

Bachelor of Commerce

Syllabus



**School of Distance Education
Andhra University, Visakhapatnam, Andhra Pradesh**

First Year Courses

Paper 1: English Language

Paper 2: Telugu/Hindi/Sanskrit

Paper 3: Foundation course

Paper 4: Financial Accounting

Paper 5: Business Economics

Paper 6: Business Organization and Management

Paper 7: Fundamental of Information Technology

Paper 8: Computer Course

Second Year Courses

Paper 1: English Language

Paper 2: Telugu/Hindi/Sanskrit

Paper 3: Environmental Studies

Paper 4: Financial Accounting - II

Paper 5: Business Statistics

Paper 6: Financial Services – Banking & Insurance

Paper 7: Taxation

Paper 8: Computer

Third Year Courses

Paper 1: Foundation Course II

Paper 2: Corporate Accounting

Paper 3: Cost & Management Accounting

Paper 4: Business Law

Paper 5: Auditing

Paper 6: Accounting –I (Advanced corporate Accounting)

Paper 7: Accounting-II (Management Accounting)

The Program Objectives of B.Com (General) are:

- ❖ To develop a strong foundation for the students in the different areas of commerce.
- ❖ To develop the skills required for applying the concepts and techniques in the field of Commerce
- ❖ To build a strong attitude in the minds of students to work efficiently and effectively
- ❖ Have exposure of complex commerce problems and find their solution
- ❖ To make the students of B.Com to develop entrepreneurship skills
- ❖ To make the students of B.Com to take the business decisions in an apt manner
- ❖ To develop the students to work efficiently in different business environment

SYLLABUS
BA/B.Com/B.Sc Common Paper

ENGLISH TRACKS
A COURSE IN POETRY, PROSE AND GRAMMAR

POETRY :

John Keats : Ode to Autumn
Matthew Arnold : Dover Beach
W.H.Auden : The Unknown Citizen
Wilfred Owen : Insensibility
R. Rarthasarathy : From Homecoming
Aduri Satyavathi Devi - Myraid - Winged Bird
Telephone Conversation

PROSE :

Bernard Shaw : Spoken English and Broken English
Will and Ariel Durant : Is Progress Real
Stephen Leacock : The Conjuror's Revenge
A.J. Cronin : The best investment I ever made
Dr. B.R. Ambedkar : Prospects of Democracy in India
Martin Luther King Jr. : I have a Dream
Students of Barbiana : Letter to a teacher
J.B.D'Souza : Taking the law into their hands

GRAMMAR :

Idioms
Tenses
Detection of Errors

BUILDING COMPETENCY

A Course in Reading and Writing English

SHORT STORIES

Leo Tolstoy : Little Girls are Wiser Than Men
Ruskin Bond : How Far Is the River
William Shakespeakare : The Merchant of Venice
Rabindranath Tagore : Sacrifice

A Course in Listening and Speaking I

SCHOOL OF DISTANCE EDUCATION
ANDHRA UNIVERSITY

(B.A/B.Com/B.Sc. Degree First Year)

పేపర్ - 1 ద్వితీయ భాష - జనరల్ తెలుగు

అభ్యసన ఫలితాలు (Course Objectives)

ఈ పాఠాన్ని ఒక క్రమబద్ధమైన పద్ధతిలో రూపొందించి అందిస్తున్నాం.

1. పాఠాల్లో పరిచయం, ఉద్దేశం, పాఠ్యం అర్థతాత్పర్యాలు, విషయ విభాగం పాఠ్యభాగ సారాంశం, సందర్భ సహిత వ్యాఖ్యలు మాదిరి ప్రశ్నలు అభ్యాసాలు గుర్తించుకోవలసిన ముఖ్యాంశాలు
2. పరీక్ష దృష్ట్యా ప్రశ్నలు సమాధానాలు, ఆధారగ్రంథాలు చదవదగిన పుస్తకాలు అనే విభజన పాటించడమైంది.
3. పరిచయంలో ప్రక్రియ గురించి, రచయిత గురించి, పాఠ్యం గురించి పరిచయం ఉంటుంది.
4. ఉద్దేశంలో పాఠ్యం స్థూలపరిచయం ఉంటుంది. పాఠ్యంలో చదవలసిన అంశం ఉంటుంది
5. విషయ విభాగంలో పాఠ్యభాగ సారాంశంలోని ముఖ్యాంశాల విభజన ఉంటుంది. తద్వారా పాఠ్యభాగ సారాంశం ఉంటుంది.
6. పద్యాలకు అర్థతాత్పర్యాలు, కొన్ని వాక్యాలకు సందర్భ సహిత వ్యాఖ్యలు ఉంటాయి
7. పాఠం చివర అదనపు సమాచారం చదవదగిన పుస్తకాలు సమకూర్చారు
8. సాహిత్య పఠనాభిలాషను, అధ్యయన కౌశలాన్ని, విమర్శనా దృష్టిని రచనా శక్తిని పెంపొందిస్తాయనీ ప్రత్యేకించి పరీక్షల్లో మీకు కృతార్థతను చేకూర్చి పెడతాయని మేం ఆశిస్తున్నాము.

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పేపర్ - 1 ద్వితీయ భాష - జనరల్ తెలుగు పాఠ్యప్రణాళిక

ప్రాచీన కవిత్వం (Syllabus)

1. గంగాశంతనుల కథ - నన్నయ
2. మూషిక మార్జాల వృత్తాంతం - తిక్కన
3. హాసీచక్రవాక సంవాదం - అల్లసాని పెద్దన
4. ఎఱుకత - తరిగొండ వెంగమాంబ

ఆధునిక కవిత్వం

5. మా కొద్దీ తెల్లదొరతనము - గరిమెళ్ళ సత్యనారాయణ
6. మహాప్రస్థానం - శ్రీశ్రీ
7. ముసాపరులు - జాషువ
8. మేఘదూతము - పుట్టపర్తి నారాయణాచార్యులు కథానికలు
9. గాలివాన - పాలగుమ్మి పద్మరాజు
10. ఆకలి - కొలకలూరి ఇనాక్
11. నమ్మకున్న నేల - కేతు విశ్వనాథ రెడ్డి
12. జైలు - పొట్లపల్లి రామారావు

వ్యాకరణం:

1. సవర్ణదీర్ఘ, గుణ, యణాదేశ, వృద్ధి, త్రిక, గసడదవాదేశ, రుగాగమ, టుగాగమ, ఆమ్రేడిత, అత్యసంధి మొదలైనవి. సంధులు.

2. తత్పురుష, కర్మధారయు, ద్వంద్వ, ద్విగు, బహువ్రీహి మొదలైనవి. సమాసాలు ఉపవాచకము: నవల:

ప్రజల మనిషి - వట్టి కోట ఆశ్వారుస్వామి

I B.A. B.COM B.SC DEGREE

SANSKRIT Paper - 1

Course Objectives

1. To develop basic skills in reading, writing, and speaking Sanskrit, including mastery of the Devanagari script, pronunciation, and basic sentence construction.
2. To acquire foundational knowledge of Sanskrit grammar, including noun declensions, verb conjugations, and sentence structure.
3. To build a basic Sanskrit vocabulary, including common nouns, verbs, adjectives, and adverbs.
4. To cultivate an appreciation for the literary and cultural richness of Sanskrit, including the study of major literary genres like epic poetry, and lyric poetry.
5. To develop skills in translating simple Sanskrit sentences and passages into English or Telugu.
6. To deepen understanding of Indian culture and philosophy through the study of Sanskrit texts in these fields, including the Ramayana and Mahabharata and Panchatantra tales.
7. To cultivate an awareness of the historical and cultural contexts in which Sanskrit was used, including the study of major periods and movements in Indian history.
8. To prepare for intermediate-level study in Sanskrit, including the mastery of more complex grammatical concepts and the study of more challenging texts.
9. To develop a critical awareness of the limitations and biases of translations of Sanskrit texts, and to develop the ability to evaluate different translations for accuracy and readability.
10. To engage with the wider community of scholars and enthusiasts of Sanskrit Language and culture, including the use of online resources, attendance at public lectures and events, and participation in student-led activities.

