MODIFIED CURRICULUM B.Com.

From the batch of Students admitted in the Academic Year 2008-09

ACHARYA NAGARJUNA UNIVERSITY
NAGARJUNA NAGAR – 522 510

B.Com. COURSE STRUCTURE

Second Year w.e.f. the Academic Year 2009-10
(From the batch of Students admitted in the year 2008-09)

Part – I :

S.No.	Subject	Hrs per week	No of Marks
1	English Language including communication skills	6	100
2	Second language	4	100
3	Environmental Studies	4	100
4	Office Automation Tools (Computer Skills)*	2	100
	Total	16	**400**

Part – II :

S.No.	Subject	Hrs per week	No of Marks
5	Advanced Accounting	6	100
6	Business Statistics	5	100
7	Financial Services-Banking & Insurance	5	100
8	Taxation	4	100
	Total :	20	400
	Grand Total :	36	800

Note – 1 : All are credit Subjects for award of Pass / Class.

Note – 2 : Model question papers that are not available with this booklet will be sent to the Colleges in due course

Second Year ENGLISH Syllabus
PAPER – II (Part – II)

Max. Marks : 100

Part – A (50 Marks)

POETRY

Title of the Poem	Name of the Poet
1. The Sunne Rising	John Donne
2. The Solitary Reaper	William Wordsworth
3. Road Not Taken	Robert Frost
4. Refugee Mother and Child	Chinua Achebe
5. Good Bye Party for Mrs. Pushpa T. S.	Nissim Ezekiel
6. I will embrace only the sun	Tripuraneni Srinivas (***Down to Earth***, Post-Modern Telugu Poetry, OUP)

PROSE

Title of the Prose Lesson	Name of the Author
1. Mr. Know-All	Somerset Maugham
2. Film-Making	Satyajit Ray
3. Not Just Oranges	Premchand
4. Talk on Advertising	Herman Wouk
5. On Shaking Hands	A. G. Gardiner
6. Decolonizing the Mind	Ngugi wa Thiong'o

COMMUNICATION AND COMPOSITION
1. Resume Writing
2. e-Correspondence
3. Note-Making
4. Report Writing
5. Expansion of Proverbs and Ideas
6. Description of Pictures

FURTHER READING FOR SECOND YEAR

Short Stories:
1. Gajar Halwa	Gita Hariharan
2. My Brother, My Brother	Norah Burke

 (from ***Indian Literature,*** 166 Mar-Apr 1995, Vol XXXVIII, No: 2,   Sahitya Academy)

One-Act Plays
1. Refund	Ritz Karinthi
2. ***Julius Caesar*** (Caesar's Murder Scene only)	William Shakespeare

INFORMATION TRANSFER, COMMUNICATION AND COMPOSITION
1. Jumbled Passages (from one-act plays)
2. Paragraph-Writing (with hints from short stories)

YEAR – II COMMUNICATION CURRICULUM				
Year – II / Level – 2 Modules	Topics	Skills / Activities	Time Frame 40 Hours	Additional Infrastructure Requirement
II-B-1 Spoken English	1. Neutralization of Accent-Pronunciation	• Word stress, tone, pitch, speed, weak forms, pauses • Reading aloud texts • Sentence stress (Recording voice) • Intonation • Word ending pronunciation • Problem sounds • Accents – regional, standard • Reducing MTI	10	*Sound System * Recording facility
	2. Art of Conversation	• Initiating, sustaining, closing, turn-taking, interrupting, apologizing, clarifying, confirming, etc.	10	Nil
	3. Giving a Formal Talk/Speech	• Speech type: Describing/Narrating-people, place, things, events • 1-3 minute talks (e.g. welcoming a gathering)	4	*Sound System
	4. Telephoning Skills	• Types of Calls-Formal/Informal • Making/changing appointments • Practice with Mock Calls • Telephone etiquette	10	*Speaker Phone recommended
II-B-2 Listening Comprehension	1. *Barriers to listening *Types of listening- ▪ Academic (lectures) ▪ Information (facts and inferences)	• Role play • Listening to and understanding live or recorded text • Taking dictation-paragraphs, dialogues (written/spoken)	3	*Audio, CD / Tapes
	2. Real life listening- ▪ railway/airport ▪announcements, radio/TV news ▪ casual conversations	• Identifying context • Listening for the main idea • Listening for specific information • Information transfer-filling in a form/table while listening	3	*Audio, CD / Tapes

