



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

**MINOR**

**SUBJECT- BUSINESS MANAGEMENT**

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

**COURSE STRUCTURE**

<b>Semester</b>	<b>Course Number</b>	<b>Course Name</b>	<b>No. of Hrs/Week</b>	<b>No. of Credits</b>
<b>II</b>	1	Principles of Management	4	4
<b>III</b>	2	Organisation Behaviour	4	4
<b>IV</b>	3	Marketing Management	4	4
<b>IV</b>	4	Human Resource Management	4	4
<b>V</b>	5	Financial Management	4	4
<b>V</b>	6	Managerial Communications	4	4

**SEMESTER-IV**  
**COURSE 3: MARKETING MANAGEMENT**

Theory

Credits: 4

5 hrs/week

---

**Course Objectives:**

1. To understand individual and group behaviour at work place so as to improve the effectiveness of an organization.
2. To understand different types of personality and learning styles and the factors affecting them.
3. To understand different types of motivation.
4. To inculcate leadership abilities and understand the application of different leadership Styles and power centres.
5. To understand organizational culture

**Course Objectives:**

1. To give an overview of marketing environment.
2. To interpret the link between strategic planning and marketing.
3. To develop a detailed marketing plan.
4. To understand role of intermediaries in marketing activities.
5. To acquire knowledge on various promotional tools in marketing.  
marketing channels, criteria of selecting a channel.

## SEMESTER-IV

### COURSE 4: HUMAN RESOURCE MANAGEMENT

Theory

Credits: 4

5 hrs/week

---

#### **Course Objectives:**

- To understand the significance of human resource management and role of executives.
- To acquire knowledge on procurement and development functions.
- To understand the sources of recruitment and selection process.
- To gain knowledge on training and development methods.
- To understand the concept of Industrial relations and its impact on HRM.



**ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION**

**MINOR**

**Subject: Computer Applications**

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

**COURSE STRUCTURE**

<b>Year</b>	<b>Semester</b>	<b>Course</b>	<b>Title of the Course</b>	<b>No. of Hrs /Week</b>	<b>No. of Credits</b>
I	II	1	Office Automation Tools	3	3
			Office Automation Tools Lab	2	1
II	III	2	Database Management System	3	3
			Database Management System Lab	2	1
	IV	3	Python Programming	3	3
			Python Programming Lab	2	1
		4	Operating Systems	3	3
			Operating Systems Lab	2	1
III	V	5	Web Programming	3	3
			Web Programming Lab	2	1
		6	Web Development Using PHP & MySQL	3	3
			Web Development Using PHP & MySQL Lab	2	1

## SEMESTER-V

### COURSE 5: WEB PROGRAMMING

Theory Credits: 3      3 hrs/week

---

#### Course Objectives

1. Learn the basics of creating a website.
2. Understand HTML5 coding conventions
3. Understand the philosophy of how HTML and CSS should fit together
4. Learn how JavaScript came to be.

**Course Outcomes:** Upon Completion of the course, the students will be able to

1. Understand the Web Design Process.
2. Apply the HTML tags, elements and attributes
3. Apply different types of HTML elements
4. Use of organizational elements, tables and images
5. Use of audio, video files
6. Apply JavaScript concepts

## SEMESTER-V

### COURSE 5: WEB PROGRAMMING

Practical

Credits: 1

2 hrs/week

---

**Course Outcomes:** On successful completion of this practical course, student shall be able to:

1. Create web pages using HTML.
2. Apply different styles to HTML page.
3. Work with different scripting elements .

## SEMESTER-V

### COURSE 6: WEB DEVELOPMENT USING PHP & MYSQL

Theory

Credits: 3

3 hrs/week

---

#### **Course Objectives:**

**Course Outcomes:** Upon Completion of the course, the students will be able to

1. Write simple programs in PHP.
2. Understand how to use regular expressions, handle exceptions, and validate data.
3. Apply In-Built functions and Create User defined functions in PHP programming.
4. Write PHP scripts to handle HTML forms.
5. Write programs to create dynamic and interactive web-based applications using PHP and MYSQL.
6. Know how to use PHP with MySQL DB and can write database driven web pages.

## SEMESTER-V

### COURSE 6: WEB DEVELOPMENT USING PHP & MYSQL

Practical

Credits: 1

2 hrs/week

---

#### Course Outcomes:

On successful completion of this practical course, student shall be able to:

- Write, debug, and implement the Programs by applying concepts and error handling techniques of PHP.
- Create an interactive and dynamic website.
- Create a website with reports generated from a database.
- Create an interactive website for e-commerce sites like online shopping, etc.