Syllabus

POETRY :

| | |
|--------------|--|
| Lesson No. 1 | Saranagathi From Valmiki Ramayanam Yuddhakanda 17 th Canto Slokas 11 – 68 |
| Lesson No. 2 | Ahimsa Paramodharmah From Srimadbharatam, Adiparva 8 th chapter Sloka 10 – to the end of 11 Chapter |
| Lesson No. 3 | Raghoh Audaryam From Raghuvamsa 5 th Canto 1 – 35 Slokas |

PROSE:

| | |
|--------------|---|
| Lesson No. 4 | Mitrasampraptih From Pancatantra – Ist Story (Abridged) |
| Lesson No. 5 | Modern prose Chikroda katha Andhra Kavya Kathah By Sannidhanam Suryanarayana Sastry |
| Lesson No. 6 | Computer Yanthram By Prof. K.V. Ramakrishnamacharyulu |

GRAMMAR

DECLENSIONS:

Nouns ending in Vowels:

Deva, Kavi, Bhanu Dhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadhuo,
Matr, Phala, Vari & Madhu

SANDHI:

| | |
|-------------------|---|
| Swara Sandhi : | Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa |
| Vyanjana Sandhi : | Scutva, Stutva, Anunasikadvitva, Anunasika, Latva, Jastva |
| Visarga Sandhi : | Visarga Utva Sandhi, Visargalopa Sandhi, Visarga Repha Sandhi, Ooshma Sandhi |

SAMASA :

| | |
|-------------------------|-------------------------|
| (1) Dwandwa | (2) Tatpurusha (Common) |
| (2a) Karmadharaya | (2b) Dwigu |
| (2c) Paradi Tatpurusha | (2d) Gatitaturusha |
| (2e) Upapada Tatpurusha | (3) Bahuvrihi |
| (4) Avyayibhava | |

CONJUGATIONS

Ist Conjugations – Bhoo, Gam, Shtha, Drhs Labh, Mud,

IInd Conjugation – As

IIIrd Conjugation – Yudh,

IV th Conjugation – Ish

VIII Conjugation – Likh, Kri

IXth Conjugation – Kree

Xth Conjugation – Kath, Bhash, Ram, Vand,

SYLLABUS

BA/B.Com/B.Sc Common Paper Hindi

- A. Prose - Gadya Sandesh,
Editor : Dr. V.L. Narasimham Shiva KotiLorven Publications, Hyderabad.
- B. Non-Detailed - Katha LokEditor : Dr. Ghanshyam
Sudha Publications, Hyderabad
- C. **GRAMMAR** Pertaining to the following topics
- I. Rewriting of sentences as directed based on : Case, Gender, Number, Tense, Voice.
 - II. Correction of sentences
 - III. Usage of words into sentences
 - IV. Karyalaya Hindi; Administrative Terminology (Prashasanik shabdavali), official designations (padnam)
 - a. Changing English terms to Hindi
 - b. Changing Hindi terms to English
 - V. Sandhi Vichched
 - VI. Antonyms (Vilom Shabd)
- D. Letter Writing - Personal Letters, Official Letters, Letter of Complaints, Application for appointment.

SYLLABUS
FOUNDATION COURSE
Common to all 1st Year Degree Students (B.A. / B.Com. / B.Sc.,)
CONTEMPORARY INDIA : ECONOMY, POLITY AND SOCIETY

UNIT - I

Basic features of Indian Economy - Trends in National Income - Role of Agriculture Sector - Problems, Remedial Measures; Industry - Large Scale, Small scale - Problems and remedial measures; a brief review of Industrial policies in India. Role of Public Sector in the context of globalization.

UNIT - II

Population, Poverty, Unemployment and Income Inequalities - Causes and Consequences - Remedies - Inflation - Causes and Remedies - Indian Tax Structure Globalisation, Economic Reforms and their impact on Indian Economy.

UNIT - III

Indian National Movement - Various stages - Its legacy. Integration of Native States and Formation of Modern India. Formation of Andhra Pradesh.

UNIT - IV

Basic Characteristics of Indian Constitution - Indian Political System, Emergence of All India Parties - Regional Parties - Coalition Politics.

Centre - State Relations - Emerging trends - Various Commissions - Rajamannar Committee, Anandpur Sahib Resolutions, Sarcaria Commission. Indian Foreign Policy - Non - Aligned Movement

- Local Self Governments in the light of 73rd 74th Constitutional amendments. Right to Information Act

- Governance- factors influencing Governance - Civil Society.

UNIT - V

Salient features of Indian Social Structure, Social Groups : Primary and Secondary, Association - Institution. Status and Role - Norms, Values and Customs. Concept of Socialisation – Agencies of Socialization.

Gender Issues - Women Liberation Movements in India - Domestic Violence, Women empowerment - Entrepreneurship Programs - Child Labour.

Human Rights – Importance and violation of Human Rights.

B.COM. I YEAR SYLLABUS

Paper IV : FINANCIAL ACCOUNTING

Objectives:

- To make the students to develop the skill of preparing Final Accounts and Accounting for Departmental and Branch
- To develop the students to understand concepts and conventions and accounting standards developed by of ICAI and IFRS.
- To equip the students with the knowledge of accounting process and preparation of final accounts

UNIT1: Introduction to Accounting:

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations-basic terminology used- – Accounting concepts and conventions.

Accounting Process-Accounting cycle-Accounting equation-classification of accounts-rules of double entry book keeping – identification of financial transactions- Journalizing –Posting to Ledgers, Balancing of Ledger Accounts – Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization - Grouping of accounts – Creation of Accounts – creation of inventory-creation of stock groups-,stock categories, units of measurement-stock items-entering of financial transactions-types of vouchers-voucher entry-editing and deleting of vouchers-voucher numbering-customization of vouchers

UNIT 2: Subsidiary Books and Bank Reconciliation Statement

Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement- Need - Reasons for difference between cash book and pass book balances - problems on favorable and over draft balances - Ascertainment of correct cash book balance. Preparation of bank reconciliation statement using computers

UNIT 3: Trial Balance, Final Accounts; Errors and Rectification.

Trial Balance: meaning, objectives, methods of preparation - Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss

Account and Balance Sheet-Adjusting and Closing entries. Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers

Errors and their Rectification - Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account- Effect of Errors on Profit. Rectification of errors using computer

UNIT 4: Consignment and Joint Ventures:

Consignment - Features, Terms used Performa invoice - Account sale Delcredere commission -Accounting treatment in the books of the consignor and the consignee Valuation of consignment stock - Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. Joint ventures -features-difference between joint venture and consignment, Accounting Procedure – Methods of keeping records for Joint venture accounts-method of recording in co ventures books-separate set of books method.

UNIT 5: Depreciation - Provisions and Reserves:

Meaning of Depreciation - Causes- objects of providing for depreciation -Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation - Straight line method - Diminishing Balance Method. Provisions and Reserves - Reserve Fund – Different Types of Provisions and Reserves.

Paper V : BUSINESS ECONOMICS

Objective:

- Apply the knowledge of the mechanics of supply and demand to explain working of markets
- Describe how changes in demand and supply affect markets
- Explain relationships between production and costs
- Define key characteristics and consequences of different forms of markets

Unit I: Introduction

Economic and Non-Economic Activities Business-Meaning - Economics-Definitions--micro and macroeconomics-method of economics-positive and normative inductive and deductive approaches reading of graphs-concept of slope-Utility-cardinal and ordinal utility-Law of diminishing marginal utility-Law of Equity-marginal Utility.

Unit II: Demand, Supply and Market Equilibrium

Demand-meaning-individual demand—law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand—individual demand and Market Demand—demand function—determinants of demand and market demand—shift of demand vs.

movement along a demand curve—Elasticity of demand-price elasticity-meaning and measurement-price elasticity and total revenue of a firm-income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements—Supply-law of supply-determinants of supply—market equilibrium—concept of consumer surplus.

