



SRI Y.N.COLLEGE (AUTONOMOUS), NARSAPUR
(Affiliated to Adikavi Nannaya University)
Accredited by NAAC at 'A' Grade with a CGPA of 3.40
Recognized by UGC as 'College with Potential for Excellence'
I B.Com (General & Computer Applications)
ACCOUNTING – I SYLLABUS
AT THE END OF FIRST SEMESTER
2016 – 2019 Batch
(W.e.f. 2016 – 2017)

UNIT I: Introduction to Accounting:

Need for Accounting – Definitions, Objectives, Advantages of Accounting - Book keeping and Accounting – Accounting concepts – conventions of Accounting. Accounting Cycle – Double entry book keeping – Merits of double entry - Classification of accounts - Rules of debit and credit – Journalisation – Posting to Ledgers - Balancing of Ledger accounts.

Types of Subsidiary books - Preparation of Subsidiary Books – Trade discount and cash discount - Cashbook – Three Column Cashbook – Contra entries - petty cashbook – Imprest system

UNIT II: Bank Reconciliation Statement:

Need for Bank Reconciliation – Reasons for differences between cash book and pass book balances – Preparation of Bank Reconciliation Statement - Problems on favorable and unfavorable balances.

UNIT III: Bills of Exchange:

Meaning of Bill – Features of Bill – Parties in the Bill – Advantages of Bill – Recording of transactions relating to Bills – Entries in the Books of Drawer and Drawee – Renewal of Bills

UNIT IV : Trial Balance & Rectification of Errors:

Preparation of Trial Balance – Objectives of Trial Balance – Methods – Meaning of Errors - Types of Errors – Errors disclosed by the Trial Balance – Errors not disclosed by the Trial Balance - Rectification of Errors.

UNIT V : Final Accounts:

Preparation of Final Accounts – Capital and Revenue - Trading Account – Profit and Loss account – Balance Sheet – Final accounts with adjustments.

Suggested Readings:

1. T.S.Reddy & A.Murthy, Financial Accounting, Margham Publications.
2. R L Gupta & V.K.Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. S.P.Jain & K.L.Narang, Accountancy – I, Kalyani Publishers.
4. Tulasian, Accountancy – I, Tata McGraw Hill Co.
5. V.K.Goyal, Financial Accounting, Excel Books.
6. K.Arunjothi, Fundamentals of Accounting; Maruthi Publications.



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I B.Com (General & Computer Applications)
Business Organization and Management – SYLLABUS
AT THE END OF FIRST SEMESTER
2016 – 2019 Batch
(w.e.f.2016-2017)

Unit-I: Introduction: Concepts of Business, Trade, Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship among Trade, Industry and Commerce

Unit-II: Forms of Business Organizations: Sole Proprietorship meaning, merits and demerits Partnership firm, features, merits and demerits- Features of Joint Hindu Family Firm, Joint Stock Company features and merits- Cooperative Society features; Choice of Form of Organization. Government - Business Interface; Public Sector Enterprises (PSEs) - Multinational Corporations (MNCs).

Unit-III: Joint Stock Company: Company Incorporation: Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents - Companies Act, 2013.

Unit-IV: Management and Organization: Management - meaning and features, Functions of Management – Planning, Organizing, Staffing, Decision-making, Directing and Controlling, Line Organization merits and demerits, Line and Staff merits and demerits – Delegation of Authority, Centralization and Decentralization of Authority.

Unit-V: Functional Areas of Management: Production - Manufacturing - Make in India - Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Pricing Methods: Financial Management: Objectives; Sources and Forms of Funds – Human Resource Management: Functions.

Suggested Readings:

1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi.
2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi.
3. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
4. Basu, C. R., Business Organization and Management, McGraw Hill Education.
5. 6. Allen, L.A., Management and Organization; McGraw Hill, New York.
7. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
8. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
9. Y.K.Bushan, Business organization and Management, Sultan Chand.
10. Sherlekar, Business Organization and Management, Himalaya Publications.



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I B.Com – BUSINESS ECONOMICS – I SYLLABUS
AT THE END OF FIRST SEMESTER
2016 – 2019 Batch
(W.e.f. 2015 – 2016)

Unit-I- Introduction

Meaning and Definitions of Business Economics - Nature and scope of Business Economics- Micro and Macro Economics and their differences.

Unit-II- Demand Analysis

Meaning and Definition of Demand - Determinants of Demand -- Demand function – Law of demand- Demand Curve - Exceptions to Law of Demand.

Unit –III- Elasticity of Demand

Meaning and Definition of Elasticity of Demand – Types of Elasticity of Demand – Measurements of Price elasticity of demand – Total outlay Method – Point Method – Arc Method.

Unit – IV- Cost and Revenue Analysis

Classification of Costs – Total - Average – Marginal and Cost function – Long-run – Short-run – Total Revenue - Average revenue – Marginal Revenue.

Unit-V- Break-Even Analysis

Type of Costs – Fixed Cost – Semi-variable Cost – Variable Cost– Cost behaviour - Breakeven Analysis - Its Uses and limitations.

Reference Books

1. S.Sankaran, Business Economics, Margham Publications, Chennai.
2. Business Economics - Kalyani Publications.
3. Business Economics – Himalaya Publishing House.
4. Aryasri and Murthy Business Economics , Tata McGraw Hill.
5. Business Economics, Maruthi Publications.



