KRISHNA CHAITANYA DEGREE COLLEGE (A), NELLORE.
(AFFILIATED TO V.S. UNIVERSITY)

MINUTES OF THE MEETING OF THE BOARD OF STUDIES
(DEPARTMENT OF COMMERCE AND MANAGEMENT – UG)

The first board of studies (BoS) meeting in the Department of Commerce and Management (UG) was held on 09-11-2025 at 03:15 PM in the College Premises under the Chairmanship of the BoS in Commerce and Management for the preparation of Course Structure, Syllabus and Model Question Papers for the Academic Year 2025-26.

The following members were present in the meeting.

1. Dr. P. Raghu Kumar – Chairman.
2. Prof. M. Venkateswarlu – Member (University Nominee).
3. Dr. M. Ravi Prasad – Member (Subject Expert from outside the parent university & nominated by Academic council).
4. Dr. P. Madhusudhan Rao – Member (Subject Expert from outside the parent university & nominated by Academic council).
5. Sri. K. Nageswara Rao – Member (Faculty of the Department).
6. Sri. S. Nagaiah – Member (Faculty of the Department).
7. Sri. P. Venkata Ramanaiah – Member (Faculty of the Department).
8. Sri. P. Nikhilesh – Member (Representative from Industry).
9. Sri. P. Rajiv – Member – (College Alumni).

Members Absent:

- Nil -

At the opening of the meeting of the BoS, Dr. P. Raghu Kumar, the Chairman of the BoS and Incharge of the Department welcomed the members and introduced the members of BoS. He requested for the approval of Course Structure, Syllabus and Model Question Papers for the Academic Year 2025-26.

Agenda

1. Tor finalize the I and II semesters of the R-25 Course structure and syllabus for the programs:
   1. B.Com. (Computer Applications)
   2. BBA (Business Analytics)
   3. Accounting & Systems Approaches to Management
2. To finalize the Model Question Paper.
3. Approval of Panel of Examiners.
4. Any other proposal with the permission of the Chair.

Recommendations and Suggestions:

1. In Semester–I of B.Com (Computer Applications), the syllabus in the Course **"Business Organization and Management"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.

   In Semester-1 of B.Com (Computer Applications), as per the BoS Members recommendation a practical paper for practical for 50 Marks had been introduced to inculcate practical knowledge to the students in the field of application. The board members also discussed the distribution of marks and it is as follows:

   - $\left.\begin{array}{l} \textit{Record} - 15\ \textit{Marks.} \\ \textit{Written Exam} - 25\ \textit{Marks.} \\ \textit{Viva} - \textit{Voce} - 10\ \textit{Marks.} \end{array}\right\} \textit{Total} - 50\ \textit{Marks}$
   - Credits: Theory – 3, Practical – 1, Total Credits – 4.

2. In Semester –I of BBA (Business Analytics), the syllabus in the Course **"Business Organization and Management"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.
3. In Semester –I of BBA (Business Analytics), the syllabus in the Course **"Business Environment"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.
4. In Semester–I of BCA the syllabus in the Course **"Accounting and Systems Approaches to Management"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.
5. In Semester–II B.Com (Computer Applications), the syllabus in the Course **"Financial Accounting"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.

   In Semester-II of B.Com (Computer Applications), as per the BoS Members recommended and introduced practical for 50 Marks. The board members also discussed the distribution of marks are as follows.

Record – 15 Marks.
❖ *Written Exam – 25 Marks.* } *Total – 50 Marks*
Viva – Voce – 10 Marks.

6. In Semester–II BBA (Business Analytics), the syllabus in the Course **"Managerial Economics"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.
7. In Semester–II BBA (Business Analytics), the syllabus in the Course and **"Marketing Analytics"**, was discussed in detail. The proposed syllabus of Unit – 1, Unit – II, Unit – III, Unit – IV and Unit – V had been accepted by the Board Members without any changes.
8. In BBA (Business Analytics) Programme the members of BoS accepted the proposed syllabus in different units. The members strongly recommended and to introduce **"CASE STUDIES"** at an appropriate place which helps the students in the creation of job opportunities. Hence the **"CASE STUDIES"** in BBA (Business Analytics) had been introduced for 50 Marks in the Semesters I & II. The board member also discussed the distribution of marks in detail. The distribution of marks is as follows:

Record – 15 Marks.
❖ *Written Exam – 25 Marks.* } *Total – 50 Marks*
Viva – Voce – 10 Marks.

Resolutions:

1. After careful review and discussion, the board discussed and prepared the Course Structure (for Semesters I & II) and the Syllabus (for I & II Semesters) for Commerce and Management R25.
2. The board discussed and prepared the Model Question Papers (for I & II Semesters) for Commerce and Management R25.
3. It is resolved the following with regard to the distribution of Internal and External Marks.
   - ❖ Internal Assessment : 30 Marks.
   - ❖ External Examination : 70 Marks.
4. It is resolved and approved the list of panel of examiners.
5. Resolved to suggest that the scheme of valuation should be given by the paper setter for uniform evaluation. If the paper setter fails to supply the scheme of valuation, the chairman of BoS / BoS Member should take the responsibility to prepare the scheme of valuation for uniform evaluation.
6. Resolved to request the Dean (Academics) to think about possibility for the preparation of Question Bank for the benefit of slow learners.

