing Practical Course	2	1
	IV	9	Corporate Accounting	3	3
			Corporate Accounting Practical Course	2	1
		10	Cost & Management Accounting	3	3
			Cost & Management Accounting Practical Course	2	1
		11	DBMS with Oracle	3	3
			DBMS with Oracle Practical Course	2	1

[Type text]


DR. N. SREENIVASA CHARYULU
 Chairman B.O.S. (U.G) Commerce
 A.K. University, ONGOLE.

SEMESTER-III

COURSE 5: ADVANCED ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

Learning Outcomes:

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

Understand the concept of Non-profit organizations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, Familiarize with the legal formalities at the time of dissolution of the firm, Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

Unit 1: Accounting for Non Profit Organizations: Non Profit Entities- Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).

Unit 2: Single Entry System: Features – Differences between Single Entry and Double Entry – Disadvantages of Single Entry- Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).

Unit 3: Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor. (including Problems).

Unit 4: Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals- Accounting Treatment of Goodwill – Admission, Retirement and Death of a Partner (including problems).

Unit 5: Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of Partners (including problems).

Activities:

- Quiz Programs
- Problem Solving exercises

[Type text]

- Co-operative learning
- Seminar
- Visit a single-entry firm, collect data and Creation of Trial Balance of the firm
- Visit Non-profit organization and collect financial statements
- Critical analysis of rate of interest on hire purchase schemes
- Visit a partnership firm and collect partnership deed
- Debate on Garner v/s Murray rule in India and outside India
- Group Discussions on problems relating to topics covered by syllabus
- Examinations (Scheduled and surprise tests) on all units
- Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet

Reference Books:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy : S.N.Maheshwari&V.L.Maheswari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
10. Advanced Accounting: Prof B Amarnadh, Seven Hills International Publishers.
11. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.

SEMESTER-III

COURSE 5: ADVANCED ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- Non Trading Concerns - Creation of Company, Creation of Ledger Accounts, creation of Accounting Vouchers, and display of Income and Expenditure Account and Balance Sheet using Accounting Software / Package or in MS Excel.
- Hire Purchase Accounts - Preparation of Statement of Affairs in MS-Excel
- Partnership Accounts - Creation of Company, Creation of Ledger Accounts, Creation of Accounting Vouchers, and Display of Concern Ledgers and Balance sheet using Accounting Software / Package or in MS Excel.
- Single entry - Preparation of Statement of Affairs in MS-Excel

[Type text]

SEMESTER-III

COURSE 6: INCOME TAX

Theory

Credits: 3

3 hrs/week

Learning Objectives:

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

Learning Outcomes:

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

Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complications and structure and Prepare and File IT returns of individual at his own.

Unit-I: Introduction: Income Tax Act-1961 - Basic Concepts: Income, Person, Assesses - Assessment Year, Previous Year, Rates of Tax, Agricultural Income, Residential Status of Individual -Incidence of Tax – Incomes Exempt from Tax (including problems).

Unit-II: Income from Salaries: Basis of Charge, Tax Treatment of Different Types of Salaries Allowances, Perquisites, Profits in Lieu of Salary, Deductions from Salary Income, Computation of Salary Income (including problems).

Unit-III: Income from House Property and Profits and Gains from Business: Annual Value, Let-out/Self Occupied/Deemed to be Let-out house -Deductions from Annual Value - Computation of Income from House Property Definition of Business and Profession – Procedure for Computation of Income from Business – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Computation (including problems).

Unit-IV: Income from Capital Gains - Income from Other Sources: Meaning of Capital Asset – Types – Procedure for Computation of Long-term and Short-term Capital Gains/Losses - Meaning of Other Sources - General Incomes – Specific Incomes – Computation (including problems).

Unit-V: Computation of Total Income of an Individual: Deductions under Section 80 - Computation of Total Income (Simple problems).

Activities:

- Seminar on different topics of Income tax
- Quiz programs
- Problem Solving Exercises
- Debate on Tax Evasion and Avoidance
- Practice of provisions of Taxation
- Visit a Tax firm
- Talk on Finance Bill at the time of Union Budget
- Guest lecture by Chartered Accountant
- Presentation of tax rates
- Practice of filing IT Returns online
- Identify and educate the individuals not having PAN Card and help them to acquire a PAN Card.
- Filling out the online application for the PAN Card and prepare the summarized report for the same.
- Finding out Residential status of any five NRI's from your area.
- Identify and evaluate the tax liability of some individuals having income under different heads of income.
- Go through the e-filing website of the Government of India.

