BACHELOR OF COMMERCE

B.Com(COMPUTER APPLICATIONS)

Programme Project Report (PPR)

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Accredited by **"NAAC"** with A$^+$ Grade

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PROGRAMME PROJECT REPORT (PPR)
BACHELOR OF COMMERCE(B.Com) COMPUTER APPLICATIONS

a) Programme Objectives and Outcomes:

The objective of this course is to: mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Computer Applications leading to a graduate degree. Upon successful completion of the course, the students receive a B. Com Computer Applications degree. Graduates will possess knowledge and skills in Commerce, Accountancy and Computer Applications disciplines. Graduates will equip themselves for the continuation of their education and get practical knowledge in application aspects. The Programme learning outcomes of B.Com. Computer Applications also enable a student to prepare for further study, employment, and good citizenship.

b) Relevance of the program with HEI'S Mission and Goals:

The ODL progrmmes are designed to equip students with the knowledge, skills, and competencies they need to be successful in their chosen areas. By providing opportunities for professional advancement, the courses assist the Sri Venkateswara University, Tirupati in achieving its goal of producing graduates with a diverse set of abilities who are prepared for the demands of the workforce.

c) Nature of Target Group Learners:

The fresh intermediate students who have finished their courses, especially art students who are interested to have a graduate degree.

d) Appropriateness of the Programme with Quality Assurance for Acquiring Specific Skills:

The institution intends to impart basic knowledge to the students in the distance education mode. The Programme is designed by eminent experts in subjects on par with formal education. The PPR is designed appropriately for the development of the professional and occupational standards of the teaching community and to develop skills and competencies among various field experts. The

Programme is prepared for changing needs of society with high quality and structure. The Under Graduate Programme will prepare the students for academia and also prepare them to compete in competitive examinations like the UPSC, SSC, Andhra Pradesh Public Service Commission etc.

1. Preamble:

Choice Based Credit System (CBCS) was introduced, under the aegis of Andhra Pradesh State Council of Higher Education (APSCHE), at the insistence of the University Grants Commission, for the general undergraduate programmes, i.e., BA, B.Com, BSc, BCA, BBA, UG Honours etc., by the affiliating universities in all government, aided and private degree colleges in the state of Andhra Pradesh in 2015 - 2016.

The system of CBCS has been in vogue for the undergraduate programmes in all the advanced countries for several decades and proved to be advantageous to the students of higher education because of its features like courses in place of papers, availability of diverse courses, scope for choice, weightages with credits, space for multiple kinds of teaching, learning and assessing methods which can effectively cater to the diverse needs of students.

As the existing CBCS would be completing five years by 2019-20, the APSCHE decided to revise and strengthen the scheme while addressing the following issues.

a. Overcoming the shortages in the existing system.

b. Consolidating the system in its true spirit by providing multiple choices in domain as well as general courses.

c. Revising the curricular framework wherever needed.

d. Orienting syllabus to the course outcomes as advised by UGC

e. Updating of syllabus to match to the present needs

f. Replacing papers with courses

g. Introducing better skill-oriented courses to align with the emerging and employment areas.

For carrying out the above task, the APSCHE constituted a Committee for recommending revised curricular framework and updated syllabus of UG Programmes, i.e., B.A., B.Com., B.Sc., BCA, BBA, UG Honouss etc., under CBCS pattern from the year 2020-21.

Based on the recommendations of the Committee, the following Guidelines are formulated. These Guidelines of Curricular Framework with revised Choice Based Credit System comes into effect from the academic year 2020 – 2021, to be strictly adhered for all Undergraduate Programmes offered in Affiliated Colleges and Autonomous Colleges.

1. The Curricular Framework for UG – Arts; UG – Science and UG – Commerce are appended as Annexures – I, II & III respectively.

2. **Life Skill Courses:** There will be 4 Life Skill Courses in place of earlier 10 foundation courses with the same hours, credits and maximum marks. The objective is to inculcate the required simple life-long skills. While the course in 'Environmental Education' continued to be mandatory, in case of others, students can opt one out of three courses, unlike in the existing system, where no choice is being given to students.

3. **Skill Development Courses:** A new set of 4 Skill Development Courses will be offered with 2 hours of teaching per week, two credits, 50 maximum marks and only external assessment. These courses are intended to train students in broad-based multiple career oriented general skills, in Arts, Commerce and Science streams but open to all students. A wider choice is given to students as they can choose one course from a total of six courses (two from each stream).