<u>Members Present (Online / Offline)</u>

S.No	Cadre in BoS	Name	Mode of attendance	Signature
1.	Chair Person	Dr.P.Raghu Kumar, Dept. of Commerce & Management, Krishna Chaitanya Degree College, Nellore	Offline	
2.	Member	Sri.K.Nageswara Rao, Dept. of Commerce & Management, Krishna Chaitanya Degree College, Nellore	Offline	
3.	Member	Sri.S.Nagaiah, Dept. of Commerce & Management, Krishna Chaitanya Degree College, Nellore	Offline	
4.	Member	Sri.P.Venkata Ramanaiah, Dept. of Commerce & Management, Krishna Chaitanya Degree College, Nellore	Offline	
5.	Member	Prof.M.Venkateswarlu, Professor, Dept. of Commerce, Sri Venkateswara University, Tirupati.	Online	
6.	Member	Dr.M.Ravi Prasad Lecturer, Dept. of Commerce, S.V.Arts College, Tirupati.	Online	
7.	Member	Dr.P.Madhusudhan Rao, Lecturer, Dept. of Commerce, S.G.S.Arts College, Tirupati.	Online	
8.	Member	Sri.P.Nikhilesh, Managing Director, PNR Bath House, Nellore.	Online	
9.	Member	Sri.P.Rajeev, Team Leader, London Stock Exchange, Bangalore.	Online	

Chairman

BoS – Commerce & Management – (UG)

	Krishna Chaitanya Degree College(Autonomous) **(Affiliated to V.S University, Nellore)** **NELLORE.**

Syllabus for 4-Year UG Honours in B.Com. (Computer Applications) as Major in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE (for Semester I & II)

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of credits	Max Marks Internal Assessment	Max Marks University Exam	Total Marks
I	I	1	**Business Organization and Management**	3	3	30	70	100
			Business Organization and Management - Practical	2	1	--	50	50
		2	**Fundamentals of Information Technology and Office Automation**	3	3	30	70	100
			Fundamentals of Information Technology and Office Automation-Practical	2	1	--	50	50
	II	3	**Financial Accounting I**	3	3	30	70	100
			Financial Accounting I - Practical	2	1	--	50	50
		4	**E-Commerce and Web Application Development**	3	3	30	70	100
			E-Commerce and Web Application Development - Practical	2	1	--	50	50

SEMESTER – I

COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

Theory	Credits: 3	3 hrs/week

Course Objectives

This course is designed to:

1. Introduce the fundamental concepts of Business Sole-Proprietorship and Partnership Forms of Business.
2. Introduce the fundamental concepts, functions, and principles of management.
3. To examine the evolution of management thought and understand classical to contemporary practices.
4. Equip students with the knowledge of planning, organizing, leading, and controlling functions.
5. Analyze modern management strategies in the context of global challenges.
6. Help students apply communication barriers and how to remove the barriers.

Course Outcomes

Upon successful completion of the course, the student will be able to:

1. Understand and explain the fundamental principles and practices of Business and Forms of Business.
2. Comprehend and apply the incorporation of a company relating to MOA and AOA.
3. Analyze different functions of Management.
4. Evaluate various planning steps for developing the organization.
5. Apply communication barriers and how to remove the barriers.

UNIT – I : - BUSINESS

Introduction to business – meaning, definition and features of business – functions of business – sole proprietor ship – merits and demerits – partnership – merits and demerits – P4 model – franchising business chain – advantages and disadvantages.

UNIT – II : - COMPANY ORGANIZATION

Introduction – meaning – definition – concept of one person company – characteristics of company – merits and demerits of company – types of companies – differences between private and public company – incorporation of a public limited company.

UNIT – III : - FUNDAMENTALS OF MANAGEMENT

Introduction – Definition – nature and scope of management – characteristics of management – functions of management – management V/s administration – Henry fayol principles of management – qualities of good manager.

UNIT – IV : - PLANNING

Introduction – characteristics – significance of planning – types of planning – planning process – objectives – advantages and limitations of planning – management by objectives (MBO) – types of strategies.

UNIT – V : - ORGANIZATION AND COMMUNICATION

Introduction – Nature and Importance of Organization – Line and Staff Organization.

Communication: – Nature and Characteristics of Communication – Importance of Communication – Communication Process – Barriers to Effective Communication and how to remove the barriers.

Recommended Text Books:

1. Text book of Business Organization and Management – R.K Sharma, Shashi K Gupth, Rahul Sharma – Kalyani Publications.
2. R.C. Bhatia, K. Natesa Priya – Business Organization & Management – Atlantic Publications.

3. Principles of Business Organization & Management – P.N Reddy – S. Chand Publications
4. Business Organization & Management – M.C. Shukla – S. Chand Publications.
5. Communication for Business 4th edition – Shirlay Tailor, V. Chandra – Pearson Publication.

Reference Books:

1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management", Systems Approach Mumbai, Himalaya Publishing House, (2000).
4. Bulsara, Y.K., "Business Organization", Sultan Chand & Sons.
5. Prakash, Jagdish, "Business Organisation and Management", Kitab Mahal Publishers (Hindi and English).
6. Fundamentals of Computers by V. Raja Raman.
7. Business Communication – Dr. V.K. Jain, Dr. Omprakash Biyani. – S. Chand Publications.

