

OBJECTIVES: The students will

1. Know the concepts in Business, industry, commerce, Trade and management .
2. Understand the relevance and importance of the terms in the broader context of industrialization.
3. Apply the concepts to realize the practical implications through visits to firms and organization.

COURSE:

UNIT – I : Concepts of Business - Industry - commerce trade - objectives of business - forms of business organization – (Definitions of Sole trade – partnership – Hindu undivided family – co-operative society – companies) - company features – advantages – disadvantages.

UNIT – II: Structure and size of industry – Industrial structure, public, private and joint sectors
Definition and size of industrial unit – measurement of size - optimum size of firms.

UNIT – III: Industrialization – meaning – Industrial policies – Liberalisation, privatization and globalization – concept.

UNIT – IV: Industrial finance – Factors determining the capital requirement concepts of working capital – financial requirements of industry.

UNIT – V: Introduction to management: Definitions and significance of management – functions of management – planning – meaning, types of planning – organization – meaning structure – Authority – Delegation.

REFERENCES:

1. Fundamentals of Business Organization and Management . R.K.Sharma, Kalyani Publications (2002)
2. Industrial organization and Management – Shashi K.Gupta, R.K.Sharma Kalyani Publishers (2003)
3. Principles of Management – Terry and Franklin, ALTBS (1984)

OBJECTIVES: To enable the students-

1. To know the fundamentals of computers
2. To acquire the skills of using Photoshop
3. To have a knowledge of editing images and Photoshop

UNIT- I: Introduction to computers, characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number systems: binary, hexa and octal numbering system.

UNIT- II: Input and output devices: Keyboard and mouse, inputting data in other ways, Types of software: system software, Application software, Commercial, Open source, domain and fee ware software, Memories: Primary, Secondary and cache memory, Windows basics: desktop, start menu, Icons .

UNIT- III: Introduction to adobe Photoshop, Getting started with Photoshop, creating and saving a document in Photoshop, page layout and background, Photoshop program window – Title bar, menu bar , Option bar, image Window, image title bar , status bar, ruler, Palettes, tool box, screen modes, saving files, reverting files, closing files.

UNIT- IV: Images: Working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an image, Rulers, Guides & Grids – Cropping & Straightening an Image, Image backgrounds, making selections.

Working with tool box: Working with pen tool, save and load selection- working with erases- working with text and brushes- Colour manipulations: colour modes-levels-curves-seeing colour accurately- patch tool – Cropping –Reading your palettes- Dust and scratches- advanced Retouching- smoothing skin.

UNIT - V: Layers: Working with layers- layer style- opacity- adjustment layers.

Filters: The filter menu, working with filters- editing your Photo shoot, presentation- how to create adds, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

REFERECE BOOKS:

1. Fundamentals of computers by Reema Thareja from Oxford University press
2. Adobe Photoshop class room in a book by Adobe Creative Team.
3. Photoshop: Beginner's Guide for Photoshop- Digital Photography, Photo editing, Colour Grading &Graphic...19 February 2016 by David Maxwell.

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

I SEMESTER

COMMERCE

Time: 3 HRS/ WEEK

COM 1351 (2)

COMPUTER FUNDAMENTALS & PHOTOSHOP Max.MARKS: 50

w.e.f:2017 – 2020 ("17AE")

PRACTICAL SYLLABUS

1. Create any logo in Photoshop with help of tools.
2. How to do simple image into text poster with the help of Photoshop tools.
3. How to do visiting cards and invitation cards in Photoshop.

** ** **

OBJECTIVES: To enable the students to –

1. acquire knowledge of business mathematics and statistics.
2. apply the principles of quantitative techniques in decision making.
3. apply information technology in Business World.

COURSE:

UNIT – I: Introduction To Statistics : meaning, definition, functions, Importance and limitations of statistics; collection of data primary and secondary data – schedule and questionnaire; Frequency distribution; Tabulation; Diagram and graphic presentation of data – Bar charts,- Histogram, circle or pie diagram.

UNIT – II: Measures of Central Tendency: Definition, objectives and characteristics of measures of central tendency. Types of averages – Arithmetic mean, Geometric mean, Harmonic mean, median, mode.

UNIT – III: Measure of Dispersion: Meaning, definitions, objectives of dispersions, Range, Quartile deviation; Mean deviation; standard deviation, coefficient of variation ; Definition and objectives of skewness; Karl Pearson's coefficient of skewness. Bowley's coefficient skewness.