4. The preferred departments for teaching LSCs and SDCs are appended.

5. To ensure accountability among the teachers teaching LSCs and SDCs courses, the workload of these is to be reckoned for the calculation of workload of teachers.

6. **Core Courses:** Three core courses of Domain subjects will be in the first three semesters, and the fourth and fifth courses will be in the fourth semester. Two domain SECs will be in the fifth semester. There will be uniformly five Core Courses in each Domain Subject in BA and BSc, and 15 in B.Com.

7. **Skill Enhancement Courses:** Two Skill Enhancement Courses will be offered for each domain subject, in Semester V. The two Skill Enhancement Courses of each domain subject will be linked for a wider basic and practical experience to students.

8. Programmes like BCA, BBA, UG Honours etc. will broadly have a similar framework as prescribed for B.Com considering them as single major subject programme.

9. Table-1: Main Features of the Courses in the Revised Curricular Framework.

Subject/Course	Hours / Week Theory	Hours / Week Practicals	Total Hours	Credits	Max Marks Internal Assessment	Max Marks University Exam	Total
Life Skills Course	02	-	02	02	-0-	50	50
Skill Development Course	02	-	02	02	-0-	50	50
Language Subject	04	-	04	03	25	75	100
Domain Arts/Commerce Subject	05	-	05	04	25	75	100
Domain Science Subject	04	02	05	05 (4+1)	25	75	100
Mathematics	06	-	06	05	25	75	100

10. The four courses of LSCs, SDCs and three courses of Languages (as they exist now) will be offered in the first three semesters as shown in the table below. The detailed structure is shown in Tabel-2 below.

Courses of	Sem-I	Sem-II	Sem-III	Sem-IV	Sem-V
Life Skills	1 (02)	1 (02)	2 (04)		
Skill Development	1 (02)	2 (04)	1 (02)		
Language – 1	C-1 (04)	C-2 (04)	C-3 (04)		
Language – 2	C-1 (04)	C-2 (04)	C-3 (04)		
Domain Sub -1	C-1 (06)	C-2 (06)	C-3 (06)	C-4 (06) C-5 (06)	SEC-1(06) SEC-2 (06)
Domain Sub -2	C-1 (06)	C-2 (06)	C-3 (06)	C-4 (06) C-5 (06)	SEC-1(06) SEC-2 (06)
Domain Sub -3	C-1 (06)	C-2 (06)	C-3 (06)	C-4 (06) C-5 (06)	SEC-1(06) SEC-2 (06)
Total Hours/Week	30	32	32	36	36

* Figures in parenthesis are hours per week of Core Courses of Science. In respect of Arts and Commerce Courses, the hours per week for Core Courses will be 5.

** SEC1 and SEC-2 in Sem-V are C-6 and C-7 respectively.

11. Teaching of two appropriate LSCs/SDCs are to be assigned to the language departments to mitigate the workload shortage for the language subjects, as being done in respect of Foundation Courses in the previous system. The workload for teaching LSCs and SDCs by the respective language department shall be reckoned while calculating their workload.

12. The syllabus was revised and updated keeping the Leaning Outcomes in view for ensuring higher order learning and skills, a requirement in higher education. The Universities and colleges shall make certain that teaching, learning and assessment are outcome oriented.

13. In the affiliation system which imposes limitations in assessing students, the internal assessment is crucial in ensuring the right learning. Universities and colleges may strengthen the internal assessment without disturbing its flexibility.

14. Co-curricular activities play an important role in promoting experiential self-learning and field-based learning in students, especially in learning higher order skills. The measurable pedagogical activities can be a small part of internal assessment.

15. The respective Boards of Studies of the affiliating universities/autonomous colleges may modify the syllabus prepared by the subject committees as mentioned above to a limited extent, without disturbing the Frame work recommended above.

16. In view of the advantages of using ICT in teaching and learning, the universities and colleges may offer 'online courses' on extra credits. They may take into consideration the standardized online courses offered by various government/public agencies and also may design their own new online courses following due procedures.

17. Similarly, online programmes such as Webinars, with greater participation of students, may be encouraged in colleges.

18. The system of credit transfer facilitates students getting better training at appropriate places. The universities may discuss and develop a uniform system and guidelines in this regard across the state. The number of credits earned under credit transfer shall, however, be limited to a small number. APSCHE will issue separate guidelines.

19. To ensure inculcating social responsibility and compassionate commitment among the students, the summer vacation in the intervening 1st and 2nd years of study shall be for Community Service. Detailed guidelines on the Community Service will be circulated shortly.

