Skill Enhancement Courses (SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the Four alternate pairs of SECs)

Course No.	Series-A: Accountancy	Course No.	Series-B: Services	Course No.	Series-C: Computer Applications
	Course Name		*Course Name*		*Course Name*
6-A	Advanced Corporate Accounting	6-B	Advertising and Media Planning	6-C	Mobile Application Development
7-A	Software Solutions to Accounting	7-B	Sales Promotion and Practice	7-C	Cyber Security and Malware Analysis

8 - A	Management Accounting and Practice	8-B	Logistics Services and Practice	8-C	E– Commerce Application Development
9-A	Cost Control Techniques	9-B	EXIM Procedure and practice	9-C	Real Time Governance System(RTGS)

10-A	Stock Markets	10- B	Life Insurance with Practice	10-C	Multimedia Tools and Applications
11-A	Stock Market Analysis	11- B	General Insurance with practice	11-C	Digital Imaging

Note-1: In Semester-V a B.Com. Computer Applications students have to study **THREE** pairs of SECs (a total of 6courses). The Pairs are, SEC numbers 6 & 7, 8 & 9 and 10 & 11. As there shall be choice to students under CBCS, a total of 9 pairs shall be offered from which B.Com. Computer Applications students have to choose a total of THREE pairs of SECs.
The 9 pairs are from 3 series namely (A) Accountancy, (B) Services and (C) Computer Applications. Students can, however, choose their **THREE** pairs from any of the **Nine** pairs but a pair shall not bebroken.

For example students can choose any three pairs like the following; 6 –A & 7-A (from Accountancy),8-B, 9-B (from Services) and 10-C, 11-C from (Computer Applications).

Or 6- A & 7- A, 8- C & 9 - C and 10 - B &11- B
Or 6 - B & 7-B, 8-A & 9-A and 10-C &11- C
Or 6 - B & 7-B, 8-C & 9-C and 10-A &11-A
Or 6-C 7-C, 8- B & 9-B and 10-A &11-A
Or 6-C &7-C, 8-A & 9-A and 10-B, 11-B

Note-2: One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.

Skill Enhancement Courses(SECs) for Semester -V,

From 2022-23(Syllabus-Curriculum)
<u>Structure of SECs for Semester–V</u>
(To choose One pair from the THREE alternate pairs of SECs)

CourseNumber	Name of Course	Hours/ Week	Credits	Marks	
				IA–25	Sem End
6-A	Advanced Corporate Accounting	5	4	25	75
7-A	Software Solutions to Accounting	5	4	25	75
OR					
8 -A	Management Accounting and Practice	5	4	25	75
9 - A	Cost Control Techniques	5	4	25	75
OR					
10 - A	Stock Markets	5	4	25	75
11 - A	Stock Market Analysis	5	4	25	75

*Note: FIRST and SECOND PHASES (2 spells) of APPRENTICESHIP between 1st and 2nd year and between 2nd and 3rd year (two summer vacations)

*Note: THIRD PHASE of APPRENTICESHIP Entire 6th Semester

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 6-A	AdvancedCorporateAccounting	Hrs/Wk:5

Learning Outcomes

Aftercompletingthe course, thestudent shallbeableto:

1. UnderstandCorporateAccountingenvironment
2. RecordTransactionsrelatedtoPurchaseofBusiness,Amalgamationand Reconstruction
3. AnalyzethesituationsofPurchaseofBusinessandLiquidation
4. Create formulas and calculations relating to Amalgamation, Internal Reconstruction andHoldingcompanyaccounts
5. Acquire skills of Accounting Procedure of Advanced Corporate AccountingEnvironment.

Syllabus: Total75hrs(Teaching60,Training10,Others05 includingIE etc.)

Unit-I:PurchaseofBusiness

Meaning - Purchase Consideration - Methods for determining Purchase Consideration-DischargeofPurchaseConsideration-AccountingTreatment.

Unit-II:AmalgamationofCompanies

MeaningandObjectives-ProvisionsforAmalgamationofCompaniesasperAccountingStandard14-AccountingTreatment.

Unit-III:InternalReconstructionofCompanies

Meaning - Forms of Internal Reconstruction - Alteration of Share Capital and Reduction of ShareCapital-AccountingTreatment.

Unit-IV:AccountsofHoldingCompanies

Meaning of Holding Companies and Subsidiary companies- Consolidated Financial Statements-Legalrequirementson Consolidation-CalculationofMinorityInterest-AccountingTreatment.

Unit-V:Liquidation

Meaning - Modes of Winding up of a Company- - Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and DeficiencyAccount-AccountingTreatment

References:

1. Goyal, Bhushan Kumar.CorporateAccounting. Taxmann,NewDelhi
2. Kumar,Alok.CorporateAccounting.KitabMahal
3. Monga,J.R.FundamentalsofCorporateAccounting.MayurPaper   Backs,NewDelhi
4. Sah,RajKumar,ConceptBuildingApproachtoCorporateAccounting,Cengage
5. SehgalAshok &SehgalDeepak.CorporateAccounting
6. TulsianP.C.CorporateAccounting.SChand &Co.New Delhi
7. *https://thebookee.net/ad/advanced-corporate-accounting-and-accounting-standards*
8. WebresourcessuggestedbytheTeacher concernedandtheCollege

LibrarianincludingreadingmateriaI

Co-CurricularActivities:

  A. **Mandatory**(*studenttraining byteacher inrelated realtimefieldskills: total10 hours*)**:**
   1. **For Teachers**: Training of students by the teacher (using actual field material) inclassroom and field for a total of not less than 10 hours on techniques in AdvancedCorporateAccounting.
   AccountsandcalculationintheeventofrecentMergers,LiquidationsandInternalReconstruction.
      a. CalculationofPurchaseConsiderationforagivenpurchaseofbusiness(ref.unit-1)
      b. Preparationof AccountsforRecentBankingCompaniesmergers(ref.unit-2)
      c. DesignReconstructionformulaforacurrentsickCompany.(Ref.unit-3)
      d. CalculateMinorityInterestfor a givenCompany(ref.unit4)
      e. PreparationofStatementofAffairsfora recentLiquidation(ref. unit.5)
   2. **For Students:** Individual Fieldwork/Project work on identified real time situationswith respect to Amalgamation, Liquidation, Purchase Consideration.On practicalaspects dealt with by an Auditor. Each student has tomake observations and submitto the teacher a handwritten Fieldwork/Project work Report, not exceeding 10 pages,onhis/herobservations etc.
   3. Max marksforFieldwork/Projectwork Report:05.
   4. Suggested Format for Fieldwork/Project work Report: (not more than 10 pages)**:** Titlepage, student details, contents, objective, step-wise work done, findings, conclusionsandacknowledgements.
   5. Unittests(IE).

  B. **SuggestedCo-CurricularActivities**
   1. Trainingofstudentsbya relatedfieldexpert.
   2. Assignments including technical assignments like Working with Audit Company forObservationofPurchaseConsideration andObservationofrecentAmalgamations in BankingSector andCorporateSector
   3. Seminars,Conferences, discussionsbyinvitingconcernedinstitutions
   4. FieldVisit
   5. Invited Lecturesandpresentationsonrelatedtopics.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:7-A	Software Solutions to Accounting	Hrs/Wk:5

Course LearningOutcomes

Aftercompletingthecourse, thestudent shallbeableto:

At the endofthe course,the studentwill ableto;

9. Understand the technicalenvironment ofaccounting softwares.
10. Highlight themajoraccountingsoftwares inIndia.
11. Applybasicsofaccountingsoftwaresintobusinessfirmsforaccountingtransactions.
12. Understand thevariousversionsofTallyandothersoftwares.
13. Integrate the conceptofdifferentAccounting softwaresforaccountingpurpose
14. Design newapproachesfor useofaccountingsoftwareenvironment.

Syllabus: Total75hrs (Teaching60, Training10,Others 05includingIEetc.)
Unit-1:ComputerizedAccounting
MicrosoftExcelSpreadSheet-FunctionsinExcel-
PreparationofAccounts,StatementsandBudgetsusingMSExcel-Analysis andInterpretation.

Unit-II:IntroductiontoLeadingAccountingSoftwares-Busy-Marg–QuickBooks-ZohoBooks-Tally-
Featuresand Accounting.
Unit-III:TallyERP-9-CompanyCreation-Tally StartupScreen-GatewayofTally-CreateaCompany-
Alter & Delete company-Backup andRestore-SecurityFeatures inTally.

Unit-IV:Tally-AccountingMasters-Groups-CreateLedgers-Alter&Delete-**InventoryMasters**-
CreatingStockGroups -StockItems-Unit of Measurement-Alter &Delete.

Unit-V:Tally-VoucherEntry-VouchersTypes -VouchersEntry-
AlteranddeletingS
ettings PurchaseVouchers and Sales Vouchers includingTaxcomponent–Reports Generation.

References
1. Nadhani,AshokK,TallyERP 9TrainingGuide,BPBPublications
2. Tally9 in SimpleSteps, Kogent SolutionsInc.,John Wiley&Sons.
3. Tally9.0 (EnglishEdition), (GoogleeBook)ComputerWorld
4. Tally.ERP 9 MadeSimple BasicFinancial AccountingbyBPBPublisher.
5. TallyERP9For Real TimeAccountingbyAvichiKrishnan
6. Fundamentalsof Computers, byV. Rajaraman,PHI.
7. TallyERP 9 book advanceduser,Swayam Publication(www.tallyerp9book.com)
8. *WebresourcessuggestedbytheTeacherconcernedandtheCollegeLibrarianincludingreading material*

Co-CurricularActivities

A. **Mandatory**(*studenttrainingby teacherinrelated realtimefield skills:total 10hours*)**:**
1. **ForTeachers**:Trainingofstudentsbytheteacher(usingactualfieldmaterial)inclassroom and field for a total of not less than 10 hours on techniques in ComputerizedAccounting, working with Accounting Software. Train the students in ComputerizedAccountswith selectedAccountingsoftware.
   a. WorkingwithExcel-Spreadsheet   calculationsandtabulationLabPractice(Ref.unit-1)
   b. Workingwith anyaccountingsoftware-analyzethe specialcharacters(ref. unit-2)
   c. CompanyCreationLabPractice-(ref.unit-3)
   d. CreatingMastersin Tallywith a given Company-Lab Work.Lab Work(ref.Unit4)
   e. Voucher Entry for Given Transactions- Generation of Reports for a given CompanyLabWork(ref.Unit.5)
2. **For Student**: Each student has to visit at least one business organization dealt withComputerized Accounting. Collect data relating to the business transactions and practiceincollegecomputerlab.EachstudenthastoprepareoneSystembasedaccountingduring the   semester.   They   shall   write   their   observations   and   submit   a Fieldwork/Projectworkreport, not exceeding10pages, to theteacher inthegiven format.
3. MaxmarksforFieldwork/Project work Report:05
4. Suggested Format for Fieldwork/Project work (not more than 10 pages)**:** Title page,student details,Contents, objective, step-wise work done, findings, conclusions andacknowledgements.
5. Unittests(IE)**.**

B. **SuggestedCo-CurricularActivities**
   1. Trainingofstudentsbya relatedfieldexpert.
   2. Assignmentsincluding technical assignmentslikeWorkingwithExcel &Tally
   3. Seminars,Conferences, Discussionsbyinvitingconcernedinstitutions
   4. FieldVisit
   5. Invitedlectures andpresentationsonrelatedtopics

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:8-A	**Management Accounting and Practice**	**Hrs/Wk:5**

LearningOutcomes

Uponsuccessfulcompletion ofthecoursethestudentwillbeable to

1. Understandthenatureandscopeofmanagementaccountingand differentiatemanagementaccounting,financial accountingandcost accounting.
2. Computeratiosanddrawinferences
3. Analyzetheperformanceoftheorganizationbypreparingfundsflowstatementandcashflow statements
4. Preparecashbudget,fixedbudgetandflexiblebudget.

Syllabus:*(Total 75hrs(Teaching60,Training10, Others05includingIEetc.)*

UNITI:Introduction Nature&ScopeofManagementAccounting–ManagementAccountingPrinciples– SignificanceofManagementAccounting-Differencebetweenmanagementaccounting,financialaccountingandCostaccounting–LimitationsofManagementAccounting–InstallationofManagement Accounting –Tools of Management Accounting.