UNIT – IV: Correlation and Regression Analysis: meaning, definition and use of correlation ; Types of correlation ; Karl Pearson's correlation coefficient; spearman's Rank correlation and probable error, meaning and utility and Regression analysis comparison between correlation and Regression; Regression equations – Regression with only two variables.

UNIT – V: Measures of Index numbers: Meaning – Definition importance of index numbers – methods of construction of Index numbers – price Index number – Quantity index number – value Index numbers – tests of consistency of Index numbers – 1. Time Reversal Test
2. Factor Reversal Test 3. Limitations of Index numbers

REFERENCES:

1. Fundamentals of Statistics – D.N.Elhance, Veena Elhance – Kitab Mahal B.M.Agrawal Agency (2001)
2. Quantitative Techniques – S.P.Jain, K.L.Narang – Kalyani Publisher (2001)
3. Statistical Methods – S.P. Gupta – Vikas Publishing House, Delhi (1999)
4. Statistics (Problems and Solutions) – V.K. Kapoor – Himalaya Publisher (2000)
5. Business Statistics – Dr.C.Satya Devi – Sultanchand (2009)
6. Statistics – M.P.Ballaya – Kalyani Publisher (1999).

OBJECTIVES: Student will able to understand

1. Computerized accounting, creation of ledgers, vouchers by using Tally software .
2. The customization of reports by using Tally software.

UNIT – I: Introduction to Tally: Introduction, Software versions of Tally, Terminology related to Accounts credit & Debit, Journal, Ledger, Voucher, Group etc. Difference between Manual Accounting and Accounting Packages. Features and advantages of Tally.

UNIT – II: Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

UNIT – III: Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.

UNIT – IV: Vouchers –types of vouchers – recording of vouchers – entry of payment voucher, Receipt voucher, sales voucher, purchase voucher, Journal Voucher, Contra Voucher, Debit & Credit Note.

Creating New Voucher types, customizing the Existing voucher types, Alternation of Voucher, Deletion of Voucher.

UNIT – V: Final Accounts: Customizing the final accounts – Profit and Loss Account, Balance Sheet. Key board shortcuts in Tally. Generating the Reports from Tally- problems of accounting software- security problems, power problems, and computer virus problems.

REFERENCE BOOKS:

1. K. Kiran Kumar, Tally ERP9.
2. Tally 9 In Simple Steps, Kogent solutions Inc., John Wiley & Sons, 2008.
3. Narmata Agarwal, Financial Accounting on Computers Using Tally, Dreamtech Press, 2000.
4. Tally 9.0, Google eBook, Computer World.
5. Vikas Gupta, Comdex Computer and Financial Accounting with Tally 9.0, 2007.

OBJECTIVES: The students will be enabled to

- ❖ Know the concept of Income Tax Act 1961 and also different tax concepts.
- ❖ Understand the relevance and importance of income tax in real life.
- ❖ Apply the tax laws to certain simple situations like helping working women with income tax calculations.

COURSE:

UNIT – I: INTRODUCTION : The Income tax act 1961 – Basic Concepts, Income, Person, Agricultural income – Assessee, Assessment year, previous year, capital or revenue expenditure, incidence of tax – Residential status of an individual (including problems) .

UNIT – II: HEADS OF INCOME – Computation of Income from salaries, Income from House property, Annual value of house property, self – occupied house, Deemed to be let – out house and let out house.

UNIT – III: Income from Business and profession-chargeability, deduction expressly allowed and disallowed, general deductions, computation of profits and gains from business and Profession. Depreciation-meaning, basis rates, block of assets.

UNIT – IV: INCOME FROM OTHER SOURCES: Interest on securities dividends on shares, casual incomes family pension, gifts received.
Deductions from gross total income and rebate, set off and carry forward of losses.
Computation of total income.

UNIT - V: Tax administration-income tax authorities-procedures for assessment.

TEXT BOOK:

1. Elementary Income tax – V.P. Gaur and D.B.Narang, Kalyani Publisher. New Delhi.

OBJECTIVES: The students will

1. Know the concepts of Banking and its activities.
2. Understand the relevance and importance of the terms in the broader context of industrialization.
3. Apply the concepts to realize the practical implications especially through visit to financial institutions.

UNIT – I : Introduction to banking – meaning of banker, customer-relationship between banker and customer-Types of Banks – Banking systems – Branch banking unit Banking – Commercial banks, functions & credit creation.