20. To make the students employable, an Apprenticeship / Internship / On the job training shall be undertaken by the students in the intervening summer vacation between the 2nd and 3rd years.

21. During the entire 6th Semester, the student shall undergo Apprenticeship / Internship / On the Job Training. This is to ensure that the students develop hands on technical skills which will be of great help in facing the world of work.

22. APSCHE shall issue guidelines for the implementation and assessment of the Apprenticeship / Internship / On the job Training.

LIST OF LIFE SKILL COURSES

Semester	No. of Courses	Choices	Preferred Teaching Dept.
I	01	Computer Applications	Computers
		Human Values and Professional Ethics	English/Telugu/Any Dept
		Entrepreneurship	Commerce
II	01	Information and Communication Technology	Computers
		Indian Culture and Science	History/Telugu
		Elementary Statistics	Statistics/Maths/Economics/ Commerce
III	02	Health and Hygiene	Zoology/Botany
		Personality Development and Leadership	English/ Any Dept
		Analytical Skills	Maths/Statistics
		Environmental Education	Botany/Zoology/Environmental Sciences/Any Dept.

List of Skill Development Courses along with their Semester-wise allotment with choices. Preferred Teaching Departments are given in the parenthesis.

Sem	No. of Courses	Stream – A (Arts)	Stream – B (Commerce)	Stream – C (Science)
I	01	Tourism Guidance (History)	Secretaryship	Electrical Appliances (Physics)
		Public Relations (Pol Sci /English)	Insurance Promotion	Plant Nursery (Botany)
II	02	Journalistic Reporting (English)	Agricultural Marketing	Solar Energy (Physics)
		Survey & Reporting (Economics/History)	Business Communication (English)	Fruit & Vegetable Preservation (Botany)
		Social Work Methods (Pol Sci)	Advertising	Dairy Techniques (Zoology)
		Performing Arts (Telugu)	Logistics & Supply Chain	Food Adulteration (Chemistry)
III	01	Financial Markets (Economics)	Online Business	Environment Audit (Chemistry)
		Disaster Management (English /Telugu)	Retailing	Poultry Farming (Zoology)

Framework and Guidelines for Preparing Syllabus for V Semester Skill Enhancement Courses (SECs)

A. FRAMEWORK

I.   Framework for B.Com:

1. There will be Six SECs for B.Com. Programme in Semester V as in case of BA/BSc.

2. Since B.Com. students pursue only one major domain subject, i.e., Commerce, all six SECs will belong to Commerce.

3. However, the Six SECs are offered as 3 pairs preferably in 3 areas to avoid studying six altogether different skills. In each pair, the two SECs will be linked or related, as far as possible (*for example, (SEC-1) Advertising and (SEC-2) Sales Promotion)*.

4. To give choice under CBCS to students, a total of 9 SEC sets (18 Courses) will be offered in each college. Therefore, a total of 18 SECs are to be prepared for B.Com. That means skills in a total of 9 areas of Commerce will be offered. Student can choose three pairs.

II.   Hours, Credits and Marks for   B.Com :

The details of hours, credits and marks for BA and BSc are as shown below.

Table: For B.Com. Programme:

Sem	Domain Sub	Course	Hours/wk	Credits	Max Marks	Remarks
V	Commerc e Area-1	Course – 16	5	4	100	
		Course – 17	5	4	100	
	Commerc e Area-2	Course – 18	5	4	100	
		Course – 19	5	4	100	
	Commerc e Area-3	Course – 20	5	4	100	
		Course – 21	5	4	100	

III.   The Format:

The overall format for the curriculum of SECs will be more or less the same as Core Courses 1 to 5, and as shown below.

1. **Title** of the Course along with other details, total hours, maximum marks etc.

2. **Outcomes**: Not more than five. Shall focus on skills outcomes along with knowledge outcomes. There is no need for writing 'Objectives' of the SEC.

    (Outcomes are different from objectives and are usually written as possible future attainments. For example, outcomes in Economics can be written like this.

At the end of the course the student will be able to;

i. *Analyse the annual budget of the country/state.*

ii. *Prepare a real time budget document …..)*

3. **Syllabus Content**: Will consist of Five units. Unlike the Core Courses, SEC syllabus content will be more oriented towards learning of field related skills rather than mere knowledge content by students. The skills to be learnt by students shall match with 'Outcomes' mentioned.