The Pattern of the QThe Pattern of the Question Paper for the Second Year

1. Prose: 10 (Section - A)
2. Poetry: 10 (Section - B)
3. Additional Reading (Non-Detailed Text): 10 (Section - C)
4. Composition & Vocabulary : 20 (Section - D)

The Question Paper Model for the Second Year

Section – A

I. Answer any FIVE out of EIGHT following in about 25 words: 5x2=10

(One of the questions is on identifying and commenting on the given passage from Prose)

Section – B

II. Answer any FIVE out of EIGHT following in about 25 words: 5x2=10

(*One of the questions is on identifying and commenting on the given passage from Poetry*)

Section – C

III. Answer any FIVE out of EIGHT following in about 25 words: 5x2=10

(*One of the questions is on a Jumbled Passage from one-act plays*)

(One of questions is on paragraph writing –with hints given from the short stories)

Section – D

IV. Answer all the questions and all questions carry equal marks: 4x5=20

1. Respond to the advertisement below writing a Resume using the information given: (OR) Respond to the given e-mail (Official/Business)
2. Note Making (OR) Mind-mapping:
3. Expansion of a proverb / ideas in about 100 words (OR) Information Transfer:
4. Description of a given picture(or) Report writing of a dialogue(from one-act plays)

Second Year SANSKRIT Syllabus
Paper - II(Part – II)

(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)

3) Upanisadadesah
   Bruhadaranayaka   Dakara katha
   Sikshanusasanam   Sikshavalli of Taittiriya

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) Panini   (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, Kim

Participles :

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

Suggested Model paper
Sanskrit

<u>IInd year</u>   100 Marks

1) Essays two out of four   12 x 2 = 24
2) Short answers from lessons four out of eight   4 x 4 = 16
3) Annotations (Contexts) three out of six   5 x 3   = 15
4) Translation (Upanishads)   = 05
5) Poets, and Works two out of four   5 x 2   = 10
6) Alankaras two out of four   5 x 2   = 10
7) a) Sabdas two out of four   5 x 2   = 10
     b) Krtparticiples   2 x 5   = 10

Second Year HINDI (Second Language) Syllabus

Paper- II (Part – 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) Biharilal (8) Bharatendu Harishchandra (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 Aur 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 Bhoomandalikaran Ka Prabhav (11) H.I.V./Aids (12) Paryavaran Aur Pradooshan (13) Bharat Main Badhati Hui Janasankhya Ki Samasya.

D.   Translation from English or Telugu to Hindi

E.   Prayojan moolak Hindi : (1) Prayojanmoolak Hindi : Arth Evam Swaroop (2) Raj Bhasha, Rastra Bhasha aur Sampark Bhasha.

Reference Books:

1. Hindi Sahitya Ka Itihas – Prof. T. Mohan Singh,
2. Hindi Sahitya Ka Sanskhipt Itihas – Dr. Vidya Sagar Dayal
3. Hindi Sahitya Ka Sanskhipt Itihas – Dr. Tej Narayan Jaiswal.
4. Hindi Sahitya Ka Subodh Itihas – Gulab Rai
5. Prayojanmoolak Hindi – Dr. Ram Prakash, Dr. Dinesh Gupt

B.A., B.Sc., B.Com – Second Year - Second Language Hindi
Model Question Paper Pattern
Paper – II