UNIT – II: Nationalization of Banks, Banking sector reforms – Banking regulation act 1949, Narasimham committee 1991 and impact of reforms

UNIT – III: Financial Institutions – SFC, IFCI, ICICI, IDBI and SIDBI.

UNIT – IV: Financial Institutions – Indian money market structure, composition, characteristics and weakness. Indian capital market – composition and growth of primary & secondary markets, stock exchange and its functions.

UNIT – V: Loans and advances :

Lending policies, credit appraisals of various forms of loans & advances, modes of creating charges, lien, pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

BOOKS RECOMMENDED :

Banking theory and Practice - S.N. Maheswari (1997 edition)
R.R. Paul Himalaya Publisher Book.

Financial Services Banking and Insurance – A.V.Ranganadhachary, Rudra saibaba .

OBJECTIVES:

1. To acquire fundamental knowledge of accounting principles.
2. To apply the principles of accounting to manage the accounts of firms.

UNIT – I : Depreciation: Meaning – cause's – objects of providing for depreciation – factors affecting depreciation - Accounting treatment – methods of providing depreciation – Straight Line method – Diminishing Balance method – Sinking Fund Method.

UNIT – II: Consignment – features proforma invoice – Account sale Delcredere commission – Accounting treatment in the books of the consignor and consignee. Valuation of consignment stock – Normal and abnormal loss – Invoice of goods at price higher than cost price.

UNIT – III: Joint ventures – Accounting procedure – Joint Bank Account.

UNIT – IV: Single Entry System – Meaning & definition – features - Preparing statement of Affairs – Accounting treatment – Distinguish between Single entry and Double entry system.

UNIT – V: Accounts for Non – Trading concerns. Receipts and payment accounts, Income and expenditure A/c and Balance Sheet.

BOOKS RECOMMENDED:

- Principles and Practices of Accountancy – R.L.Gupta, V.K.Gupta Sultan Chand and Sons (1987)
- Financial Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, Hyderabad(1999)
- Fundamentals of Accounting – Dr.S.N.Maheswari, Vikas Publishing House Pvt Ltd.(1993)

OBJECTIVES:

- The main objective of the course is to expose the students to different web technologies and prepare them to design and develop and maintain a website.
- Describe and explain the relationship among HTML, CSS, JavaScript and other web technologies.
- Create and Publish advanced HTML pages with the help of frames and scriptiy languages and CSS.
- Understand and use Javascript variables, control structures, functions arrays and objects.

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

HTML: Basic HTML, Document body, Test, Hyperlinks, Adding more formatting, Lists, Tables using colors and images. More HTML: Multimedia objects, frames, forms towards interactive, HTML document heading.

UNIT – II: 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 java script, regular expressions: exception handling, built-in objects, events.

UNIT–V: DHTML with java script: 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.

REFERENCES :

1. Black Book HTML 5.0,(2016), Author-DT Editorial services.
2. Uttam Kumar Roy, Web Technologies, Oxford University press
3. Complete reference HTML 5.0
4. Web Technology, PHI Publication.

Web Technologies Lab:

1. Write a html program by using various text formatting elements?
2. Program for demonstrating hyperlinks for text and images in HTML?
3. Program for demonstrating various lists in HTML?
4. Program for designing an application form with various form fields?
5. Program to design an exam time table in HTML?
6. Program for developing a web page with frames in HTML?
7. Program for demonstrating various cascading style sheets:
 - a. Inline style sheet
 - b. Internal style sheets
 - c. External style sheets
8. Write a java script by using all string handling methods?
9. Write a java script for designing a calculator?
10. Write a script to check the given number is palindrome or not?
11. Write a script to evaluate the expression $1^2+2^2+3^3+\dots+n^2$.
12. Write a DHTML with java script for mobile number validation?
13. Write a DHTML program to demonstrate moving images?
14. Write a java script with various mouse handling events?

** ** **

OBJECTIVES: To enable a student to understand about:

- Enterprise systems
- Its functional modules.
- Its implementation.

UNIT- I: INTRODUCTION:

Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology
- Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

UNIT- II: ERP SOLUTIONS AND FUNCTIONAL MODULES

Overview of ERP software solutions - Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules.

UNIT- III: ERP IMPLEMENTATION

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration – People Organization in implementation-Consultants, Vendors and Employees.