Unit III: Production and Costs

Production function—Distinction between short-run and long-run—Production with one variable input-relationship between total, marginal and average production functions-law of variable proportion—production with two variable inputs-isoquants -is costs-techniques of maximization of output, minimization of cost and maximization of profit-scale of production-economies and diseconomies of scale—Cost of production-cost function—short-run total and average costs—long-run total and average cost.

Unit IV: Market Structure and Factors of Production

Market structure—characteristics—perfect competition-characteristics-equilibrium price—profit maximizing output in the short and long-run—Monopoly-characteristics-profit maximizing output in the short and long run-defects of monopoly—monopolistic competition-characteristics—product differentiation-profit maximizing price and output in the short and long-run—Oligopoly-characteristics-price rigidity-the kinked demand curve—Factors of Production.

Unit V: National Income, Trade Cycles and International TradeNational Income definition-measurement—GDP-meaning—fiscal deficit—economic systems-socialism-mixed economy system-free market economies- Concepts of Economic Liberalization, privatization, Globalization—WTO—objectives—agreements—functions—Tradecycles-meaning-phases-consequences-remedies—International Trade-Balance of payments.

Paper VI : Business Organization and Management

Objective:

- To Acquaint the Students with the Fundamentals of Managing Business.
- It Focuses on the Basic Roles, Skills and Functions of Management, with Special Attention to Managerial Responsibility.
- Define the management functions and business processes that create value for an organization.
- Define basic business concepts, principles and values that contribute to organizational performance.

Unit :1 Fundamental Concepts:

Concepts of business, trade, industry and commerce- Business – features of business, Trade – Classification- Aids to Trade – Industry- Classification – Commerce- Relationship between trade, industry and commerce- Business Organization-Concept- – Functions of Business.

Entrepreneur – Meaning-Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise– Sources of finance –Long Term-Short Term

Unit:2 Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization – Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.Sole Proprietorship -Meaning –Characteristics – Advantages and disadvantages –suitability. Partnership – Meaning –Characteristics –Kinds of partners- Registration of partnership – Partnership deed – Rights and obligations of partners - Joint Hindu Family Business – Characteristics – Advantages and limitations.

Unit 3: Joint Stock Company:

Joint Stock Company – Meaning – Characteristics –Advantages - Kinds of Companies – Difference between private and public companies –Promotion of A Company: Promotion – Stages-Promoters –Characteristics –Registration –Capital subscription – Commencement of Business – Preparation of Important documents – Memorandum of Association – Significance – Clauses – – Articles of Association – Contents — Prospectus – Contents – Statement in lieu of Prospectus.

Unit: IV: Management, Planning and Decision Making Management- Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management –Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management – features- Fayol’s Principles of Management .Planning – Meaning – Significance –Types of Plans – Decision making – Steps in Process Decision making process

Unit 5: Organizing

Organizing – meaning - Organization – Features – the process of organization – principles of organization- Elements of organizations –organization chart Delegation of authority – meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective Centralization – Decentralization –Meaning – Differences between delegating and decentralization.

Paper VII : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objective:

- Understand basic concepts and terminology of information technology.
- Have a basic understanding of personal computers and their operations.
- Be able to identify issues related to information security.

COURSE OUTCOMES:

At the end of this course, student should be able to

1. Understand basic concepts and terminology of information technology.
2. Have a basic understanding of personal computers and their operations.
3. Be able to identify issues related to information security.

Unit - I

Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications: (Concepts only)- communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access

Unit – II :Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories.

Unit –III : MS Office I : MS Word : Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar

checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

MS EXCEL : Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV : MS Office II : MS Access - Data, Information, Database, File, Record, Fields- Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition. Multimedia: Meaning, purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

Unit- V : Internet&E commerce Services available on internet - WWW - ISP.E commerce : Meaning ,advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system.

ANDHRA UNIVERSITY
FOR ALL B.A/B.COM/B.Sc. Common Paper
I YEAR
THEORY PAPER-VIII
INTRODUCTION TO COMPUTERS

Course Objectives

1. Demonstrate the basic principles of computer software and hardware, Input devices, output devices.
2. Apply skills and concepts of computer hardware and software.
3. Learning about storage devices and operating system basics
4. Learning how data communicates.
5. Understanding the basics of email and web based communication.
6. Understanding the basics of information security and privacy.
7. Create personal, academic and business documents using MS-word.
8. Create PowerPoint presentations

COURSE OUTCOMES:

1. Gaining practical experience in using office automation tools for professional and personal use.
2. Prepare for further study or careers in office administration, data entry or other related fields.
3. Able to use of office automation tools, including formatting documents, creating spreadsheets, and designing presentations.
4. Developing a foundational understanding of office automation tools and their applications.
5. Developing skills in file management and data backup.

Syllabus

Unit-1: Exploring Computers

Exploring Computers and their uses :

Overview: Computers in our world, The computer defined, Computers for individual users, Computers for organizations, Computers in society, Why are

computers so important.

Looking inside the computer system:

Overview: Detecting the ultimate machine, The parts of a computer system, The information processing cycle, Essential computer hardware: processing devices, memory devices, Input and output devices, Storage devices, System software, Application software, Computer data, Computer users.

Using the keyboard and mouse:

Overview: The keyboard and mouse, The keyboard, How the computer accepts input from the keyboard, The mouse, Variants of the mouse, Ergonomics and input devices.

Inputting data in other ways:

Overview: Options for every need and preference, Devices for hand, optical input devices, Audio-visual input devices.

Video and Sound:

Overview: Reaching our senses with sight and sound, Monitors, Ergonomics and monitors, Data projectors, Sound systems.

Unit-2:Storage Devices and Operating System Basics

Printing: Overview: putting digital content in your hands, Commonly used printers, High-quality printers, Thermal – wax printers, Dye-sublimation printers, Plotters.

Transforming data into information:

Overview: The difference between data and information, How computers represent data, How computers process data, Machine cycles, Memory, Factors effecting processing speed, The computer's internal clock, The Bus, Cache memory.

Types of storage devices:

Overview: An ever-growing need, Categorizing storage devices, Magnetic storage devices—How data is stored on a disk, How data is organized on a magnetic disk,

How the operating system finds data on a disk, Diskettes, hard disks ,Removable high-capacity magnetic disks, Tape drivers, Optical storage devices, Solid-state storage devices, Smart cards, Solid-state disks.

Operating system basics:

Overview: The purpose of operating systems, Types of operating systems, Providing a user interface, Running programs, Managing hardware, Enhancing an OS utility software.

Networking Basics:

Overview: Sharing data anywhere, anytime, The uses of a network, Common types of networks, Hybrid networks, How networks are structured, Network topologies and protocols, Network media, Network hardware.

Unit-3:Data Communications and Computer Programs

Data Communications:

Overview: The local and global reach of networks, Data communications with standard telephone lines and modems, Modems, uses for a modem, Using digital data connections, Broadband connections, Wireless networks.

Productivity Software:

Overview: Software to accomplish the work of life, Acquiring software, Commercial software, Freeware and public domain software, Open-source software, Word processing programs, Spreadsheet programs, Presentation programs, Presenting information managers.

Database management Systems:

Overview: The mother of all computer applications, Databases and Database Management Systems, Working with a database.

Creating Computer programs:

Overview: What is a computer program, Hardware/Software interaction, Code, machine code, programming languages, Compilers and interpreters, Planning a computer program, How programs solve problems. Programming languages and the programming process:

Overview: The keys to successful programming, The evolution of programming languages, Worldwide web development languages, The Systems development lifecycle for programming.

Unit-4:MS-Word

Word Basics: Starting word, Creating a new document, Opening pre existing document, The parts of a word window, Typing text, Selecting text, Deleting text, Undo, Redo, Repeat, Inserting text, Replacing text, Formatting text, Cut, Copy, Paste – Formatting Text and Documents: Auto format, Line spacing, Margins, Borders and Shading.