Students Centric Methods:

1. Student – centric methods for business organization & management focus on active participation and practical experience through approaches like experiential learning (internships field visits) participative learning (group discussions, role - plays) and problem solving methodologies (case studies, real time projects.)
2. **Experiential Learning** student learn by doing and reflecting on their experiences like internships, summer projects in companies, field trips.
3. **Participative Learning** student actively engage in the learning process through collaboration and interaction like group discussions, debits, and presentations, management games and quizzes.
4. **Problem solving methodologies** student develop critical thinking and creativity by identifying and solving problems like case study analysis, research projects etc.

Activities

- Assignment on business organizations and modern business.
- Group Discussion on factors that influence plant location.
- Seminar on any one topic related to business organization.
- Case study could be given to present business plan of students choice.
- Identifying the attributes of network (Topology, service provider, IP address and bandwidth of your college network) and prepare a report covering network architecture.
- Identify the types of malwares and required firewalls to provide security.
- Latest Fraud techniques used by hackers.

SEMESTER – I

COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

Practical	Credits: 1	2 hrs/week

LIST OF EXPERIMENTS:

1. Write a report on characteristics of modern business organization.
2. Write a report on P4 model.
3. Write a report on One Person Company with examples.
4. Write the steps of incorporation of a Public Limited Company.
5. Write a case study of principles of management.
6. Write a case study of qualities of good manager.
7. Write a report on planning types.
8. Write a case study of types of strategies.
9. Write a report on importance of communication.
10. Write a report on barriers of effective communication.

SEMESTER – 1

MODEL QUESTION PAPER

COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

Time: 3 hours **Max Marks: 70**

SECTION-A

Answer any **FIVE** of the following questions.

(5 x 3 Marks = 15 Marks)

1) Features of Business.
2) P4 Model.
3) Characteristics of a Company.
4) Incorporation Process.
5) Nature and Scope of Management.
6) Qualities of a Good Manager.
7) Characteristics of Planning.
8) MBO.
9) Nature and Importance of Organization.
10) Importance of Communication.

SECTION-B

Answer FIVE questions, Choosing ONE question from each unit.

(5 x 11 Marks = 55 Marks)

UNIT-I

11) Explain merits and demerits of partnership.

(OR)

12) Explain features of sole proprietorship.

UNIT-II

13) Describe the types of companies.

(OR)

14) Difference between private and public company.

UNIT-III

15) Explain the functions of management

(OR)

16) Explain Henry Fayol principles of management.

UNIT-IV

17) Explain the types of planning.

(OR)

18) Explain the planning process and advantages of planning.

UNIT-V

19) Describe the nature and characteristics of communication.

(OR)

20) What are the barriers to effective communication and how to remove the barriers?

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A.

M. Raviprasad K. Nagalakshmi P. Venkatesh

SEMESTER-I

Course 2: Fundamentals of Information Technology and Office Automation

Theory	Credits: 3	3 hrs/week

Course Objectives

1. **Understand foundational computing concepts**, including the evolution of computers, block diagrams, and generational progress.
2. **Develop knowledge of computer architecture**, focusing on system components.
3. **Acquire practical skills in document creation**, formatting, and digital presentations using word processing tools.
4. **Gain proficiency in spreadsheet operations**, such as data entry, formulas, functions, and charting techniques.
5. **Introduce data visualization and basic modeling principles**, fostering analytical thinking in structuring and interpreting data sets.

Course Outcomes

1. At the End of the Course, The Students will be able to explain the historical evolution of computers, and identify key components in a block diagram.
2. Learners will demonstrate **basic blocks of a computer and Hardware Components.**
3. Learners will create professional-level documents and **design visually appealing presentations** using word processing software.
4. Learners will manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations.**
5. Learners will apply data modeling techniques to **analyze, organize, and represent data effectively** in various scenarios.

UNIT-I: Number Systems, Introduction, Functional Components

Number Systems: Binary, Decimal, Octal, Hexadecimal; conversions between number systems (Decimal to Binary, Binary to Decimal)

Introduction to Computers: Characteristics and Limitations of Computer, Types of Computers, Block Diagram of Computer, Computer Generations

Functional Components: Input devices and output devices.

UNIT –II: Memory, Software, N/w fundamentals

Memories: Primary memory, Secondary Memory, and cache memory.

Software : Types of Software, Application Software, System Software.

Networking Fundamentals: Definition, need for networks, types (LAN, WAN, MAN), topology (Star, Ring, Bus).

UNIT –III: MS-Office & MS-Word

Introduction to MS Office & MS Word: Features of MS-Word, MS-Word Window components, creating, saving and opening documents, Printing documents

Formatting documents: Selecting text, Formatting characters, changing cases, Paragraph formatting, Bullets & numbering

Editing Text: Copying & moving data, Finding & replacing text, Reversing actions (undo), Header & footer

Working with Graphics: Inserting pictures from Computer - Insert Shapes

UNIT IV: MS-Excel Fundamentals

Introduction to MS Excel & Its features: Excel Features, MS-Excel window components, Spreadsheets, workbooks, creating, saving & editing a workbook, Renaming sheet, cell entries (numbers, labels, and formulas), find and replace, Adding and deleting rows and columns, Formatting worksheet

Formatting options: Adjusting row height and column width - Formatting cell values, conditional formatting