UNIT- IV: POST IMPLEMENTATION

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

UNIT- V: EMERGING TRENDS ON ERP

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

REFERENCES:

1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.
2. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
4. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
5. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
6. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, PHI, 2006.
7. Summer, ERP, Pearson Education, 2008

OBJECTIVES: The students will be able to

- Know the concepts of statutory provisions that affect the business decisions.
- Understand the relevance and importance of the terms in the broader context of Business Laws.
- Apply the concepts to realize the practical implications especially through visits to firms and organizations which provide basic knowledge of business laws and their application to practical situations.

COURSE:

UNIT – I: CONTRACT ACT:

Agreement and Contract: Definition and meaning - Essentials of a valid contract – types of contracts-Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance-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-Consent: Free Consent – Flaw in Consent: Coercion – Undue influence – Fraud – Misrepresentation and Mistake.

UNIT – II: DISCHARGE OF A CONTRACT:

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

UNIT – III: SALE OF GOODS ACT:

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-Rights of an unpaid seller-Conditions and warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale.

UNIT – IV: CONSUMER PROTECTION ACT, 1986

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

UNIT – V: COMPANY LAW:

Doctrine of ultra vires and its effects – doctrine of constructive notice – doctrine of indoor management – exceptions-Management of companies – directors qualifications – disqualifications – appointment – removal – rights and duties – company meetings and resolutions - Winding up of companies – various modes – compulsory winding up – members and creditors voluntary winding up – winding up subject to the supervision of the court – dissolution..

SUGGESTED BOOKS:

1. Kapoor ND: Mercantile Law, Sultan Chand
2. Kapoor ND: Company Law, Sultan Chand
3. Balachandran V: Business Law, Tata
4. Tulsian: Mercantile Law, Tata
5. Tulsian: Business Law, Tata
6. Gogna: A Text books of Business and Industrial Law, S.Chand
7. Pillai Bhagavathi: Business Law, S.Chand
8. Gogna : A Text Book of Mercantile Law, S. Chand
9. Gogna: A Text Book of Company Law, S. Chand

OBJECTIVES: Students will be able to understand

1. The importance of electronic commerce and its models.
2. Use of electronic payment systems.
3. Infrastructure for electronic commerce

UNIT – I: Introduction to E-Commerce: Scope, Definition, e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage - Sustainable Competitive Advantage, Competitive Advantage using E-Commerce - Business Strategy.

UNIT– II: Business-to-Business Electronic Commerce: Characteristics of B2B EC, Models of B2B EC Procurement Management by using the Buyer's Internal Market place, Just in Time Delivery, Other B2B Models, Auctions and Services from traditional to Internet Based EDI, Integration with Back-end Information System, Role of Software Agents for B2B EC, Electronic marketing in B2B, Solutions of B2B EC, Managerial Issues, Electronic Data Interchange (EDI), EDI: Nuts and Bolts, EDI and Business.

UNIT – III: Internet and Extranet: Automotive Network Exchange, Largest Extranet, Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Intranet Application Case Studies, Considerations in Intranet Deployment, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues. Electronic Payment Systems: Issues and Challenges.

UNIT – IV: Public Policy: From Legal Issues to Privacy : Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Free speech, Internet Indecency and Censorship, Taxation and Encryption Policies, Other Legal Issues: Contracts, Gambling and More, Consumer and Seller Protection in EC.

UNIT– V: Infrastructure For EC: Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analyzing Web Visits, Managerial Issues, Equipment required for establishing EC Sites – Problems in Operation – Future of EC.

REFERENCE BOOKS:

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000.
2. Eframi Turban, Jae Lee, David King, K. Michael Chung, "Electronic Commerce", Pearson Education, 2000.
3. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
4. David Kosiur, Understanding Electronic Commerce, Microsoft Press.

OBJECTIVES: To enable the students to-

1. Acquire fundamental knowledge of accounting principles.
2. Apply the principles of accounting to manage the accounts of firms.

COURSE:

UNIT - I: INTRODUCTION TO ACCOUNTING: GAAP – Accounting Equations – Definition and scope of accounting – Book keeping and Accounting – Branches of Accounting - Advantages and limitations – Accounting process.

UNIT - II: Journalising – classification of accounts – Ledger – Interpretation of Balance of ledger accounts – Subsidiary Books including different types of cash books.

UNIT - III: BANK RECONCILIATION STATEMENT: Need – Reasons for difference between cash book and pass book balances – Problems on favorable and overdraft balances – Ascertainment of correct cash book balance.

UNIT - IV: RECTIFICATION: Types of errors – Problems on Rectification of Errors.