Headers and Footers : Definition of headers and footers, creating basic headers and footers, creating different headers and footers for odd and even pages.

Tables : Creating a simple table, Creating a table using the table menu, Entering and editing text in a table, selecting in table, adding rows, changing row heights, Deleting rows, Inserting columns, Deleting columns, changing column width.

Graphics: Importing graphics, Clipart, Insert picture, Clip Art Gallery, using word's drawing features, drawing objects, text in drawing.

Templates: Template types, using templates, exploring templates, modifying templates.

Macros: Macro, Recording macros, editing macros, running a macro.

Mail Merge: Mail Merge concept, Main document, data sources, merging data source and main document, Overview of word menu options word basic toolbar.

Unit-5:Ms-Power Point

Power Point: Basics, Terminology, Getting started, Views

Creating Presentations : Using auto content wizard, Using blank presentation option, Using design template option, Adding slides, Deleting a slide, Importing Images from the outside world, Drawing in power point, Transition and build effects, Deleting a slide, Numbering aslide, Saving presentation, Closing presentation, Printing presentation elements.

II BA/B.Com./B.Sc. Common Paper
PAPER I : General English
SYLLABUS

POETRY :

1. John Donne: THE SUN RISING
2. Wordsworth: THE SOLITARY REAPER
3. Robert Frost: THE ROAD NOT TAKEN
4. Chinua Achebe: REFUGEE MOTHER AND CHILD
5. Nissim Ezekiel: GOODBYE PARTY FOR MISS PUSHPA
6. Tripuraneni Srinivas: I WILL EMBRACE ONLY THE SUN

PROSE :

7. Satyajit Ray: FILM MAKING
8. Isai Tobolsky: NOT JUST ORANGES
9. Herman Wouk: A TALK ON ADVERTISING
10. AG Gardiner: ON SHAKING HANDS
11. Arnold Joseph Toynbee: INDIA'S CONTRIBUTION TO WORLD UNITY
12. Ngugi wa Thiongó: DECOLOISING MIND

SHORT STORIES FOR READING COMPETENCE :

13. Gita Hariharan: GAJAR HALWA
14. Norah Burke: MY BROTHER, MY BROTHER

ONE-ACT PLAYS FOR READING COMPETENCE :

15. Fritz Karinthy: REFUND (One Act Play)
16. William Shakespeare: JULIUS CAESAR (CAESAR'S MURDER SCENE)

WRITTEN COMMUNICATION:

17. WRITING CURRICULA VITAE
18. E-CORRESPONDENCE

EXERCISES FOR WRITING COMPETENCE:

19. JUMBLED PASSAGES
20. PARAGRAPH-WRITING

A COURSE IN LISTENING AND SPEAKING II:

- Part- I: Listening Skills
- Part- II: Speaking Skills
- Part- III: communication Skills
- Part- IV: Telephone Skills

SCHOOL OF DISTANCE EDUCATION

ANDHRA UNIVERSITY

(B.A/B.Com/B.Sc, Degree Second Year

పేపర్ - 2 ద్వితీయ భాష - జనరల్ తెలుగు

అభ్యసన ఫలితాలు (Course Objectives)

ఈ పాఠాన్ని ఒక క్రమబద్ధమైన పద్ధతిలో రూపొందించి అందిస్తున్నాం.

1. పాఠాల్లో పరిచయం, ఉద్దేశం, పాఠ్యం అర్థతాత్పర్యాలు విషయ విభాగం, పాఠ్యభాగ సారాంశం, సందర్భసహిత వ్యాఖ్యలు మాదిరి ప్రశ్నలు అభ్యాసాలు గుర్తించుకోవలసిన ముఖ్యాంశాలు
2. పరీక్ష దృష్ట్య ప్రశ్నలు సమాధానాలు, ఆధారగ్రంథాలు చదవదిగిన పుస్తకాలు అనే విభజన పాటించడమైంది.
3. పరిచయంలో ప్రక్రియ గురించి, రచయిత గురించి, పాఠ్యం గురించి పరిచయం ఉంటుంది
4. ఉద్దేశంలో పాఠ్యం స్థూల పరిచయం ఉంటుంది. పాఠ్యంలో చదవలసిన అంశం ఉంటుంది.
5. విషయ విభాగంలో పాఠ్యభాగ సారాంశంలోని ముఖ్యాంశాల విభజన ఉంటుంది తద్వారా పాఠ్యభాగ సారాంశం ఉంటుంది
6. పద్యాలకు అర్థతాత్పర్యాలు, కొన్ని వాక్యాలకు సందర్భ సహిత వ్యాఖ్యలుంటాయి
7. పాఠం చివర అదనపు సమాచారం చదవగిన పుస్తకాలు సమకూర్చారు
8. సాహిత్య పఠనాభిలాషను, అధ్యయన కౌశలాన్ని, విమర్శనా దృష్టిని, రచనా శక్తిని పెంపొందిస్తాయనీ ప్రత్యేకించి పరీక్షల్లో మీకు కృతార్థతను చేకూర్చి పెడతాయని మేం ఆశిస్తున్నాము.

SCHOOL OF DISTANCE EDUCATION

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పేపర్ - 2 ద్వితీయ భాష - జనరల్ తెలుగు

ప్రాచీన కవిత్వం (Syllabus)

1. వామనావతారము - పోతన
 2. శాలివాహన విజయము - కొఱవి గోపరాజు
 3. గ్రీష్మర్తువు - రఘునాథ నాయకుడు
- ఆధునిక కవిత్వం

4. హరిజన శతకము - కుసుమ ధర్మన్న
5. ధర్మసంవాదము - పింగళి, కాటూరి
6. బతకమ్మా! బ్రతుకు - కాకోజీ నారాయణరావు
7. మనిషి - డా॥అందెశ్రీ
8. రాయలసీమ - గంజి కేంద్రము - బెళ్లూరి శ్రీనివాసమూర్తి
9. వంటిల్లు - విమల

గద్యభాగం

1. తెలుగుభాష - ఆచార్య గుజ్జర్లమూడి కృపాచారి
2. వ్యక్తిత్వ వికాసం - ఆచార్య రాచపాళెం చంద్రశేఖరరెడ్డి
3. మాధ్యమాలకు రాయడం - ఆచార్య యస్.జి.డి. చంద్రశేఖర్
4. అభివ్యక్తి నైపుణ్యాలు - డా॥ పి.వి. సుబ్బారావు

ఉపవాచకం:

1. పాలేరు - బోయిభీమన్న

వ్యాసాలు, వ్యాకరణం

అలంకారములు - ఉపమ, రూపక, ఉత్పేక్ష, స్వభావోక్తి, అతిశయోక్తి - అర్థాంతరన్యాస, దృష్టాంతము

ఛందస్సు - ఉత్పలమాల, చంపకమాల, శార్దూలం, మత్తేభం, కందం, తేటగిత్రి ఆటవెలది.

School of Distance Education
Andhra University - Visakhapatnam
II B.A. B.COM B.SC DEGREE
SANSKRIT Paper – 2

Course Objectives

1. To continue building a strong foundation in Sanskrit grammar, including the mastery of Alankaaras, Pratyaaas, and sandhi rules.
2. To develop the ability to read and comprehend simple Sanskrit texts, including prose and poetry, with the help of dictionary and basic vocabulary.
3. To deepen understanding of Sanskrit vocabulary, including the ability to recognize and use common words, idioms, and expressions.
4. To develop skills in translating Sanskrit texts into English or Telugu, with attention to accuracy, clarity, and style.
5. To cultivate an appreciation for the literary and cultural richness of Sanskrit texts, including the study of major genres like moral prose, drama, and lyric poetry.
6. To deepen understanding of Indian philosophy and religion through the study of Sanskrit texts in these fields, including the Mahabharata and Upanishads.
7. To develop skills in analysis and interpretation of Sanskrit texts, including the ability to identify themes, motifs, and rhetorical devices.
8. To cultivate an awareness of the historical and cultural contexts in which Sanskrit texts were produced, including the study of major periods and movements in Indian history.
9. To prepare for advanced study in Sanskrit or related fields, including the pursuit of graduate degrees or careers in academia, publishing, translation, or cultural preservation.
10. To develop independent research skills through the completion of assignments on a topic related to Sanskrit language, literature, or culture.

