

# SRI VENKATESWARA UNIVERSITY : TIRUPATI

## B.Com (COMPUTER APPLICATIONS)

### SEMESTER V

| Sl. No.      | Course                        | Name of the Subject  | Total Marks | Mid. Sem. Exam. | Sem. End Exam | Teaching Hours | Credits   |
|--------------|-------------------------------|--|-------------|-----------------|---------------|----------------|-----------|
| 1            | Skill Based Course SBS E      | <b>University's Choice</b><br>5.1 Project Management   | 50          | ---             | 50            | 2              | 2         |
| 2            | DSC 1 E                       | 5.2 Cost Accounting  | 100         | 25              | 75            | 5              | 4         |
| 3            | DSC 2 E                       | 5.3 Goods and Services Tax – Fundamentals  | 100         | 25              | 75            | 5              | 4         |
| 4            | DSC 3 E                       | 5.4 Advanced Corporate Accounting  | 100         | 25              | 75            | 5              | 4         |
| 5            | Elective – DSC 1F/Inter-disp. | <b>1. E-Commerce</b><br>5.5. e-Commerce<br>5.6 Business Networks<br>Practical (50+50)                          | 100         | 25              | 75            | 4              | 4         |
| 6            | Elective – DSC 2F/Inter-disp. | <b>2. Computer Applications</b><br>5.5. Data Base Management System<br>5.6 Web Technology<br>Practical (50+50) | 100<br>100  | 25<br>-         | 75<br>100     | 4<br>3+3       | 4<br>5    |
| <b>TOTAL</b> |                               |  | <b>650</b>  | <b>125</b>      | <b>525</b>    | <b>31</b>      | <b>27</b> |

*Note 1 : Practical Examination in each Paper of Elective 1 and 2 for 50 marks.*

2. A candidate has to select **One Stream of Elective only.**

## **SBS E 5.1 PROJECT MANAGEMENT**

**Unit I** : Basics of Project Management : Project Identification Process, Project Initiation – Phases of Project Management – Project Management Processes.

**Unit II** Project Planning and Control : Project Planning, Responsibility and Team Work – Project planning Process – CPM , PERT

**Unit III** : Project Performance Measurement and Evaluation : Performance Measurement – Performance Evaluation, Challenges of Performance Measurement and Evaluation.

**Unit IV** : Project Execution control and Close out : Project Control, Purpose of Execution and control – Project Close – out Project Termination, Project Follow-up

**Unit V : Case Studies**

### **References:**

1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
4. John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
5. N. J. Smith (Ed), Project Management, Blackwell Publishing.
6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.

## **DSC - 1E 5.2 COST ACCOUNTING**

**Unit-I: Introduction:** Classification of Cost – Meaning of Cost, Costing, Cost Accounting and Cost Accountancy - Distinguish between Financial Accounting and Cost Accounting – Cost centre and cost unit - Preparation of Cost Sheet (including problems).

**Unit-II: Elements of Cost:** Materials: Material control - Methods of pricing issues – FIFO, LIFO, Weighted average, Simple average only (including problems)

**Unit-III: Labour Cost :** Labour: Control of labor costs - Methods of remuneration – labour incentives schemes – Time Rate Method, Piece Rate Method, Halsey Method, Rowan Method only (including problems).

**Unit-IV: Contract Costing :** Characteristic features of Contract costing – Preparation of Contract Accounts on incomplete contracts – Preparation of Contract account and Contractee Account (including problems)

**Unit V : Costing Techniques – Marginal Costing)– BEP, P/V Ratio, Margin of Safety (including problems)**

### **References:**

1. T.S. Reddy and Y. Hariprasad Reddy- Cost Accounting, Margham Publications, Chennai
2. S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
3. M.N. Aurora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
4. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
5. Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand & Sons.
6. S.N .Maheswari – Principles of Management Accounting.
7. I.M .Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
8. Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers. Ludhiana.

## **DSC: 2E: 5.3 GOODS & SERVICE TAX FUNDAMENTALS**

**Unit I:** Introduction: Overview of GST - Concepts – Limitations of VAT – Justification of GST Need for Tax Reforms - Advantages at the Central Level and State Level on introduction of GST

**Unit II:** GST: Principles – Models of GST: Austrian, Canadian, Kelkar-Shah – Bagchi-Poddar – Comprehensive structure of GST model in India: Single, Dual GST– Transactions covered under GST.

**Unit-III:** Taxes and Duties: Subsumed under GST - Taxes and Duties outside the purview of GST: Tax on items containing Alcohol – Tax on Petroleum products - Tax on Tobacco products - Taxation of Services

**Unit-IV:** Inter-State Goods and Services Tax: Major advantages of IGST Model – Interstate Goods and Service Tax: Transactions within a State under GST – Interstate Transactions under GST - Illustrations.

**Unit-V:** Time of Supply of Goods & Services: Value of Supply - Input Tax Credit – Distribution of Credit - Matching of Input Tax Credit - Availability of credit in special circumstances- Cross utilization of ITC between the Central GST and the State GST.

### **References:**

1. Goods and Services Tax in India – Notifications on different dates.
2. GST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

## **DSC: 3E: 5.4 ADVANCED CORPORATE ACCOUNTING**

**Unit I : Accounting standards** – Importance of accounting standards in the procedure of accounting – List of Indian accounting standards – objectives of accounting standards Board and scope of accounting standards. – Accounting Standard 1:Disclosure of Accounting policies Accounting Standard 9: Revenue Recognition – Accounting standard 10 : Fixed assets (Theory only)

**Unit II – Amalgamation** : meaning – calculation of purchase consideration – Methods – Accounting procedure in preparation of journal entries and Balance sheet (simple problems only)

**Unit III – Internal Reconstruction** - Necessity of internal Reconstruction – Importance – Procedure for reducing share capital – Journal entries and preparation of Revised Balance sheet.