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I B.Com Computer Applications
COMPUTER FUNDAMENTALS & PHOTOSHOP – SYLLABUS
AT THE END OF FIRST SEMESTER
2016 – 2019 Batch
(W.e.f. 2016 – 2017)

UNIT I: Introduction to Computers:

Characteristics and limitations of computer, Block diagram of computer, types of computers, uses of computers, computer generations. Number system: Binary, octal and hexa numbering system – Windows basics: Desktop, start menu, icons – Recent developments: Cloud Server.

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 free ware software, Memories: primary, secondary and cache memory.

UNIT III : Introduction to Adobe Photoshop:

Getting started with Photoshop, creating and saving a document in Photoshop, page layout and back ground, Photoshop program window-title bar, menu bar, option bar, image window, image title bar, status bar, ruler, pallets, 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 – Working with tool box: Practice Sessions.

UNIT V : Layers:

Working with layers – layer styles – opacity – adjustment layers. Filters: The filter menu, Working with filters – Editing your photo shoot, presentation – how to create ads, artistic filter, blur filter, brush store filter, distort filters, noise filters, pixelate filters, light effects, difference clouds, sharpen filters, printing.

Reference Books:

1. Reema Thareja, Fundamentals of Computers, Oxford University Press.
2. Adobe Creative Team, Adobe Photoshop Class Room in a Book.
3. David Maxwell, Photoshop: Beginner's Guide for Photoshop – Digital Photography, Photo Editing, Color Grading & Graphic... 19 February 2016.



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II B.Com – CORPORATE ACCOUNTING – SYLLABUS
AT THE END OF THIRD SEMESTER
2015 – 2018 Batch
(W.e.f. 2016 – 2017)

UNIT I: Accounting for share capital:

Kinds of shares – Share capital and Subdivision of share capital – Issue of shares at par, premium and at discount – Forfeiture and reissue of shares – Issue of rights and bonus shares – Buyback of shares (preparation of Journal and Ledger).

UNIT II: Issue and Redemption of Debentures:

Debenture – Meaning and features of Debenture – Types of Debenture – Differences between shares and debentures– Issue and redemption of debentures – Redemption out of profits method – Sinking fund method – Employee stock options (preparation of Journal and Ledger).

UNIT III: Valuation of Goodwill and Shares:

Need and methods - Normal Profit Method, Super Profits Method – Capitalization Method - Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method (including problems).

UNIT IV: Company final Accounts:

Preparation of Final Accounts – Adjustments relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts using computers (including problems).

UNIT V: Provisions of the Companies Act, 2013:

Relating to issues of shares and debentures - Book Building- Preparation of Balance Sheet and Profit and Loss Account – Schedule-III.

Reference Books:

1. Corporate Accounting – Haneef & Mukherji,
2. Corporate Accounting – RL Gupta & Radha swami
3. Corporate Accounting – P.C. Tulsian
4. Advanced Accountancy: Jain and Narang
5. Advanced Accountancy : R.L. Gupta and M.Radhaswamy, S Chand.
6. Advanced Accountancy : Chakraborty
7. Modern Accounting: A. Mukherjee, M. Hanife Volume-II McGraw Hill
8. Accounting standards and Corporate Accounting Practices: T.P. Ghosh Taxman
9. Corporate Accounting: S.N. Maheswari, S.R. Maheswari, Vikas Publishing House.
10. Advanced Accountancy: Arutanandam, Raman, Himalaya Publishing House.
11. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company Ltd.,

Management Accounting: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers.



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II B.Com – BUSINESS STATISTICS – SYLLABUS
AT THE END OF THIRD SEMESTER
2015 – 2018 Batch
(W.e.f. 2016 – 2017)

UNIT - I: Introduction to Statistics:

Definition, importance and limitations of statistics - Collection of data - Schedule and questionnaire – Frequency distribution – Tabulation -Diagrammatic and graphic presentation of data using Computers (Excel).

UNIT - II: Measures of Central Tendency:

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.

UNIT - III: Measures of dispersion and Skewness:

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.

UNIT - IV: Measures of Relation:

Meaning and use of correlation – Types of correlation-Karlpearson's correlation coefficient – Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers. Regression analysis comparison between correlation and Regression – Regression Equations- Interpretation of Regression Co-efficient.

UNIT - V Analysis of Time Series & Index Numbers:

Components of Time series- Measurement of trend and Seasonal Variations – Index Numbers-Methods of Construction of Index Numbers – Price Index Numbers – Quantity Index Numbers –Tests of Adequacy of Index Numbers – Cost of Index Numbers-Limitations of Index Numbers – Use of Computer Software.

Suggested Readings:

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| 1. Business Statistics | Reddy, C.R Deep Publications. |
| 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-Theory, Methods and Applications | Sancheti,D.C. &Kapoor V.K |
| 8. Business Statistics | J.K.Sharma |
| 9. Business Statistics | Bharat Jhunjunwala |
| 10. Business Statistics | R.S.Bharadwaj |



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II B.Com General
BANKING THEORY AND PRACTICES – SYLLABUS
AT THE END OF THIRD SEMESTER
2015 – 2018 Batch
(W.e.f. 2016 – 2017)

UNIT -I: Introduction:

Meaning & Definition of Bank – Functions of Commercial Banks – Kinds of Banks - Central Banking Vs. Commercial Banking.