UNIT2:RatioAnalysis

Meaning - Advantages and Limitation of Ratio Analysis – Types of Ratios –Profitability Ratios-Gross Profit Ratio (GPR) – Net Profit Ratio (NPR) – Operating Ratio–Solvency Ratios-CurrentRatio – Liquidity Ratio – Debt-Equity Ratio-Turnover Ratios-Fixed Assets Turnover Ratio –Working Capital Turnover Ratio – Debtors Turnover Ratio – Creditors Turnover Ratio -StockTurnOver Ratio -ReturnonInvestment(ROI)-Calculation and interpretation.

UNIT3:FundFlowandCashFlowAnalysisasperAS3

Meaning and Concept of Working Capital (Fund) – Fund Flow Statement –Meaning and Uses ofFunds Flow Statement – Preparation of Funds Flow Statement. Cash Flow Statement –Meaningand Uses of Cash Flow Statement – Preparation of Cash Flow Statement – Difference betweenCashFlow Statement and Funds flow Statement.

UNIT4:BudgetingandBudgetaryControl

Meaning of Budget – Forecast and Budget - Elements of Budget – Features – objectives andbudget procedure -– Classification of Budgets - Meaning of Control – Meaning of Budgetarycontrol – objectives of Budgetary control system – Advantages and Limitations of Budgetarycontrolsystem. Preparecashbudget, fixed budgetandflexiblebudget.

UNIT5:ManagementReporting:

Reports - Meaning –- Modes of Reporting – Requisites of a good report — Kinds of Reports – GeneralformatsofReports-NeedforManagementReporting-financialreportingVs.ManagementReporting-StrategiesforWritingEffective Reporting.

References

5. ManagementAccountingand   financialcontrolS.N.Maheswari,SultanChandandSons.

6. Principlesof Management AccountingbyManmohan&Goyal, Publisher: PHILearning

7. Costand ManagementAccountingbySP Jain and KLNarang

8. IntroductiontoManagementAccounting–
HorngreenandSundlemPublisher:PHILearning

9. Costand ManagementAccountingbyM.N. Arora, VikasPublishingHousePVTltd.,

10. Management Accounting: Text, Problems & Cases by Khan & Jain, Tata McGraw
Hill(TMH)

WebSources:Websourcessuggestedbytheconcernedteacherandcollegelibrarianincludingreadingm
aterial.

Co-CurricularActivities:

A Mandatory: (*student training by teacher in related real time field skills: total 10
hours)***1.Teachers:**Teachershallprovidestudentswithfinancialdatarelatingtobusinessorga
nizationsandtrainthem(usingactualfieldmaterial)topresentsuchdatainamoremeaningfulm
annertofacilitatemanagerialdecisionmaking,preparationofvariousbudgets,forecast,analyz
e,interpretandpresentsuchinformationindifferentreportingforms.

2. Student: Students shall visit any local company and collect their financial data
orfrom web sources. Differentiate management accounting, financial accounting and
costaccounting. Extract the Financial data of any company and Compute Ratios and
drawinferences, prepare Cash budgets, Fixed and flexible budgets and submit a brief
reportafter analyzingsuch data.

3. Max marksforFieldwork/Projectwork Report:05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title
page,studentdetails,contents,objective,step-wise   work
done,findings,conclusionsandacknowledgements.

5. Unittests(IE).

B.SuggestedCo-CurricularActivities

1. Organize short term training on specific technical skills in collaboration
withComputerDepartmentorskilltraininginstitution(GovernmentorNon-
GovernmentOrganization).

2. Seminars/Conference/ Workshops on management accountant profession,
skillsrequired for Management accountant Professional Development,
integration oftechnicaland
analyticalskillsforeffectivejobperformance,Ethicalbehaviorofmanagementaccou
ntant.

3. OnjobworkwithICMAprofessionaldurationofworkbedecidedonthe
basisoffeasibilityand opportunity.

4. InteractionwithAreaSpecificExperts.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:9-A	Cost Control Techniques	Hrs/Wk:5

LearningOutcomes

Upon completionofthe coursethestudent willbeableto

1. Differentiatecostcontrol,costreductionconceptsandidentifyeffective techniques.
2. Allocateoverheadson

thebasisofActivityBasedCosting.3:Evaluatetechniquesof

costauditand rulesfor cost record.

4:Appraisetheapplicationofmarginalcostingtechniques

toevaluateperformances,fixsellingprice, make or buydecisions.

Syllabus:(Total75hrs (Teaching60,Training10, Others05includingIEetc.)

Unit1:Introduction-NatureandScope Introduction**:**MeaningofCostControl–
CostControlTechniques– RequisitesofeffectiveCostControlSystem–
CostReduction –meaning–essentialsforaneffectivecostReductionProgram
–Scopeofcostreduction-DifferencebetweenCostControlandCostReduction–Meaningofcostaudit –
Types of Cost Audit– Auditingtechniques.

Unit2:**Activity BasedCosting**
Concept of ABC – Characteristics of ABC– Categories of ABC – Allocation of Overheadsunder
ABC – Cost Reduction under ABC – advantages of implementing ABC –Application
onoverheadallocation on thebasis of ABC-

Unit3:**CostVolumeProfitAnalysis(CVPAnalysis)**
Applications of Marginal Costing – profit planning – Evaluation of Performance-fixing
sellingprice – Key Factor –Make or Buy decision – Accept or Reject - closing down or
suspendingactivities–

Unit4:**Standard CostingandVarianceAnalysis**
Concept of Standard Cost and Standard Costing – Advantages and limitations – analysis ofvariances-
importance of Variance Analysis - computation and application of variances relating tomaterialand
labour.

Unit5:ApplicationofModernTechniques
Kaizen Costing – Introduction – objectives – scope –Principles – 5 S (Sort, Set in Order,
Shine,Standardize, and Sustain) in Kaizen Costing– Advantages and Disadvantages of Kaizen
Costing.LearningCurve Analysis-conceptand Application.

References

3. CostandManagementAccountingbySPJain andKLNarang.
4. CostAccountingbyM.C.
Shukla,T.S.Grewal&DrM.P.Gupta,S.ChandandCompanyPrivateLimited, New Delhi

5. Cost Accounting:Principles & Practice Bookby M.N.Arora,VikasPublishing
HousePrivate Limited.

6. AdvancedCostAccounting:JKMitra,NewAgeInternational
7. AdvancedCostAccounting:SNMaheswari,S.ChandandCompanyPrivateLimited,NewDelhi
.

Web Sources: Web sources suggested by the concerned teacher and college librarian

includingreadingmaterial**.**

Co-CurricularActivities:
   A. **Mandatory(***student training byteacher in relatedreal timefieldskills: total 10 hours)*
      1. **ForTeachers:**Teachershouldtrainstudents(usingactualfieldmaterial)inclassroom/field   for not less than10 hours on techniques relating to determine fixedCosts,variable costs based on the data of concerned firm, to identify and analyze of costvariancesand topreparebudgetingreports ofbusiness/industryhouses.
      2. **Students:** Students should develop skills by adopting techniques on differences betweencost controls and cost reduction, allocation of overheads on the basis of Activity BasedCosting.Shouldvisitany   businessandlearn   the   methodsand   techniquesof ascertainingcostsofvariousproductsusingwithsamematerial,machineandmoneyundersameman agement (For example, Dairy, Sweet, Leather products etc.) and identify the reasons forvariances in estimated and actual cost and submit a report in the given format not exceeding10pages to theteacher
      3. Max marksforFieldwork/Projectwork Report:05.
      4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Title page,student details, contents, objective, step-wise work done, findings, conclusions andacknowledgements.
      5. Unittests(IE).

   B. **SuggestedCo-CurricularActivities**
      1. OrganizeshorttermtrainingonspecifictechnicalskillsincollaborationwithComputerDepa rtmentorskilltraininginstitution(GovernmentorNon-GovernmentOrganization). LikeZoho, Fresh book,MSExcel….
      2. Seminars/Conference/ Workshops on Cost accountant profession, skills required forcost accountant Professional Development, integration of technical and analytical skillsforeffectivejobperformance, Ethical behaviourof managementaccountant.
      3. Real time workexperience withICMA professional duration of work be decided onthebasis of feasibilityand opportunity.
      4. ArrangeforInteractionwithAreaSpecificExperts.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:10 - A	Stock Markets	Hrs/Wk:5

LearningOutcomes:

Bythe completion of thecourse, thestudentswill beable to

1. Exposeto theoryand functionsof theShareMarket inFinancial Sectorasjob careers
2. Studythefunctioningof capital markets and createawareness amongthe public
3. Acquireknowledgeon operationsof ShareMarket andResearch skills
4. InvolveinactivitiesofMutualFundsandstockmarketfirms
5. Enhancetheir skills bypracticinginpreparation ofaccountingstatements

Syllabus:(Total 75hrs(Teaching60,Training10, Others05 includingIEetc.)

UNIT1:Introduction,Nature,Scopeandbasicsof   stockmarket
Introduction of Investments-Need of Investment-Short and Long Term investment-
Moneymarket Vs Capital Market-Primary Market-Secondary Market-Depositories-Buy Back
Shares-Forward Contract and Future Contract- Types of Investors- Speculators, Hedgers,
Arbitragers.**UNIT2:Capital Markets**
Definition-Participantsof CapitalMarket Participants-PrimaryMarketissues ofEquitySharesand
Preference Shares and Debentures its types Mutual Funds –Secondary Market-
/StockExchange-National Stock Exchange of India-Over the Counter Exchange of India –
QualifiedIndividual/InstitutionalBuyers-Under writers.

UNIT3.-**FinancialIntermediaries**
Depositories- -Buy Back of Shares-- Forward Contract and Future Contract- differences –
Participantsin FutureContract-Clearingof Mechanism.

UNIT4.Stock Indices
Index   anditstypes-SENSEX-CalculationMethodology-TypesofClearingMembers.

UNIT5.–**RegulatoryMechanism**
Security and Exchange Board of India (SEBI)-Powers, functions,-Over The Counter
Exchange(OTCE)ofIndia-Functions and Mechanism.

References:

6. I.M.Pandey.,Financial Management,VikasPublishingHouse
7. PrasannaChandra,FincialManagementTaTaMcGrawHill
8. Bhole.L.M.   FinancialMarketsandInstitutions,TataMcGrawHillPublishingHouse
9. KhanMY,JainPK,FinancialManagement,TataMcGrawHill
10. KishoreRavi.M.,FinancialManagement,TaxmanPublication
11. *Web resources suggested by the Teacher concerned and the College Librarian
includingreading material*

Co-CurricularActivities:

A. Mandatory(*studenttrainingbyteacherinreal timefieldskills: 10hours*)**:**

1. **For Teachers: Training** of students by the teacher(using actual field material) inclassroom and field for not less than 10 hours on techniques in valuation of sharesofselectedcompanies,preparationofdocuments,identificationoflocalindividuals / institutions who are involved in share markets. Listing out LocalMoneyMarketinstitutions,Identifyingtheinvestorsandtheirexperienceinoperationalactivities

   Analysisofvariouscompanies Financial Statements and interpretations

2. **ForStudents:**Studentsshall**i**ndividuallystudytheworkofstockmarketprofessionals and agencies and make observations. Their observations shall bewrittenastheFieldwork/ProjectworkReportinthegivenformatnotexceeding10pages and submit to theteacher.

3. Max marksforFieldwork/Projectwork Report:05.

4. Suggested Format for Fieldwork/Project work (not more than 10 pages)**:**
   Titlepage, student details, contents, objectives, step-wise work done, findings,conclusionsand acknowledgements.

5. Unittests(IE).

B. SuggestedCo-CurricularActivities

1. Trainingof students bya related field expert.

2. Assignments (including technical assignments like identifying the investors and theiractivitiesin sharemarkets

3. Seminars,Conferences, discussionsbyinvitingconcernedinstitutions

4. VisitstolocalInvestmentInstitutions,offices,

5. Invitedlecturesandpresentationsonrelatedtopicsbyfieldexperts.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:11- A	Stock Market Analysis	Hrs/Wk:5

LearningOutcomes:

Bythe completion of thecourse, thestudents areableto

1. Exposeto theoryand functionsof themonetaryand FinancialSector asjob careers
2. Studythefunctioningoflocal Capitalmarketsand
3. Createawarenessamongthepublic bygivingreporting after analysis
4. AcquireknowledgeonoperationsofShareMarket andResearch skills
5. Enhancetheir skillsbyinvolvingactivities ofShareMarket analysis

Syllabus: Total75hrs(Teaching60,Training10,Others05includingIEetc.)

UNIT 1:Introduction, Nature, Scope and basics of stock market analysis IntroductionofInvestments-NeedofSecurityAnalysis-Typesofanalysis-FundamentalAnalysis,Technical Analysis, QuantityAnalysis.