UNIT-V: Excel Functions, Sorting, Filtering, Charts

Formulas & Functions: Definition, operators, Cell referencing (Relative, Absolute, Mixed) in a formula, Inserting a function in Excel, Types of functions in Excel: Mathematical, Statistical, Logical, Text

Working with Data ranges: Sorting: Sorting on single column, sorting on multiple columns **-** Filtering**:** Filtering data using AutoFilter

Working with Charts: Different types of charts, Creating a chart, Parts of chart, Changing chart type, changing chart options

Textbooks:

1. **Fundamentals of Computers,** Reema Thareja, Oxford University Press, Second Edition
2. **Fundamentals of Computers**, V. Rajaraman – PHI Learning
3. **Introduction to Computers** by Peter Norton – McGraw Hill
4. **Microsoft Office 2007 Fundamentals**, 1st Edition By Laura Story, Dawna Walls

References:

1. **Microsoft Office 365 In Practice** by Randy Nordell – McGraw Hill Education
2. **Excel 2021 Bible** by Michael Alexander, Richard Kusleika – Wiley
3. **Microsoft Official Docs and Training**: https://learn.microsoft.com
4. **Networking All-in-One For Dummies** by Doug Lowe – Wiley
5. **Google Workspace Learning Center**: https://support.google.com/a/users/

Activities:

Outcome: At the End of the Course, The Students will be able to identify key components in a block diagram.

Activity: Create a digital poster or info graphic illustrating the timeline of computer generations with key innovations.

Evaluation Method: Rubric-based assessment of the poster presentation on a 10-point scale focusing on:

- Correct identification of block diagram components
- Visual organization and creativity

Outcome: Learners will create professional-level documents and **design visually appealing presentations** using word processing software and presentation software.

Activity: Prepare a formal report (e.g., project proposal) in a word processor and present it using a slide deck with transitions, embedded media, and design elements.

Evaluation Method: Performance-based evaluation using a 10-point scoring scale:

- Formatting and structure of the document
- Presentation aesthetics and clarity
- Communication skills during presentation

Outcome: Learners will manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations.**

Activity: Analyze a dataset (e.g., student scores or sales data) using spreadsheet software. Apply formulas and create relevant charts.

Evaluation Method: Practical test with a rubric:

- Correct use of formulas
- Accuracy of data summaries

Outcome: Learners will apply data modeling techniques to **analyze, organize, and represent data effectively** in various scenarios.

Activity: Prepare an interactive dashboard for a given data set using EXCEL.

Evaluation Method: Evaluation of the dashboard on a 10-point scoring scale:

- Presentation aesthetics and clarity
- Instructiveness
- Communication skills during presentation

SEMESTER-I

Course 2: Fundamentals of Information Technology and Office Automation

Practical **Credits: 1** **2 hrs/week**

List of Experiments:

1. Demonstration of Assembling and Dissembling of Computer Systems.
2. Identify and prepare notes on the type of Network topology of your institution.
3. Prepare your resume in Word.
4. Using Word, write a letter to your higher official seeking 10-days leave.
5. Design a visiting card for Managing Director of a company as per the following specification.
   a. Size of visiting card is3½×2
   b. Name of the company with big font
   c. Phone number, Fax number and E-mail address with appropriate symbols.
   d. Office and Residence address separated by a line
6. Using a spreadsheet, prepare your class Time Table.
7. Using Spreadsheet, calculate the Gross and Net salary of employees (Min 5) considering all the allowances

SNO	Employee Number	Employee Name	Basic Pay	DA	HRA	GPF	Gross Pay	Income Tax	Net Pay
1									
2									

DA:-56% of the basic pay if Basic pay is greater than 20000 or else 44%.
HRA:-15% of the Basic pay subject to maximum of Rs.4000.
GPF: -10% of the basic pay.
INCOME TAX:-10% of basic if Basic pay is greater than 20000. Find who is getting highest salary & who is get lowest salary?

8. Using a Spreadsheet, calculate the Gross and Net salary of employees (Min 5) considering all the allowances.
9. Create an electronic spread sheet in which you implement conversion of numbers.
   a. Convert Decimal Numbers into Binary:35,68,95,78,165,225,355,375,465
   b. Convert Binary Numbers into Decimal:101,1101,11101,11111,10001,11101111
10. Generate the class-wise and subject-wise results for a class of 20 students. Also generate the highest and lowest marks in each subject.
11. Using IF, AND, OR, and IFERROR to Automate Grade Evaluation.
    a. Create a table of student scores in different subjects.
    b. Use IF to assign grades (A/B/C/Fail).
    c. Use IFERROR to handle missing scores or invalid data
12. The ABC Company shows the sales of different product For5years.Create BAR Graph, 3D and Pie chart for the following.

S.No.	Year	Pro1	Pro2	Pro3	Pro4
1	1989	1000	800	900	1000
2	1990	800	80	500	900
3	1991	1200	190	400	800
4	1992	400	200	300	1000
5	1993	1800	400	400	1200

13. Enter the following data into the sheet.

Name	**Department**	**Salary**
Anusha	Accounts	12000
Rani	Engineering	24000
Lakshmi	Accounts	9000
Purnima	Marketing	20000
Bindu	Accounts	4500
Tejaswi	Accounts	11000
Swetha	Engineering	15000
Saroja	Marketing	45000
Sunitha	Accounts	5600
Sandhya	Engineering	24000
Harika	Marketing	8000

- Extract records for department t in Accounts and Salary > 10000
- Sort the data by salary with the department using “sort commands”.
- Sort department wise salaries in descending order
- Calculate total salary for each department

14. Consider the problem of preparing a stationary order for the month of March. The item description, quantity and cost per item are available. The total cost per item is to be calculated and the final cost per item involves a sales tax of 2% over the total cost. The gross total and the net total are to be displayed.