UNIT - V: Final Accounts of sole trade – Trial balance – capital and Revenue Receipts – Trading Accounts – Manufacturing Accounts Profit & loss Account and Balance sheet.

BOOKS RECOMMENDED:

1. Principles and Practices of Accountancy – R.L.Gupta, V.K.Gupta Sultan Chand and sons, (1987)
2. Financial Accounting – S.P. Jain and K.L.Narang, Kalyani Publishers, Hyderabad (1999)
3. Fundamentals of Accounting – Dr. S. N. Maheswari, Vikas Publishing House Pvt. Ltd. (1993)

OBJECTIVES: To enable the students to

- To know the rules for designing and working with a database.
- To work with SQL.

UNIT – I: DBMS Concepts: Introduction to database systems, File oriented versus Database oriented approach to data management(advantages and disadvantages), data independence, different kinds of Database users, role of DBA, architecture, data dictionary, data models.

UNIT – II: Relational Model: Definition of relation, properties of relational model (Codd's 12 rules), data definition and data manipulation constructs, concept of keys-candidate, primary alternate and foreign keys, super key, composite key, set operations.

UNIT–III:SQL: Data definition commands, data manipulation commands, transaction control commands.

Creating Views: Database Security: Creating users, Roles and Privileges.

UNIT – IV: SQL: Integrity constrains: Not Null, unique, check, primary key, foreign key – Referential Integrity, Operators – Arithmetic, comparison, character, logical, set functions – aggregate, Date and Time, Arithmetic, Character Clauses – Group by having, ordre by, where.

UNIT – V: Database Design: 3 – level architecture – conceptual model, logical model, Physical model; Entity – Relationship model – entities attributes and relationships, Generalization, specialization and aggregation.

Prescribed Text Books: Database System concepts by Korth, Silberschatz, McGraw-Hill, 2nd Edition. Oracle Manuals.

Reference Books: An Introduction to Database systems, Volume I by C.J.Date, Pearson education, 7th Edition. Fundamentals of Database Systems, 3rd Edition, Elmasri and Navathe Pearson Education.

DBMS Practical Syllabus:

Queries using DDL, DML, DCL Commands – working with SQL commands.

OBJECTIVES: To enable them to

- To know the concepts of costing systems and cost control methods.
- To understand the relevance and importance of the terms in the broader context of costing systems in different firms.
- To apply the concepts to gain an expert knowledge of costing systems and cost control methods and application by way of solving problems.

COURSE:

UNIT– I: INTRODUCTION: Elements of cost – objectives and functions of cost accounting, Advantages and limitations of cost accounting – cost concepts – Classification of costs, methods of costing – single or output costing, preparation of cost sheet.

UNIT – II: 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 .

UNIT – III: LABOUR COST AND OVERHEADS: Direct and Indirect Labour cost, Methods of Wage payment – Incentive Plan - Halsey Premium Plan – Rowan Plan – overheads - Problems and classification – Apportionment, Reapportionment, Absorption methods – under absorption and over absorption – Accounting treatment.

UNIT – IV: JOB AND PROCESS COSTING – treatment of normal loss – abnormal loss, abnormal gain, Process having work – in – progress, Ascertainment of value – inter process profits – Accounting treatment.

UNIT – V: MARGINAL COSTING - concept of marginal costing-advantages and disadvantages of marginal Costing-income determination under marginal costing-cost volume profit analysis-Margin of safety-improvement in margin of safety-angle of incidence.

REFERENCES:

1. Cost Accounting principles & practice M.N. Arora Vikas Publicaitons (1993)
2. Cost & Management Accounting – S.P.Jain & K.L.Narang, Kalyani Publishers (1993)

UNIT - I: PROBLEM SOLVING AND ALGORITHMS: The problem solving aspect – Top down design-stepwise refinements-Implementation of algorithms-Efficiency of algorithms-Desirable program characteristics.

UNIT - II: C PROGRAMMING BASICS: Importance of 'C ' language-Structure of C language-Variables- Constants-Expression-Operations, Simple I/O functions, and Control statements

UNIT - III: FUNCTIONS: Concept of functions-parameter passing-recursion.

UNIT - IV: ARRAYS AND STRINGS: Single and multidimensional arrays. Character arrays as a string functions on strings.

POINTERS: Definition and usage of Pointers.

UNIT - V: STRUCTURES AND UNIONS: Declaring and using Structures-Operations on structure, unions, differences between structures and unions-scope of unions.