Maximum Marks : 100

1.	2 out of 4 Annotations from the prescribed poetry text	10 x 2 = 20
2.	1out of 3 long answer questions from prescribed poetry text	10
3.	1 out of 2 long answer questions from the prescribed History of Hindi Literature	15
4.	2 out of 4 short answer questions from the prescribed authors and poets from History of Hindi Literature	10 x 2 = 20
5.	1 out of 3 long answer questions from the prescribed general essays	10
6.	Translation of five English or Telugu sentences into Hindi	2 x 5 = 10
7.	1 out of 3 short answer questions from the prescribed Prayojan moolak Hindi	5
8.	1 comprehensive passage along with 5 questions	2 x 5 = 10

ENVIRONMENTAL STUDIES

COURSE METERIAL

This course material is designed to introduce students to the way non-engineering students analyse problems of managing the environment and natural resources. It is not meant to make students experts in Environmental studies, but should give a distinctive economic perspective on how to analyse environmental issues and to appreciate some of the economic arguments that can be used in these. The lectures look at environmental problems that are of current concern, and develop the economic principles needed to analysis them. The main objective of the lectures is to introduce students to various aspects of the environmental problems, viz., natural resource degradation, depletion of oil reserves environmental pollution, the over-exploitation of forests, global warming; conservation of resources, environmental acts, impacts of human population, etc. Environmental Systems and Society minor is designed for students who wish to augment their major program of study with courses addressing the relationships between environmental science and associated social and political issues. This will enable the student to impart a deeper understanding of environmental systems related to air, land, and water resources and provide a basis for sound professional decision making. Through this, the student can develop the following skills

- ►Specific knowledge and skills associated with the topics covered;
- ►Written and oral communication; and
- ►Capacity to evaluate critically the roles of various stakeholders in managing environmental goods.

Environmental Systems and Society

Each course consists of units and each unit consists of modules. The student is expected to:

- ►Review course material and follow up reference on each topic;
- ►Work through course material and other notes regularly to check the understanding of the concepts and methods discussed; and
  - ►Write the examination, which should draw on course material, and the references provided but also on a range of sources related to environment.

ENVIRONMENTAL STUDIES SYLLABUS
(Non-Engineering Students)

Module 1: Environmental Studies – Introduction

►*Definition, Scope and Importance*
►Measuring and defining environmental development: indicators   (3 lectures)

Module 2: Basic Principles of ecosystem functioning

►Concept of an ecosystem
►Structure and function of an ecosystem
►Producers, consumers and decomposers
►Energy flow in the ecosystem
►Food chains, food webs and ecological pyramids
►Introduction, types, characteristic features, structure and functions

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers oceans, estuaries)

(8 lectures)

Module 3: Environment and Natural Resources

►**Forest Resources**

- Use and over-exploitation
- Deforestation
- Timber extraction
- Mining and dams-their effects on forests and tribal people.
- Case studies

►**Water Resources**

- Use and over-utilization of surface and ground water
- Floods, droughts
- Conflicts over water
- Dams-benefits and costs
- Mineral resources
- Use and exploitation
- Effects of extracting and using mineral resources
- Case studies

►Food resources

- World food problems
- Changes caused by agricultural and overgrazing
- Effects of modern agriculture, fertilizer-pesticide problems, water logging, and salinity
- Case studies.

►Energy resources

- Growing energy needs
- Renewable and non renewable energy sources
- Use of alternate energy sources
- Case studies

►Land resources

- Land as a resource
- Common property resources
- Land degradation
- Soil erosion and desertification (10 lectures)

Module 4: Biodiversity and its Conservation

- ►Introduction-Genetic, species and ecosystem diversity
- ►Bio-geographical classification of India
- ►Value of biodiversity- consumptive and productive use, social, ethical, aesthetic and option values.
- ►Biodiversity-global, national and local levels
- ►Hot-spots of biodiversity
- ►Threats to biodiversity – habitat loss, poaching of wildlife, man-wildlife conflicts
- ►India as a mega-diversity nation
- ►Endangered and endemic species of India
- ►Conservation of biodiversity-In-situ and Ex-situ conservation (6 lectures)

Module 5: Environmental Pollution

- ►Welfare Measures and Environmental Values
- ►Definition and Classification of Environmental Values
- ►Valuation Methods (4 lectures)