UNIT -II: Banking Systems:

Unit Banking , Branch Banking, Investment Banking- Innovations in banking – E banking - Online and Offshore Banking , Internet Banking - Anywhere Banking - ATMs - RTGS.

UNIT -III: Banking Development:

Indigenous Banking - Cooperative Banks, Regional Rural banks, SIDBI, NABARD - EXIM Bank.

UNIT -IV: Banker and Customer:

Meaning and Definition of Banker and customer – Types of Customers - General Relationship and Special Relationship between Banker and Customer - KYC Norms.

UNIT-V: Collecting Banker and Paying Banker :

Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.

Books for Reference

1. Banking Theory: Law & Practice : K P M Sundram and V L Varsheney
2. Banking Theory, Law and Practice : B. Santhanam; Margam Publications
3. Banking and Financial Systems : Aryasri
4. .Introduction to Banking : Vijaya Raghavan
5. Indian Financial System : M.Y.Khan
6. Indian Financial System : Murthy & Venugopal



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II B.Com(VOC) – NETWORKS AND INTERNET FOUNDATION – SYLLABUS
AT THE END OF THIRD SEMESTER
2015 – 2018 Batch
(W.e.f. 2016 – 2017)

UNIT – I

Introduction to Network, advantages and disadvantages of network, Types of Networks – Network topologies, Types of topologies – Connecting Devices – Hubs, Repeaters, Bridges, Routers, Network Interface Cards(NIC) and Switches – Network Operating System – analog and digital signal, analog and digital signal transmission.

UNIT – II

Introduction to Network Communication Model – Network Architecture – Application Layer, Presentation Layer, Session Layer, Transport Layer, Network Layer, Data-link Layer, Physical Layer – TCP/IP Protocols and their classification – Address Resolution Protocol (ARP), Reverse Address Resolution Protocols(RARP), SMTP, MIME, IMAP, POP, ICMP, HTTP, and Telnet – flow control and cryptography.

UNIT – III

Overview of Internet, revolution of Internet, Internet Service Providers(ISP) – setting windows environment for dial up networking, search engine, searching web using search engines – audio and internet.

UNIT – IV

Intranet concepts and architecture, building corporate world wide web protocol, Internet infrastructure, fundamentals of TCP/IP – Internet Security design –protocols of communication.

UNIT – V

Wireless Technology – aware of WML Protocol, planning your wireless home network – wireless networking equipments – Bluetooth and other wireless networks – configuring wireless networks – Security – virus and antivirus, configuring firewalls.

TEXT BOOKS

1. Introduction to Computer Networks by P.K.Singh, VK Global Publications Pvt. Ltd.
2. Wireless Home Networking for Dummies, by Danny Briere, Hurley, Edward Ferris, Wiley publications.

REFERENCE BOOKS

1. Computer Networks, Andrew S. Tanenbaum, Pearson edition, Third Edition.
2. Home Networking for Dummies, by Kathy Ivens, Wiley publications.



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III B.Com – Paper: 301 – CORPORATE ACCOUNTING III A - SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

- UNIT-I: Accounting Standards – Valuation of Goodwill and Shares:**
Accounting standards – Need and importance – An overview of Indian Accounting Standards.
Valuation of Goodwill – Need and Methods – Normal Profit Method, Super Profit Method – Capitalization Method.
Valuation of Shares – Need for Valuation – Methods of Valuation – Net Assets Method, Yield Basis Method, Fair Value Method.
- UNIT-II: Company Final Accounts:**
Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and Loss Account and Balance Sheet – Preparation of Final Accounting using Computers.
- UNIT-III: Issue of Bonus Shares:**
Issue of Bonus Shares – Provisions of Company's Act and SEBI guidelines.
- UNIT-IV: Bank Accounts:**
Bank Accounts – Books and Registers to be maintained by banks – Slip system of posting rebate on bills discounted – Schedule of advances – Non performing assets – Legal provisions relating to preparation of final accounts – preparation of bank final accounts using computers.

Suggested Readings:

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| 1. Principles and practice of Accounting | - R.L. Gupta & V.K. Gupta Sulthan Chand & Sons |
| 2. Accountancy-III | - Tulasian Tata Mcgraw Hill Co |
| 3. Accountancy-III | - S.P. Jain & Narang Kalyani Publishers |
| 4. Financial Accounting | - Dr. V K Goyal Excel Books |
| 5. Introduction to Accountancy | - T.S.G. Rawal S. Chand and Co. |
| 6. Modern Accountancy Vot-II
Co. | - Haneef and Mukharjee Tata Mcgraw Hill |
| 7. Advanced Accountancy Arulanandam | - Himalaya Publishers. |
| 8. Advanced Accountancy Vot-II | - S.N. Maheswari & V.L. Maheswari
Vikash Publishing & Co. |



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III B.Com-COST AND MANAGEMENT ACCOUNTING-SYLLABUS
AT THE END OF FIFTH SEMESTER
2014-17 Batch (w.e.f. 2015-2016)

Unit-I: Introduction 1) Definitions of Cost Accounting 2) Objectives / Functions of cost Accounting 3) Scope and Advantages of Cost Accounting 4) Limitations of Cost Accounting 5) Advantages of Cost Sheet 6) Cost Concepts Classification 7) Relationship of costing departments with other departments.

❖ Problems in Cost Sheet only.

Unit-II: Elements of Costs:

Material Cost 1) Meaning of Direct material and Indirect material 2)

Inventory control

Techniques 3) Stock levels 4) EOQ and ABC Analysis.