UNIT 2:Fundamental Analysis-Based on Company's Records and Performance-EPS Ratio-Price to Sales Ration-P/Earnings Ratio, P/Equity Ratio, ROI,D/P Ratio- Intrinsic Value-

UNIT 3. –**Technical Analysis**- Based on Share Price Movement and Market Trends-BullishPattern-Bearishpattern

UNIT4-

QuantityAnalysis: Basedondataforspecial Research purpose(Descriptive,Correlation,Comparative andExperimental)bypreparingquestionnaire,observation,focusgroups and interviews – DowTheory

UNIT5.–**MutualFunds**

Importance and the role of Mutual Fund –Types of Mutual Funds-Various schemes in India-GrowthFund, IncomeFund,Growthand

IncomeFund,Taxplanningschemes,othercategories,AssetManagement Mutual Funds-itsmethod ofanalysis's

References:

1. Khan.M.Y.FinancialManagement,VikasPublishingHouse
2. Bhole.L.M.Financial   MarketsandInstitutions,TataMcGrawHillPublishingHouse
3. PrasannaChandra,InvestmentAnalysisandPortfolioManagement,TataMcGrawHill
4. DamodharanAswath, Valuation:SecurityAnalysisfor

InvestmentandcorporateFinance.,Johnwiely,Newyork

5. Francis.J.C.,InvestmentAnalysisandManagement,TataMcGrawHill

6 WebresourcessuggestedbytheTeacherconcernedand theCollegeLibrarianincludingreading

material

Co-CurricularActivities:

B.Mandatory:*(studenttraining byteacher inreal timefield skills:10 hours)*

1. For Teachers: Training of students by the teacher (using actual field material)inclassroomandfieldfornotlessthan10hoursonSecurityMarketsanalysis,preparationofdocumentsandAnalysisofSharesanddebentures,FundamentalAnalysis of various companies Financial Statements and interpretations, TechnicalAnalysis of Various Financial Statements, Quantity Analysis of various companiesFinancial statements and interpretations, Analysis of Mutual fund operations and theirperformances

CaseStudiesofvariouscompanies'performances basedonanalysisoftheirsecuritiesandthe success stories ofinvestors.

2. For Students: Students shall individually study the data of selected institutionsandtheirperformancebyanalyzingthestatementslearningfrompracticalexperiences from Charted Accountants and Cost Accountants. They shall record theirobservations in a hand written Fieldwork/Project work report not exceeding 10 pagesinthegiven format and submit to the teacher.

3. Max marksforFieldwork/Projectwork Report:05**.**

4. SuggestedFormatforFieldwork/Projectwork Report(notmorethan10pages):Title page, student details, contents, objective, step-wise work done, findings,conclusionsand acknowledgements.

5. Unittests(IE).

B.**SuggestedCo-CurricularActivities**

1. Trainingofstudentsbya relatedfieldexpert.

2. Assignments (including technical assignments like identifying sources of local financialinstitutions,

3. Seminars,Conferences, discussionsbyinvitingconcernedinstitutions

4. Visits to local Financial Institutions like HDFC securities, ICICI Direct Securities RelianceSecuritiesetc.

5. Invitedlectures andpresentationsonrelatedtopicsbyfieldexperts.

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V
Course: Advanced Corporate Accounting

<u>Time: 3Hrs</u>   <u>Max. Marks:75</u>

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1. Purchase Consideration
2. Objectives for Amalgamation of Companies
3. Alteration of Share Capital
4. Subsidiary Company
5. Causes of Liquidation
6. Objectives of Holding Company
7. Statement of Affairs
8. Reduction of capital

SECTION-B (Essay Questions)

Answer anyFIVE of the following questions   5x10=50 Marks

9. Ramesh Ltd. was registered with a share capital of Rs.10,00,000 in equity shares of Rs.10 each to acquire the business of M/s R &K. The balance sheet of M/s R & K at the time of acquisition was as follows:

Liabilities	Amount	Assets	Amount
Bills Payable	32,000	Cash at Bank	58,000
Sundry creditors	60,000	Bills Receivable	26,000
Reserve Fund	28,000	Sundry creditors	96,000
Capital Accounts		Stock	36,000
R	2,40,000	Furniture	4,000
K	2,40,000	Machinery	1,80,000
		Buildings	2,00,000
	6,00,000		**6,00,000**

The assets were subject to the following revaluation:
(i) Plant and Machinery to be depreciated by 20%.
(ii)Furniture to be depreciated by 10%.
(iii) Land and Buildings to be appreciated by 20%.
(iv)A provision to be made for bad debts @ 5%.
(v)Goodwill of the firm was valued atRs.68,000.

The Purchase Consideration was to be discharged as follows:

(i)   Allotment of 20,000 equity shares of Rs.10 each at Rs.12 per share.

(ii)   Allotment of 1,000 14% debenturesofRs.100 each at a discount of 10%.

(iii)   Balance in cash.

The cost of acquisition of the companyamountedtoRs.10,000was borne by Ramesh Ltd. You are required to give journal entries in the books of Ramesh Ltd. and prepare the balance sheet of the

company after acquisition of M/s R & K's business.

10. You are given below the balance sheets of Ram Ltd. and Laxman Ltd. As on March31, 2021:

Liabilities	Ram Ltd.	Laxman Ltd.
Equity Share Capital (Rs.10 each)	10,000	5000
12% Preferences hare capital (Rs.100 each)	4500	3000
General Reserve	1200	1000
Export Profit Reserve	800	500
Investment Allowance	500	400
Reserve Profit and Loss a/c	2000	1600
10% Debentures (Rs.100 each)	1500	1000
Trade Creditors	1000	800
Outstanding expenses	500	200
	22,000	**13,500**
Assets	RamLtd.	Laxman Ltd.
Land and Buildings	6,000	4,000
Plant and Machinery	6,500	3,500
Furniture and Fittings	1,200	1,000
Investments	1,500	1,000
Stock	3,000	2,000
Debtors	2,000	1,000
Cash and Bank Balances	1,800	1,000
	22,000	**13,500**

Ram Ltd. Takes over Laxman Ltd. As on April1, 2021, you are also given the following additional information:

1. Ram Ltd. discharges the purchase consideration as stated below:

Issued12% Preference shares of Rs.100 each to discharge the preference shareholders of Laxman Ltd. at10% premium. Issued 5,00,000 equity shares of Rs.10 each at par. Paid cash at Rs.2.50 per equity share.

2. Laxman Ltd. Followed weighted average method for valuing inventories where as Ram Ltd. Followed FIFO basis. Laxman Ltd. Followed FIFO basis, its value of stock as on March 31, 2021would have been more by Rs. 2,00,000

3. The amalgamation is considered as amalgamation in the nature of merger.

You are required to prepare the balance sheet of Ram Ltd. after amalgamation.

11. H Ltd. Acquires 3/4th of share capital of S Ltd., on 31-12-2020, when the balance sheets of the two companies are as under:

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share Capital (10/- each)	50,000	30,000	Fixed Assets	50,000	30,000

General Reserve	15,000	8,000	Current Assets	33,000	35,000
Profit & Loss A/C	10,000	7,000	Shares in S Ltd	20,000	-
10% Debentures	15,000	8,000			
Creditors	13,000	12,000			
	1,03,000	**65,000**		**1,03,000**	**65,000**

You are required to prepare a consolidated balance sheet as on 31st December, 2020.

12. Explain various types of capital reduction. Briefly explain the accounting procedure to be followed

depend upon capital reduction.

13. What are the objectives and features of Holding Companies?

14. Discuss various methods of computing Purchase Consideration.

15. What is meant by Liquidation? Explain role and responsibilities of liquidator.

16. Distinguish between internal reconstruction and external reconstruction.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE EXAMINATION

SEMESTER –V
Course : Software Solutions to Accounting

Time:3Hrs   Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1.   How to insert/Delete rows in Excel?

2.   Explain features of ZOHO Books.

3.   Explain Tally Screen in detail.

4.   How to create unit of measurement in Tally?

5.   How to create a Ledger in Tally?

6.   Explain contra voucher in Tally.

7.   Explain stock journal in Tally.

8.   Explain Receipt Voucher in Tally.

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   5x10=50 Marks

9.   Explain any TEN functions in MS Excel.

10.   Discuss various features of Tally in Accounting.

11.   How to Create/Alter/Delete a Company in Tally?

12.   How to create Stock Group/Stock Category/Stock item in Tally?

13.   Explain Multi Ledger creation in Tally.

14.   Briefly explain Contra Voucher/Payment voucher with suitable examples in Tally.

15.   Discuss Sales invoice/Purchase invoice with suitable examples in Tally.

16.   Explain Debit Note/Credit Note with suitable examples in Tally.

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V
Course: Management Accounting and Practice

Time:3Hrs   Max.Marks:75

SECTION-A(Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1.   Significance of Management Accounting
2.   Limitations of Management Accounting
3.   Meaning of ratio analysis
4.   Debtors turnover ratio
5.   Uses of Funds Flow Statement
6.   Elements of a budget
7.   Need for management reporting
8.   Financial reporting

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   5x10=50 Marks

9.   Distinguish between Management Accounting, Financial accounting and Cost
     Accounting.

10. What are the steps involved in installation of Management Accounting system.

11. Following Balance Sheet relates to Rakesh Products Limited as on 31-03-2022

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	5,00,000	Fixed Assets	9,00,000
6% Debentures	2,00,000	Cash at bank	10,000
Reserves	1,00,000	Stock	1,30,000
Creditors	3,50,000	Debtors	1,60,000
Profit and loss account	50,000		
	12,00,000		**12,00,000**

Calculate (a) Current Ratio (b) Quick Ratio and (c) Debt-equity ratio

12. From the following Balance Sheets prepare funds flow statement

Liabilities	2019 Rs.	2020 Rs.	Assets	2019 Rs.	2020 Rs.
Creditors	40,000	44,000	Cash	10,000	7,000
Bank loan	40,000	50,000	Debtors	30,000	50,000
Bills Payable	25,000	-	Stock	35,000	25,000
Capital	1,25,000	1,53,000	Machinery	80,000	55,000
			Land	40,000	50,000
			Buildings	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

Additional Information: (a) During the year machinery worth Rs.10,000 was sold for Rs. 8,000 (accumulated Depreciation 3,000) (b) Depreciation provided on March, 2019 Rs.25,000 and 2020 Rs.40,000 (c) Profit during the year Rs. 45,000 (d) Dividends paid Rs. 6,000.

13. Distinguish between Funds Flow Statement and Cash Flow Statement.

14. With the following data for a 50% activity prepare a budget for production at 75% and

90% capacity.

Production at 50% capacity	1,000 units
Direct Materials	Rs. 50 per unit
Direct Wages	Rs. 25 per unit
Direct Expenses	Rs.15 per unit
Factory Overheads	Rs. 25,000 (70% variable)
Administrative Overheads	Rs. 20,000 (25% variable)

15. Define Report. Explain various kinds of reports and general formats of reports.

16. Discuss various strategies for writing effective Reporting.

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V
Course: Cost Control Techniques

Time: 3Hrs   Max.Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1.   Cost Audit
2.   Cost Reduction
3.   Concept of ABC
4.   Marginal costing
5.   Make or buy Decisions
6.   Standard costing
7.   Kaizen costing
8.   Learning Curve Analysis

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   5x10=50 Marks

9. Briefly explain various types of cost control techniques.
10. Define cost control. Distinguish between cost control and cost reduction.
11. Explain various advantages of implementing ABC.
12. Describe various categories of ABC and allocation of overheads under ABC.
13. The sales and profit during two years were as follows.

Year	Sales(Rs)	Profit
2020	1,70,000	25,000
2021	1,90,000	30,000

You are required to calculate (i) P/V Ratio (ii) Fixed cost (iii) BEP (iv) The sales required to earn a profit Rs. 40,000.
14. From the following particulars calculate: (1) Material cost variance (2) Material price variance (3) Material usage variance.

Material	Standard units	Standard price	Actual units	Actual price
A	1010	1.00	1080	1.20
B	410	1.50	380	1.80
C	350	2.00	380	1.90

15. What are the objectives of Kaizen costing? Explain its principles.
16. Explain the advantages and limitations of Kaizen costing.