Reference Books:

1. Dr. Vinod; K. Singhanian; Direct Taxes – Law and Practice, Taxman Publications
2. T. S. Reddy and Dr. Y. Hari Prasad Reddy - Taxation , by Margham Publications
3. Premraj and Sreedhar, Income Tax, Hamsrala Publications
4. B.B. Lal - Direct Taxes; Konark Publications
5. Dr. Mehrotra and Dr. Goyal -Direct Taxes, Law and Practice, Sahitya Bhavan Publication.
6. Balachandran&Thothadri- Taxation Law and Practice, PHI Learning.
7. V.P. Gaur and D.B. Narang - Income Tax, Kalyani Publications
8. Dr Y Kiranmayi - Taxation, Jai Bharath Publishers
9. Income Tax, Seven Lecture Series, Himalaya Publications

SEMESTER-III

COURSE 6: INCOME TAX

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- E Filing of Income Tax Returns Generation of IT Forms like ITR 01(SAHAJ), ITR 02, ITR 03, ITR 04, ITR 4S (SUGAM), ITR 05 and ITR 06 and Register PAN, TAN, TIN, DIN and GSTIN online or manual.
- Practical Exposure to www.incometaxindiaefiling.gov.in portal and file Return Electronically on portal with or without Digital Signature Certificate.
- Pay Tax online through Net Banking and Generate Challans online and Manual.
- Form 16 B, How to view Tax Credit through 26AS and E Filing TDS Salary Return form 24Q and Challan.

[Type text]

SEMESTER-III

COURSE 7: E COMMERCE AND WEB DESIGNING

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

Learning Outcomes:

The student will be able to:

Explain how to create an **e-commerce website** from scratch, using PHP and the Bootstrap framework.

Display featured products correctly on a **web** page, using the bootstrap system. Explain how product detail models are programmed to be dynamic.

Unit 1: Basics And Definitions: Definition, E-Commerce with 5-C Model, Additional Terms, Business Models Related To E-Commerce, Advantages And Disadvantages, Web 2.0, Technical And Economic Challenges

Frameworks and Architectures: Actors And Stakeholders, Fundamental Sales Process And His 7+1 Process Steps Work, Technological Elements, Typical Applications

Case Study: Identify different E-Commerce websites and write their functionality.

Unit 2: B2C Business: B2c Basics, B2c-Business AndCrm, B2c Software Systems, Customer Relationship Management (Crm)

B2B Business: B2b Basics, Differences Between B2b And B2c, B2b Software Systems, Supply Chain Management

Case Study: Identify B2B and B2C websites in Unit-I Case Study and differentiate their functionality

Unit 3: Security & Compliance Management: Foundations Of Risk Management, Compliance Management, Information Security Management (Ism), Technology

Electronic Payment: Business and Money, the Payment Challenge, Payment Procedures, Receivables Management, Cyber Money

Case Study: Identify different payment methods used in purchasing of goods in Amazon, Flipkart etc.. and write their Pros and Cons of each payment method

Unit 4: Introduction to Web Programming: Introduction, creating a website, HTML tags, HTML Elements, HTML attributes, CSS Preview, History of HTML, Differences between old HTML and HTML5, how to check your HTML code

Coding Standards, Block Elements:

HTML coding conventions, Comments, HTML Elements, Should Describe Web Page Content Accurately, Content Model Categories, Block Elements, block quote Element, Whitespace Collapsing, pre Element, Phrasing Elements, Editing Elements, q and cite Elements, dfn, abbr, and time Elements, Code-Related Elements, br and wbr Elements.

Text Elements, and Character References: sup, sub, s, mark, and small Elements, strong, em, b, u, and i Elements, span Element, Character References, Web Page with Character References, and Phrasing Elements.