❖ Problems in Material Issue methods.

(1) FIFO 2) LIFO 3) Simple Average method 4) Weighted Average method.)

Labour Cost: 1) Meaning of Direct Labour and Indirect Labour 2) Methods of payment of wages 3) Idle time 4) Causes of Labour turnover.

❖ Problems in Halsy and Rowan plans, Tailors piece rate method.

Over heads: 1) Features and Classification of overheads 2) Methods of allocation and apportionment of over heads.

❖ Problems in 1) Primary distribution method

2) Secondary distribution method-A) Step method

B) Repeated distribution method.

Unit-III: 1) Introduction about Management Accounting 2) Definitions 3) Objectives 4) Functions 5) Scope and advantages 6) Limitations.

Unit-IV: Financial Statement Analysis:

1) Meaning of Financial Statements 2) Objectives 3) Functions 4) Importance 5) Limitations

❖ Problems in Comparative Income Statement & Balance Sheet.

❖ Problems in Common Size Income Statement & Balance Sheet.

❖ Problems in Trend Analysis.

Books for Reference:

1. Jain and Narang, Cost and Management Accounting, Kalyani Publishers.
2. M N Arora, Cost and Management Accounting, Himalaya Publishing House.
3. Dutt, Cost Accounting, Pearson Education

4. Sarma and Gupta, Management Accounting, Kalyani Publishers.
5. S P Guptha, Management Accounting, S Chand & Co.
6. S N Maheswari, Management Accounting, Sultan Chand & Sons.
7. Jawaharlal , Cost Accounting, Tata Mcgraw Hill.
8. Banerjee, Cost Accounting Theory and Practice, PHI.
9. Drury, Management and Cost Accounting, Cengage.



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III B.Com – BUSINESS LAW - SYLLABUS

AT THE END OF FIFTH SEMESTER

2014– 2017 Batch

(W.e.f.2015-2016)

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.

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.

Unit – II: Discharge of a Contract:

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 a 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.

Books for Reference:

1. Kapoor N D, Mercantile Law, Sultan Chand.
2. Kapoor N D, Company Law, Sultan Chand.
3. Balachandran Business Law, Tata.
4. Tulsian, Mercantile Law, Tata.
5. Tulsian, Business Law, Tata.



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III B.Com – INCOME TAX AND AUDITING – SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

Objectives: To impart knowledge pertaining to the concepts of Income Tax.

To acquaint oneself with auditing procedure.

UNIT I:- Introduction and Agricultural Income

1. Concept of Tax, 2. Features of Tax, 3. Canons of Taxation, 4. Taxation objectives, 5. Direct and Indirect Taxes, 6. Features of Indirect Taxes, 7. Scheme of Income Tax (a)computation of Total Income, (b) Computation of Tax, 8. Rates of Tax.

Agricultural Income:- 9. Types of Agricultural Income, 10. Partly Agricultural and Partly Business Income, 11. Present treatment of Agricultural Income.

UNIT II:- Exempted Income and Residential Status and Deductions

12.Taxable Income, 14.Exempted Income, 15.Rebatable Income,

16. Deductions from Gross Total Income under section 80

Residential Status.17.Determination of status, 18. Determination of status of Individual – a) ordinary resident, b) Resident but not ordinary Resident, c) Non Resident, 19. Types of Income, 20. Problems in Residential Status.

UNIT III:- Auditing Introduction & Types

21. Auditing meaning and definition, 22. Functions of Auditing, 23. Objectives of Auditing(primary and secondary objectives), 24. Advantages of Auditing, 26. Limitations of Auditing, 27. Private Audit, 28. Government Audit, 29. Internal Audit, 30. Statutory Audit, 31. Continuous Audit merits and demerits, 32. Difference between continuous and periodical audit.

UNIT IV:- Audit Appointment and Rights and Duties

33. Appointment of Auditors, 34. Qualification and Disqualifications, 35. Rights and Duties of Company Auditor.

Books for Reference:-

1. Bhagavathi Prasad Income Tax - Law & Practice in India.
2. Vinod K Singhanian Student Guide to Income Tax.
3. Malhotra Income Tax Law and Practice.
4. N D Kapoor Auditing.
5. R G Saxena Auditing, Himalaya Publications.
6. T N Tandon Practical Auditing.

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III B.Com – ADVANCED CORPORATE ACCOUNTING - SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

Unit - I: ACCOUNTS OF HOLDING COMPANIES

1. The meaning and nature of Holding Companies – 2. Legal Requirements for a Holding Company – 3. Subsidiary Companies meaning and types – 4. Advantages and Disadvantages of Holding Companies – 5. Preparation of Consolidated Balance Sheet – 6. Cost of acquiring control or Good will – 7. Capital reserve – 8. Preacquisition profit – 9. Post acquisition profit – 10. Minority Interest – 11. Preference Share Capital in subsidiary companies – 12. Treatment of fictitious Assets – 13. Intercompany transactions – 14. Unrealized profit on stock – 15. Contingent liabilities – 16. Revaluation of Assets.

Unit – II: LIQUIDATION OF COMPANIES

1. Meaning of Liquidation – 2. Difference between Insolvency and Liquidation – 3. Modes of winding up – 4. Consequences of winding up – 5. Contributory – 6. Preferential creditors – 7. Statement of Affairs – 8. Deficiency/Surplus Account – 9. Liquidator's final statement of Account – 10. Liquidator's remuneration.