Syllabus

- | | |
|---------------------------|---------------------------|
| (1) Drama | (2) Drama (Modern) |
| (3) Upanishad | (4) Prose |
| (5) Bhoja Prabandha story | (6) History of Literature |
| (7) Alankaras , | (8) Grammar |

Drama

1) Pratima Gruham

Pratima of Bhasa III act only

2) Modern Drama

Bharata Samskruteh mulam

P. Sreeramachandrudu from (Susamhata Bharatam VI act)

Prose

4) Sukanasopadesah

From Kadambari Sangraha

5) Bhojasya Saraswati Sushama

From Bhojaprabandha Page No. 74 (Abridged form)

6) Poets and Books from History of literature

1) Panani

(2) Kautilya

3) Bharatamuni

(4) Bharavi

5) Magha

(6) Sri Harsha

7) Bhavabhuti

(8) Sankaracharya

9) Dandin

(10) Jagannadha

7) Alankaras from Kuvalayananda

(1) Upama

(2) Ananvayaa

(3) Utpreksha

(4) Deepakam

(5) Aprastutaprasamsa

(6) Drstantam

(7) Arthantaranyasa

(8) Virodha Bhasa

(9) Ullekha

(10) Vyajasthuti

8) Grammar

Declensions :

Halanta Nouns

- | | |
|-------------|--------------|
| (1) Jalamuc | (2) Vac |
| (3) Marut | (4) Bhagavat |
| (5) Pachat | (6) Rajan |
| (7) Gunin | (8) Naman |
| (9) Vidwas | (10) Manas |

Pronouns :

Asmad, Yushmad, Idam, Tat, Etat, Yat, KimParticiples :

Ktva, Lyap, tumun, Kta. Ktavat, Shatr, Shanac, Tavya

BA/B.Com/B.Sc Common Core
SECOND LANGUAGE

HINDI

PAPER-II

A. Poetry Text - Kavya Deep

Editor : Sri B.Radha Krishna Murthy, Maruthi Publications, Guntur.

B. History of Hindi Literature:

Main tendencies of all the four ages with special references to the following authors and poets:

(1) Chand Vardai (2) Kabir das (3) Surdas (4) Tulasidas (5) Mirabai (6) Raheem (7) Biharila (8) Bharatendu Harisdhandra (9) Mahaveer Prasad Dwivedi (10) Maithilisharan Gupt (11) Premchand (12) Jayashankar Prasad (13) Pant (14) Nirala (15) Maha Devi Verma (16) Agyeya (17) Dinkar.

C. General Essay:

(1) Sahitya Aur Samaj (2) Vidyarthi Rajniti (3) Vidyarthi Aur Anushasan (4) Aaj Ki Shiksha Niti (5) Vigyan: Abhishap Ya Vardan (6) Nari Shiksha (7) Samaj Main Nari ka Sthan (8) Adhunik Shiksha Aur Nari (9) Bharat Main Berojgari Ki Samasya (10) Bharat Par Bhoomdalikaran Ka Prabhav (11) H.I.V./Aids (12) Paryavaran Aur Prabooshan (13) Bharat Main Badhati Hui Janasankhya Ki Samasya

D. Translation from English to Hindi

E. Prayojan Moolak Hindi: (1) Prayojanmooka Hindi: Arth Evam Swarop (2) Raj Bhasha, Rastra Bhasha aur Sampark Bhasha.

SYLLABUS
(BA/B.Sc/ B.COM COMMON PAPER)
Paper-III ENVIRONMENTALSTUDIES

Course Objectives:

1. To make the students realize the importance and their role in the protection and maintenance of a healthy Environment for sustainable development
2. To enable students to grasp the significance and issues related to ecosystems, biodiversity and natural resources, ways of managing/ protecting the environment
3. To enable students to have minimal understanding of environmental pollution, solid waste management and climate change and act with concern environmental issues.
4. To make students aware of the environmental policies and movements, and the role of individuals and communities in environmental protection for educating and inspiring the young minds.

At the end of the course, students will—

1. Understand the importance and dimension of a healthy environment, become environmentally conscious, skilled and responsible in all their action with a concern for sustainable development.
2. Comprehend the significance and issues related to ecosystems, natural resources and biodiversity and become aware of the need and ways to protect/preserve them.
3. Grasp the issues related to environmental pollution, solid waste management and climate change and become conscious and proactive in the discharge of their responsibilities towards the environment
4. Become aware and appreciate the value and concern of environmental movement and policies and the role of communities, and act responsibly on environment related issues.

Unit – 1: Environmental studies - Introduction

1. Definition of Environment-Its scope and importance.
2. Measuring and defining Environmental development; indicators

Unit – 2: Basic principles of Ecosystem functioning

1. Concept of an ecosystem
2. Structure and function of an ecosystem.

3. Producers, Consumers and decomposers,
4. Energy flow in the ecosystem.
5. Food chains, food webs and ecological pyramids
6. Introduction, types, characteristic features, structure and functions
 - Forest ecosystem
 - Grassland ecosystem
 - Desert ecosystem
 - Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit – 3: Environmental and Natural Resources

1. Forest resources
 - Use and over-exploitation
 - Deforestation
 - Timber extraction
 - Mining and dams- their effects on forest tribal people
 - Case studies
2. Water resources
 - Use and over—utilization of surface and ground water
 - Floods, droughts
 - Conflicts over water
 - Dams –benefits and costs
 - Mineral resources
 - Use and exploitations
 - Effects of extracting and using mineral resources
 - Case studies
3. Food resources
 - World food problem
 - Changes caused by agricultural and overgrazing
 - Effects of modern agriculture, fertilizer, pesticide problems, water logging and salinity.
 - Case studies
4. Energy resource
 - Growing energy needs
 - Renewal and non renewable energy sources
 - Use of alternate energy sources
 - Case studies

5. Land resources

- Land resource
- Common property resources
- Land degradation
- Soil erosion and desertification

Unit – 4: Biodiversity and its conservation

1. Introduction – Genetic, species and ecosystem diversity
2. Bio-geographical classification of India
3. Value of biodiversity – consumptive and productive use, social ethical, and option values
4. Biodiversity – global, national and local levels
5. Hot spots of biodiversity – habitat loss, poaching of wildlife, man-wildlife conflicts
6. India as mega diversity nation.
7. Endangered and endemic species of India.
8. Conservation of biodiversity -in-situ and ex-situ conservation

Paper IV : FINANCIAL ACCOUNTING

Course Objective:

CO1 : Understand the framework of accounting systems and the Generally Accepted Accounting Principles.

CO2 : To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

UNIT – I: Accounts from Incomplete Records - Hire purchase and installment purchase system

Single Entry: Features – books and accounts maintained- Recording of transactions -Ascertainment of Profit. –(Statement of Affairs method only)Hire Purchase System - Features -- Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession - Installment Purchase System - Difference between Hire purchase and Installment purchase systems - Accounting Treatment in the books of Purchaser and Vendor

UNIT-II : Branch and Departmental Accounts:

Dependent Branches: features-Books of accounts- methods of accounting of dependent branches - Debtors System, Stock and debtors system -- Recording of transaction relating to branch accounts using computers. Departmental Accounts: need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

UNIT-III : Accounting of Non-Profit Organizations:

Non-Profit entities-Features of non-profit entities – Accounting process-Preparation of summaries -Receipts and Payments Account meaning and special features-Procedure for preparation-uses and limitations. Income and Expenditure Account- features- procedure for preparation- preparation of Balance Sheet

UNIT - IV : Partnership Accounts:

Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals –Preparation of final accounts.– Accounting Treatment of Goodwill and Admission of a partner. Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) – Recording of partnership transaction and preparation of final accounts using computers.