Case Study: Create a web page of your department using standard HTML tags, HTML elements and HTML attributes

Unit 5: Cascading Style Sheet (CSS): CSS Overview, CSS Rules, Example with Type Selectors and the Universal Selector, CSS Syntax and Style, Class Selectors, ID Selectors, span and div Elements, Cascading, style Attribute, style Container, External CSS Files, CSS Properties, Color Properties, RGB Values for Color, Opacity Values for Color, HSL and HSLA Values for Color, Font Properties, line-height Property, Text Properties, Border Properties, Element Box, padding Property, margin Property,

Case Study: Description of your City or place with the use of CSS and compare it with previous two case studies

Reference Books:

1. Introduction to E-Commerce:Combining Business And Information Technology By Martin Kutz
2. Lallana, Quimbo, Andam, 4. Cf. Ravi Kalakota and Andrew B. Whinston, Electronic Commerce:A Manager’s Guide (USA: Addison Wesley Longman, Inc., 1997), 19-20.
3. Web Programming with HTML5,CSS and JavaScript, John Dean, Jones & Bartlett Learning
4. HTML & CSS: The Complete Reference, 5th Edition, Thomas. A. Powell

SEMESTER-III

COURSE 7: E COMMERCE AND WEB DESIGNING

Practical

Credits: 1

2 hrs/week

Note: All the questions should be practiced using **Blue Griffon, Google Web Designer, KompoZer and open Element /any related tools**. The students should be taught the usage of appropriate html tags for these questions

In the practical examination the students have to write the procedure for performing the given task in front page followed by the html tags used to perform the task.

LIST OF EXPERIMENTS

1. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
2. Create a web page to demonstrate your college name aligned with the logo of your college.
3. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
4. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
5. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
6. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
7. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.
8. Create a web page to display the text “Digital Marketing” which scrolls randomly.
9. Create a web page to scroll the text “E-Commerce” for exactly 5 times from left to right of the screen.
10. Create a web page to insert an image which when clicked redirects you to your college website.
11. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
12. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
13. Create a web page with name of your college as text. The text should scroll, alternate and slide.
14. Create a web page to display an image surrounded by text on all the four sides.
15. Create a web page to display 3 images which are aligned left, right and center respectively.

[Type text]

16. Create a web page with 4 paragraphs of about 5 lines each describing about E-Marketing, E-Shopping, E-banking and E-Learning. The paragraphs should be aligned left, right, center and justified respectively.
17. Create a web page with name of your college as Text in h6 size, font as verdana, blue as font color followed by a copyright symbol and trademark symbol.
18. Create a login page asking the user to enter his username and password followed by a submit button.
19. Create a web page using a form which collects data about student rollno, name and marks in various subjects followed by submit and reset buttons.
20. Create a web page using a form titled as Feedback form which takes the feedback of faculty teaching a particular subject in your college. The form should have fields student name, rollno followed by 5 check boxes labeled Excellent, Very Good, Good, Average, Bad respectively.
21. Create an unordered list of popular B2C ecommerce web sites.

[Type text]

SEMESTER-III

COURSE 8: DIGITAL MARKETING

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

Learning Outcomes:

The Students will be able to:

Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

Unit 1: Digital Marketing: Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.

Case Study: Analyze the change in ranking of your Web Promotion Page

Unit 2: Online Advertising: Introduction, Objective, Where to Advertise, Online AdFormat, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages

Case Study: Create Google Add for your college

Unit 3: Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

Case Study: Analyse the impact of your E-Mail Campaign

Unit 4: Social Media Marketing (SMM):

What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Face book, Twitter?

Case Study:

1. Analyze the performance of your Facebook and Instagram Page
2. Analyze the performance of your YouTube Video

[Type text]

Unit 5: Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.

Case Study: Analyse the impact of your Twitter Campaign

Text Books:

1. Digital Marketing by Seema Gupta, McGraw Hill Education
2. Fundamentals of Digital Marketing by Punit Singh Bhatia, Pearson

References:

1. Basics of Digital Marketing - Course (swayam2.ac.in)

SEMESTER-III

COURSE 8: DIGITAL MARKETING

Practical

Credits: 1

2 hrs/week

LIST OF EXPERIMENTS

1. Digital Marketing Implementation in Business Scenario
2. Create the Digital Marketing Webpage
3. Conducting the Search Engine Optimization and Search Engine Marketing
4. Using Google Analytics to analyze website performance
5. Creating Promotional banner through Canva
6. Face book Promotion using banners
7. Creating YouTube Channel for Marketing
8. Twitter Marketing
9. Instagram Marketing
10. Email Marketing

[Type text]

SEMESTER-IV

COURSE 9: CORPORATE ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives:

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

Learning Outcomes:

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

Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

Unit 1: Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems).

Unit 2: Issue and Redemption of Debentures and Issue of Bonus Shares: Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium -Issue of Bonus Shares - Buyback of Shares - (including problems).

Unit 3: Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

Unit 4: Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

Unit 5: Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

Activities:

- Problem Solving Exercises
- Collect and fill the share application form of a limited Company
- Collect Prospectus of a company and identify its salient features
- Collect annual report of a Company and List out its assets and Liabilities.