Module 6: Environmental Economics

- ►Economic approach to environmental preservation and conservation
- ►Property rights and externalities
- ►Management of Natural Resources
- ►Economics of natural resources

    - Forestry

- ▪ Water resources
- ▪ Fisheries
- ▪ Biodiversity (8 lectures)

Module 7: Environmental Pollution

►Causes, effects and control measures of

- ▪ Air pollution
- ▪ Water pollution
- ▪ Soil pollution
- ▪ Marine pollution
- ▪ Noise pollution
- ▪ Nuclear hazards
- ▪ Solid Waste Management
- ▪ Urban and industrial wastes

►Pollution case studies
►Pollution control methods
►Disaster management-floods, earthquake, cyclone and landslides. (8 lectures)

Module 8: Regional and sectoral Issues

►Urbanisation
►Agroforestry
►Drylands
►Goods and services
►Mountain development
►River basin water resource management
►Sustainable tourism
►Coastal zone management (8 lectures)

Module 9: Environment and Development

►The economy and environment interaction
►State of the environment
►Economics of development, preservation and conservation
►Sustainability: theory and practice
►Equitable use of resources for sustainable lifestyles
►Role of an individual in prevention of pollution (6 lectures)

Module 10: Environmental Problems in India

►Effects of human activities on the quality of life
►Water and River, Ground water
►Wasteland reclamation
►Energy-Firewood, Animal energy, thermal and Nuclear energy
►Access to Common Property Resources (CPR)
►Pollution: domestic
►Solid waste, Health and Sanitation and Unsafe Drinking water (6 lectures)

Module 11: Human Population and the Environment

- ►Population growth and environment
- ►Human Rights
- ►Value Education
- ►Women and Child Welfare
- ►Role of Information Technology
- ►Case Studies   (6 lectures)

Module 12: Social Issues and the Environment

- ►From Unsustainable to Sustainable development
- ►Water conservation, rain water harvesting, watershed management
- ►Resettlement and rehabilitation of people; its problems and concerns
- ►Case studies
- ►Environmental ethics : Issues and possible solutions
- ►Consumerism and waste products
- ►Public awareness
- ►Role of an individual in conservation of natural resources   (8 lectures)

Module 13: Sustainable Resource Management

- ►Benefits and costs of environmental management
  - ►Market and non-market benefits
  - ►Health benefits
  - ►Recreation benefits
  - ►Aesthetic benefits
  - ►Environmental costs

- ►Environmental impact assessment
- ►Evaluation of project and programmes   (6 lectures)

Module 14: Design of Environmental Policy

- ►Direct Regulation by Government
- ►Common and Control Instruments
  - ▪ Economic Instruments
  - ▪ Pollution Taxes
  - ▪ Marketable Permits
  - ▪ Mixed Instruments
  - ▪ Informal Regulation by Local Communities
- ►Monitoring and Enforcement of Environmental Regulation   (6 lectures)

Module 15: Institutions and Governance

- ►Evolution of laws, institutions, and policies relation to India
- ►Popular participation in environmental movement
- ►Environmental activities and ethics that sustain the world   (4 lectures)

Module 16: Environment and Sustainable Development

►Concepts and indicators
►Linkages and trade-offs
►Indicators of sustainability
►Approaches to sustainable development   (4 lectures)

Module 17: Field Work

►Visit to a local area to document environmental assets-river/forests/grassland/hill/mountain
►Study of local environment-common plants, insects, birds
►Study of simple ecosystems-pond, river, hill slopes, etc
►Prepare a term paper based on the observations during the field work.

(Field work Equal to 6 lecture hours).