Sl. No.	Description	Quantity	Cost Per Item
1	Notepad	202	2.85
2	Writing Pad	86	3.95
3	Ball point pen (Blue)	520	2.50
4	Cello-tape	75	2.95
5	A4 Refill pad	90	5.95
6	Pencils	603	0.50
7	Crayons	80	3.85
8	Stapler	30	9.95
9	Hole punch	25	14.95
10	Ring Binder	45	10.95

15. You are given the order details of a company in the below table.

Order Id	Product	Unit price	Quantity	Discount	Revenue	Tax (2% for each order)	Net Income
11250	A	8	10	0%	?	?	?
11251	B	20.8	1	0%	?	?	?
11252	C	7.7	16	25%	?	?	?
11253	D	15.6	50	0%	?	?	?
11254	E	39.4	15	25%	?	?	?
Total					?	?	

a. Calculate the revenue and tax on the revenue for each product.
b. Calculate the net income of each product.
c. Calculate the total revenue of all products.
d. Calculate the total net income of all products.

16. Create an Excel sheet with the following fields in the Sales table.

i)Month ii) Item iii) Quantity iv) Price v) Commission

Use Data Validation criteria for:

a) Quantity and Price should be whole numbers

b) Commission @3.5% of Price should be allowed only two decimals.
c) Price should accept 5000 and above values only.

17. Consider the problem of finding the total and average marks of five subject marks for five students. Calculate the Maximum mark, minimum mark, mean, median, Standard deviation and Variance for each subject.

Roll. No.	Name	Accounting	Income Tax	Business Law	Total	Average
100	Ramesh	85	75	60	?	?
101	Mahesh	100	78	85	?	?
102	Suresh	65	72	70	?	?
103	Ravi	90	80	85	?	?
104	Raju	80	76	90	?	?

18. The following are the details of Expenditure. Draw a Pie diagram with appropriate Formatting options, including Percentages and chart headings.

Product	Sales
Food	10000
Rent	5000
Clothing	1000
Fee	4000

19. The following are the marks obtained by the students of B.Com. In three subjects.

Roll. No.	Name	Accounts	IT	Economics
2001	Ramesh	65	85	75
2009	Mahesh	88	75	60
2004	Suresh	67	84	35
2002	Ravi	42	85	74
2007	Raju	88	89	90

1. Sort the above table on Roll. No.

2. Using Conditional formatting List out students who scored
   a. Less than 55 in Accounts
   b. More than 75 in IT
   c. Between 60 and 75 in Economics.

20. Prepare Pivot Table for the given data:

Department	Employee Name	Salary
HR	Ramesh	20,000
Finance	Mahesh	18,500
IT	Suresh	17,500
HR	Ravi	13,000
Finance	Raju	15,000
IT	Balu	10,000

Note : The list of experiments is not limited to those mentioned above. A comprehensive set of programming or software tool-based exercises may be developed by the respective faculty members.

M.S. Sarika Dinesh

SEMESTER – I

COURSE 2: Fundamentals of Information Technology and Office Automation

Model Question Paper

Time: 3 hours Max. Marks: 70

SECTION - A

Answer any FIVE of the following questions.

(Marks: 5x4 marks =20 marks)

1. Write about characteristics of computers.
2. Define Number System. Explain binary number system
3. What is cache memory?
4. Briefly explain LAN and WAN.
5. Explain about the features of MS-Word.
6. Write about inserting pictures from computer into the document.
7. How to create a new workbook in MS-Excel?
8. Write about of conditional formatting in MS-Excel.
9. Define formula. Explain about the formulas in MS-Excel.
10. Explain about operators in MS-Excel.

SECTION - B

Answer FIVE questions. Choosing ONE question from each unit.

(Marks: 5x10 marks =50 marks)

UNIT-I

11. Explain briefly about output Devices.

(Or)

12. Explain about block diagram of a computer

UNIT-II

13. What is software? Explain various types of software used in computers.

(Or)

14. Explain about the different network topologies.

UNIT-III

15. How to create, save and open a document in MS-word?

(Or)

16. Explain editing operations in MS-Word.

UNIT-IV

17. Write about MS-Excel window components..

(Or)

18. Explain different formatting options in Excel.

UNIT-V

19. What is filter? How to use filters in MS-Excel.

(Or)

20. Define Chart. Explain the types of charts in MS-Excel.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A.

M.S. Sarika Dinesh

SEMESTER – II

COURSE 3 : FINANCIAL ACCOUNTING

Theory	Credits: 4	4 hrs/week

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

At the end of the course,

1. The student will able to identify transactions and events that need to be recorded in the books of accounts.
2. Equip with the knowledge of accounting process and preparation of final accounts of sole trader.
3. Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP.
4. Critically examine the balance sheet of a sole trader for different accounting periods.

UNIT-I: INTRODUCTION:-

Definition - Need for Accounting - Classification of Accounts - Book Keeping Vs Accounting - Advantages and Limitations of Accounting - Double Entry Book Keeping - Journal- Posting to Ledger.

