ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

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
III	V	12	Advertisement Corporate Accounting (OR) Advertisement and Media Planning	3	3
			Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
		13	Stock Markets (OR) GST Procedures and Practices	3	3
			Stock Markets (OR) GST Procedures and Practices Practical Course	2	1
		14	Business Analytics (OR) Cyber Security	3	3
			Business Analytics (OR) Cyber Security Practical Course	2	1
		15	Mobile Applications Development (OR) Block Chain Technology	3	3
			Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1
	VI	Semester Internship/Apprenticeship with 12 Credits			
IV	VII		Courses will be available in due course of time		
	VIII		Courses will be available in due course of time		

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 Instilment 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

- 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.

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

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 previsions 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 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 complicacies 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-Ill: 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. Singhania; 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

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.

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

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.

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.

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

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)

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