DATA FILES: Opening and closing of files, creating a data file, processing a data file.

BOOKS RECOMMENDED:

- Programming with 'C' – Schaums outline series- TMH
- Programming with 'C' –Balaguruswamy, TMH.

** ** *

1. I/O Functions
2. Control Statements
3. Functions
4. Arrays
5. Strings
6. Pointers
7. Structures
8. Unions
9. Files

** ** *

ST JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
V SEMESTER
COM 5101(4)
w.e.f.2015 – 2018("15AC")

COMMERCE
COMMERCIAL GEOGRAPHY
SYLLABUS

TIME: 6 HRS/WEEK
MAX MARK:100

OBJECTIVES: To acquire knowledge about natural resources, their utilization and protection, challenges and opportunities from a commercial point of view.

To understand the impact on the Indian economy and measures to be implemented.

UNIT – I: India - an introduction, location and size, political units, India's neighbors Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

UNIT – II: India – Agriculture and Forestry:: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development. Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

UNIT – III: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – status in Andhra Pradesh.

UNIT – IV: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

UNIT – V: India - foreign trade - role and importance, challenges facing Indian exports, foreign trade policy, balance of trade and balance of payment, current account deficit.

REFERENCES:

1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
6. Vinod N. Patel, Commercial Geography, Oxford Book Company

** ** **

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS), VISAKHAPATNAM
VI SEMESTER
COM-A3-6301(4)
w.e.f.2015 – 2018 (“15AC”)

**COMMERCE
PROJECT**

TIME: 6Hrs/Week
Marks:100

Each Elective Stream consists of project work for each semester. The total for V & VI semesters will be two project works under each stream.

A student has to select **One Stream of Elective consisting of four theory papers and two projects** (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

A student is supposed to undertake a project in the stream of elective she has chosen in V and VI semesters

The **project work** may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.

**

**

**

OBJECTIVES: The student will know

1. Know the concepts in Marketing, Product and selling concept.
2. Understand the relevance and importance of the terms in the broader context of Marketing, product management and Promotion.

UNIT- I: Introduction: Concepts of Marketing: Product Concept – Selling Concept – Societal Marketing Concept – Marketing Mix - 7 P's of Marketing – Marketing Environment.

UNIT- II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

UNIT- III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

UNIT - IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

UNIT-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

REFERENCES:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
VI SEMESTER
COM 6301 (4)/CO 6801(4)
W.e.f.2015-2018 ("15AC")

COMMERCE
MANAGEMENT ACCOUNTING
SYLLABUS

TIME: 5 Hrs/Week
Max. Marks: 100

OBJECTIVES: The students will be able to

- Know the concept of management accounting.
- Understand the relevance and importance of the tools and techniques of management in decision making.
- Apply the tools and techniques of decision making in management accounting.

COURSE:

UNIT – I: Analysis of financial statement, Analysis: meaning, advantages and limitations – Different types of financial statements – preparation and presentation of financial statements. Comparative balance sheet – Horizontal and vertical analysis. Common size balance sheet, Trend analysis (including problems).

UNIT – II: Funds flow and cash flow analysis (including problems) as per AS-3

UNIT – III: Ratio analysis – meaning of ratio analysis, classification of ratios – advantages and limitations of ratio , computation and interpretation of different accounting ratios.

UNIT – IV: Standard costing and variance analysis – material variance – material price variance, material usage variance, material cost variance, material mix variance.

UNIT – V: Budgetary control-meaning of budgets-budgeting-fixed budget –flexible budget-production budget-sales budget.

REFERENCES:

1. Introduction to Management Accounting, Charles.J. Hornyren, Gary.L.Sundem. Prentice Hall of India Pvt Ltd New Delhi (1991)
2. Elements of Management Accountancy. H. Prem Raj. Sri Hamsrala Publications, Delhi (1998)
3. Management Accounting M.Y.Khan, P.K.Jain, Tata MC Graw Hill Publishing Company Ltd, New Delhi (1989).

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
I SEMESTER
COM 1201 (4)
w.e.f:2017 – 2020 ("17AE")

COMMERCE
BUSINESS ECONOMICS
SYLLABUS

Time: 7 HRS/ WEEK
MARKS: 100

OBJECTIVES: To enable the students to-

- Understand the Macro and Micro Economic concepts for business decision making.
- Apply Economic techniques.

COURSE:

UNIT - I: INTRODUCTION: Definition (only wealth & welfare) Nature and scope of Business Economics, - Application of Economic concepts to Business Economics – Role of business Economist – Micro and Macro Economics.