UNIT-II: SUBSIDIARY BOOKS :-

Introduction – Types of Subsidiary Books - Cash Book, Three Column Cash Book

UNIT-III: TRIAL BALANCE AND RECTIFICATION OF ERRORS

Preparation of Trial Balance – Methods of Trial Balance (Problems) – Rectification of Errors (Theory only).

UNIT-IV: BANK RECONCILIATION STATEMENT

Need For Bank Reconciliation Statement - Reasons for Difference Between Cash Book And Pass Book Balance - Preparation of Bank Reconciliation Statement

UNIT-V: FINAL ACCOUNTS & ADJUSTING ENTRIES

Introduction – Preparation of Trading A/C, Profit & Loss A/C and Balance Sheet with Adjustments. (Problems) – Adjusting Entries.

Text books: -

1. S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
2. T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
3. S.N.Maheshwari &V.L.Maheswari, Advanced Accountancy-I,Vikas Publishers.
4. Tulsan, Accountancy-I - Tata McGraw Hill Co

Reference Books:

1. R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
2. Ranganatham G and Venkataramanaiah, Financial Accounting, S Chand Publications.
3. V.K. Goyal, Financial Accounting Excel Books
4. T.S. Grewal, Introduction to Accountancy, Sultan Chand & Co.
5. Arulanandam, Advanced Accountancy, Himalaya Publishers
6. Haneef and Mukherjee, Accountancy-I,Tata McGraw Hill

Activities:

- Assignment on subsidiary Books.
- Collect and examine the balance sheets of business organizations to study how these are prepared.
- Quiz Programs
- Problem Solving Exercises
- Co-operative learning
- Group Discussions on problems relating to topics covered by syllabus
- Reports on Financial Accounts from local firms.
- Examinations (Scheduled and surprise tests)
- Any similar activities with imaginative thinking beyond the prescribed syllabus

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SEMESTER – II

COURSE 3: FINANCIAL ACCOUNTING

Practical	Credits: 1	2 hrs/week

Lab Exercises

1. Creating a company; Configure and Features Settings; Creating Accounting Ledgers and Groups; Stock Items and Groups.
2. Vouchers Entry – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance sheet.
3. Selecting and Shutting a Company; Backup and Restore Data of a Company.

M. Ramprasad K. Nageswara P. Venkatarao

SEMESTER – II
COURSE 3 : FINANCIAL ACCOUNTING
MODEL QUESTION PAPER

TIME : 3 Hours **Max. Marks: 70**

SECTION – A

Answer any FIVE of the following. **5 X 3 = 15 Marks.**

1) Classification of accounts.
2) From the following particulars prepare Raju's account.

		Rs.
01-01-2014	Amount due from Raju	8,000
05-01-2014	Sold goods to Raju	14,000
08-01-2014	Purchased goods from Raju	5,000
14-01-2014	Cash received from Raju	6,000
24-01-2014	Cash paid to Raju	4,000
31-01-2014	Raju's Account settled by Cheque	

3) Types of subsidiary Books
4) Prepare single cash book.

2021 June		**Rs.**
1	Balance of cash in hand	12,000
3	Cash sales	3,000
8	Rent paid	1,000
18	Credit purchases from venkat	2,000
23	Commission received	500
17	Cash deposited into bank	1,500

5) From the following particulars prepare Trial Balance.

Cash	4,000	Plant	30,000
Capital	25,000	Bank Loan	6,000
Stock	5,000	Sales	10,000
O/s Expenses	1,000	Reserve	3,000
Drawing	3,000	O/s Income	4,000
Purchase returns	1,000	Creditors	15,000
Purchases	15,000		

6) Error of Principal.
7) Need for bank reconciliation statement.
8) From the following particulars prepare bank reconciliation statement as on 30.04.2010.
   a) Bank balance as per pass book Rs. 12,000.
   b) Cheques deposited but not collected Rs. 2,000.
   c) Cheques issued but not presented Rs. 1,500.
   d) Bank charges appeared in passbook Rs. 200.
9) Prepare trading account from the following items.

Purchases	50,000
Sales	2,65,000
Opening stock	20,000
Carriage	1,500
Bad debts	4,000
Sales returns	1,000
Closing stock	62,000

10) Write adjustment Entries
    a) Outstanding Salary - 300/- b) Prepaid Insurance - 200/-

N. Ramuprasad K. Nageswara P. Venkateswarlu

SECTION – B

Answer FIVE questions, Choosing ONE question from each unit.

(Marks: 5x11 marks =55 marks)

Unit – I

11) Classify the following into personal, real & nominal accounts.

(a) capital, (b) rent recovered, (c) accrued interest, (d) Discount, (e) Bad debts, (f) Carriage, (g) good will. (h) Premises, (i) investments, (j) work – in – progress.

(Or)

12) Journalize the following transactions.

i. Commenced business with cash Rs. 30,000.
ii. Paid rent in advance Rs. 5,000.
iii. Purchased goods for cash Rs. 15,000 and for credit Rs. 10,000.
iv. Bought motor cycle for personal use Rs. 6,000.
v. Sold goods Rs. 1,250 to Ramesh on credit.
vi. Issued cheque in favour of Krishna & sons on account of purchase of a machinery Rs. 7,500.
vii. Cash paid to Sneha Rs. 8,800 in full settlement of his account Rs. 9,000.
viii. Cash deposited in bank Rs. 4,000.
ix. Electricity charges paid Rs. 500.
x. Received commission Rs. 100.
xi. Paid salary by Cheque Rs. 1,200.