For all B.A./B.Sc./B.Com. Programs with no computer course as core subject
II Year

Theory Paper-2

Office Automation Tools

Unit-1: MS EXCEL BASICS   **12 hrs**

Excel basics : The usual spread sheet features, Overview of excel features, Getting Started, Creating a new work sheet, Selecting cells, Navigating with the mouse and keyboard, Entering and editing text, text boxes, text notes, checking spelling, undoing and repeating actions, entering and formatting numbers, entering and editing formulas, referencing 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 un 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, format codes alter a number's appearance, format painter 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   **12 hrs**

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 dragging 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 in Excel, 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 trouble shooting 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   12 hrs

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, renaming fields and their captions, moving fields, 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 select 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   12 hrs

Printing reports, forms, letters and labels: simple table, form, and database printing, defining advanced reports, manual reporting and modifying, modifying section contents, properties in reports, saving report formats 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, 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   12 hrs

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, Stomping 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 wirelessly.

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 every thing, Telecommuters.

Prescribed books:

1. **Ron Mansfield, Working in Microsoft office, Tata McGraw Hill (2008) (chapters 13 to 23 and 29 to 38)**

2. **Peter Norton, Introduction to computers, Sixth Edition Tata McGraw Hill (2007)(Chapters 8A, 8B, 9A, 9B).**

Reference Books :

1. Michael Miller, Absolute Beginner's guide to computer Basics,

   Fourth Edition, Pearson Education (2007).

2. Deborah Morley, Charles S.Parker, understanding computers today

   and tomorrow, 11th edition, Thomson (2007).

3. Ed Bott, woody Leonhard, using Microsoft Office 2007, Pearson

   Education (2007).

4. Rajkamal, Internet and web Technologies, Tata McGraw Hill(2007).

General Stream B.A./B.Com./B.Sc.: II Year: Theory Paper-2

Office Automation Tools

Time: 3Hrs   Max.Marks:100

Section-A

Answer all the following questions.   10*2=20 Marks

1.
 a) How can we add 'n' number of worksheets with a single click?
 b) How are browsers and the WWW associated with each other?
 c) List out the different ways of viewing a query.
 d) What is a modem?
 e) What is the difference between E-commerce and Web commerce?
 f) Distinguish between front end and back end tools with examples.
 g) What are the different possible extensions for an Excel worksheet?
 h) How can we use the format painter?
 i) List out some of the operators used in Excel.
 j) What is bandwidth?

Section-B

Answer all the following questions.   5 * 16 = 80 Marks

2) **a)** Explain the engineering functions used in excel with examples.
    b) Explain the excel workspace with a neat diagram.

(or)

    c) Explain Auto filling dates, numbers and strings in Excel.
    d) Discuss some of the formatting features of excel.

3) **a)** How can we perform "What-if" analysis in Excel?
    b) Explain the different types of charts available in Excel.

(or)

    c) What is the use of macros in Excel?
    d) How can we detect and avoid circular references in excel?

4) **a)** Discuss the different ways of creating forms in Access.
    b) Explain the important features of M.S. Access.

(or)

    c) How can we retrieve the data stored in database?
    d) Write procedure to establish relationships in Access.

5) a) Describe the following terminology:
   (i) Database management system
   (ii) Primary key
   (iii) Dynasets
   (iv) OLE.

   b) Explain working with graphics in Access.

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(or)

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   c) Discuss in brief about linking between databases.
   d) How can we export our own data base.

6) a) How can we search for the content present in www?
   b) Explain different applications of Internet in brief.

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(or)

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   c) Describe the working of e-mail system.
   d) Discuss the pros and cons of E-commerce compared with
   traditional commerce.

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B.COM. - II YEAR Syllabus

ADVANCED ACCOUNTING

Paper: 201

P.P.W.: (5+1= 6 Hours)   Max. Marks :70+30

Objectives:

1.To appraise the students about the application of accounting knowledge in special business activities.

2. To impart the skills of preparation of final accounts of non- trading concerns, partnership, organizations.

3.To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

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.   . (24 hours)

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. (24 hours)

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(Simple Problems)

Suggested Readings:
1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy – I   Tulasian   TaTA Mcgraw Hill Co
3.Accountancy - I   S.P. Jain & K.L Narang   Kalyani Publishers
4.Financial Accounting –   Dr.V.K.Goyal   Excel Books
5.Introduction to Accountancy   T.S.Grewal   S.Chand and CO
6.Accountancy – I   Haneef and Mukherjee   tata Mcgraw Hill co
7.Advanced Accountancy -   Arulanandam   Himalaya publishers
8..Advanced Accountancy-I   S.N.Maheshwari & V.L.Maheswari   Vikash Publishing co.