4. **Hours**: Total classroom/lab/field hours for each course: 90 in Science (incl. Maths) and 75 in Arts/Commerce.

a. Science subjects: The total 90 hours include 80 hours of theory and practical classes in classroom and lab, 10 hours for imparting field related skills in the lab/field and 05 hours for training in the field by the teacher. The remaining 05 hrs are for other activities including unit tests.

b. Arts and Commerce subjects: 65 hours for teaching and other activities including tests etc. and10 hours for training in the actual field related skills in the classroom/field by the teacher.

5. **Maximum Marks**: Maximum marks for a SEC in arts/commerce are 100 (incl IE). For a SEC in science:150 (theory, incl IE:100 and Practical: 50) as in core courses.

6. **References**: list of textbooks/practical/field manuals/reference books and web sources.

7. **Co-curricular activities:** Mandatory and Suggested**.**

a) **Mandatory:**

1. As suggested above teacher shall impart actual field related skills to students for 15 hours in Science and 10 hours in Arts/Commerce subjects in the classroom/lab/field. A list of suggested skills (based on the syllabus of the course) to be taught to students in the classroom/lab/field may be recommended under this title. The skills suggested may be related to the outside field/agency/lab/industry concerned.

2. Field work will be mandatory for students of both science and arts/commerce domains for learning/practicing skills (this is in addition to the laboratory work and record in case of science subjects). The curriculum document may suggest some areas of field work related to the SEC.

3. Each student has to submit a simple, hand-written Fieldwork Report on white paper not exceeding 10 pages as an evidence of his/her work in the field. A maximum of 5 marks may be allotted for this report from the Internal Assessment quota.

4. A format for the Fieldwork Report may be suggested for the SEC.

b) **Suggested Co-curricular activities**: a few co-curricular activities like assignments, seminars, invited lectures, group discussion, quiz, compilation of information including model documents, photographs of tools/equipment, visits, preparation of videos etc. may be suggested under this title.

B. **GUIDELINES**

1. SECs are different from Core Courses as well as SDCs. SDCs are introductory courses for general skills whereas SECs belong to the Domain Subject Concerned. The scope of SDC is small (2 hrs and 2 credits) while the scope of SEC is larger (5hrs and 4 credits for arts/commerce and 6hrs and 5 credits for science).

2. Curricula for SECs are to be prepared keeping in mind the students of urban, rural and remote areas including slow learners. The intention is to inculcate skills related to the domain subjects that are practiced in markets, industry, agencies around the college. The college shall be able to inculcate the skill with its available resources.

3. Since the main objective of SECs is to inculcate the skills related to the areas of domain subject concerned, the curriculum has to cover aspects such as knowledge, protocols of skills and practicing of skills in classroom/lab/field.

4. It is desirable that the skills part in the syllabus may be not less than 30%.

5. The skills to be included in SECs, whether simple or advanced, shall be currently in practice in the field and available in all areas of the State. No use of including outdated skills.

6. As there will not be any separate practical examination for SECs in Arts and Commerce, the

student shall answer the skills part also theoretically. Hence, terms with high technicality and complicated procedures shall be avoided.

7. The existing domain subject lecturers shall be able to teach all the skills of the SECs concerned.

8. It is desirable that the format for field work report is very simple and short so that students of remote areas will also be able to prepare and submit.

9. The fact that our arts and commerce classrooms will have large student strengths shall be kept in mind while choosing the skills for syllabus.

10. It is essential that the syllabus document is prepared in Word file with 12 Times New Roman font and in 'No Space' style. Tables copied and pasted from other files like pdf, MS power point & Excel etc. will seriously hamper correcting and editing. It is important that use of disabled tables in the syllabus document is avoided. Bolding, italicizing and colouring of sentences may be rare and for the purpose only.

11. Templates will be circulated, and the format is adhered to.

Instructional Design:

Sl. No	CourseCode	Sem	Name of Course (Each Course consists 5 Units with each Unithaving 12 hours of class-work)	Hours/ Week	Credits	Marks Mid Sem	Marks Sem End
1	1C	I	Information Technology	4	3	25	75
2	1C-P	I	Information Technology Lab	2	2		50
3	2C	II	E-commerce and Web Designing	4	3	25	75
4	2C-P	II	E-commerce and Web Designing Lab	2	2		50
5	3C	III	Programming with C & C++	4	3	25	75
6	3C-P	III	Programming with C & C++ Lab	2	2		50
7	4F	IV	Data Base Management System	4	3	25	75
8	4F-P	IV	Data Base Management System Lab	2	2		50
			Total	24	20	100	500

Cost Estimates for the Development of The Programme: The Programme fee for 1st year is Rs.6,000/in 2nd year 5,000/- and 3rd year Rs. 5,000/-. The university will pay the remuneration to course writers and counsellors as per university norms. Processing, Print Materials and Examination fees as prescribed by the University. It will be revised periodically to attract the counsellors. This institution is providing high-quality progrmmes at minimum cost.