Unit – III: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING [Theory only]

1. Meaning and Definition of Human Resource Accounting (HRA) – 2. Need or Reasons for HRA – 3. Objectives – 4. Advantages of HRA – 5. Disadvantages of HRA – 6. Approaches/Methods for valuation of Human resources – (A) Historical Cost Method, (B) Replacement Cost Method, (C) Opportunity Cost Method, (D) Standard Cost Method, (E) Present value method – 7. HRA in India 8. Meaning of social Accounting – 9. Need for Social Accounting – 10. Objectives & Approaches of Social Accounting – 11. Social responsibilities of Business – 12. Measurement of Social Cost benefit.

Books for Reference:

1. R L Gupta, M. Radha swamy, Corporate Accounting, Sultan Chand.
2. M A Arulanandam, K.S.Raman, Advanced Accounting, Himalaya Tulsania.
3. Advanced Accounting, Tata Mac. Grawhills Publications.
4. Jain & Narang, Corporate Accounting, Kalyani Publications.
5. S M Shukla, Advanced Accounting, Sahitya Bhavan.



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III B.Com –ADVANCED MANAGEMENT ACCOUNTING - SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

UNIT-I: Introduction:

1. Meaning and Definitions of Management Accounting. 2. Characteristics and Nature of Management Accounting. 3. Scope of Management Accounting. 4. Objectives of Management Accounting. 5. Functions of Management Accounting. 6. Advantages of Management Accounting. 7. Limitations of Management Accounting. 8. Distinction between Financial Accounting and Management Accounting. 9. Distinction between Cost Accounting and Management Accounting. 10. Installation of Management Accounting. 11. Role of Management Accountant. 12. Functions of Management Accountant. 13. Duties of Management Accountant. 14. Functions and Duties of Controller. 15. Management Information system.

UNIT-II: Ratio Analysis:

1. Meaning of Ratio. 2. Nature of Ratio Analysis. 3. Interpretation of Ratios. 4. Advantages of Ratio Analysis. 5. Limitations of Ratio Analysis. 6. Classification of Ratios.

I Liquidity Ratios (Theory and Problems): 1. Current Ratio 2.Quick Ratio 3.Absolute Liquidity ratio 4. Interval measure

II Activity Ratios (Theory and Problems): 1. Stock Turnover Ratio. 2. Debtor Turnover Ratio. 3. Average Collection period. 4. Creditors turnover Ratio. 5. Average payment period. 6. Working Capital Turnover Ratio.

III Solvency Ratios (Theory and Problems): 1. Debt – Equity Ratio. 2. Funded debt to total Capitalisation Ratio 3. Equity Ratio 4. Solvency Ratio. 5. Fixed Assets Net worth Ratio. 6. Fixed Assets ratio. 7. Current Assets to proprietors funds ratio.

IV Profitability Ratios (Theory and Problems): 1. Gross Profit Ratio. 2. Operating Ratio. 3. Expense Ratio. 4. Net profit Ratio. 5. Operating profit ratio. 6. Return on Shareholders Investment. 7. Return on Equity Capital. 8. Earnings per share. 9. Return on Gross Capital employed. 10. Return on Net Capital employed. 11. Return on Assets. 12. Capital Turnover Ratio. 13. Fixed Assets Turnover Ratio.

V Leverage Ratios (Theory and Problems): 1. Capital Gearing Ratio 2. Total Investment to long term liabilities 3. Debt equity Ratio. 4. Fixed Assets to Funded Debt Ratio. 5. Current Liabilities to proprietors funds. 6. Reserves to Equity Capital. 7. Financial Leverage. 8. Operating Leverage.

Suggested Readings:

- | | | |
|---------------------------------|-----------------------------|-----------------------------|
| 1. Cost & Management Accounting | S.P.Jain & Narang | Kalyani Publishers |
| 2. Management Accounting | R. K. Sarma, Sashi K. Gupta | Kalyani Publishers |
| 3. Management Accounting | S.N.Maheswari | Sultan Chand & Sons |
| 4. Management Accountancy | H.Premraja | Srihamsarala Publications |
| 5. Cost & Management Accounting | M.N.Arora | HimalayaPublishing
House |

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III B.Com – DATABASE MANAGEMENT SYSTEM - SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

UNIT – I :- Database Systems Introduction and Fundamentals

Database Systems: Introducing the database and DBMS, why the database is important, Historical roots: Files and File Systems, Problems with File System Data Management, Database Systems.

Data Models: The importance of Data models, Data Model Basic Building Blocks, Business Rules, The evaluation of Data Models, Degree of Data Abstraction.

UNIT – II :- Data Modelling

The Relational Database Model: A logical view of Data, Keys, Integrity Rules, Relational Set Operators, The Data Dictionary and the system catalog, Relationships within the Relational Database, Data Redundancy revisited, Indexes, Codd's relational database rules.

UNIT – III :- Interaction with Databases & Database Design

Introduction to SQL: Data Definition Commands, Data Manipulation Commands, Select queries, Advanced Data Definition Commands, Advanced Select queries, Virtual Tables, Joining Database Tables.