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BUSINESS STATISTICS

Paper 202
P.P.W: 5(4+1)   **Max.Marks:100(70+30)**

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

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 :

Defination 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-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calcuation of Correlation by Using Computers.

Meaning and utility of Regression analysis comparison between correlation and Regression – Regression Equations-Interpretation of Regression Co-efficient. Calcuation 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.

Suggested Readings:

1. Business Statistics   Reddy, C.R Deep Publications, New Delhi.
2. Statistics-Problems and Solutions   Kapoor V.K.
3. Fundamentals of Statistics   Elhance.D.N
4. Statistical Methods   Gupta S.P
5. Statistics   Gupta B.N.
6. Fundamentals of Statistics   Gupta S.C
7. Statistics-Teory,Methods and Applications.   Sancheti,D.C. &Kapoor V.K
8. Practical Business Statistics   Croxton & Crowdorv.
9. Statistics and their applications to Commerce   Borddigtion
10. Statistics Concepts & Applications   Nabendu Pal & Sahadeb Sarkar
11. Business Statistics,An Applied Orientation P.K.Viswanathan
12. Business Statistics   J.K.Sharma
13. Business Statistics   Bharat Jhunjhunwala
14. Busniess Statistics   R.S.Bharadwaj

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Paper:203

PPW:5   MaxMarks:70+30

Financial Services - Banking & Insurance

Objective: To impart knowledge on Banking and Insurance concepts and to
gain an insight on Financial Services

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.

c. Financial intermediaries and services : Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfaiting, 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)

Books Recommended:

1 Maheshwari and Paul R.R…   Banking theory law and practice
2.Sundaram and Varsheney…   Banking theory law and practice
3. Tannans--   Banking law and practice in India
4. Aryasri..   Banking and Financial system
5. M.Y.Khan..   Indian Financial System
6. P.K.Gupta..   Insurance and risk management
7.Vijaya Raghavan Iyengar   Introduction to Banking
8. Guruswamy: Banking Theory Law and Practice, Tata
9. Aryasri &Murty: Banking and Financial Systems, Tata
10.Guruswamy: Merchant Banking and Financial Services, Tata
11.Murthy and Venugpoal: Indian Financial System, IK International
12. Paul Suresh: Management of Banking and Financial Services, Pearson

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Paper : 204   **Max Marks:70+30**
Periods per week: 4

TAXATION

Objective: To equip the students with the working knowledge of both direct and indirect taxes.

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)

Lab Work: Filing Relevant Forms for Individual Assessees.

Format and filling of Form:16

Format and filling & filing of ITR-1 & ITR-2

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)

Lab Work: Computation of Tax liability.

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.

References:

- Direct taxes law & practice – Vinod K Singhania, Kapil Singhania, Taxmann's
- Direct taxes law & practice – Girish Ahuja, Dr. Ravi Gupta, Bharat's
- Direct taxes law & practice – BB Lal – Pearson's
- Indirect taxes law & practice – V.S. Datey, Taxmann's
- Indirect taxes – V. Nagaragan, Asia Law house
- Central Exercise Mannual – Law & procedure – P. Verra Reddy, Asia Law house
- Andhra Pradesh VAT Act & Rules – N K Acharya , Asia Law house
- Elements of Income Tax – Dr. P.V. Ramana Rao, Dr. A. Sudhakar, Dr. S. Krishnaiah Goud, National Publishing House
- Income Tax Law & Practice – Gaur & Narang, Kalyani Publishers
- Income Tax – Tata Mcgraw Hill
- Income Tax Law and Practice-N.Hariharan, Tata
- Income Tax and Central Sales Tax: Lal Vashist, Pearson
- Direct Taxes: Lal Vashist, Pearson