[Type text]

- Collect the annual reports of company and calculate the value of goodwill under different methods
- Power point presentations on types of shares and share capital
- Group Discussions on problems relating to topics covered by syllabus
- Students can gather the data relating to accounting set up of some local firms.
- Assignments including technical assignments like working with Audit Company for observation and submit to the teacher a Report.
- Individual project work on identified real time situations with respect to preparation of company final accounts
- On practical aspects dealt with by an Auditor.

Reference Books:

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Advanced Accounts: M C Shukla, T S Grewal and S C Gupta, S Chand Publications
3. Corporate Accounting: Haneef & Mukherji, Tata McGraw Hill Publications.
4. Corporate Accounting: RL Gupta & Radha Swami, Sultan Chand & sons
5. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
6. Advanced Accountancy: Jain and Narang,,Kalyani Publishers
7. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
8. Advanced Accountancy : Chakraborty, Vikas Publishers
9. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
10. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
11. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
12. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

SEMESTER-IV

COURSE 9: CORPORATE ACCOUNTING

Practical

Credits: 3

3 hrs/week

Lab Exercise:

- Preparation of Company Final Accounts, Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, Inventory Vouchers and display of Balance Sheet.
- Issue of Shares and Bonus Shares - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel. .
- Issue and Redemption of Debenture - Creation of Company, Creation of Ledgers, Creation of Accounting Vouchers, and display of concerned Ledgers using Accounting Software / Package or in MS Excel.
- Valuation of Shares – Valuation of shares and Calculation Consideration in MS-Excel

[Type text]

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 3

3 hrs/week

Learning Objectives:

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

Learning Outcomes:

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

Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

Unit 1: Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

Unit 2: Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods. Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

Unit 3: Job Costing and Batch Costing: Definition and Features of Job Costing – Economic Batch Quantity (EBQ) – Preparation of Job Cost Sheet – Problems on Job Cost Sheet and Batch Costing (including problems)

Unit 4: Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

Unit 5: Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

Activities:

- Debate on methods of payments of wages
- Seminars Problem Solving Exercises
- Seminar on need and importance of financial statement analysis
- Graphs showing the breakeven point analysis
- Identification of elements of cost in services sector by Visiting any service firm
- Cost estimation for the making of a proposed product
- Listing of industries located in your area and methods of costing adopted by them
- Collection of financial statements of any two organization for two years and prepare a common Size Statements
- Collection of cost sheet and pro-forma of quotation
- Invited Lectures and presentations on related topics.
- Examinations (Scheduled and surprise tests)

Reference Books:

1. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
2. M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
3. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
4. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
5. S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
6. I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
7. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
8. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.
10. Umamaheswara Rao and Ranganath, Cost Accounting, Kalyani Publishers.
11. Dr V Murali Krishna – Cost Accounting, Seven Hills International Publishers.

SEMESTER-IV

COURSE 10: COST AND MANAGEMENT ACCOUNTING

Practical

Credits: 1

2 hrs/week

Lab Exercise:

- Preparation of Cost Sheet, Preparation of FIFO and LIFO Stores ledgers, using Accounting Software / Package or in MS Excel.
- Computation of problems on Marginal Costing, BEP and BEP Chart in MS Excel.
- Preparation of Profit and Loss Account in Contribution, Calculation of BEP using Accounting Software / Package or in MS Excel.
- Create Cost Centers; enable Godowns for Job Costing, Inventory control method using Accounting Software / Package or in MS Excel.
- Calculation of Labour cost in MS Excel
- Financial statement analysis like Trend Analysis, Comparative statements and Common size statements with using Accounting Software / Package or in MS Excel.

[Type text]

SEMESTER-IV

COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory

Credits: 3

3 hrs/week

Course Objectives:

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. Theyl continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

Learning Outcomes:

An ability to apply Knowledge of computing and mathematics in Computer Science &Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.

Unit 1: Overview of Database Systems: Introduction: Database system, Characteristics (Database Vs File System), Database Users, Advantages of Database systems, Database applications.

Data Models: Introduction; types of data models, Concepts of Schema, Instance and data independence; Three tier schema architecture for data independence; Database system structure, environment, Centralized and Client Server architecture for the database.