Prescribed Text Book:

1. Peter Rob, Carlos Coronel, Database Systems Design, Implementation and Management, Seventh Edition, Thomson, 2007.

Reference Books :

1. Elimasri/Navathe, Fifth Edition, Fundamentals of database Systems, Pearson Addison Wesley (2007).
2. Raman A Mata – Toledo/Panline K Cushman, Schaum's Outlibe series, Database Management Systems, Tata McGraw Hill, (2007).
3. C J Date, A. Kannan, S.Swamynathan, Eight Edition, An Introduction to Database Systems, Pearson Education (2006).
4. Michel Kifer, Arthur Bernstein, Philip M. Lewis, Prabin K. Pani Graphi, Database Systems: An application oriented approach, second edition, Pearson education (2008).



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III B.Com – OBJECT ORIENTED PROGRAMMING IN JAVA - SYLLABUS
AT THE END OF FIFTH SEMESTER
2014– 2017 Batch
(W.e.f.2015-2016)

UNIT I : Fundamentals of Object Oriented Programming: Object Oriented paradigm – Basic concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP.

Java Evolution: Java Features – How Java differs from C and C++ - Java and Internet – Java and World Wide Web – Web Browsers – Hardware and Software Requirements – Java Environment.

Overview of Java Language: Simple Java Program – Java Program Structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments.

UNIT II: Constants, Variables and Data types: Constants – Variables – Data Types – Declaration of Variables – Giving values to variables – Scope of Variables – Symbolic Constants – Type Casting.

Operators and Expressions: Arithmetic Operators – Relational Operators – Logical Operators – Assignment Operators – Increment and Decrement Operators – Conditional Operators – Bitwise Operators – Special Operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators – Operator Precedence and associativity.

Books for Reference:

1. E Balagurusamy, Programming with Java.
2. Kathy Sierra and Bert Bates, Your Brain on Java.
3. Herbert Schildt, Java Complete Reference.
4. Bhave, Programming with Java.



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III B.Com –Paper: 301 – CORPORATE ACCOUNTING III B - SYLLABUS
AT THE END OF SIXTH SEMESTER
2014 – 2017 Batch
(W.e.f.2015-2016)

UNIT-I: Profits Prior to Incorporation:

Acquisition of business and profits prior to incorporation – Accounting treatment

UNIT-II: Amalgamation :

Amalgamation – In the nature of merger and purchase – Calculation of purchase consideration – Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter-company holdings) Recording of transactions relating to mergers using computers.

UNIT-III: Internal Reconstruction :

Internal Reconstruction – Accounting Treatment - Preparation of final statements after reconstruction, Recording of transactions relating to Internal Reconstruction using computers.

UNIT-IV: Accounts of Insurance Companies:

Life Insurance Companies – Preparation of Revenue Account, Profit and Loss Account, Balance Sheet and Valuation Balance Sheet.

General Insurance – Insurance Claims – Accounting Treatment.

Additional Input:

UNIT-V: Insurance Claims:

Suggested Readings:

- | | | |
|--|---|--|
| 1. Principles and practice of Accounting
Sons | - | R.L. Gupta & V.K. Gupta Sulthan Chand & Sons |
| 2. Accountancy-III | - | Tulasian Tata Mcgraw Hill Co |
| 3. Accountancy-III | - | S.P. Jain & Narang Kalyani Publishers |
| 4. Financial Accounting | - | Dr. V K Goyal Excel Books |
| 5. Introduction to Accountancy | - | T.S.G. Rawal S. Chand and Co. |
| 6. Modern Accountancy Vot-II
Co. | - | Haneef and Mukharjee Tata Mcgraw Hill Co. |
| 7. Advanced Accountancy Arulanandam | - | Himalaya Publishers. |
| 8. Advanced Accountancy Vot-II | - | S.N. Maheswari & V.L. Maheswari
Vikash Publishing & Co. |



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III B.Com-COST AND MANAGEMENT ACCOUNTING-SYLLABUS
AT THE END OF SIXTH SEMESTER
2014-17 Batch (w.e.f. 2015-2016)

Unit-I: Methods of Costing:

1) Meaning of Single or Output Costing. 2) Features of Job order costing. 3) Advantages of Job Costing. 4) Meaning & Features of Contract Costing. 5) Types of Contracts. 6) Important terms in Contract Costing. 7) Tenders (or) Quotations.

- ❖ Problems in Contract Costing.
- ❖ Problems in Unit Costing.

Unit-II: Process Costing:

1) Meaning & Features of Process Costing 2) Advantages and disadvantages of process Costing. 3) Process Losses. 4) Joint products.

- ❖ Problems in Process Costing.

Unit-II: Marginal Costing:

1) Concept of Marginal Costing 2) Features & Advantages and Limitations of marginal Costing. 3) C.V.P Analysis 4) B.E.P

Budgets:

1) Concepts of Budget 2) Advantages and Limitations of Budget
3) Classification of Budgets. 4) Budgetary Control.

- ❖ Problems in Flexible Budget.

Unit-IV: Standard Costing & Variance Analysis:

1) Meaning of Standard Cost and Standard Costing 2) Advantages of Standard Costing. 3) Meaning of Variance 4) Analysis of Variance 5) Classification and advantages of variance.

- ❖ Problems in Material variance and Labour Variance.