- **Library Resources**: The institution has a sizable collection of B.Com Computer Applications books in the library on its premises. The students make use of the library.
- **Quality Assurance Mechanism and Expected Programming Outcomes:**

  - Upon successful completion of the course, the students receive a Bachelor of Commerce(B.Com) degree in Computer Applications.

  - The graduates will possess knowledge and skill in Commerce Accountancy and Computer Applications disciplines.

  - Graduates will equip themselves for the continuation of their education and get practical knowledge in application aspects.

  - The program learning outcomes of B.Com. Computer Applications also enable a student to prepare for further study, employment, and good citizenship.

B Com Programme (Computer Applications)

Sl. No	Code	Sem	Courses	Name of Course (Each Course consists 5 Units with each Unit having 12 hours of class-work)	Hours/ Week	Credits	Marks	
							Mid Sem	Sem End
1		I	1A	Fundamentals of Accounting (Gen & CA)	5	4	25	75
2		I	1B	Business Organization and Management (Gen & CA)	5	4	25	75
3		I	1C	Information Technology (CA)	5	4	25	75
4		II	2A	Financial Accounting (Gen & CA)	5	4	25	75
5		II	2B	Business Economics (Gen & CA)	5	4	25	75
6		II	2C	E-Commerce and Web Designing (CA)	5	4	25	75
7		III	3A	Advanced Accounting (Gen & CA)	5	4	25	75
8		III	3B	Business Statistics (Gen & CA)	5	4	25	75
9		III	3C	Programming with C	5	4	25	75
10		IV	4A	Corporate Accounting (Gen & CA)	5	4	25	75
11		IV	4B	Cost and Management Accounting (Gen & CA)	5	4	25	75
12		IV	4C	Income Tax (Gen & CA)	5	4	25	75
13		IV	4D	Business Laws (Gen & CA)	5	4	25	75
14		IV	4E	Auditing (Gen &CA)	5	4	25	75
15		IV	4F	Data Base Management System (CA)	5	4	25	75
Total					**75**	**60**	**375**	**1125**

<u>B Com Programme</u> (Computer Applications)
SEMESTER – I

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses		50	---	50	2	2
5.	1A	Fundamentals of Accounting	100	25	75	5	4
6.	1B	Business Organization and Management	100	25	75	5	4
7.	1C	Information Technology	100	25	75	5	4
		Total	**600**	**125**	**475**	**27**	**22**

SEMESTER – II

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English	100	25	75	4	3
2.	Second Language	Telugu	100	25	75	4	3
3.	Skill Skills		50	---	50	2	2
4.	Skill Development Courses -1		50	---	50	2	2
	Skill Development Courses -2		50	---	50	2	2
5.	2A	Financial Accounting	100	25	75	5	4
6.	2B	Business Economics	100	25	75	5	4
7.	2C	E-Commerce and Web Designing	100	25	75	5	4
		Total	**650**	**125**	**525**	**29**	**24**

B Com Programme (Computer Applications)
SEMESTER – III

Sl.No.	Course		Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	First Language	English		100	25	75	4	3
2.	Second Language	Telugu		100	25	75	4	3
3.	Skill Skills - 1			50	---	50	2	2
	Skill Skills - 2			50	---	50	2	2
4.	Skill Development Courses			50	---	50	2	2
5.	3A		Advanced Accounting	100	25	75	5	4
6.	3B		Business Statistics	100	25	75	5	4
7.	3C		Programming with C	100	25	75	5	4
			Total	**650**	**125**	**525**	**29**	**24**

B Com Programme (Computer Applications)
SEMESTER – IV

Sl.No.	Course	Name of the Subject	Total Marks	Mid Sem	Sem End	Teaching Hours	Credits
1.	4A	Corporate Accounting	100	25	75	5	4
2.	4B	Cost and Management Accounting	100	25	75	5	4
3.	4C	Income Tax	100	25	75	5	4
4.	4D	Business Laws	100	25	75	5	4
5.	4E	Auditing	100	25	75	5	4
6.	4F	Data Base Management System	100	25	75	5	4
		Total	**600**	**150**	**450**	**30**	**24**