Case Study:

1. Describe the differences between Database systems and File based systems
2. Study about database models and their advantages and dis-advantages

Unit 2: Relational Model: Introduction to relational model, Codd's rules, concepts of domain, attribute, tuple, relation, constraints (Domain, Key constraints, integrity constraints) and their importance , concept of keys (super key, candidate key, primary key, surrogate key, foreign key) , relational Algebra & relational calculus.

Normalization: Purpose of Normalization or schema refinement, concept of functional dependency, normal forms based on functional dependency(1NF, 2NF and 3 NF), Boyce-codd normal form(BCNF)

Case Study:

Describe Relational model and normalization for database design

Unit 3: Entity Relationship Model: Introduction, Representation of entities, attributes, entity set, relationship, relationship set, constraints, sub classes, super class, inheritance, specialization, generalization using ER Diagrams,

BASIC SQL: Database schema, data types, DDL operations (create, alter, drop, rename), DML operations (insert, delete, update), basic SQL querying (select and project) using where clause, arithmetic & logical operations, aggregation, grouping, ordering.

Case Study:

1. Examine issues in data storage and query processing using SQL.
2. Create, maintain and manipulate a relational database using SQL

Unit 4: SQL: Nested queries/ sub queries, implementation of different types of joins, SQL functions(Date, Numeric, String, Conversion functions), Creating tables with relationship, implementation of key and integrity constraints, views, relational set operations , Transaction Control Language: commit, Rollback, Savepoint , DCL :Grant, Revoke

Case Study:

Try to convert some sample data to information and show how it can you be used in decision making.

Unit 5: PL/SQL: Introduction, Structure , Control Structures , Cursors , Procedure , Function , Packages , Exception Handling ,Triggers.

Transaction processing Concepts : Transaction State, Implementation of Atomicity and Durability, Concurrent Executions, Serializability, Recoverability, Implementation of Isolation, Testing for Serializability, Failure Classification, Storage, Recovery and Atomicity, Recovery algorithm.

Case Study:

Outline the role and issues in Transaction management of data such as efficiency, privacy, security.

Suggested Text Books

- Database Management Systems, 3rdEdition ,Raghurama Krishnan, Johannes Gehrke, TMH
- Database System Concepts,5thEdition ,Silberschatz, Korth, TMH

SEMESTER-IV

COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Practical

Credits: 1

2 hrs/week

LIST OF EXPERIMENTS

SQL:

Cycle-I: Aim: The marketing company wishes to computerize its operations by using the following tables.

Table Name: Client Master

Description: Used to store client information

Column Name	Data Type	Size	Attribute
CLIENT_NO	Varchar2	6	Primary key
NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESSSS	Varchar2	30	
CITY	Varchar2	15	
PINCODE	Varchar2	8	
STATE	Varchar2	15	
BAL_DUE	Number	10,2	

Table Name: Product Master

Description: Used to store product information

Column Name	Data Type	Size	Attribute
PRODUCT_NO	Varchar2	6	Primary key
DESCRIPTION	Varchar2	15	Not null
PROFIT_PERCENT	Number	4,2	Not null
UNIT_MEASUE	Varchar2	10	
QTY_ON_HAND	Number	8	
REORDER_LVL	Number	8	
SELL_PRICE	Number	8,2	Not null, cannot be 0
COST_PRICE	Number	8,2	Not null,cannot be 0

[Type text]

Table Name: Salesman master

Description: Used to store salesman information working for the company.

Column Name	Data Type	Size	Attribute
SALESMAN_NO	Varchar2	6	Primary key
SALESMAN_NAME	Varchar2	20	Not null
ADDRESS1	Varchar2	30	
ADDRESS2	Varchar2	30	
CITY	Varchar2	20	
PINCODE	Number	8	
STATE	Vachar2	20	
SAL_AMT	Number	8,2	Not null, cannotbe0
TGT_TO_GET	Number	6,2	Not null, cannotbe0
YTD_SALES	Number	6,2	Not null
REMARKS	Varchar2	20	

Table Name: SALES_ORDER

Description: Used to store client orders

Column Name	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key
CLIENT_NO	Varchar2	6	Foreign Key
ORDER_DATE	Date		
DELY_ADDRESS	Varchar2	25	
SALESMAN_NO	Varchar2	6	Foreign Key
DELY_TYPE	Char	1	Delivery:part(p)/full(f)anddefault' F'
BILL_YN	Char	1	
DELY_DATE	Date		Can'tbe lessthanorderdate
ORDER_STATUS	Varchar2	10	Values("InProgress", "Fulfilled", "Back Order", "Cancelled)

[Type text]

Table Name: SALES_ORDER_DETAILS

Description:Used to store client's order with details of each product ordered.