**Unit IV : Liquidation** : Meaning and modes of Liquidation in corporate accounts – Voluntary Liquidation – Procedure for preparation of Liquidator's statement of account – calculation of liquidator's remuneration (Simple problems)

**Unit V : Holding companies** : Definition of Holding Company and subsidiary company – Preparation of consolidated Balance Sheet of Holding company having ONE subsidiary company only - with common transactions, Minorities Interest, Capital Reserve, Revenue Profits Prior and post acquisition of shares by holding companies (Simple Problems)

## ***ELECTIVE I : E-COMMERCE***

### **DSC F 5.5 E-COMMERCE**

**Unit-I: e-Commerce:** Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

**Unit-II: e-Business Applications:** Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

**Unit-III: e-Business on different Fields:** e-Tourism – e-Recruitment – e-Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

**Unit-IV: Concept of Online Education:** Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

**Unit-V: Mobile Commerce:** Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

#### **References:**

1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
3. Daniel Amor, E Business R (Evolution), Pearson Education.
4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

## **DSC F 5.6 BUSINESS NETWORKS**

**Unit-I: Business Forms:** Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

**Unit-II: Business Networking through ICT:** Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

**Unit-III: Business Networking Systems and Devices:** Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

**Unit-IV: Customer Relationship Management:** Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

**Unit-V: Business Analytics:** Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

### **References:**

1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
2. Tanenbaum, A. S., Computer Networks, Pearson Education.
3. David A Stamper, Business Data Communications. Addison Wesley.
4. Business Analytics – Methods, Models and Decisions, James R. Evans, Prentice Hall.
5. Business Analytics - An Application Focus, Purba Halady Rao, PHI learning
6. R.N Prasad and Seema Acharya, Fundamentals of Business Analytics, Wiley India.

**Practical Examination in both two papers for 50 marks in each Paper = 50+50=100**

## ***ELECTIVE 2 - COMPUTER APPLICATIONS***

### **DSC F 5.5 - DATABASE MANAGEMENT SYSTEM**

**Unit-I: Overview of Database Management System:** Introduction, Data and Information, Database, Database Management System, Objectives of DBMS, Evolution of Database Management Systems, Classification of Database Management System.

**Unit-II:** File-Based System, Drawbacks of File-Based System , DBMS Approach, Advantages of DBMS, Data Models , Components of Database System, Database Architecture, DBMS Vendors and their Products.

**Unit-III: Entity–Relationship Model:** Introduction, The Building Blocks of an Entity–Relationship, Classification of Entity Sets , Attribute Classification, Relationship Degree, Relationship Classification, Generalization and Specialization, aggregation and composition, CODD’S Rules, Relational Data Model , Concept of key, Relational Integrity. Normalization (1NF,2NF,3NF & BCNF).

**Unit-IV: Structured Query Language:** Introduction, History of SQL Standard, Commands in SQL, Data types in SQL, Data Definition Language (DDL), Selection Operation Projection Operation, Aggregate Functions, Data Manipulation Language, Table Modification, Table Truncation, Imposition of Constraints, Set Operations.

**Unit -V: PL/SQL:** Introduction, Structure of PL/SQL, PL/SQL Language Elements ,Data Types, Control Structure,, Steps to Create a PL/SQL Program, Iterative Control ,Cursors , Steps to Create a Cursor , Procedure, Function ,Packages ,Exceptions Handling, Database Triggers, Types of Triggers.

#### **Text Books:**

1. S. Sumathi, S. Esakkirajan, Fundamentals of Relational Database Management Systems.
2. Ivan Bayross, SQL, PL/SQL The Programming Language of Oracle, BPB Publications.

#### **Reference Books:**

1. Paneerselvam: Database Management Systems, PHI.
2. Bipin C. Desai, “An Introduction to Database Systems”, Galgotia Publications.
3. Korth, Database Management systems.
4. Navathe, Database Management systems.



## **DSC F 5.6 - WEB TECHNOLOGY**

### **Unit-I:**

**Introduction:** HTML, XML, and WWW, Topologies, Bus, Star, Ring, Hybrid, Tree, Lan, Wan, Man.

**HTML:** Basic HTML, Document body, Text, Hyper links, Adding more formatting, Lists, Tables using colors and images.

### **Unit-II:**

**More HTML:** Multimedia objects, Frames, Forms towards interactive, HTML document heading.

**Cascading Style Sheets:** Introduction, using Styles, simple examples, your own styles, properties and values in styles, style sheet, formatting blocks of information, layers.

### **Unit-III:**

**Introduction to JavaScript:** What is DHTML, JavaScript, basics, variables, string manipulations, mathematical functions, statements, operators, arrays, functions.

### **Unit-IV:**

**Objects in JavaScript:** Data and objects in JavaScript, regular expressions, exception handling, built-in objects, events.

### **Unit-V:**

**DHTML with JavaScript:** Data validation, opening a new window, messages and confirmations, the status bar, different frames, rollover buttons, moving images, multiple pages in single download, text only menu system.

### **Text Books**

1. Web Technology, Chris Bates, Wiley Publications.

### **Reference Books**

1. Uttam Kumar Roy, Web Technologies, Oxford University Press.
2. Black Book HTML 5.0
3. Complete reference HTML 5.

**Practical Examination in the both papers for 50 marks in each Subject  
50+50=100 Marks**