**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

**Programme: B.Com. Computer Applications (Major)**

**w.e.f. AY 2023-24**

**COURSE STRUCTURE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Year**  | **Semester**  | **Course**  | **Title of the Course**  | **No. of Hrs** **/Week**  | **No. of Credits**  |
| **I**  | **I**  | 1  | Fundamentals of Accounting  | 4  | 4  |
| 2  | Business Organisation  | 4  | 4  |
| **II**  | 3  | Financial Accounting  | 3  | 3  |
| Financial Accounting Practical Course  | 2  | 1  |
| 4  | Office Automation Tools  | 3  | 3  |
| Office Automation Tools Practical Course  | 2  | 1  |
| **II**  | **III**  | 5  | Advanced Accounting  | 3  | 3  |
| Advanced Accounting Practical Course  | 2  | 1  |
| 6  | Income Tax  | 3  | 3  |
| Income Tax Practical Course  | 2  | 1  |
| 7  | E Commerce & Web designing  | 3  | 3  |
| E Commerce & Web designing Practical Course  | 2  | 1  |
| 8  | Digital Marketing  | 3  | 3  |
| Digital Marketing Practical Course  | 2  | 1  |
| **IV**  | 9  | Corporate Accounting  | 3  | 3  |
| Corporate Accounting Practical Course  | 2  | 1  |
| 10  | Cost & Management Accounting  | 3  | 3  |
| Cost & Management Accounting Practical Course  | 2  | 1  |
| 11  | DBMS with Oracle  | 3  | 3  |
| DBMS with Oracle Practical Course  | 2  | 1  |
| **III**  | **V**  | 12  | Advertisement Corporate Accounting (OR) Advertisement and Media Planning  | 3  | 3  |
| Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course  | 2  | 1  |
| **Year**  | **Semester**  | **Course**  | **Title of the Course**  | **No. of Hrs** **/Week**  | **No. of Credits**  |
|  |  | 13  | Stock Markets (OR) GST Procedures and Practices  | 3  | 3  |
| Stock Markets (OR) GST Procedures and Practices Practical Course  | 2  | 1  |
| 14  | Business Analytics (OR) Cyber Security  | 3  | 3  |
| Business Analytics (OR) Cyber Security Practical Course  | 2  | 1  |
| 15  | Mobile Applications Development (OR) Block Chain Technology  | 3  | 3  |
| Mobile Applications Development (OR) Block Chain Technology Practical Course  | 2  | 1  |
| **VI**  | Semester Internship/Apprenticeship with 12 Credits  |  |  |
| **IV**  | **VII**  |   | Courses will be available in due course of time |   |   |
| **VIII**  |   | Courses will be available in due course of time |   |   |

**SEMESTER-I**

**2: BUSINESS ORGANIZATION**

# Theory Credits: 4 4 hrs/week

**Learning Objective**s:

The course aims to acquire conceptual knowledge of business, formation various business organizations. To provide the knowledge on deciding plant location, plan layout and business combinations.

**Learning outcomes**:

After completing this course a student will have:

Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. The ability to understand the terminologies associated with the field of Business Organization along with their relevance and to identify the appropriate types and functioning of Business Organization for solving different problems. The application of Business Organization principles to solve business and industry related problems and to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

**Unit 1: Business:** Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization.. Difference between Industry & Commerce and Business & Profession, Modern Business and their Characteristics. Role of commerce in Economic Development and WTO.

**Unit 2: Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization - Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

**Unit 3: Plant Location and Layout:** Meaning, Importance, Factors affecting Plant Location. Plant Layout - Meaning, Objectives, Importance, Types of Layout. Factors affecting Layout. Size of Business Unit - Criteria for Measuring the Size and Factors affecting the Size. Optimum Size and factors determining the Optimum Size.

**Unit 4: Business Combination:** Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

**Unit 5: Computer Essentials:** Milestones of Computer Evolution –Computer, Block diagram, generations of computer . Internet Basics - Internet, history, Internet Service Providers,

Types of Networks, IP, Domain Name Services, applications. Ethical and Social Implications -

Network and security concepts- Information Assurance Fundamentals, Cryptography -

Symmetric and Asymmetric, Malware, Firewalls, Fraud Techniques, privacy and data protection

**Activities:**

* Assignment on business organizations and modern business.
* Group Discussion on factors that influence plan location
* Seminars on different topics 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.

**Reference Books:**

1. Gupta, C.B., “Business Organisation”, Mayur Publiction, (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. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)
6. Fundamentals of Computers by V. Raja Raman
7. Cyber Security Essentials by James Graham, Richard Howard, Ryan Olson