Books for Reference:

10. Jain and Narang, Cost and Management Accounting, Kalyani Publishers.
11. M N Arora, Cost and Management Accounting, Himalaya Publishing House.
12. Dutt, Cost Accounting, Pearson Education
13. Sarma and Gupta, Management Accounting, Kalyani Publishers.
14. S P Guptha, Management Accounting, S Chand & Co.
15. S N Maheswari, Management Accounting, Sultan Chand & Sons.
16. Jawaharlal , Cost Accounting, Tata Mcgraw Hill.
17. Banerjee, Cost Accounting Theory and Practice, PHI.
18. Drury, Management and Cost Accounting, Cengage.

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III B.Com – BUSINESS LAW - SYLLABUS

AT THE END OF SIXTH SEMESTER

2014– 2017 Batch

(W.e.f.2015-2016)

Unit – I: Consumer Protection Act:

Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant – rights of consumers – consumer protection councils – consumer redressal agencies – penalties of violation.

Unit - II: Intellectual Property Rights:

Intellectual Property Rights: Meaning - Need and objectives – Meaning of the terms industrial property, literary property, copy right, patents, trademarks, trade names, trade secrets, industrial designs, geographical indications. Information Technology Act, 2000- aims and objectives – a brief overview of the Act.

Unit – III: 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 – appointment of a company secretary. Winding up of companies – various modes- compulsory winding up – powers and duties of official liquidator – members and creditors voluntary winding up – winding up subject to the supervision of the court – dissolution.

Books for Reference:

1. Kapoor N D, Mercentile Law, Sultan Chand.
2. Kapoor N D, Company Law, Sultan Chand.
3. Balachandran Business Law, Tata.
4. Tulsian, Mercentile Law, Tata.
5. Tulsian, Business Law, Tata.



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III B.Com – INCOME TAX AND AUDITING – SYLLABUS

AT THE END OF SIXTH SEMESTER

2014– 2017 Batch

(W.e.f.2015-2016)

Objectives: To impart knowledge pertaining to the concepts of Income Tax.

To acquaint oneself with auditing procedure.

UNIT I:- Income from House Property and Income from other sources:

1. Income from house property, 2. Exempted Income, 3. Computation of Annual value:-
(a) Different types of Rental Value, (b) Computation of Annual value of self occupied house property, 4. Deductions from Income from house property under section 24, 5. Problems in house property.

Income from other sources: 6. General income, 7. Specific Incomes, 8. Dividend, Interest on Securities, 9. Taxability of Interest, 10. Types of securities, 11. Winning from lotteries, Races, puzzles, card games, gambling or games of other sorts(TV game show) or betting, 12. Gifts in kind, 13. movable property, Immovable property, 14. Deductions Allowed under section 57.

UNIT II:- Income from salary

15. Computation of Total Income, 16. Computation of Income Under the head salaries, 17. Salary Allowances, 18. Perquisites, 19. Profit in lieu of Salary, 20. Deductions under section 16 out of gross salary, profit in lieu of salary(Deductions under section 80), 21. Problems in income from salary.

UNIT III:- Audit Planning and Control:

22. Preparation before Commencement of Audit, 23. Audit programme, 24. Types of Audit programme, 25. Merits and Demerits of Audit program, 26. Audit note book, 27. Internal control, 28. Features/Principles of Internal Control, 29. Merits and Demerits of Internal control, 30. Internal Check, 31. Features/Principles of Internal Check, 32. Merits and Demerits of Internal Check.

UNIT IV:- Vouching and verification:

33. Vouching meaning, 34. Objectives of vouching, 35. Types of vouchers, 36. Vouching of purchasing book, 37. Vouching of purchase returns, 38. Vouching of sales book, 39. Vouching of sales returns, 40. Vouching of cash receipts, 41. Vouching of cash payments, 42. Distinguish between vouching and verification, 43. Verification meaning.

Books for Reference:-

1. Bhagavathi Prasad Income Tax - Law & Practice in India.
2. Vinod K Singhania Student Guide to Income Tax.
3. Malhotra Income Tax Law and Practice.
4. N D Kapoor Auditing.
5. R G Saxena Auditing, Himalaya Publications.
6. T N Tandon Practical Auditing.

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III B.Com – ADVANCED CORPORATE ACCOUNTING - SYLLABUS
AT THE END OF SIXTH SEMESTER
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(W.e.f.2015-2016)

Unit – I: ACCOUNTS OF ELECTRICITY COMPANIES (DOUBLE ACCOUNT SYSTEM)

1. Meaning and features of Double Account System – 2. Advantages and limitations of Double Account System – 3. Double Entry Vs. Double Accounting – 4. Important provisions of Indian Electricity Act 1910 – 5. Electricity supply Act -1948 – 6. (A) Contingency Reserve, (B) Development Reserve, (C) Restrictions of Dividends, (D) Reasonable Return (E) Capital Base, (F) Disposal of surplus – 7. Preparation of final Accounts – (A) Revenue Account (B) Net Revenue Account (C) capital A/c (D) Balance Sheet.

Unit – II: ACCOUNTING FOR PRICE LEVEL CHANGES (INFLATION ACCOUNTING)

1. Introduction & limitations of Historical Accounting – 2. Meaning & features of Inflation Accounting – 3. Objectives of Inflation Accounting – 4. Approaches/Methods of Accounting for price level changes – (A) CPPA (B) CCA- 5. Features, merits and demerits of CCA – 6. Merits & Demerits of Inflation Accounting – 7. Preparation of Income Statement and Balance sheet under CCA.