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V
Course: Stock Markets

Time: 3Hrs   Max.Marks:75

SECTION-A(Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1. Hedgers and Arbitragers
2. Types of Investors
3. Under Writers
4. National Stock Exchange
5. Buy back of Shares
6. SENSEX
7. Future Contract
8. Over the Counter Exchange

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   5x10=50 Marks

9. Explain the nature and scope of Stock Markets.

10. Distinguish between Capital Market and Money Market.

11. Define Capital Market. Explain the participants of Capital Market.

12. Write about the functions of Stock Exchange.

13. Discuss the differences between Forward Contract and Future Contract.

14. Define Index. Explain the various types of Stock Indices.

15. Briefly explain the powers and functions of SEBI.

16. Write about the functions and mechanism of Over the Counter Exchange of India (OTCE).

MODEL QUESTION PAPER (Sem-end. Exam)
B.Com (CA) DEGREE EXAMINATION
SEMESTER –V
Course: Stock Market Analysis

<u>Time: 3Hrs</u>   <u>Max.Marks:75</u>

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   **5x5=25 Marks**

1.   Investment Avenues
2.   EPS
3.   Intrinsic Value
4.   Concept of Mutual Funds
5.   SENSEX
6.   Quantity Analysis
7.   Questionnaire
8.   Bullish Candle

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   **5x10=50 Marks**

9. What are the main objectives and importance of Security Analysis?

10. Explain different types of Investment Analysis.

11. Define Fundamental Analysis. What are elements of Fundamental Analysis?

12. Briefly Bullish Pattern v/s Barrish Patterns.

13. What are the principles and features of DOW Theory?

14. Discuss the different research methods using for collection of data.

15. Define Mutual Fund. Explain the growth of Mutual Funds in India.

16. Koushik Ltd. has currently an ordinary share capital of Rs. 25,00,000, consisting of 25,000 Share of Rs. 100 each. The management is planning to raise another Rs. 20,00,000 to finance a major program of expansion through one of the three possible financial plans.

(I) Entire through Ordinary Shares

(II) Rs. 10,00,000 through Ordinary Shares and Rs. 10,00,000 through long-term borrowing at 8 percent interest p.a.

(III) Rs. 5, 00,000 through ordinary shares and Rs. 15, 00,000 through long-term borrowing at 9% interest per p.a.

The company expected EBIT will be Rs. 8, 00,00, assuming a corporate tax of 46%. Determine the EPS in each alternative and comment which is best.

Skill Enhancement Courses (SECs) for Semester -V,

From2022-23(Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the THREE alternate pairs of SECs)

Course Number	Name of Course	Hours/ Week	Credits	Marks	
				IA–25	Sem End
6- B	Advertising and Media Planning	5	4	25	75
7 - B	Sales Promotion and Practice	5	4	25	75
OR					
8 - B	Logistics Services and Practice	5	4	25	75
9 - B	EXIM Procedure and practice	5	4	25	75
OR					
10 - B	Life Insurance with Practice	5	4	25	75
11- B	General Insurance with practice	5	4	25	75

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 6- B	**Advertising and Media Planning**	Hrs/Wk:5

LearningOutcomes:

Atthesuccessfulcompletionof thecoursestudents areableto:

- Understandthe roleofadvertisingin businessenvironment
- Understandthelegal and ethicalissues inadvertising
- Acquireskillsin creatingand developingadvertisements
- Understandup-to-dateadvancesinthecurrentmediaindustry.
- Acquirethe necessaryskillsforplanninganadvertisingmediacampaign.

SYLLABUS: Total 75hrs(Teaching60, Training10,Others 05including IE etc.)

UNIT-I: Introduction, Nature and Scope Advertising- Nature and Scope- Functions - ImpactonSocial,EthicalandEconomicalAspects-   ItsSignificance– AdvertisingasaMarketingToolandProcess for Promotion ofBusinessDevelopment-Criticism on advertising

UNIT-II:StrategiesofAdvertisements

Types of Advertising Agencies and their Strategies in Creating Advertisements - Objectives - Approach - Campaigning Process - Role of Advertising Standard Council of India (ASCI) - DAGMARapproach

UNIT-III:ProcessofAdvertisement CreativenessandCommunicationofAdvertising– CreativeThinking –Process–Appeals– CopyWriting-Issuesin CreationofCopyTesting– SloganElements ofDesignand PrinciplesofDesign**UNIT-IV:MediaPlanning**

AdvertisingMedia-Role ofMedia -Typesof Media -PrintMedia-ElectronicMediaand otherMedia-Advantages andDisadvantages– Media Planning-Selection ofMedia

UNIT-V:Analysisof   MarketMedia

Media Strategy – Market Analysis -Media Choices **-** Influencing Factors - Target,Nature,Timing,Frequency,Languages andGeographicalIssues-CaseStudies

References:

1. Bhatia.K.Tej -AdvertisingandMarketinginRuralIndia-McMillan India
2. GhosalSubhash-MakingofAdvertising-McMillanIndia
3. JethWaneyJaishri&Jain   Shruti-AdvertisingManagement-OxforduniversityPress
4. AdvertisingMediaPlanning,SeventhEditionPaperback–byRoger Baron (Author),JackSissors (Author)
5. MediaPlanningandBuyingin 21stCentury–Ronald   DGeskey
6. Media Planning and Buying: Principles and Practice in the Indian Context – ArpitaMenon
7. PublicationsofIndianInstituteofMassCommunications
8. AdvertisingandSalesmanship.P.Saravanavel,MarghamPublications
9. Publicationsof ASCI
10. Webresourcessuggested bytheTeacher concernedandtheCollege Librarianincludingreadingmaterial

Co-CurricularActivities:

A-Mandatory:(student trainingbyteacherintherelatedfield skills: total10 hours)**:**

1. ForTeacher:

Students shall be practically trained, (using actual field material) in classroom and fieldfor 10 hours, in the skills/techniques related to advertising and media planning. Trainingshall include;

- Collectionofdataandmaterial,handlingofmaterialandsampleadvertisementpreparation.
- sloganpreparation,makingofadvertisementand advertisementstrategies
- workingwith mediaandreportpreparationon ethicalissues
- preparationofnetbasedadvertisementsandmediaplanning

2. For Student: Students shall individually choose a local or regional advertising agency, visit,study it's processes, strategies, business aspects etc. They may also make a comparative study ofmediaadvertisements.Eachstudenthastosubmithis/herobservationsasahandwrittenFieldwork/ProjectworkReport notexceeding10pagesinthegivenformatto theteacher.

3. Max marksforFieldwork/Projectwork Report:05**.**

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages)**:** Title page,student details, contents, objective, step-wise work done, findings, conclusions andacknowledgements.

5. Unittests(IE).

B-SuggestedCo-CurricularActivities

- ➢ Surveyonexistingproductsadvertisements
- ➢ Creationofadvertisingon severalproducts
- ➢ InvitedLectures
- ➢ Handson experiencewith thehelp offield experts
- ➢ Debates,Seminars, Group Discussions,Quiz, etc.
- ➢ Assignments,Casestudies,Compilationofpaper cuttings,Preparationofrelatedvideos,Class exhibitions.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 7- B	**Sales Promotion and Practice**	Hrs/Wk:5

LearningOutcomes:

By the end of the course students are able to:

1. Analyse various sales promotion activities
2. Get exposed to new trends in sales Promotion
3. Understand the concepts of creativity in sales promotion
4. Enhance skills to motivate the sales person to reach their targets
5. Develop the skills of designing of sales promotion events

SYLLABUS: Total 75hrs(Teaching60,Training10, Others05 includingIEetc.)

UNIT-I: Introduction to Sales Promotion: Nature and Scope of Sales Promotion- Influencing Factors - Sales Promotion and Control - Strengths and Limitations of Sales Promotion – Sales Organization-Setting-up of Sales Organization- Types of Sales Organization.

UNIT-II: Sales Promotion and Product Life Cycle: Types of Sales Promotion - Consumer Oriented - Trade Oriented - Sales Oriented - Various Aspects -Sales Promotion methods in different Product Life Cycle–Cross Promotion-Sales Executive Functions- Theories of Personal Selling-Surrogate Selling.

UNIT-III: Strategies and Promotion Campaign: Tools of Sales Promotion-

Displays,Demonstration, Fashion Shows, Conventions -Conferences,Competitions –Steps in

designing of Sales Promotion Campaign – Involvement of Salesmen and Dealers – Promotional

Strategies -Ethical and Legal issues in Sales Promotion.

Unit-IV: **Salesmanship and Sales Operations**: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale –Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.

Unit-V: **Salesforce Management and Designing:** Recruitment and Selection- Training -Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel - Designing of Events for Enhancing Sales Promotion

References:

1. Don.E.Schultz-SalesPromotionEssentials-McGrawhillIndia
2. S.H.HKazmi&SatishK Batra, AdvertisingandSales Promotion-ExcelBooks
3. JethWaneyJaishri&Jain Shruti-AdvertisingManagement-OxforduniversityPress
4. Dr.ShailaBootwalaDr.M.D. LawrenceandSanjayR.Mali-AdvertisingandSalesPromotion-NiraliPrakashan
5. SuccessfulSalesPromotion– PranChoudhury
6. AdvertisingandSalesPromotion Paperback–S. H.H.Kazmi&SatishBatra
7. Publicationsof ASCI
8. Kazmi&Batra,ADVERTISING&SALESPROMOTION,Excel Books, 2008
9. Web resources suggested by the Teacher concerned and the College Librarian includingreadingmaterial

Co-CurricularActivities:(LecturerParticipation:Total10Hours)

A.Mandatory: (*student training by teacher in the related field skills: total 10 hours*)**:1ForTeacher:**

Trainingofstudentsbytheteacher(usingactualfieldmaterial)for10hoursintheclassroomand field fornot less than 10hours ontechniquesinareas suchas;

- Designspecialtoolsandtechniquesforsalespromotion
- Planningofsalespromotion andstrategicplanningfor givenproduct
- ReportWritingon SuccessStoriesofSales promotionagencies
- Preparationof reportonlegal issuesinsalespromotiontechniques.

2.ForStudent:

Students have to get individually training in the field the functional aspects of salespromotion, advertisement, strategic planning, sales promotion agencies and related legalissues, Students have to involve the sales promotion activities as practical training. Takeup survey on sales promotional activities of existing products. Each student has to recordhis/herobservationsandprepareahandwrittenFieldwork/ProjectworkReport,notexceeding10 pages,andsubmit toteacher in thegiven format.

3) Max marksforFieldwork/ProjectworkReport:10

4) Suggested Format for Fieldwork/Project work Report (not more than 10 pages**):**

Titlepage, student details, contents, objective, step-wise work done, findings, conclusions andacknowledgements.

5.Unittests(IE).

V:SuggestedCo-CurricularActivities

Assignments, Class seminars, Case studies, Compilation of paper cuttings, Groupdiscussions, Debates, Quiz, Class exhibitions, Preparation of related videos, Invitedlecturesetc.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits4
Course:8-B	Logistics Services and Practice	Hrs/Wk:5

LearningOutcomes

Uponsuccessful Completionofthe coursethe student willbe ableto

1. AppraisethePrinciplesof Logisticsanditsinformatics.
2. ExaminetheFinancialIssuesin Logisticssectorperformance.
3. DescribebasicEOQmodel andABCanalysis.
4. Determine warehouse safety rules, concepts of Retail Logistics and strategies of SupplyChainManagement.

SyllabusTotal75hrs(Teaching60,Training10,Others05includingIEetc.)

UNITI: Introduction

Logistics - meaning - Principles of Logistics-Technology & Logistics - Informatics.Warehouse-Meaning - Types –Benefits of Warehousing. Transportation-Meaning - Types –Benefits.Courier/Express-Meaning-CourierGuidelines– PricinginCourier-ExpressSectorforinternationaland domesticshipping-Reverselogisticsin e-commercesector.

UNIT2:GlobalLogistics

Global SupplyChain-OrganizingforGlobalLogistics-StrategicIssuesinGlobalLogistics -Forces driving Globalization- Modes of Transportation in Global Logistics Barriers to GlobalLogistics-MarketsandCompetition-FinancialIssuesinLogistics Performance.

UNIT3:Inventory

Need of Inventory-Types of Inventories-Basic EOQ Model-Classification of material - ABCAnalysis-VED,HML,- MaterialRequirementPlanning(MRP)-meaningandAdvantagesMaterialshandlingand storagesystems-Principles of MaterialsHandling.

UNIT4:Warehousing&Distribution Operations

Need for Warehouse – Importance of warehouse- Stages involved receipt of goods- Advancedshipmentnotice(ASN)-WarehouseActivities- receiving,sorting,loading,unloading,Picking,Packingand dispatch -safetyrules andProceduresto beobserved in a Warehouse.

Unit5:RetailLogisticsandSupplyChain Management

Concepts of Retail Logistics and supply chain- Supply chain efficiency-Fundamentals of SupplyChain and Importance - SCM concepts and Definitions - Supply chain strategy- Strategic DriversofSupplyChain Performance – keydecision areas– ExternalDrivers ofChange.