UNIT-V:Company Accounts:

Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only) - Recording of transactions relating to issue of shares using computers. Issue and Redemption of Debentures - Redemption out of profits –sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers Underwriting of Issue of Shares.

Paper V : BUSINESS STATISTICS

Objective:

- CO1 : To develop the students ability to deal with numerical and quantitative issues in business
- CO2 : To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- CO3 : To have a proper understanding of Statistical applications in Economics and Management.
- CO4 : Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.

UNIT 1: Introduction to Statistics:

Meaning, definition - importance and limitations of statistics. Collection of data- Primary and Secondary data –(Sampling- Random-Non Random-Census)- Schedule and questionnaire –Frequency distribution –Tabulation-Diagrammatic and graphic presentation of data using Computers (Excel)

UNIT 2: Measures of Central Tendency:

Definition Objectives and Characteristics of measures of Central Tendency-Types of Averages – Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications. Calculation of averages using computers.

UNIT 3:Measures of dispersion and Skewness:

Meaning, definitions, Properties of dispersion-Range-Quartile Deviation –Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution Calculation of Dispersion and skewness using Computers.

UNIT 4:Measures of Relation:

Meaning, definition and use of correlation – Types of correlation-Karl Pearson's correlation coefficient – Spearman's Rank correlation-probable error Calculation of Correlation by Using Computers. Meaning and utility of Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient. Calculation of Regression by Using Computers

UNIT 5: Analysis of Time Series & Index Numbers:

Meaning and utility of time series Analysis- Components of Time series- Measurement of trend and Seasonal Variations – Utility of Decomposition of Time Series- Decentralization of Data-Calculation of trend and seasonal variations using computers.

Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Deflating Index Numbers – Cost of Index Numbers-Limitation of Index Numbers. Calculation of index numbers using computers

Paper VI : FINANCIAL SERVICES - BANKING & INSURANCE

Course Objective:

- CO1 : To make the students understand the various services offered and various risks faced by banks
- CO2 : To make the students understand various principles, provisions that govern the Life General Insurance Contracts.
- CO3 : To make them aware of various banking innovations after nationalization To give them an overview about insurance industry.

Unit I : Introduction to Financial Services

- a. Meaning of Financial Services, Structure of Indian Financial System Importance of Financial system for the economic development.(Financial and Banking system charts)
- b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India.(Forms of various accounts and deposits)
- c. Definition/ Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India.

Unit II: Banking Systems and its Regulation

- a. Banking Systems – Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking. An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: capital adequacy norms, income recognition norms, classification of assets and NPAs; Innovations in Banking-ATMs, E-Banking, Credit cards, Online & Offshore Banking, etc (working and operations)
Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – SFC, SIDBI.

Unit III: Banker and customer, loans and advances:

- a. Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, Rights, duties and obligations of the banker.(Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, etc.)
- b. Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques, responsibilities and liabilities of collecting banker and statutory protection to the collecting banker.(Promissory notes, B/E, Crossed cheques-various modes)
- c. Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances- modes of creating charges lien, pledge ,mortgage and hypothecation (Documents required for sanction of loans and advances)

Unit IV. Financial Markets & Services:

- a. Indian Money Market- Characteristics, Structure, composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) problems and reforms in Indian money markets (CDs, CPs, Treasury Bills)
- b. Indian capital market-composition and growth of primary and secondary markets, differences between primary and secondary markets, capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.

Financial intermediaries and services: Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services, Depository Services, and Depository Participants.(Documentation).

Unit V: Types of Insurance and its regulation

- a. Life Insurance – Practical aspects of Life Insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim settlement.(Formats of types of Insurance)
- b. Non-Life Insurance- Types of products and scope of Fire Insurance, Marine Insurance, Health Insurance, Social Insurance and Rural Insurance. Regulation of Insurance in India- Insurance Act,1938 and IRDA 1999.(Formats of types of Non-Life Insurance)

Paper VII : TAXATION

Course Objective:

- CO1 : To Understand the application of business Knowledge in both theoretical and practical aspects.
- CO2 : To Determine the procedures and schedules to be followed on preparing financial statements of Companies.
- CO3 : To Know the File Income tax return and compute the tax liability of individuals
PSO 4- Develop proficiency in the management of an organisation.
- CO4 : Attain skills in conducting business transactions online
- CO5 : Learn the basic skills for the effective utilization of funds.

UNIT I : INTRODUCTION

Taxes – Meaning – Need for and Rationale of taxes – Direct and Indirect Taxes - Constitutional Provisions on Taxation – Union List - State List – Tax Rates – Blanket Rate Method – Slab Rate Method – Surcharge – Cess – Progressive v/s Regressive Taxes. – An Overview of Taxation System in India.

UNIT – II: INCOME TAX

Income Tax Act 1961- Important Definitions - Residential Status – Incidence of Tax –Exempted Incomes – Agricultural Income – An overview of five

heads of income - .Deduction – Set off and Carry Forward of losses – Assessment of Individual - Computation of Taxable Income – Return Filing and Assessment thereof. – Collection and Recovery of Taxes – Tax Deducted at Source – Advance Tax. – (Including Problems)

UNIT – III: WEALTH TAX

Wealth Tax Act 1957 – Charge of Wealth Tax – Valuation Date – Location of Assets -Assets – Meaning – Deemed Assets – Exempted Assets – Net Wealth – Computation of Net Wealth – Valuation of Assets - Return of Wealth and Procedure of Assessment – Time Limit for Completion of Assessment. (Including Problems)

UNIT – IV: SALES TAX & SERVICE TAX

Central Sales Tax –: Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover – Inter State Trade or Commerce – Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

APVAT Act, 2005 – Statement of Objectives and Reasons – Definitions: Business Casual Trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice, Total Turnover, Turnover Tax. – Computation of Taxable Turnover – Registration Procedure (Including Problems)

Service Tax Act, 1994 – Introduction – Meaning of Service – Classification of Taxable Services – Valuation of Taxable Services - Registration – Assessment Procedure.

UNIT – V: CENTRAL EXCISE & CUSTOMS

Central Excise Duty – Definitions – Taxable Event under Central Excise – Types of Duties – Classification – Valuation - Registration Procedure - CENVAT Credit.

Customs Duty – Important Definitions – Goods, Import, Export, Importer, Exporter, Territorial Waters, India, Bill of Entry - Import and Export Procedure – Various Documents used in Foreign Trade - Baggage – Stores – Valuation Rules.

**II YEAR B.A./B.Com., /B.Sc.,
PAPER-VIII OFFICE AUTOMATION TOOLS**

OBJECTIVES:

1. Understanding the features and functionality of office automation tools, including word processing software, spreadsheet software and presentation software.
2. Learning how to create and manage databases.
3. Understanding the basics of email and web based communication.
4. Understanding the basics of information security and privacy.

COURSE LEARNING OUTCOMES:

1. Gaining practical experience in using office automation tools for professional and personal use.
2. Prepare for further study or careers in office administration, data entry or other related fields.
3. Able to use of office automation tools, including formatting documents, creating spreadsheets, and designing presentations.
4. Developing a foundational understanding of office automation tools and their applications.
5. Developing skills in file management and data backup.

Unit-1: MS EXCEL BASICS

Excel basics: The usual spread sheet features, overview of excel features, Getting Started, creating a new work sheet, selecting cells, navigating with the undoing and repeating actions, entering and formatting numbers, entering and editing formulas, repeating cells, order of evaluation in formulas, look up tables, copying entries and equations to minimize typing, more auto fill examples, creating custom fill lists, protecting and an protecting documents and cells.