ColumnName	Data Type	Size	Attribute
ORDER_NO	Varchar2	6	Primary key references SALES_ORDER table
PRODUCT_NO	Varchar2	6	Foreign Key references SALES_ORDER_table
QTY_ORDERED	Number	8	
QTY_DISP	Number	8	
PRODUCT_RATE	Number	10,2	Foreign Key

Solve the following queries by using the above tables.

1. Retrieve the list of names, city, and the state of all the clients.
2. List all the clients who are located in 'Mumbai' or 'Bangalore'.
3. List the various products available from the product_mastertable.
4. Find the names of salesmen who have a salary equal to Rs.3000.
5. List the names o fall clients having 'a' as the second letter in their names.
6. List all clients whose Baldue is greater than value 1000.
7. List the clients who stay in a city whose first letter is 'M'.
8. List all information from the sales-order table for orders placed in the month of July.
9. List the products whose selling price is greater than 1000 and less than or equal to 3000.
10. Find the products whose selling price is greater than 1000 and also find the new selling price as the original selling price of 0.50.

Cycle-II Supplier

Aim: A manufacturing company deals with various parts and various suppliers supply these parts. It consists of three tables to record its entire information. Those are as follows.

Supplier (Supplier_No, Sname, City, status) Part(Part_no, pname, color, weight, city, cost)

Shipment (supplier No, Part_no, city) JX (project_no, project_name, city)

SPJX (Supplier no, part_no, project_no,city)

1. Get supplier numbers and status for suppliers in Chennai with status>20.
2. Get project names for projects supplied by supplier 'S'.
3. Get colors of parts supplied by supplier S.
4. Get part numbers for parts supplied to any project in Mumbai.

[Type text]

5. Find the id's of suppliers who supply a red or pink parts.

Cycle-III Employee Database

Aim: An enterprise wishes to maintain a database to automate its operations. Enterprise is divided into certain departments and each department consists of employees. The following two tables describe the automation schemas.

Emp(Empno, Ename, Job, Mgr, Hiredate, Sal, Comm, Deptno)

Dept(Deptno, Dname, Loc)

1. List the details of employees who have joined before the end of September '81.
2. List the name of the employee and designation of the employee, who does not report to anybody.
3. List the name, salary and PF amount of all the employees (PF is calculated as 10% of salary)
4. List the names of employees who are more than 2 years old in the organization.
5. Determine the number of employees, who are taking commission.
6. Update the employee salary by 20%, whose experience is greater than 12 years.
7. Determine the department does not contain any employees.
8. Create a view, which contains employee name and their manager names working in sales department.
9. Determine the employees, whose total salary is like the minimum salary of any department.
10. List the department numbers and number of employees in each department.

PL/SQL PROGRAMS

1. Write a PL/SQL program to check the given string is palindrome or not.
2. The HRD manager has decided to raise the employee salary by 15% write a PL/SQL block to accept the employee number and update the salary of that employee. Display appropriate messages based on the existence of the record in the Emp table.
3. Write a PL/SQL program to display the top 10 rows in the Emp table based on their job and salary.
4. Write a PL/SQL program to raise the employee salary by 10% for department number 30 people and also maintain the raised details in the rais table.
5. Create a procedure to update the salaries of Employees by 20%, for those who are not getting commission
6. Write a PL/SQL procedure to prepare an electricity bill by using following table.
Table used: Elect

Name	Null?	Type
MNNO	NOT NULL	NUMBER(3)
CNAME		VARCHAR2(20)
CUR_READ		NUMBER(5)
PREV_READ		NUMBER(5)
NO_UNITS		NUMBER(5)
AMOUNT		NUMBER(8,2)
SER_TAX		NUMBER(8,2)
NET_AMT		NUMBER(9,2)

7. Create a trigger to avoid any transactions(insert, update, delete) on EMP table on Saturday & Sunday.

[Type text]

ANDHRA KESARI UNIVERSITY-ONGOLE, PRAKASAM DISTRICT
Single Major Programme from the Year 2023-24 Onwards
Programme- B. Com Honours Computer Applications. -Question Paper model,
Second Year-Semester-III & IV

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.
- 11b.
- 12a.
- 12b.
- 13a.
- 13b.
- 14a.
- 14b.
- 15a.
- 15b.

Or

Or


Or

Or

Or

[Type text]

[Type text]


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.