References

1. VinodVSople(2009) LogisticManagement(2ndEdn.)Pearson Limited.
2. Logistics Management for International Business: Text and Cases, Sudalaimuthu&AnthonyRaj, PHILearning,First Edition, 2009.
3. FundamentalsofLogisticsManagement(TheIrwin/McGraw-HillSeriesinMarketing),Doug las Lambert,JamesRStock, LisaM.Ellram,McGraw-hill/Irwin,FirstEdition,1998.
4. Fundamentalsof LogisticsManagement,DavidGrant,DouglasM.Lambert,JamesR.Stock, Lisa M. Ellram,McGrawHill HigherEducation, 1997.
5. LogisticsManagement, IsmailReji,ExcelBook,FirstEdition,2008.

Web Sources: Web sources suggested by the concerned teacher and college librarian includingreading material.

Co-CurricularActivities:

A. **Mandatory:** *(Studenttrainingbyteacherin therelatedfieldskills:10hrs)*

1. **For Teachers**: Shall give hands-on training to students (using actual field material)inclassroom and field in operations of (specific unit/s) logistics sector with reference tomaterial handling and storage processes, warehousing design and financial issuesconfrontedin logistics sector.

2. **Students:** Visit any local logistics provider / local mart etc., observe and understand itsoperations, financial issues, material handling and storage processes, warehouse designand submit a hand written Fieldwork/Project work Report in the given format on theobservationsmade to theteacher

3. Max marksforFieldwork/Projectwork Report:05.

4. Suggested Format for Fieldwork/Project work Report (not more than 10 pages): Titlepage, student details, contents, objective, step-wise work done, findings, conclusions andacknowledgements.

5. Unittests(IE).

B. **SuggestedCo-CurricularActivities:**

1. Organize short term training on specific technical skills like Zoho, Fresh book, MSExcel….in collaboration with Computer Department or skill training institution(Governmentor Non-Government Organization).

2. Seminars/Conference/ Workshopsoncareeropportunitiesinlogisticssector,trendsinlogisticssector, Automation in the sector etc.

3. Realtimeworkexperiencewithlogisticssector.

4. ArrangeforInteractionwithAreaSpecificExperts.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course: 9-B	Export Import(EXIM) Procedure & Practice	Hrs/Wk:5

LearningOutcomes:

Uponsuccessfulcompletionofthecoursethe studentwillbe ableto

1. Understand the significance of Export and Import Management and its role in Economyandas job careers
2. Acquireknowledgeon Proceduresof export and import
3. InvolveinpreandpostEXIMactivities
4. Enhancetheir skills bypracticingin foreign trade

Syllabus: Total 75hrs (Teaching 60, Training10, Others 05 including IE

etc**.)UNIT1: IntroductionofEXIMpoliciesand procedures**

ObjectivesofEXIMpolicies-RoleofexporthousesinthedevelopmentofEconomy-State TradingCorporationsandSEZs-FlowofProcedurefor exportandimportprocess.

UNIT2:Productplanningandforimportandexport

Export Promotion Councils in India and Commodities Board of India- Its functions and theirrole - Registration cum Membership Certificate (RCMC) and registration of Export Credit andGuaranteeCorporation ofIndia (ECGC)

UNIT3:Documentationatthetimeof EXIMgoods

Commercial documents- Principal and Auxiliary documents - Regulatory documents (relating toGoods,Shipment, Payment,Inspection, Payment,Excisableand FERA)

UNIT4:PaymentProceduresinforeigntrade

FactorsdeterminesforPaymentandmethodsofReceivingAmount-Paymentinadvance-Documentary Bills- Documentary credit under Letter of Credit- Different types of Letters ofCredit -Open account with periodical settlement.

UNIT5:InsuranceandShipmentofGoods

Cargo Insurance (Marine)- Types of Marine insurance policies- Kinds of losses - Shipment ofgoods- Clearing andforwardingagents- itsrole andsignificance-ClassificationofservicesEssentialand Optional services-clearanceprocedures for exportofgoods.

References

1. RamaGopal.C;Exportand ImportProcedure-NewAge InternationalPublishers
2. NeelamArora,Export and Import Procedure and documentation- Himalaya PublishingHouse
3. Dr.SwapnaPilai,Exportand ImportProcedure&documentation- SahityabhawanPublications
4. Sudhirkochhar,ExportandImportProcedure-AggarwalBookhouse
5. *WebresourcessuggestedbytheTeacherconcernedandtheCollegeLibrarianincludingreading material*

Co-CurricularActivities:

A. **Mandatory***(Studenttrainingbyteacherintherelatedfieldskills:10hrs):*

1. **For Teachers:**Training of students by teacher (using actual field material)inclassroom and field for not less than 10 hours on techniques of foreign trade

   byinvolvingstudentsinmakingobservations,preparationofdocuments,identificationo fexportablegoodsandrecordingexperiences ofexporters.

2. **For Students:** students shall visit export import houses or related centers andobserve processes of identification of exportable goods, registration of RCMC,logistic support and insurance procedures. They shall submit their observations asan individual handwritten Fieldwork/Project work Report in the given format andsubmit to teacher.

3. Max marksforFieldwork/Projectwork Report:05

4. Suggested Format for Fieldwork/Project work (not more than 10 pages): Titlepage,studentdetails,contents,objective,step-wiseworkdone,findings,conclusionsand acknowledgements.

5. Unittests(IE).

B. **SuggestedCo-CurricularActivities**

1. Trainingof students byarelated fieldexpert.

2. Assignments(includingtechnicalassignmentslikeidentifyingsourcesofexportablean dExcisablegoods,CaseStudiesofexportproceduresandthesuccess stories and getting practical experiences by exporting Agricultural andlocalproducts includingDWACRA

3. Seminars,Conferences,discussionsbyinvitingconcernedinstitutions

4. Visitstoexportingunits. SEZsandExporthouses

5. Invitedlecturesandpresentationsonrelatedtopicsbyfieldexperts.

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:10-B	Life Insurance with Practice	Hrs/Wk:5

LearningOutcomes

Aftercompletingthecourse,the student shallbeable to:

1. Understandthe FeaturesofLife Insurance,schemesandpoliciesandinsurancecompaniesinIndia
2. Analyzevariousschemes andpoliciesrelatedtoLife Insurancesector
3. Choosesuitableinsurancepolicyforgiven situationand respectivepersons
4. Acquire InsuranceAgencyskills and otheradministrativeskills
5. Acquireskillofsettlementofclaimsundervariouscircumstances

Syllabus: Total75hrs(Teaching60,Training10, Others05includingIE etc.)

Unit-I:Featuresof Lifeinsurancecontract

LifeInsurance-Features- Advantages-GroupInsurance– GroupGratuity Schemes-
GroupSuperannuationSchemes,Social SecuritySchemes-Life Insurance companies inIndia.

Unit-II:PlansofLifeInsurance

Types of Plans: Basic - Popular Plans – Term Plans-Whole Life-Endowment-Money Back-
Savings-Retirement-Convertible - Joint Life Policies - Children's Plans - Educational
AnnuityPlans-VariableInsurancePlans– Riders

Unit-III:PrinciplesofLifeInsurance

Utmost Good Faith- Insurable Interest- Medical Examination - Age proof, Special reports -
Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option -
AssignmentofNomination-Loans – Surrenders –Foreclosure.

Unit-IV:PolicyClaims

Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems
inclaimsettlement -ConsumerProtection Actrelatingto lifeinsuranceandinsuranceclaims.

Unit-V:RegulatoryFrameworkandMiddlemen

RoleofIRDAI&otherAgencies-RegulatoryFramework-MediatorsinLifeInsurance–Agencyservices –
Development Officers and other Officials.

References:

1. G.S.Pande, Insurance –PrinciplesandPracticesofInsurance,HimalayaPublishing.
2. C.Gopalkrishna,Insurance–Principles andPractices,SterlingPublishersPrivateLtd.
3. G.R.Desai,LifeInsuranceinIndia,MacMillan India.
4. M.N.Mishra,InsurancePrinciplesandPractices,Chand&Co,NewDelhi.
5. M.N.Mishra,Modern ConceptsofInsurance,S.Chand&Co.
6. P.S.Palandi, Insurancein India,ResponseBooks–SagarPublications.
7. Taxman,InsuranceLawManual.

8. *https://www.irdai.gov.in*
9. https://www.policybazaar.com
10. WebresourcessuggestedbytheTeacher concernedandtheCollege
Librarianincludingreadingmaterial

Co-CurricularActivities:

A. Mandatory *(Studenttrainingbyteacherinthe relatedfieldskills:10hrs.):*

1. **ForTeachers:**Trainingofstudentsbyteacher(usingactualfieldmaterial)inclassroom/field for not less than 10 hours on techniques/skills of life insurance sectorfromopeningof insurancepolicies to settlement of claims.

   a. Workingwithwebsites toascertainvariousLICCompaniesandtheirschemesinLife Insurancesector (Ref. unit-1)

   b. Working with websites to ascertain various policies in Life Insurance sector(Ref.unit-2)

   c. Working with websites like policy bazaar.com forCalculation of Premium forSpecifiedpolicies andascertain variousoptions under policy(ref. unit-3)

   d. Preparation of statements for claims under various policies working with specifiedLife Insurance Company for settlement of Claims under different circumstances(Ref.Unit 4)

   e. PreparethestudentstochoosetheLifeInsurancefieldandshowtheopportunities inpublicandprivateinsurance companies.(ref. Unit.5)

2. **For Students:** Students shall take up individual Fieldwork/Project work and makeobservations on the procedures followed in the life insurance activities includingidentifying customers, filling applications, calculation of premium and settlement ofinsurance claims.Working with Insurance Agents and Life Insurance companies maybe done if possible. Each student shall submit a hand-written Fieldwork/Project workReporton his/her observations inthe given format to teacher.

3. Max marksforFieldwork/ProjectworkReport:05

4. SuggestedFormatforFieldwork/Projectwork(not morethan10pages)**:**Titlepage,student details, contents, objective, step-wise work done, findings, conclusions andacknowledgements.

5. Unittests(IE).

B. SuggestedCo-CurricularActivities

1. Trainingofstudentsbya relatedfieldexpert.

2. AssignmentsincludingtechnicalassignmentslikeWorkingwithanyinsuranceCompanyfor observation ofvarious policies,premiums,claims, loansandotheractivities.

3. Seminars,Conferences, discussionsbyinvitingconcernedinstitutions

4. FieldVisit

5. Invitedlectures andpresentationson relatedtopics

B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits:4
Course:11-B	General Insurance with Practice	Hrs/Wk:5

CourseLearningOutcomes

Aftercompletingthecourse,the student shallbeable to:

1. UnderstandtheFeaturesofGeneral InsuranceandInsuranceCompaniesin India
2. Analyzevariousschemes andpoliciesrelatedtoGeneral Insurancesector
3. Choosesuitableinsurancepolicyunder   Health,Fire,Motor,andMarineInsurances
4. AcquireGeneralInsuranceAgencyskillsandadministrativeskills
5. Applyskillforsettlement of claimsunder variouscircumstances

Syllabus: Total75hrs(Teaching60,Training10,Others05includingIE   etc.)

Unit-I:Introduction

General Insurance Corporation Act - General InsuranceCompanies in India - Areas of GeneralInsurance- Regulatory Framework of Insurance- IRDA-Objectives -Powers   and Functions -Roleof IRDA-InsuranceAdvisoryCommittee.

Unit-II:MotorInsurance

MotorVehiclesAct1988-Requirementsforcompulsorythirdpartyinsurance–PolicyDocumentation
& Premium- Certificate of insurance – Liability without fault – Compensation onstructureformulabasis-Hit and Run Accidents.

Unit-III:Fire&MarineInsurance

Kinds of policies – Policy conditions –Documentation-Calculation of premium- CalculationofLoss-Payment of claims.

Unit-IV:AgricultureInsurance

Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop InsuranceVsAgriculturalrelief -Considerations inCrop insurance-LiveStockInsurance.

Unit-V:Health&MedicalInsurance

TypesofPolicies-CalculationofPremium-Riders-ComprehensivePlans-PaymentofClaims.

