B.Com (Computer Applications) (w.e.f. 2016–2017)

Second Year Syllabus (CBCS)

FACULTY OF COMMERCE,
PALAMURU UNIVERSITY,
MAHABUBNAGAR – 509001, T.S.

2017

DEPARTMENT OF COMMERCE, P.U.
Structure of B.Com (Computer Application)(CBCS) for Palamuru University, Mahabubnagar (w.e.f. Academic Year 2016-17)
# B.COM (Computer Applications) PROGRAMME

## FIRST YEAR:

### SEMESTER-I

<table>
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<tr>
<th>Sl.No.</th>
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## SECOND YEAR:

### SEMESTER-III

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### SEMESTER-IV

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#### SEMESTER-V

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#### SEMESTER-VI

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**GRAND TOTAL** 189 180

AECC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;

#### SUMMARY OF CREDITS

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SECOND YEAR SYLLABUS

Paper : (BC 301): PRINCIPLE OF INSURANCE

Paper: BC 301
PPW: 2 Hrs
Exam Duration: 3Hrs
Credits : 2

Max. Marks: 100

Objectives: The objectives of the course are: 1) to provide a basic understanding of the Insurance Mechanism. 2) identify the relationship between Insurers and their Customers and the importance of Insurance Contacts. 3) give an overview of major Life Insurance and General Insurance Products


SUGGESTED READINGS
1. Risk Management and Insurance : Vaughan and Vaughan
2. Risk Management : A Publication of the Insurance Institute of India
3. Role of Insurance in Financial inclusion : Brinda Publishing House, Hyderabad
4. Guide to Risk Management : Sagar Sanyal
5. Insurance and Risk Management : P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
8. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson

Suggested Websites : 1) www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in
Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:

UNIT-V: VALUATION OF GOODWILL AND SHARES:

SUGGESTED READINGS:
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT–I: INTRODUCTION:

UNIT–II: AGRICULTURAL INCOME:

UNIT–III: INCOME FROM SALARIES:

UNIT–IV: INCOME FROM HOUSE PROPERTY:

UNIT–V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
Paper: BC 306 : BUSINESS STATISTICS-I

Objective: To inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

UNIT-III: MEASURES OF CENTRAL TENDENCY:

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Skewness - Karl Pearson”s Coefficient of Skewness - Bowley”’s Coefficient of Skewness - Kelly”’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:
Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
Objective s: To gain the skills of Structured (Procedural/Functional) Programming using C Language.

UNIT-I: INTRODUCTION TO C LANGUAGE, DATA TYPES AND I/O OPERATIONS:
Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling - Linking and Executing the C Program - Pre-processors in “C”.
Types and I/O operations: Keywords & Identifiers – Constants – Variables - Scope and Life of a Variable - Data types - Storage classes - Reading a character or values - Writing a character or value - Formatted Input and Output operations.

UNIT-II: OPERATORS, EXPRESSIONS AND DECISION MAKING:
Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - Conditional statements - While statements - Do statements - For Statements.

UNIT-III: ARRAYS AND STRINGS:
Arrays: Introduction - Defining an array - Initializing an array - One dimensional array – Two dimensional array - Dynamic array.
Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.

UNIT-IV: BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS:
Built-in functions: Mathematical functions - String functions - Character functions - Date functions. User defined functions: Introduction - Need for user defined functions - Elements of functions - Return values and their types - Function declaration - Function calls - Recursive functions.

UNIT-V: STRUCTURES AND POINTERS:

LAB: PROGRAMS USING C.

SUGGESTED READINGS:
5. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
6. C: Learning and Building Business and System Applications: Susant Rout, PHI.
11. Let Us C: Y.Kanetkar, BPB.
12. C++ Spoken Tutorials by IIT Bombay
B.Com (Computer Applications) (CBCS)  
Faculty of Commerce, P.U.

Paper : (BC 401) : PRACTICE OF LIFE INSURANCE

Paper: BC 401  
PPW: 2 Hrs; Credits : 2  
Max. Marks: 100  
Exam Duration: 3 Hrs

Objectives: The objectives of the course are : 1) to provide an insight into the different types of Life Insurance Plans. 2) enable the students to understand the importance of Nomination and Assignments 3) give an overview of Policy Claims


Suggested Websites : www.irda.gov.in, 2) www.policyholder.gov.in , 3) www.irdaindia.org.in
Paper: BC 404 : CORPORATE ACCOUNTING

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator”’s Remuneration - Preparation of Liquidator”’s Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):
Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:
Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:

UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:

SUGGESTED READINGS:
3. Advanced Accountancy: Arulanandam; Himalaya
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assesssee.

UNIT-I: CAPITAL GAINS:

UNIT-II: INCOME FROM OTHER SOURCES:
General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

UNIT-IV: ASSESSMENT OF INDIVIDUALS:
Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT-V: ASSESSMENT PROCEDURE:

SUGGESTED READINGS:
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning
OBJECTIVE: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

UNIT-IV: PROBABILITY:

UNIT-V: THEORETICAL DISTRIBUTIONS:

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson,
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: SanchetiD.C. & Kapoor V.K
Paper: (BC 407): OBJECT ORIENTED PROGRAMMING IN C++

Paper: BC 407
PPW: 4 (3T+2P)
Credits : 4

Max. Marks: 70T + 30P
Exam Duration: 3 Hrs.

Objective: To gain skills of Object Oriented Programming using C++ Language.

UNIT-I: INTRODUCTION:


UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE: Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES: Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions - Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer - C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I/O operations - IOS class format functions - Manipulators.

UNIT-V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:

SUGGESTED READINGS:
6. C++:How to Program: Deitel & Deitel, PHI.
9. Object Oriented Programming using C++: Somashekara, PHI.