Unit – III: Additional Input

Working Capital (Theory only)

1. Meaning and concepts of working capital – 2. Classification of working capital – 3. Advantages of Adequate working capital – 4. Dangers of inadequate working capital – 5. Evils of excessive working capital – 6. Determinants of working capital

Books for Reference:

1. R L Gupta, M. Radha swamy, Corporate Accounting, Sultan Chand.
2. M A Arulanandam, K.S.Raman, Advanced Accounting, Himalaya Tulsania.
3. Advanced Accounting, Tata Mac. Grawhills Publications.
4. Jain & Narang, Corporate Accounting, Kalyani Publications.
5. S M Shukla, Advanced Accounting, Sahitya Bhavan.



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UNIT-I: Funds Flow and Cash Flow Analysis:

A) Funds Flow:

1. Introduction. 2. Meaning and concept of funds. 3. Meaning and concept of flow of funds. 4. Current and non current accounts. 5. Meaning of funds flow statement. 6. Uses and importance of funds flow statement. 7. Limitations of Funds Flow Statement. 8. Procedure for preparing a Funds Flow Statement. 9. Statement or schedule of changes in working capital. 10. Statement of sources and application of funds. 11. Calculation of funds from operations. 12. Problems in Funds Flow Statement.

B) Cash Flow:

13.Introduction. 14. Meaning. 15. Classification of cash flows. 16. Cash flows from operating activities. 17. Cash flows from investing activities. 18. Cash flows from financing activities. 19. Format of cash flow statement (AS-3). 20. Difference between funds flow and cash flow statement. 21. Uses and significance of cash flow statement. 22. Limitations of cash flow statement. 23. Procedure for preparation of cash flow. 24. Methods of calculating cash flows from operating activities. 25. Problems in cash flow statement.

UNIT-II: Capital Budgeting:

1. Meaning and Nature of Capital Budgeting. 2. Need and importance of Capital Budgeting. 3. Capital Budgeting process. 4. Methods of Capital Budgeting. 5. Traditional Methods – a) Pay-Back Period Method b) Improvement of Traditional approach to pay back period method c) Rate of Return Method. 6. Time adjusted methods or discounted methods – a) Net present value method b) Internal Rate of Return Method c) Profitability Index Method.7. Problems in Traditional methods and Time adjusted methods.

Additional Input:

UNIT-III: Data Base Management System Concepts:

Introduction – Date Base Models – Hierarchical – Net Work – Relational – Objet Oriented – Features of an RDBMS – Features of and ORDBMS – Client Server Computing Model – Advantages of Oracle – Codd's Rules – E-R Diagrams – Normalization.

Suggested Readings:

- | | | |
|---------------------------------|-----------------------------|-----------------------------|
| 1. Cost & Management Accounting | S.P.Jain & Narang | Kalyani Publishers |
| 2. Management Accounting | R. K. Sarma, Sashi K. Gupta | Kalyani Publishers |
| 3. Management Accounting | S.N.Maheswari | Sultan Chand & Sons |
| 4. Management Accountancy | H.Premraja | Srihamsarala Publications |
| 5. Cost & Management Accounting | M.N.Arora | HimalayaPublishing
House |

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UNIT – I :- Advanced SQL: Relational Set Operators, SQL Join Operators, Sub queries and correlated queries, SQL Functions, Oracle Sequences, Updatable Views and Procedural SQL.

UNIT – II :- Database Design: The Information System, The Systems Development Life Cycle, The Database Life Cycle, Database Design Strategies, Centralized Vs Decentralized design.

UNIT – III :- Distributed Database Management Systems

The evolution of Distributed Database Management Systems, DDBMS advantages and Disadvantages, Distribution Processing and Distribution Databases, Characteristics of Distributed Database Management System, DDBMS Components, Levels of Data and Process distribution, Distributed database Transparency Features, Distributed Transparency, Transaction Transparency, Performance Transparency and Query Optimization, Distributed Database Design, Client Server Vs DDBMS.

Prescribed Text Book:

1. Peter Rob, Carlos Coronel, Database Systems Design, Implementation and Management, Seventh Edition, Thomson, 2007.

Reference Books:

2. Elimasri/Navathe, Fifth Edition, Fundamentals of database Systems, Pearson Addison Wesley (2007).
3. Raman A Mata – Toledo/Panline K Cushman, Schaum's Outlibe series, Database Management Systems, Tata McGraw Hill, (2007).
4. C J Date, A. Kannan, S.Swamynathan, Eight Edition, An Introduction to Database Systems, Pearson Education (2006).
5. Michel Kifer, Arthur Bernstein, Philip M. Lewis, Prabin K. Pani Graphi, Database Systems: An application oriented approach, second edition, Pearson education (2008).

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UNIT I: Decision Making and Branching: Decision Making with If statement – Simple If Statement- If else Statement – Nesting If Else Statement – The Else If Ladder – The switch Statement – The ?: Operator.

Decision Making and Looping: The While Statement - The do statement – The for statement – Jumps in Loops.

UNIT II: Class, Objects and Methods: Defining a Class – Fields Declaration – Methods Declaration – Creating Objects – Accessing class members – Constructors – Methods Overloading – Static Members – Nesting of Methods – Inheritance – Overriding Methods – Final Variables and Methods – Final Classes – Abstract Methods and Classes – Visibility Control.

Books for Reference:

1. E Balagurusamy, Programming with Java.
2. Kathy Sierra and Bert Bates, Your Brain on Java.
3. Herbert Schildt, Java Complete Reference.
4. Bhave, Programming with Java.