References:

1. M.N.Mishra,InsurancePrinciplesandPractices,   Chand&Co,NewDelhi.
2. M.N.Mishra,ModernConceptsofInsurance,S.Chand&Co.
3. P.S.Palandi, Insurancein India,ResponseBooks –SagarPublications.
4. C.Gopalkrishna,Insurance–PrinciplesandPractices,SterlingPublishersPrivate   Ltd.
5. G.R.Desai, LifeInsurancein India,MacMillanIndia.
7. *https://www.irdai.gov.in*
8. https://www.policybazaar.com
9. Webresourcessuggested bytheTeacher concernedandtheCollege Librarianincluding readingmaterial.

Co-CurricularActivities

A. **Mandatory:** *(Studenttraining byteacher intherelatedfield skills:10hrs.)*

1. **For Teachers**: Training of students by teacher (using actual field material) in classroomand field for not less than 10 hours on techniques/skills in aspects of General Insuranceareaincluding calculation of premiumandclaimsettlements.

   a. AscertaintheregulatoryframeworkandfunctionsofIRDAandInsuranceAdvisoryCommit teewithrespecttoimportantcasesin GeneralInsuranceField(Ref.unit-1)

   b. WorkingwithspecifiedGICCompanyandanalyzethedocumentationprocedureandPremi umpayment with respectto Motor &Otherinsurances(ref. unit-2)

   c. WorkingwithspecifiedGICCompanyandanalyzethedocumentationprocedureforPolicya greement andpayment of Claimsof GeneralInsurance(ref. unit-3)

   d. WorkingwithBanksandCooperativeSocieties withrespecttoCrop Insurance andClaimsSettlement(Ref.unit 4)

   e. WorkingwithspecifiedMedical InsuranceCompaniestoascertainvariouspoliciesundermedicalinsurance andsettlementofclaims   (ref. Unit.5)

2. **For Students**: Students shall individually undertake Fieldwork/Project work and makeobservations on the procedures and processes of various insurance policies and claims inreal time situations. Working with Insurance Agents and General Insurance companies ispreferred. Each student shall submit a hand-written Fieldwork/Project work Report onhis/herobservations in the given format to teacher.

3. Max marksforFieldwork/Projectwork Report:10

4. Suggested Format for Fieldwork/Project work (not more than 10 pages)**:** Title page,student details,Contents, objective, step-wise work done, findings, conclusions andacknowledgements.

5. Unittests(IE**)**

B. **SuggestedCo-CurricularActivities**

1. Trainingofstudentsbya relatedfieldexpert.

2. AssignmentsincludingtechnicalassignmentslikeWorkingwithGeneralInsurancecompani esforobservation ofpolicies and claimsundercertain policies.

3. Seminars,Conferences, discussionsbyinvitingconcernedinstitutions

4. FieldVisit

5. Invitedlectures andpresentationsonrelatedtopics

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATIONSEMESTER –V
Course: Advertising and Media Planning

Time:3Hrs   Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   **5x5=25 Marks**

01. Advertising
02. Criticizing of advertising
03. Role of ASCI
04. Creative thinking
05. Target marketing
06. Types of Media
07. Electronic media
08. Media strategy

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   **5x10=50 Marks**

09. Briefly explain the nature, scope and functions of advertising.

10. Write about ethical impacts of advertising.

11. Explain various types of advertising strategies?

12. Explain the process of advertising campaign.

13. What is copy writing? What are the elements of copy righting?

14. Briefly explain slogan elements of design and principles of design.

15. Define Media Planning. Explain its advantages and disadvantages of Media Planning.

16. Write about media concentration strategies.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATIONSEMESTER –V
Course : Sales Promotion and Practice

<u>Time:3Hrs</u>   <u>Max. Marks:75</u>

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   **5x5=25 Marks**

1. Sales organization
2. Cross promotion
3. Promotional strategies
4. Personal selling
5. Sales budget
6. Sale contests
7. Training
8. Motivation of sales personal

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   **5x10=50 Marks**

09. Briefly explain the strengths and limitations of sales promotion.

10. Explain different theories of personal selling.

11. Discuss the various sales promotion methods in different Product Life Cycle.

12. What are the steps in designing of sales promotion campaign?

13. Explain in detail the terms of sales territories and sales Quota's.

14. Discuss the compensation and evaluation of sales personnel.

15. What are the role, qualities and functions of sales manager?

16. Explain the compensations and evaluation of sales personal.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATIONSEMESTER –V
Course: Logistics Services and Practice

Time:3Hrs   Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   **5x5=25 Marks**

01. What is transportation and its benefits?

02. Define courier and explain courier guidelines.

03. Discuss various Modes of transportation in Global logistics.

04. What are the Strategic issues in Global logistics?

05. Write about EOQ.

06. Explain various types of inventory.

07. What is the need for warehouse?

08. What is retail logistics and supply chain?

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   **5x10=50 Marks**

09. Write the meaning of logistics and explain principles of logistics.

10. What do you know about Reverse logistics in E-Commerce Sector?

11. What are the Global logistics Barriers?

12. Write the concept and principles of material handling.

13. What is inventory? Briefly explain advantages and limitations of inventory.

14. Briefly explain the following warehouse activities - a) Receiving; b) Sorting; c) Loading;

  d) Unloading; e) Picking; f) Packing; and g) Dispatch

15. Explain the safety rules and procedure in the warehouse.

16. What is supply-chain? Explain its strategy.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE
EXAMINATIONSEMESTER –V
Course : Export Import Procedures & Practice

Time: 3Hrs   Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

1. Bill of Entry
2. Certificate of Origin
3. EXIM policy
4. Letter of credit
5. RCMC
6. Sales tax formalities for exports
7. Documentary Bill
8. Cargo Insurance

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   5x10=50 Marks

9. Explain the objectives of EXIM Policies.

10. Discuss the flow of procedure for Export and Import process.

11. Describe the formalities and registrations with the different authorities before an exporter can accept export contract.

12. Explain the Functions and their role of Export promotion councils in India and commodities board of India.

13. Describe different regulatory documents which serve the purpose of monitoring the realization of Export proceeds.

14. What is Bill of lading and explain the purposes its serves?

15. Describe the different methods of receiving payment in case of Export Contract.

16. Describe the different types of Marine Insurance policies that can be issued.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (C) DEGREE
EXAMINATIONSEMESTER –V
Course : Life Insurance with Practice

Time: 3Hrs   Max. Marks:75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   **5x5=25 Marks**

01. Group Insurance
02. Joint Life Policies
03. Riders.
04. Surrender Value
05. Foreclosure of Insurance Policy
06. Claim Concession
07. Agency Services
08. IRDAI

SECTION-B (Essay Questions)

Answer any FIVE of the following questions   **5x10=50 Marks**

09. What is 'Insurance'? Explain the Advantages of Insurance.

10. Write about various Children's Insurance Plans.

11. Explain about various types of Insurance Plans.

12. Elaborate the 'Principles of Insurance'.

13. How an Insurance policy is lapsed and how can it be revived? Explain.

14. Describe the Procedure of an Insurance Claim Settlement.

15. Explain the Role of IRDA in Regulation and Development of Insurance Sector in
    India.

16. Who is 'Insurance Agent'? Explain the functions of an Insurance Agent in detail.

MODEL QUESTION PAPER (Sem-end. Exam)

B.Com (CA) DEGREE

EXAMINATIONSEMESTER –V

Course: General Insurance with Practice

Time: 3Hrs   Max. Marks :75

SECTION-A (Short Answer Questions)

Answer any FIVE of the following questions   5x5=25 Marks

01.   Difference between General insurance and Life insurance

02.   Role of IRDA

03.   What is certificate of insurance

04.   Liability without fault

05.   Documents required for Fire insurance

06.   Hit and Run accidents

07.   Livestock insurance

08.   Payment of Claims

SECTION- B (Essay Questions)

 Answer any FIVE of the following questions   5x10=50 Marks

09. Write about the powers and functions of IRDA.

10. Explain in detail about the Insurance Advisory committee.

11. Explain the requirements for compulsory third party insurance

12. What are the salient features of Motor Vehicles Act - 1988?

13. Write about the Kinds of policies in respect of Fire Insurance.

14.   What are the types of Agricultural Insurance?

15. Documents required for Marine insurance policy.

16. What do you know about the comprehensive plans with reference to the Health and

Medical insurances?

From 2022-23(Syllabus-Curriculum)

Structure of SECs for Semester–V

(To choose One pair from the Five alternate pairs of SECs)

Course NO.	Name of Course	Hrs. / Week	Max Marks IE	Max Marks EE	Credits
6 - C	Mobile application development	5	25	75	4
7 - C	Cyber security and malware analysis	5	25	75	4

<div align="center">OR</div>

8 - C	E– commerce application development	5	25	75	4
9 - C	Real time governance system (RTGS)	5	25	75	4

<div align="center">OR</div>

10 - C	Multimedia Tools and Applications	5	25	75	4
11- C	Digital Imaging	5	25	75	4

Note-1: For Semester–V, for the domain subject Computer Applications, any one of the above four pairs of SECs shall be chosen as courses 6 & 7, 8 & 9 and 10 & 11 i.e., 6C & 7C or 8C & 9 C or 10 C & 11C.The pair shall not be broken (ABC allotment is random, not on any priority basis).

Note-2: *One of the main objectives of Skill Enhancement Courses (SEC) is to inculcate practical skills related to the domain subject in students. The syllabus of SEC will be partially skill oriented. Hence, teachers shall also impart practical training to students on the skills embedded in syllabus citing related real field situations.*

Note-3: *Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per subject/course.*

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 6-C	**Mobile Application Development**	Hrs/Wk: 3

Learning Outcomes:

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

1. Identify basic terms ,tools and software related to android systems
2. Describe components of IDE, understand features of android development tools
3. Describe the layouts and controls
4. Explain the significance of displays using the given view
5. Explain the features of services and able to publish android Application
6. Developing interesting Android applications using MIT App Inventor

Unit-1:(Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

10 Hrs

Introduction to Android ,open headset alliance, Android Ecosystem

Need of Android

Features of Android

Tools and software required for developing an Application

Unit-2: **13Hrs**

operating system, java JDK, Android SDK

Android development tools

Android virtual devices

steps to install and configure Android studio and sdk

Android activities

Unit-3: **14Hrs**

control flow, directory structure

components of a screen

fundamental UI design

linear layout, absolute layout ,

table layouttext view

edit text

button, image button, radio button

radio group, check box, and progress bar

list view, grid view, image view, scroll view

time and date picker

toast

Unit-4: **10Hrs**

android platform services

Android system Architecture

Android Security model

Unit-5   **13Hrs.**

Introduction of MIT App Inventor

Application Coding

5.3 Programming Basics & Dialog

Audio& Video

File

Text Books:

1. Erik Hellman, "Android Programming – Pushing the Limits", 1st Edition, Wiley India Pvt Ltd, 2014.
2. App Inventor: create your own Android apps by Wolber, David (David Wayne)

Reference Books:

1. Dawn Griffiths and David Griffiths, "Head First Android Development", 1st Edition, O'Reilly SPD Publishers, 2015.
2. J F DiMarzio, "Beginning Android Programming with Android Studio", 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
3. Anubhav Pradhan, Anil V Deshpande, " Composing Mobile Apps" using Android, Wiley 2014, ISBN: 978-81-265-4660-2
4. Android Online Developers Guide
5. http://developer.android.com/reference/ Udacity: Developing Android
6. Apps- Fundamentals
7. https://www.udacity.com/course/developing-android-appsfundamentals--ud853-nd
8. http://www.appinventor.mit.edu/

RECOMMENDED CO-CURRICULAR ACTIVITIES:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)
2. Student seminars (on topics of the syllabus and related aspects (individual activity))
3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))
4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity

General

    a. Group Discussion

    b. Try to solve MCQ's available online.

    c. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Problem-solving exercises,
4. Practical assignments and laboratory reports.
5. Observation of practical skills,
6. Efficient delivery using seminar presentations,
7. Viva voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs form individual and collaborative work

Course-6C: Mobile Application Development: Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Outcomes:
1. Understand the android platform
2. Design and implementation of various mobile applications

Experiments:
1. Demonstrate mobile technologies and devices
2. Demonstrate Android platform and applications overview
3. Working with texts , shapes, buttons and lists
4. Develop a calculator application
5. Implement an application that creates a alarm clock

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 7-C	Cyber Security and Malware Analysis	Hrs/Wk: 3

COURSE OUTCOMES:

Upon successful completion of this course, students should have the knowledge and skills to

1. Understand the computer networks, networking tools and cyber security
2. Learn about NIST Cyber Security Framework
3. Understand the OWASP Vulnerabilities
4. Implement various Malware analysis tools
5. Understand about Information Technology act 2000

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to Networks & cyber security 14hrs