UNIT - II: Utility Analysis and Demand: Ordinal and Cardinal Utility Analysis – Assumptions of Utility Analysis – Total and Marginal Utility – Law of Equi marginal Utility - Consumer's equilibrium – Consumer surplus – Elasticity of Demand - Types of Demand elasticity.

UNIT - III: Theory of Production: Production theory – Internal & External Economies – Cost – Output Relation – Cost functions and Concepts – Types of Cost – Cost benefit Analysis.

UNIT - IV: Market Structure and Pricing: Perfect Competition – Conditions and Market equilibrium- Marshall's time Element –Monopoly –discriminating monopoly Conditions and equilibrium –Oligopoly – Conditions - Kinky Demand curve.

UNIT - V: International Trade: Cost Theories – Comparative cost theory – Hecksher Ohlin's theory – Balances of payments and balance of Trade. Disequilibrium of BOP – Role of GATT and WTO in International Trade.

REFERENCES:

1. Principles of Economics – M.L.Jhingan. II edn. Vrindina Publications. New Delhi. (2005)
2. Business Economics – P.N.Chopra. VII Edn. Kalyani Publications, Hyderabad. (2000)
3. Micro Economics – M.L.Seth. XIX Edn. Lakshmi Narani Agarwal Educational & Publishes, Agra. (2003).
4. Business economics – A.V.Rangandhra Chary, V. Surender &. Ramesh, Kalyani Publications, Hyderabad. (2003).

OBJECTIVES: To enable the students to-

1. Know the concepts accounting applications to various forms of organization
2. Understand the relevance and importance of the terms various corporate accounts
3. Apply the concepts to realize the practical implications especially through application of computer techniques in corporate in corporate accounts.

COURSE:

UNIT – I: Accounting standards: International and Indian accounting standards, importance and need for accounting standards.

UNIT – II: Goodwill: Meaning, definition, characteristics of goodwill, Need for valuation of goodwill, factors affecting valuation of goodwill, methods of valuation: Average profit method ,super profit method ,capitalization method ,Annuity method.

UNIT– III: Valuation of shares – Necessity for valuation – factors affecting valuation of shares – methods of valuation of shares ; Net Asset method , yield Basis or Market value method – Earning capacity method and fair value of share method.

UNIT– IV: Company Accounts: Characteristics of a company, Different types of shares (theory), issue of shares; at par, premium and at discount – Forfeiture and Reissue of shares, Company final Account.

UNIT– V: Amalgamation, internal reconstruction, calculating of purchase consideration – accounting treatment and absorption.

REFERENCES:

1. Advanced Accounting – S.P.Jain and K.L.Narang .Kalyani Publications.(1999)
2. Advanced Accounts, vol.II, M.C.Shukla, T.S.Grewal.S.Chand and comp. Ltd(2002)
Delhi
3. Financial Accounting(Advanced) - M.Radhaswamy,B.D.Agarwal, Sultan Chand and sons (1986)
4. Corporate Accounting – S.P. Jain and K.L.Narang ,Kalyani Publisher (2004)

OBJECTIVE: To enable a student to understand about investments, shares, security analysis and various investment alternatives & Risk on securities.

UNIT- I: Investment: Assessment of Income - Objectives of Investment – Factors affecting selection of investment – Time value of money – Future value of investment and annuity – Present value of cash flows and outflows.

UNIT- II: Investment Alternatives: Real Estate, Gold, Shares, Bonds, Govt. Securities, Insurance Policies, Mutual Funds, Post Office Saving Schemes, Public Provident Fund, etc.

UNIT- III: Security Valuation: Concepts of Return and Risk – Systematic and Nonsystematic risk - Risk-return tradeoff - Equity valuation - Bond Valuation: Bond return and valuation.

REFERENCES:

1. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishers, New Delhi.
2. Yassaswy, Personal and Tax Planning, Vision Books, New Delhi.
3. A.N. Shanbag, In the Wonderland of Investment, Popular Prakashan, Bombay.

OBJECTIVES: The students will be able to

- Know the concept of audit in connection with firms, organization and companies.
- Understand the relevance and importance of Audit in companies.
- Apply the concepts to realize the practical implications especially through visits to companies.

COURSE

UNIT- I: Introduction: Meaning and definition of Auditing, objectives of Auditing, distinction between Accounting and Auditing, Auditing and Investigation, Classification or Types of Audits.