Rearranging worksheets: Moving cells, copying cells, sorting cell data, inserting rows, inserting columns, inserting cells, inserting as you paste, deleting parts of a worksheet, clearing parts of a worksheet, how formulas react to worksheet design changes, auditing tools help spot potential problems.

Excel formatting tips and techniques: Excel page setup, changing column widths and row heights, auto format, manual formatting, using styles, forma codes alter a number's appearance, format printer speeds up format copying, changing font sizes and attributes, adjusting alignments, centering text across columns, using border

buttons and commands, changing colors and shading, inserting and removing page breaks, hiding rows and columns.

Organizing large projects: Using names, splitting windows and fixing titles, outlining your worksheets, working with multiple worksheets, using multiple worksheets in a workbook, viewing multiple windows, summarizing information from multiple worksheets.

An introduction to functions: Parts of a function, functions requiring add-ins, online functions help, the function wizard, examples of functions by category, error messages from functions.

Unit-2: EXCEL CHARTS, GRAPHICS AND FUNCTIONS Excel's chart features: chart parts and terminology, instant charts with the chart wizard, creating charts on separate worksheets, resizing and moving charts, adding chart notes and arrows, editing charts, rotating 3-D charts, changing worksheet values by drawing chart parts, printing charts, deleting charts, setting the default chart type, controlling which series on which axis, adding overlay charts, creating trend lines, data map.

Working with graphics in Excel: Creating and placing graphic objects, resizing graphics, positioning graphics on worksheets, drawing lines and shapes, examples of graphics, possible sources of excel graphics, excel slide shows.

Introduction to Excel's command macros: Recording your own macros, running macros, assigning macros to buttons.

Using worksheets as databases: Database concepts and terms, creating an excel database, working with data forms, filtering-a better way to find, sorting excel databases, cross-tabulating databases, adding subtotals to databases.

Automating what-if projects: General organizational tips, scenario manager, finding the right number with solver.

Auditing and troubleshooting worksheets: Using error values to locate problems, using iteration to solve circular references, using the info window to find errors, using the auditing command to trouble shoot.

Unit-3: MS ACCESS BASICS

Introduction to Access : Access concepts and terms, starting and quitting access, the access workspace and tools, the views.

Creating a simple database and tables: The access table wizard, creating databases without the wizard, field names, data types and properties, adding or deleting fields in tables, resizing fields, changing the appearance of text in tables, freezing columns, primary key fields, indexing fields, viewing a list of database properties.

Forms: The form wizard, saving forms, modifying forms.

Entering and editing data: Typing, adding records, duplicate previous entries without retyping, switching out of data entry mode, when do entries get saved?, undo, correcting entries, global replacements, moving from record to record in a table, entry and navigational shortcuts.

Finding, sorting and displaying data: Queries and dynasets, creating and using queries, returning to the query design, multiple search criteria, finding incomplete matches, using wildcards in queries, requesting range of records, hiding columns, reformatting dynasets, multilevel sorts, showing all records after a query, saving queries for latter use, cross tab queries, find and replace.

Unit-4: ACCESS REPORTS, FORMS AND GRAPHICS

Printing reports, forms, letters and labels: Simple table, forms, and database printing, defining advanced reports, manual reporting and modifying, modifying section contents, properties in reports, saving formula for reuse, printing mailing labels, changing label designs.

Relational databases: Flat versus relational, how relationships work, exercise: creating a simple relationship, types of relationships, defining and redefining relationships, deleting relationships, creating relationships.

Expressions, macros and other automation: Expressions, using expressions in reports, using expressions in queries, using expressions in forms, expression builders.

Graphics in databases: Objects: linked, embedded, bound and unbound, graphics as form and report embellishments, bound graphics in records, adding graphics to buttons, chart wizard: charting your data.

Linking, importing and exporting records: Importing versus linking, linking other databases as tables, importing data from spread sheet files, importing data from word files, exporting access data.

Unit-5: FUNDAMENTALS OF INTERNET

The Internet and the world wide web: Overview: What is Internet, the Internet's history, The Internet's major services, Understanding the world wide web, using your browser and the world wide web, navigating the web, closing your browser, getting help with your browser, searching the web, search results and web sites.

E-mail and other Internet Services: Overview: Communicating through the Internet, using e-mail, using an e-mail program, stopping out spam, using web-based e-mail services, more features of the Internet.

Connecting to the Internet: Overview: Joining the Internet phenomenon, connecting to the Internet through wires, how PC applications access the Internet, connecting to the Internet wireless.

Doing business in the online world: Overview: commerce on the world wide web, E-commerce at the consumer level, E-commerce at the business level, Business, the Internet and everything, telecommuters.

III BA/B.Com./B.Sc. Common Paper

Paper I :

Science, Technology & Development(Foundation Course - II)

Course Objectives :

CO1 : Learner will get the knowledge on Earth system

CO2 : Able to develop the concept on Evolution

CO3 : Gets general awareness about drugs

CO4 : Telecommunication types familiarity

Unit - I : Science :

1. Earth System : Characteristics features - Lithosphere, Hydrosphere - Atmosphere, Lithosphere- Soil Characteristics, texture, fertility and its control. Hydrosphere - Hydrological cycle - water bodies - ponds, lakes, rivers and their characteristics - Water consumption at global level and regional level - Management of water bodies. Atmosphere - Troposphere, Stratosphere, Ionosphere - Composition of air - Ozone - Ozone layer - its importance.
2. Life Sciences - Concepts of origin life - Evolution and diversity of life - Cell - Molecular basis of life and living forms - Mendelian concepts on inheritance - its impact on society - Blood - Blood groups - transfusion - Wild life and its conservation.
3. Chemical Science - The definitions, general awareness and importance of
 - i) Drugs - Antibiotics, Penicillin, Tetracycline, Sulpha Drugs, Anti - Malarials, Anti pyretics, Analgesics.
 - ii) Soaps and Detergents - Sources - mechanism of soap action - development of detergents - applications - disadvantages of detergents.
 - iii) Plastics and polymers - Polyethylene, polyvinylchloride (PVC), nylon 66 - rubber and synthetic rubber.
 - iv) Agrochemical and Fertilizers - Pesticides - Introduction - DDT, BHC, Malathion, Parathion - Fungicides - Rodenticides, Weedicides, Nitrogen and Phosphorus fertilizers - Microfertilizers, Bio - pesticides, neem and bacillus thuringensis.
 - v) Bio fertilizers - Applications and their affects on nature.
 - vi) Vitamins - Natural sources - importance - deficiencies (Structure and preparation methods for the syllabus mentioned in (i) to (iv) are excluded).

Unit - II : Technology and Development :

1. Communication - Definition, nature and concept of communication role of communication in society. Types of Communication - Intrapersonal, Interpersonal, group and mass communication. Traditional and folk forms of communication in India. New Media technologies - Satellite, Cable and Internet. Process of Communication : Functions of communication, elements and barriers of communication. Mass Media - Press, Radio, TV and Films. Functions of mass communication. Transport - Wheel, Steam, Engine, Automobile, Ship, Airplane. Comparison of Road, Rail, Water and Air transports in terms of infrastructure, speed, costs etc.
2. Energy - Sources - Renewable sources of energy - Non - renewable sources of energy - Conventional energy sources - non conventional energy- wind, water, tidal, Solar, geothermal, atomic energy, bio - fuels - sources and their applications - Energy Management - Energy Conservation - Future needs of energy.
3. Health - Problems - Sex education - Venereal diseases, AIDS, General Protozoan, Bacterial & Viral diseases.
4. Bio - Technology - Introduction - Applications - health and Human welfare - Agriculture - Mush- room culture - Medical Plants.
5. Green Revolution - Introduction - Types of crops developed in green revolution.
6. Food Technology - Introduction - Food processing - Methods of processing - Food preservation and methods of preservation.
7. National institutions (Science) - Institutions imparting education - Institutions performing research and development - Role of Scientific institutions in Research, Technology and Development.