Unit – II

13) Enter the following transactions in suitable subsidiary books.

Jan		Rs.
1	Purchased goods from Rekha	7,500
4	Sold goods to Midhum	8,000
5	Returned goods to Rekha	500
6	Sridevi bought goods from us	4,000
8	Received goods returned by Midhum	400
10	Rajesh sold goods to us	4,000
15	Sold goods to Kishore	3,000
16	Returned goods to Rajesh	600
20	Kishore returns goods	500

(Or)

14) Enter the following transactions in three columns cash book.

Date	Details	Amount Rs.
2023 Aug 1	Cash Balance	25,000
	Bank Balance	15,000
8	Cash Sales	22,000
9	Payment for cash purchases	21,000
9	Cash deposited in bank	15,000
14	Withdraws from bank for personal use	6,000
16	Withdraw from bank office use	14,500
20	Received cheque from john in full & final settlement & deposited the same in the bank	10,700
25	Cartage paid in cash	350
25	Cheque received from Kumar	20,000
28	Cheque received from Kumar deposited in Bank	--
31	Cheque deposited on Aug 28 Dishonoured	--
31	Paid cash for postage	220

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Unit – III

15) From the following balances extracted from the books of a trader, prepare trail balance as on 31st march, 2023.

	Rs.		Rs.
Insurance	7,840	Sundry creditors	1,58,760
Furniture	36,750	Capital	5,29,200
Stock	91,140	Drawings	88,200
Loan	2,45,000	Buildings	4,90,000
Bad debts	24,500	Freehold premises	98,000
Travelling expenses	24,500	Commission received	98,000
Sales	5,14,500	Cash in hand	20,580
Purchases	3,67,500	Cash at bank	82,320
Carriage inward	13,230	Bills receivable	88,200
Salaries	58,800	Bills payable	78,400
Advertisement	11,760	Sundry debtors	1,20,540

(Or)

16) Explain different types of errors.

Unit – IV

17) Prepare bank reconciliation statement.

a) Cash book balance as on 31-12-2016 Rs. 10,000.
b) Bank interest Credited Rs. 500 in the passbook only.
c) Bank Charges Rs. 100 as twice in cashbook.
d) Cheques deposited into bank were not yet collected for Rs. 4,000.
e) A Customer directly deposited in bank Rs. 5,000.

(Or)

18) From the following prepare bank reconciliation statement.

a) Bank overdraft as per passbook Rs. 11,000
b) A Cheque deposited as per passbook but not recorded by cashbook Rs. 300.
c) Bills collected directly by bank Rs. 2,500.
d) Debit side of cashbook cost short Rs. 50.
e) Bank charges recorded twice in cash book Rs. 350.
f) The cheque Rs. 5,000 debited but collection as per bank statement.

M. Ramprasad K. Nageswara P. Venkatesh

Unit – V

19) Prepare trading account, profit and loss accounts and balance sheet as on 31-12-2023.

Debit Balances	Rs.	Credit Balances	Rs.
Drawings	22,000	Capital	1,50,000
Buildings	1,00,000	Bank overdraft	60,000
Furniture	50,000	Sales	6,00,000
Motor van	1,40,000	Commission	9,000
Interest	3,000	Creditors	20,000
Purchases	4,00,000	Interest	6,000
Opening Stock	50,000	Loan	1,00,000
Establishment Expenses	34,000		
Wages	4,000		
Insurance	2,000		
Debtors	1,00,000		
Bank Account	30,000		
Cash in hand	10,000		
	9,45,000		**9,45,000**

Adjustments: -

i. Closing stock value as on 31-12-2023 was Rs. 70,000.
ii. Outstanding wages were Rs. 2,000.
iii. Prepaid insurance is Rs. 1,000.
iv. Charge interest on capital at 10% P.A.
v. Depreciation Building 5%, Furniture and Motor van 10%.

(Or)

20) Write Adjustment entries

(i) Pre-paid Insurance Rs.500.
(ii) Outstanding Rent Rs 2000.
(iii) Interest Received in advance RS 3000.
(iv) Interest on capital at 10%, capital worth Rs 100000.
(v) Depreciation on machinery Rs 10000.
(vi) Closing Stock Rs 5000.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A.

SEMESTER – II

COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Theory	Credits: 3	3 hrs/week

Course Objectives:
The course aims to help learners to acquire conceptual knowledge of fundamental concept of E-commerce & Web Designing. Emphasize the importance of various E-commerce & Web Designing. Developing and implementing efficient algorithms.

Learning Outcomes: The student will be able to:

1. Describe e-commerce models, revenue strategies, and legal considerations including cyber laws and data privacy.
2. Describe methods of e-payment and on-line shopping
3. Implement basic web structures using HTML
4. Apply web design principles suitable for digital commerce.
5. Create hyperlinks and tables in HTML based web documents

Unit I: Introduction:
Electronic Commerce: Definition, types of e-commerce, advantages and disadvantages, E-Commerce transaction on World Wide Web. Electronic Market-Online shopping, Electronic Market, E-Business.