- Computer Network Basics
- Computer network types
- OSI Reference model
- TCP/IP Protocol suite
- Difference between OSI and TCP/IP
- What is cyber, cyber-crime and cyber-security
- All Layer wise attacks
- Networking devices: router, bridge, switch, server, firewall
- How to configure: router
- How to create LAN

UNIT 2: NIST Cyber security framework 12hrs

- Introduction to the components of the framework
- Cyber security Framework Tiers
- What is NIST Cyber security framework
- Features of NIST Cyber security framework
- Functions of NIST Cyber security framework
- Turn the NIST Cyber security Framework into Reality/ implementing the framework

UNIT 3: OWASP   12hrs

- What is OWASP?
- OWASP Top 10 Vulnerabilities
  - ❖ Injection
  - ❖ Broken Authentication
  - ❖ Sensitive Data Exposure
  - ❖ XML External Entities (XXE)
  - ❖ Broken Access Control
  - ❖ Security Misconfiguration
  - ❖ Cross-Site Scripting (XSS)
  - ❖ Insecure Deserialization
  - ❖ Using Components with Known Vulnerabilities
  - ❖ Insufficient Logging and Monitoring
- Web application firewall

UNIT 4: MALWARE ANALYSIS   12hrs

- What is malware
- Types of malware
  - ❖ Key loggers
  - ❖ Trojans
  - ❖ Ran some ware
  - ❖ Rootkits
- Antivirus
- Firewalls
- Malware analysis
  - ❖ VM ware
  - ❖ How to use sandbox
  - ❖ Process explorer
  - ❖ Process monitor

UNIT 5: CYBER SECURITY: Legal Perspectives   10hrs

- Cybercrime and the legal landscape around the world
- Indian IT ACT 2000 --Cybercrime and Punishments
- Challenges to Indian law and cybercrime scenario in India

Textbooks:

1. Computer Networks | Fifth Edition | By Pearson (6th Edition)|Tanenbaum, Feamster & Wetherill
2. Computer Networking | A Top-Down Approach | Sixth Edition | By Pearson | Kurose James F. Ross Keith W.
3. Cyber Security by Sunit Belapure, Nina Godbole|Wiley Publications
4. TCP/IP Protocol Suite |Mcgraw-hill| Forouzan|Fourth Edition

Website References:

- https://csrc.nist.gov/Projects/cybersecurity-framework/nist-cybersecurity-framework-a-quick-start-guide
- https://owasp.org/www-project-top-ten/
- https://owasp.org/www-project-juice-shop/

Co-Curricular Activities:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity))

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

B. General

1. Group Discussion

2. Tryto solve MCQ's available online.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Practical assignments and laboratory reports,
4. Observation of practical skills,
5. Individual and group project reports.
6. Efficient delivery using seminar presentations,
7. Viva-Voce interviews.
8. Computerized adaptive testing, literature surveys and evaluations,
9. Peers and self-assessment, outputs form individual and collaborative work

Course-7C: Cyber Security and Malware Analysis; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Experiments:
1. Configure a LAN by using a switch
2. Configure a LAN by using Router
3. Perform the packet sniffing mechanism by download the "wire shark" tool and extract the packets
4. Perform an SQL Injection attack and its preventive measure to avoid Injection attack

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 3T+2L
Course: 8-C	E– Commerce Application Development	Hrs/Wk: 3T+3L

Learning Outcomes:

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

1. To apply in an integrative and summative fashion the students' knowledge in all fields of business studies by drafting a website presence plan.
2. To understand the factors needed in order to be a successful in ecommerce
3. To gain the skills to bring together knowledge gathered about the different components of building a web presence
4. To critically think about problems and issues that might pop up during the establishment of the web presence
5. To apply Word Press as a content management system (CMS), Plan their website by choosing colour schemes, fonts, layouts, and more

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: (10h)

Introduction to E– commerce:

　　　　Meaning and concept – E– commerce

　　　　E– commerce v/s Traditional Commerce

　　　　E– Business & E– Commerce – History of E– Commerce

　　　　EDI – Importance, features & benefits of E– Commerce

Impacts, Challenges & Limitations of E– Commerce

Unit-2: (12h)

Business models of E – Commerce: Business to Business

　　2.1.2 Business to customers

　　2.1.3 Customers to Customers

Business to Government

Business to Employee

　　　　Influencing factors of successful E– Commerce

Architectural framework of Electronic Commerce

Web based E Commerce Architecture.

　　　　Internet Commerce

Unit-3: (12h)

Electronic data Interchange

　　　　EDI Technology

　　　　EDl- Communications

EDI Agreements

E– Commerce payment system.

Digital Economy

Unit -4:   **(13h)**

A Page on the web - HTML Basics

Client Side scripting -JAVA SCRIPT basics

Server side Scripting- PHP basics.

Unit-5:   **(13h)**

Logging in to Your Word press Site

   word press dash board

   creating your first post

   adding photos and images

   creating hyper link

   adding categories and tags

Textbooks:

1. Turban, Rainer, and Potter, Introduction to E-Commerce, second edition, 2003
2. H. M. Deitel, P. J. Deitel and T. R. Nieto, E-Business and E-Commerce: How to Programe, Prentice hall, 2001
3. WordPress All-in-One For Dummies -written by Lisa Sabin Wilson with contributions by Michael Torbert, Andrea Rennick, Cory Miller, and Kevin Palmer

Reference Books:
1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley
3. https://w3cschools.com
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.

RECOMMENDED CO-CURRICULAR ACTIVITIES: (Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity))

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

B. General

1. Group Discussion

2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),

2. Closed-book and open-book tests,

3. Efficient delivery using seminar presentations,

4. Computerized adaptive testing, literature surveys and evaluations,

5. Peers and self-assessment, outputs form individual and collaborative work

Course- 8C: E– Commerce Application Development; Lab (Practical) Syllabus (15 Hrs)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Case study of e –commerce

1. Home page design of web site
2. Validation using PHP
3. Implement Catalogue design
4. Implement Access control mechanism(eg: username and password)
5. Case study on business model of online E-Commerce store

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 9 - C	**Real Time Governance System (RTGS)**	**Hrs/Wk: 3**

COURSE OUTCOMES:

Upon successful completion of this course, students will have the knowledge and skills to

1. Understand the terms regarding Governance, E-Governance and RTGS
2. Learn about E-Governance Infrastructure
3. Understand the E-Governance implementation in several countries
4. Understand the E-Governance implementation in several Indian states
5. Understand the applications of RTG

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT 1: Introduction to E-Governance   **12hrs**

- Government, Governance and Good Governance
- What is E-Governance or Electronic Governance?
- E-Government and E-Governance: A conceptual Analysis
  - ❖ Objectives
  - ❖ Components
  - ❖ application domains
  - ❖ four phase model
  - ❖ implementing E-Governance
  - ❖ issues while implementing E-Governance
  - ❖ Opportunities and challenges
- Types of E-Governance
- What is Real-Time Governance (RTG)
- Real Time Governance Society (RTGS)

UNIT 2: E-Governance Infrastructure   **14hrs**

- Data Systems infrastructure
  - ❖ Executive Information Systems
  - ❖ Management Information Systems
  - ❖ Knowledge Management Systems

  - ❖ Transaction Processing Systems
- Legal Infrastructural preparedness
    - ❖ IT Act 2000
    - ❖ Challenges to Indian law and cybercrime scenario in India
    - ❖ Amendments of the Indian IT Act
- Institutional Infrastructural preparedness
    - ❖ Internet
    - ❖ intranet
    - ❖ extranet
- Human Infrastructural preparedness
    - ❖ Top-level management
    - ❖ Middle-level management
    - ❖ Low-level management
- Technological Infrastructural preparedness
    - ❖ Information and communications technology
    - ❖ Data Warehousing
    - ❖ Cloud Computing

UNIT 3: E-Governance: Country Experience   12hrs
- INDIA
- US
- UK
- AUSTRALIA
- DUBAI

UNIT 4: E-Governance in India   12hrs

- Andhra Pradesh
- Karnataka
- Kerala
- Uttar Pradesh
- Madhya Pradesh
- West Bengal
- Gujarat

UNIT 5: Latest Applications in Real Time Governance   10hrs

- Agriculture
- Rural Development
- Health care
- Education
- Tourism
- Commerce and Trade

Textbooks:

1. E-Governance: concepts and case studies| CSR Prabhu| Prentice-Hall|
2. E-Governance| Niranjanpani, Sanhari Mishra | Himalaya Publishing House

Website References:

1. http://www.egov4dev.org/success/case/
2. https://vikaspedia.in/e-governance/resources-for-vles
3. https://altametrics.com/en/information-systems/information-system-types.html
4. https://core.ap.gov.in/CMDashBoard/Index.aspx

Co-Curricular Activities:

(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity))

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity)

B. General

1. Group Discussion

2. Try to solve MCQ's available online.

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

10. The oral and written examinations (Scheduled and surprise tests),
11. Closed-book and open-book tests,
12. Practical assignments and laboratory reports,
13. Observation of practical skills,
14. Individual and group project reports.
15. Efficient delivery using seminar presentations,
16. Viva-Voce interviews.
17. Computerized adaptive testing, literature surveys and evaluations,
18. Peers and self-assessment, outputs form individual and collaborative work

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

Note: Here the students have to gather the details in computer lab by surfing several websites & Google Search Engines and submit the report to the class/lab instructor before leaving the lab.

Week 1: Write a Report on the role of Nationwide Networking in E-Governance

Week 2: Write a Report on SETU: A Citizen Facilitation Centre in India, regarding it's successful or failure journey.

Week 3: Write a Report on National Cyber Security Policy, how it is useful to Indian citizens.

Week 4: Write a Report on mee-seva/Village Secretariat/Ward secretariat, a new paradigm in citizen services.

Week 5: Write a Report on how Andhra Pradesh is implementing RTGS in Agriculture.

Week 6: Write a Report on how Andhra Pradesh is implementing RTGS in social welfare schemes

Week 7: Write a Report on how Andhra Pradesh is implementing RTGS in waste lands, agricultural lands and house properties.

Week 8: Write a Report on Electronic Birth Registration in any one state of our country.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

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B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 3T+2L
Course: 10-C	**Multimedia Tools and Applications**	Hrs/Wk: 3T+3L

Learning Outcomes:

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

1. Gain knowledge on the concepts related to Multimedia.
2. Understand the concepts like image data representation and colour modes.
3. Understand the different types of video signals and digital audio.
4. Know about multimedia data compression types and audio compression standards
5. Know about basic video compression techniques.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

Unit-1: Introduction to multimedia: 12Hr

1. What is Multimedia?
2. Components of Multimedia System
3. Multimedia and Hypermedia
4. Multimedia Authoring metaphors
5. Multimedia Production
6. Multimedia Presentation
7. Some Technical Design Issues
8. Automatic Authoring

Unit-2: Image Data Representations and color models: 12Hr

1. Color science Human vision Image data types:
2. 2.Black & white images

   1-bit images (Binary image)

   8 -bit (Gray -level images)
3. Color images

   24-bit color images

   8-bit color images
4. Color models

Unit-3: Fundamental concepts in video: 12Hr

1. Types of Video Signals

   Analog Video

   Digital Video

Basics of Digital Audio:
2. What is Sound?
   Digitization of Sound
   Quantization and Transmission of Audio
   Pulse code modulation
   Differential coding of audio
   Predictive coding

Unit-4:
Multimedia Data Compression: **13Hr**
   1. Introduction
   Basics of Information Theory
      Lossless Compression Algorithms
   Fix-Length Coding
   Run-length coding
1.2.4 Dictionary-based coding
   Variable Length Coding
   Huffman Coding Algorithm

Audio Compression standards:
   2. Introduction
         Psychoacoustics model
   MPEG Audio

Unit-5: Basic Video Compression Techniques: **11Hr**
   1. Introduction to Video compression
   2. Video compression standard H.261
   3. Video compression standard MPEG-1

Text Books:
Fundamentals of Multimedia by Ze-Nian Li & Mark S. Drew. Publisher: Prentice Hall
Reference Books:
1. An introduction to digital multimedia by Savage, T. M. and Vogel, K. E. 2008.
2. Digital Multimedia by Nigel Chapman & Jenny Chapman. 2009.
Online Resources: https://ksuit342.wordpress.com/lectuers/
https://www.tutorialspoint.com/multimedia

Recommended Co-Curricular Activities (participation: total 15 weeks):
(Co-curricular activities shall not promote copying from textbook or from others work and shall
encourage self/independent and group learning)
   A. **Measurable**
      1. Assignments (in writing and doing forms on the aspects of syllabus content and outside
      the syllabus content. Shall be individual and challenging)
      2. Student seminars (on topics of the syllabus and related aspects (individual activity))
      3. Quiz (on topics where the content can be compiled by smaller aspects and data
      (Individuals or groups as teams))

4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

B. **General**
   1. Group Discussion
   2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),

2. Closed-book and open-book tests,

3. Programming exercises,

4. Observation of practical skills,

5. Efficient delivery using seminar presentations,

6. Viva voce interviews.

7. Computerized adaptive testing, literature surveys and evaluations,

8. Peers and self-assessment, outputs form individual and collaborative work

Suggested Software

1) Image Editing – GIMP

2) Audio Editing – Audacity

3) Video Editing – video pad

4) NCH software tools.