III B. Com - Paper II : CORPORATE ACCOUNTING

Objective:

- To Develop a process for redemption of Preference shares
- Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
- Calibrate the procedure involved in Amalgamation of companies
- Calibrate the procedure involved in Absorption of companies
- Explain the implication of unethical accounting practices on the society

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares Accounting Standards - Need and importance - An overview of Indian Accounting Standards. Valuation of Goodwill - Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

UNIT –II: Company final accounts - issue of Bonus shares and Profits Prior to Incorporation. Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers. Issue of bonus shares-Provisions of company’s Act and SEBI guide lines. Acquisition of business and profits prior to incorporation. – Accounting treatment.

UNIT-III: Amalgamation and internal Reconstruction Amalgamation -- In the nature of merger and purchase – Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings) Recording of transactions relating to mergers using computers. Internal Reconstruction - Accounting Treatment– Preparation of final statements after reconstruction.. Recording of transactions relating to Internal Reconstruction using computers

UNIT-IV: Bank Accounts

Bank Accounts –Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances –Non-performing assets - Legal provisions relating to Preparation of final accounts – Preparation of bank final Accounts using computers

UNIT-V: Accounts of Insurance Companies

Life Insurance Companies –Preparation of Revenue Account, Profit and loss account , Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire & marine Insurance only.

Paper III : COST & MANAGEMENT ACCOUNTING

Objective:

- The objective of this assignment is to provide basic knowledge to the students about cost accounting.
- It will help them a lot to set up and manage their own small units.
- To equip basic skills of analysis of financial information to be useful to the management.

Unit-I: Introduction. Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting. Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments.

Unit-II: Elements of Costs. Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ,ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods.

Labor cost: direct and indirect labor cost- methods of payment of wages including incentive plans –Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads.

Unit-III Methods of Costing. Single or Output Costing, job and contract costing : Features, costing process- computation of cost Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

Unit-IV: Costing Techniques for Decision making: Budgetary Control-Fixed, Flexible Budget, Marginal Costing-Break Even Analysis Standard Costing-Material and labour Variances

Unit-V: Financial Statement analysis: Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)Funds flow Analysis and Cash flow Analysis (as per AS-3) Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios- Interpretation of ratios.

Paper IV : BUSINESS LAW

Objective:

- To provide the brief idea about the frame work of Indian Business Laws.
- To orient students, about the legal aspects of business.
- To make the students learn the basics of business laws and apply them in real life affecting situations.

Unit –I: Contract Act :

1. Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts.
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance.
3. Consideration: Definition and importance – Essentials of valid consideration – the Doctrines of ‘Stranger to Contract’ and ‘No Consideration – No Contract’ – Capacity to contract – special rules regarding minor’s agreements.
4. Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake.

Unit – II: Discharge of a Contract:

1. Legality of object and consideration:– illegal and immoral agreements – agreements opposed to public policy.
2. Agreements expressly declared to be void – wagering agreements and contingent contracts.
3. Discharge of a contract – various modes of discharge of a contract – performance of contracts.
4. Breach of a contract – types – remedies for breach of a contract

Unit III. Sale of Goods Act:

1. Contract of sale: Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell.
2. Rights of an unpaid seller.
3. Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale.

Unit IV: Consumer Protection Act and Intellectual Property Rights

1. Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties for violation.

2. Intellectual Property Rights: Meaning - Need and objectives-Meaning of the terms industrial property, literary property, copy right, patents, trademarks, trade names, trade secrets, industrial designs, geographical indications. Information Technology Act, 2000: aims and objectives – a brief overview of the Act.

Unit V: Company Law :

1. Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions.

2. Management of companies – directors – qualifications – disqualifications – appointment – removal – rights and duties – company meetings and resolutions - appointment of a company secretary.

3. Winding up of companies – various modes – compulsory winding up- powers and duties of official liquidator – members and creditors voluntary winding up – winding up subject to the supervision of the court –dissolution..

Paper V : AUDITING

Objective:

- The course is designed for the student to understand both the theory and practice of auditing.
- Describe auditing. Distinguish between auditing and accounting.
- Explain the importance of auditing in reducing information risk
- List the causes of information risk and explain how this can be reduced.
- Describe assurance services and distinguish audit services from assurance services and Differentiate three main types of audits
- To identify the primary audits.

Unit I: Introduction to Auditing: Meaning-Definition-Evolution-Objectives-Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) -Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit II : Planning of Audit and Control Auditor: Qualifications and disqualifications – Qualities - Appointment and Reappointment – Remuneration – Removal – Rights – Duties –

Liabilities. Audit planning: - Engagement letter - Audit programme -Audit note book -Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control – (Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit.

Unit III: Vouching and Audit of Financial Statements Vouching: Meaning- Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities-Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Unit IV: Audit of Institutions

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns. Audit Report: Contents - Preparation of audit report – Fair report - Qualified report.

Unit V: Report Writing: Business Correspondence and Report writing: Basic principles – Business letters. Business reports: Structure – Preparation of Routine reports and special reports.

Paper VI : ACCOUNTING –I (ADVANCED CORPORATE ACCOUNTING)

Objective:

- Develop a process for redemption of Preference shares
- Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
- Calibrate the procedure involved in Amalgamation of companies
- Calibrate the procedure involved in Absorption of companies
- Explain the implication of unethical accounting practices on the society.

Unit - I : The Accounts of Holding Companies: The nature of holding companies - Legal requirements for a holding company - Schedule VI of the Companies Act and subsidiary companies - Preparation of consolidated balance sheet cancellation of investment account - minority interest - cost of acquiring control or goodwill -capital reserve -preference share capital in subsidiary companies - debentures in subsidiary companies (including problems related to the single subsidiary company).

Unit - II : Accounts of Electricity Companies (Double-Accounting System):Meaning of double-account system - revenue account and net revenue account – capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity supply act 1948and the Companies Act 1956 - Formats of relevant accounts - calculation of reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet(including problems).

Unit - III : Accounting for Price Level Changes (Inflation Accounting):Introduction, limitations of historical cost accounting, methods of accounting for price level changes

preparation of income statement and balance sheet under current cost accounting(CCA). (including problems).

Unit - IV : Human Resource Accounting and Social Responsibility Accounting: Human Resource Accounting: Definition, objectives, approaches, assumptions, advantages, limitations of HRA, HRA in India. Historical cost accounting, Replacement cost method, Opportunity cost method.(Theory only).**Social Responsibility Accounting:**

Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance (Theory only)

Unit - V : Liquidation of Companies: Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency/surplus account. Liquidator's final statement of account, liquidators remuneration, receiver for debenture holders, list 'B' contributories (including problems).

Paper VII : ACCOUNTING –I I (MANAGEMENT ACCOUNTING)

Objective:

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- To enhance the abilities of learners to analyze the financial statements.
- To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate.
- To make the students develop competence with their usage in managerial decision making and control.

UNIT I: Introduction

Nature & Scope of Management Accounting – Management Accounting Principles – Significance of Management Accounting - Difference between management accounting, financial accounting and Cost accounting – Limitations of Management Accounting – Installation of Management Accounting – Tools of Management Accounting.

UNIT 2: Ratio Analysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability Ratios- Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio –Solvency Ratios- Current Ratio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio – Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio - Stock Turn Over Ratio - Return on Investment (ROI)-Calculation and interpretation.

UNIT 3: Fund Flow and Cash Flow Analysis as per AS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses of Funds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement – Meaning and

Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference between Cash Flow Statement and Funds flow Statement.

UNIT 4: Budgeting and Budgetary Control

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives and budget procedure — Classification of Budgets - Meaning of Control – Meaning of Budgetary control – objectives of Budgetary control system – Advantages and Limitations of Budgetary control system. Prepare cash budget, fixed budget and flexible budget.

UNIT 5: Management Reporting:

Reports - Meaning -- Modes of Reporting – Requisites of a good report — Kinds of Reports – General formats of Reports - Need for Management Reporting- financial reporting Vs. Management Reporting - Strategies for Writing Effective Reporting.