Unit-II: E-payment System:
Models and methods of e–payments (Debit Card, Credit Card), Digital Signatures (Procedure, Working), Payment Gateways, Online Banking (Meaning, Concepts, Importance), Advantages and Disadvantages of online Transactions

Unit-III: On-line Business Transactions:
E-Commerce Applications in Various Industries (Banking, Insurance, Payment of Bills), Benefits, Problems and Features, Online Services (Financial, Travel), Online Learning, Online Shopping (Amazon, Flipkart)

Unit-IV: Website Development-Basics:
Introduction to Internet: Internet Terminology – History of the Internet – Advantages & disadvantages of Internet
Introduction to HTML: Basic HTML – HTML document structure – HTML tags – head tag - title tag – body tag – Horizontal Rule Tag – paragraph tag - Text formatting tags - character entities

Unit V: Website Development-Designing:
HTML Lists : Ordered List , Unordered List – Using colors –Using Images
Hyperlinks**:** Textual links, Graphical links, types of document links, anchor tag.
HTML Tables–table creations tags, Nested Tables

References:

(1) E-commerce and E-business Himalaya publishers
(2) E-Commerce by Kenneth C Laudon, PEARSON INDIA
(3) Web Design: Introductory with Mind Tap Jennifer T Campbell, Cengage India
(4) HTML & WEB DESIGN: TIPS & TECHNIQUES JAMSA, KRIS, McGraw Hill
(5) Fundamentals Of Web Development by Randy Connolly, Ricardo Hoar, Pearson
(6) HTML & CSS: COMPLETE REFERENCE POWELL,THOMAS, McGrawHill

SEMESTER – II

COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Practical	Credits: 1	2 hrs/week

List of Experiments:

1. Create a simple HTML page with:Headings, paragraphs, bold/italic text
2. Create a music promotion webpage (include audio and video files in your html page)
3. Create Grocery Lists for an E-commerce Website (OL: Top 5 fruits in demand, UL: 5 vegetables, DL: Terms – Fruits, Vegetables, Beverages (with definitions))
4. Create a Blog Article with Text Formatting (sample tasks: Bold the title; Italicize author name; Highlight key points, Use subscript/superscript for scientific terms. highlight the important lines etc)
5. Create a static product gallery page that displays 4 product images in a grid layout (using HTML tables)
6. Create an interactive map using <map> and <area> tags where clicking on different areas navigates to different pages.
7. Demonstrate the usage of hyper links : intra hyperlinks, external and internal hyperlinks
8. Create a table with columns: Bus No, Route, Departure Time, Arrival Time for 5 buses.
9. Create a web page to display a hyperlink which when clicked directs you to Amazon website.
10. Create a web page to demonstrate your college name aligned with the logo of your college.
11. Create a web page to demonstrate definition lists taking various applications of ecommerce as an example.
12. Create a web page which asks for mode of payment which includes the options: Credit card/Debit card/Online transfer (use radio buttons)
13. Create a web page which asks the user to enter his credit card details. Use textboxes, drop down buttons.
14. Create a web page to display definition list which defines the terms: B2B, B2C, C2B, C2C.
15. Create a web page which displays four buttons containing text B2B, B2C, C2B, C2C. Also when a button is clicked details about the clicked subject should appear on a separate page.
16. Create a web page to display the text “Digital Marketing” which scrolls randomly.
17. Create a web page to scroll the text “E-Commerce” for exactly 5 times from left to right of the screen.
18. Create a web page to insert an image which when clicked redirects you to your college website.
19. Create a web page to display the name of your college in h6 size with blue as font color and background color yellow separated by a thick line and below which a paragraph about the facilities offered by your college is described.
20. Create a web page to demonstrate a pull-down menu. The menu should contain the list of your favorite south Indian dishes.
21. Create a web page with name of your college as text. The text should scroll, alternate and slide.
22. Create a web page to display an image surrounded by text on all the four sides.
23. Create a web page to display 3 images which are aligned left, right and center respectively.

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SEMESTER – II

COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Model Question Paper

Time: 3 hours   Max. Marks: 70

SECTION - A

Answer any FIVE of the following questions.

(Marks: 5x4 marks =20 marks)

1. Define E-Commerce. Write advantages of e-Commerce
2. Write about online shopping
3. Briefly explain Payment gateways
4. Write about disadvantages of online transaction
5. Illustrate E-commerce application in Insurance
6. Explain online learning.
7. Define Internet.
8. Write about HTML structure
9. Describe HTML Lists.
10. Explain nested tables in HTML

SECTION - B

Answer FIVE questions, Choosing ONE question from each unit.

(Marks: 5x10 marks =50 marks)

UNIT-I

11. Explain various type of e-Commerce.

(Or)

12. Explain about E-Commerce transactions on WWW

UNIT-II

13. What is e-payment? Explain various methods of e-payments.

(Or)

14. Explain about online banking..

UNIT-III

15. Write benefits of e-commerce applications.

(Or)

16. Explain online services in travel and financial systems.

UNIT-IV

17. Write about advantages of Internet.

(Or)

18. Explain different formatting tags used in HTML.

UNIT-V

19. What is Hyperlink? How do you create hyperlinks in HTML

(Or)

20. Define Table. Explain table creation tags in HTML.

Instruction to Paper Setter:

Two questions must be given from each unit in Section-A.

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