Course-10 C: Multimedia Tools and Applications; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Editing images using GIMP

2. Improve the Quality of your Image in GIMP

3. Create an impressive background in GIMP

4. Applying Shadow & Highlight effects in images

5. Black & white and color photo conversion.

Note: The list of experiments need not be restricted to the above list. *Detailed list of Programming/software tool based exercises can be prepared by the concerned faculty members.*

B.A/B.Com	Semester – V (Skill Enhancement Course- Elective)	Credits: 4
Course: 11-C	Digital Imaging	Hrs/Wk: 3

Learning Outcomes:

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

1. Gain knowledge about Types of Graphics, Types of Objects and Types of video editing tools
2. Show their skills in editing and altering photographs for through a

basic understanding of the tool box.

3. Gain knowledge in using the layers.
4. Gain knowledge in using the selection tools, repair tools.
5. Gain knowledge in using selection tools, applying filters and can show their skills.

Syllabus: (Total hours: 75 including Theory, Practical, Training, Unit tests etc.)

UNIT-I 12 Hrs

1. Types of Graphics

Raster vs Vector Graphics

2. Types of Objects

Audio formats

Video formats

Image formats

Text document formats

3. Types of video editing
4. Different color modes.
5. Image Scanner

Types of Image Scanners

UNIT-II 12 Hrs

1. What is GIMP?
2. GIMP tool box window
3. Layers Dialog
4. Tool Options Dialog
5. Image window
6. Image window menus

UNIT-III 12 Hrs

Improving Digital Photos

    Opening files

    Rescaling saving files

    Cropping

    Brightening & Darkening

    Rotating

    Sharpening

Introduction to layers

    2. What is layer?

    Using layer to add text

    Using move tool

    Changing colors

    Simple effects on layers

        2.5 Performing operations on layers

        2.7 Using layers to copy and paste

UNIT-IV 12 Hrs

Drawing:

    Drawing lines and curves

    Changing colors and brushes

    Erasing

    Drawing rectangles, Circles and other shapes

    Outlining and filling regions

    Filling with patterns and gradients

Selection:

    Working with selections

    Select by color and fuzzy

    Select Bezier paths

    2.5 Modifying selections with selection modes

UNIT-V 12 Hrs

Erasing and Touching Up:

    1.1 Dodge and burn tool

    Clone tool

    Sharpening using convolve tool

    Correcting Color Balance

Filters:

    Filters

    Blur

    Enhance

    Noise Filters

References:

Textbook: Beginning GIMP from Novice to professional by Akkana Peck,

      Second Edition, Apress

Recommended Co-Curricular Activities (participation: total 15 weeks):
(Co-curricular activities shall not promote copying from textbook or from others work and shall encourage self/independent and group learning)

A. Measurable

1. Assignments (in writing and doing forms on the aspects of syllabus content and outside the syllabus content. Shall be individual and challenging)

2. Student seminars (on topics of the syllabus and related aspects (individual activity))

3. Quiz (on topics where the content can be compiled by smaller aspects and data (Individuals or groups as teams))

4. Study projects (by very small groups of students on selected local real-time problems pertaining to syllabus or related areas. The individual participation and contribution of students shall be ensured (team activity))

B. General

1. Group Discussion
2. Others

RECOMMENDED CONTINUOUS ASSESSMENT METHODS:

Some of the following suggested assessment methodologies could be adopted;

1. The oral and written examinations (Scheduled and surprise tests),
2. Closed-book and open-book tests,
3. Programming exercises,
4. Observation of practical skills,
5. Efficient delivery using seminar presentations,
6. Viva voce interviews.
7. Computerized adaptive testing, literature surveys and evaluations,
8. Peers and self-assessment, outputs form individual and collaborative work

Course-11 C: DIGITAL IMAGING; Lab (Practical) Syllabus (15 Hrs.)

(Since, the proposed SECs are connected to Computer Programming/Software Tools and Skill enhancement, the students need to get exposure on the syllabus content by practicing on the computer even though there is no formal assignment of credits and laboratory hours for practical sessions. So, as part of the Co-curricular activities and continuous assessment, students should be engaged in practicing on computer for at least 15 hours per semester.)

1. Designing a Visiting card
2. Design Cover page of a book
3. Paper add for calling tenders
4. Design a Pamphlet
5. Brochure designing
6. Titles designing
7. Custom shapes creation
8. Image size modification
9. Background changes
10. Texture and patterns designing

Note: The list of experiments need not be restricted to the above list.
   Detailed list of Programming/software tool based exercises can be prepared by the concernedfaculty members.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-6-C: MOBILE APPLICATION DEVELOPMENT
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4credits)

Max.Marks:75   Time : 3Hrs

Section – A
Answer any 5 Questions.   5X5=25M

1.What is the need of Android?

2.Explain open headset alliance?

3.Write about operating system.

4.Discuss Android activities?

5. Define directory structure.

6.What are date pickers?

7. Discuss about Android platform services?

8. What are files?

Section – B
Answer all the questions. 5 X 10 = 50M

9. a) Explain about need of Android.

(or)

   b) Explain about Tools and software required for developing an Application.

10. a) Detailed note on Android development tools.

(or)

b) Write about the looping statements in python with an example?

11 a) Explain about fundamentals of UIdesign?

(or)

b). Explain about text view.

12 a) What is android system architecture?

(or)

b) Explain the concept of Android Security model.

13 a) Explain the concept of MIT App Inventor

(or)

b) Explain the concept of Audio& Video.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-7-C: CYBER SECURITY AND MALWARE ANALYSIS
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75   Time : 3Hrs

Section – A
Answer any 5 Questions.   **5X5=25M**

1. What is cyber, cyber-crime and cyber-security?

2. List out the types of computer networks?

3. Write about the components of the framework.

4. Discuss the functions of NIST cyber security framework?

5. Define OWASP.

6. What is Indian IT ACT 2000?

7. Discuss about Ran some ware.

8. Discuss about VM ware.

Section – B

Answer all the questions. 5 X 10 = 50M

9. a) Explain the concept of OSI Reference model.

(or)

   b) Discuss about Networking devices and all layer wise attacks.

10. a) What is NIST Cyber security framework? Explain the features of NIST Cyber security framework

(or)

b) Write about the looping statements in python with an example?

11 a) Explain about vulnerabilities of OWASP?

(or)

b). Explain about web application firewall.

12 a) What is Malware analysis? Explain the types of malware.

(or)

b) Explain the concept of Antivirus and firewalls.

13 a) Explain the concept of Cybercrime and the legal landscape around the world

(or)

b) Explain the concept of Challenges to Indian law and cybercrime scenario in India.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-8-C: E-COMMERCE APPLICATION DEVELOPMENT
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75   Time : 3Hrs

Section – A
Answer any 5 Questions.   5X5=25M

1. Distinguish between E-Business and E-Commerce.

2. Write about the history of Ecommerce.

3. Write about E-Commerce Strategy.

4. What are the influencing factors of Successful E-Commerce?

5. Write about Digital Economy.

6. Write about the design structure of HTML page.

7. Write about variables in PHP.

8. Write about Word press dash board.

Section – B
Answer all the questions. 5 X 10 = 50M

9. a) Explain about EDI importance, features & benefits of E-Commerce.

(or)

  b) Write about Impacts, Challenges and Limitations of E-Commerce.

10. a) Explain about the Business models of E-Commerce.

(or)

b) Explain about Architectural framework of Electronic Commerce.

11 a) Write about EDI Communication, Implementation and Agreements.

(or)

  b) Explain about E-Commerce payment system.

12 a) Explain about validation in java script with example.

(or)

b) Explain about A web site evaluation model.

13 a) Explain about adding photos, editing an existing post in word press..

(or)

b) Explain the usage of E-Commerce plug-in with example.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-9-C: REAL TIME GOVERNANCE SYSTEM (RTGS)
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75   Time : 3Hrs

Section-A
Answer Any Five Questions   **5*5=25M**
1. Define RTGS
2. Explain about Good Governance
3. Short note on Knowledge Management Systems ఠ
4. Define Transaction Processing Systems
5. Define E-Governance in India.
6. What is Cloud Computing
7. Define Data Warehouse
8. Note on Commerce and Trade

Section-B

Answer ALL Questions   **5*10=50M**
9.a. What is E-Governance? Objectives, Components, application domains?

OR

b. Write about the types of Real-Time Governance (RTG).

10.a. Write Note on Data Systems Infrastructure, Executive Information Systems and
Management Information Systems.

OR

b.Explain Legal Infrastructural preparedness and Cyber Crime scenario in India.

11.a. Explain E-Governance, Country Experience of US.

OR

b. Explain E-Governance: Country Experience of INDIA.

12a. Explain case study E-Governance in India of state Andhra Pradesh.

OR

b.Explain case study E-Governance in India of Gujarat state.

13.a.Write Applications in Real Time Governance in Agriculture sector?

OR

b.Write Applications in Real Time Governance inEducation Sector.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-10-C: MULTIMEDIA TOOLS AND APPLICATIONS
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75   Time : 3Hrs

Section-A

Answer any Five Questions   5x5=25M

1. What is Multimedia?
2. What is Hypermedia?
3. Explain about Automatic Authoring.
4. Write note on Black & white images.
5. Explain Analog Video &Digital Video.
6. Define Digitization of Sound.
7. What is Lossless Compression Algorithms?
8. What is Video Compression?

Section-B

Answer All the Questions   5x10=50M

9a. What is Multimedia?Components of Multimedia System explain in detail.

(OR)

9b. What is Multimedia and Hypermedia Explain Multimedia Authoring metaphors and Multimedia Production.

10a. Explain Black & white images in 1-bit images (Binary image) and 8 -bit (Gray -level images)

(OR)

10b. Explain about Colour images in 24-bit colour images and 8-bit colour images.

11a. Explain about Types of Video Signals.

(OR)

11b. Define Sound. What is Digitization of Sound Quantization and Transmission of Audio.

12a. Explain Lossless Compression Algorithms and Fix-Length Coding & Run-length coding?

(OR)

12b. Explain about Variable Length Coding 1.3.1 Shannon-Fano Algorithm 1.3.2 Huffman Coding Algorithm.

13a. Explain the procedure of Video compression standard H.261.

(OR)

13b. Explain the procedure of Video compression standard MPEG-1.

ADIKAVI NANNAYA UNIVERSITY:: RAJAHMAHENDRAVARAM
Four Year B.A./B.Com (Hons) - Semester – V (from 2022-23)
Subject: Computer Applications for Arts/Commerce
Course-11-C: DIGITAL IMAGING
MODEL QUESTION PAPER (Sem-end. Exam)
(Skill Enhancement Course (Elective), 4 credits)

Max.Marks:75   Time : 3Hrs

Section – A
Answer any 5 Questions   5X5=25M

1. List Different Types of Objects and Explain any Two.
2. Define GIMP.
3. List Different Layers of Dialog.
4. Explain the steps for Rescaling saved files.
5. Explain Red eye And Steps to remove Red Eye.
6. Define fuzzy.
7. List different Erasing and Touching tools.
8. List different Noise Filters.

Section – B
Answer All The Questions.   **5 X 10 = 50M**

9. a) Define Graphic ? Explain different types of Graphics in detail?
(OR)
        Explain different Types of Objects in detail?

10. a) Explain about Image Window and , Image window menus?
(OR)
        What is GIMP? Explain GIMP Tool Box Window in brief.

11 a) Explain about Cropping functionality, Brightening and Darkening of an image with neat
        Diagrams?
(OR)
        Explain the Procedure of Fixing Red eye in detail for an Image?

12 a) Explain about Drawing lines and Curves Drawing Rectangles, Circles and other shapes?
(OR)
        Explain the Working Procedure with selections Select by Colour and Fuzzy, and
        Bezier Paths?

13 a) Explain about Dodge and Burn tool , Smudging tool , Clone tool?
(OR)
        Explain about Filters in detail.