UNIT- II: Audit procedure – meaning and definition of Vouching, objectives of vouching, evaluation of internal control, audit sampling in depth, in relation to verification and valuation of items appearing in the financial statements. Difference between verification and valuation.

UNIT- III: Qualifications and appointment of a company auditor in relation to audit of Limited companies. Auditors rights, remuneration, powers and duties.

UNIT- IV: Liabilities of an Auditor- Civil Liabilities and Criminal Liabilities, procedures involved in the removal of an Auditor.

UNIT- V: Audit Report - its significance and concept of a true and fair view report under the statues including the Companies Act.

SELCTED REFERENCES:

1. Principles of Auditing –R G Saxena, Himalaya Publisher House
2. Principle and practice of Auditing- Dinkar Pagare, Sultan Chand & sons.
3. Practical Auditing –R G Saxena, P Saravanel, V Murali,Himalaya Publishers(1995)
4. Practical Auditing – Pradeep Kumar, Jaswant Singh and Baldevsachdeva, Kalyani Publishers (2001)
5. A handbook of Practical Auditing – B N Tandon, S Sudharsanam, S Sundharabahu- S Chand & Co ltd

OBJECTIVES: Students will be able to understand the accounting software packages, applications of spread sheet and different accounting procedures.

UNIT – I : Accounting Software Packages: Tally, Wings, Busy, Spreadsheet, Ms Excel as Accounting tool, Function wizard, Auditing Tool in MS Excel - Selective Applications for Accounts.

UNIT – II: Financial Accounting Software: Accounting package for Voucher Entry - Preparation of Journal Proper - Ledgers, Trail Balance, and Final Accounts.

UNIT – III: Applications of Spreadsheet Software: Preparation of Cash, Production and Flexible Budgets, Projected Profit & Loss Statement and Balance Sheet.

REFERENCES:

1. Horngreen, C.T., Introduction to Management Accounting, Prentice Hall,
2. Smith, J.L. Keith, RM and Stephens, W.L., Managerial Accounting, McGraw Hill.
3. Guy Hart Davis, The ABCs of Microsoft Office, BPB Publications.

**

**

**

OBJECTIVES: To enable the students-

1. To know the fundamentals of computers
2. To acquire the skills of using Photoshop
3. To have a knowledge of editing images and Photoshop

UNIT- I: Introduction to computers, characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number systems: binary, hexa and octal numbering system.

UNIT- II: Input and output devices: Keyboard and mouse, inputting data in other ways, Types of software: system software, Application software, Commercial, Open source, domain and fee ware software, Memories: Primary, Secondary and cache memory, Windows basics: desktop, start menu, Icons .

UNIT- III: Introduction to adobe Photoshop, Getting started with Photoshop, creating and saving a document in Photoshop, page layout and background, Photoshop program window – Title bar, menu bar , Option bar, image Window, image title bar , status bar, ruler, Palettes, tool box, screen modes, saving files, reverting files, closing files.

UNIT- IV: Images: Working with images, image size and resolution, image editing, colour modes and adjustments, Zooming & Panning an image,, , Rulers, Guides & Grids – Cropping & Straightening an Image, Image backgrounds, making selections.

Working with tool box: Working with pen tool, save and load selection- working with erases- working with text and brushes- Colour manipulations: colour modes-levels-curves-seeing colour accurately- patch tool – Cropping –Reading your palettes- Dust and scratches- advanced Retouching- smoothing skin.

UNIT - V :Layers: Working with layers- layer style- opacity- adjustment layers.

Filters: The filter menu, working with filters- editing your Photo shoot, presentation- how to create adds, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

REFERECE BOOKS:

1. Fundamentals of computers by Reema Thareja from Oxford University press
2. Adobe Photoshop class room in a book by Adobe Creative Team.
3. Photoshop: Beginner's Guide for Photoshop- Digital Photography, Photo editing, Colour Grading &Graphic...19 February 2016 by David Maxwell.

ST.JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM

I SEMESTER

COMMERCE

Time: 3 HRS/ WEEK

COM 1351 (2)

COMPUTER FUNDAMENTALS & PHOTOSHOP Max.MARKS: 50

w.e.f:2017 – 2020 ("17AE")

PRACTICAL SYLLABUS

1. Create any logo in Photoshop with help of tools.
2. How to do simple image into text poster with the help of Photoshop tools.
3. How to do visiting cards and invitation cards in Photoshop.

** ** **