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

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

### COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
I	I	1	Business Organization and Management	4	4
		2	Fundamentals of Information Technology & Office Automation	3	3
	Fundamentals of Information Technology & Office Automation - Practical		2	1	
	II	3	Financial Accounting I	4	4
		4	E-Commerce and Web Application and Development	3	3
			E-Commerce and Web Application and Development -Practical	2	1
II	III	5	Financial Accounting II	4	4
		6	Business Statistics	4	4
		7	Database Management System	3	3
			Database Management System-Practical	2	1
	IV	8	Advanced Accounting	4	4
		9	Cost and Management Accounting	4	4
		10	Data Science using Python	3	3
			Data Science using Python-Practical	2	1
III	V	11	Corporate Accounting	4	4
		12 A	Entrepreneurship & Start-Ups	4	4
		<b>OR</b>			
		12 B	Business Intelligence tools and Data Visualisation	3	3

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits	
			Business Intelligence tools and Data Visualisation-Practical	2	1	
		13 A	Business Analytics Using Excel and Power BI	3	3	
			Business Analytics Using Excel and Power BI-Practical	2	1	
		<b>OR</b>				
		13 B	Accounting Information System	3	3	
			Accounting Information System-Practical	2	1	
		VI	14 A	Auditing	4	4
			<b>OR</b>			
	14 B		Financial Institutions and Markets	4	4	
	15 A		Income Tax	4	4	
	<b>OR</b>					
		15 B	Financial Planning	4	4	
IV	VII	16	Accounting for Service Organizations	4	4	
		17	Indian Accounting Standards	4	4	
		18	Generative AI for the development of Objective oriented Programmes, Systems and Applications	3	3	
			Generative AI for the development of Objective oriented Programmes, Systems and Applications-Practical	2	1	
	VIII	19	Advanced Cost and Management Accounting	4	4	
		20	Forensic Accounting	4	4	
		21	Designing Web Applications using AI tools	3	3	
			Designing Web Applications using AI tools-Practical	2	1	

## SEMESTER-I

### COURSE 1: BUSINESS ORGANIZATION AND MANAGEMENT

**Theory**

**Credits: 4**

**4 hrs/week**

---

#### Course Objectives

This course is designed to:

- Acquire conceptual knowledge of business and the formation of various business organizations;
- Provide insights into mergers, acquisitions, CSR practices and quality management concepts ;
- Develop understanding of key management functions;
- Understand motivation and leadership theories; and
- Understand line and staff relationships and gain insights into the control process.

#### Course Outcomes (COs)

Upon successful completion of this course, students will be able to:

**CO1:** Identify and differentiate various forms of business organisations including P4 models and franchising systems.

**CO2:** Analyse the impact of business environment factors like mergers, acquisitions, and CSR on organisational sustainability.

**CO3: Demonstrate** knowledge of key managerial functions including planning, delegation, decision-making, and organisational structure.

**CO4:** Apply motivation and leadership theories to workplace scenarios and assess their implications on employee performance.

**CO5:** Develop foundational skills in business analysis using tools such as SWOT, TQM, and quality circles.

## SEMESTER-I

### COURSE 2: Fundamentals of Information Technology & Office Automation

---

**Theory**

**Credits: 3**

**3 hrs/week**

#### **Course Objectives:**

1. **Understand foundational computing concepts** including number systems, evolution of computers, and architectural components.
2. **Explore basic computer organization and network fundamentals**, recognizing device functions, system types, and internet components.
3. **Demonstrate proficiency in word processing and presentation tools**, applying formatting techniques and design elements for professional outputs.
4. **Develop competency in spreadsheet operations**, employing formulas, charts, and data-handling techniques.
5. **Apply advanced data modeling and productivity features** to analyze and visualize data efficiently using modern tools.

#### **Course Outcomes:**

Learners will be able to:

1. **Convert between binary, decimal, octal, and hexadecimal systems**, and explain computer evolution and generations with examples.
2. Learners will demonstrate **basic blocks of a computer and fundamental networking knowledge**.
3. Create professional-level documents and **design visually appealing presentations** using word processing software and presentation software.
4. Manipulate data within spreadsheets, apply formulas, and **generate accurate summaries and visualizations**.
5. Apply data modelling techniques to **analyze, organize, and represent data effectively** in various scenarios.

## SEMESTER-II

### COURSE 3: FINANCIAL ACCOUNTING I

**Theory**

**Credits: 4**

**4 hrs/week**

---

#### **Course Objectives**

This course is designed to:

- Understand and explain the foundational principles, concepts, and process of accounting, including classification and rules of debit and credit;
- Record and process business transactions through journals, ledgers, subsidiary books, and correct errors through rectification entries;
- Apply and compare different methods of depreciation and amortisation to account for asset value reduction;
- Identify and distinguish between provisions and reserves and apply their treatment in final accounts with suitable adjustments; and
- Prepare accurate final accounts (Trading, Profit & Loss, and Balance Sheet) incorporating necessary adjustments.

#### **Course Outcomes (COs)**

Upon successful completion of this course, students will be able: to

**CO1:** Understand the basic concepts of financial accounting;

**CO2:** Analyse the accounting process;

**CO3:** Enable the students to understand the various methods of depreciation and its calculation;

**CO4:** Examine the impact of provisions and reserves on profitability of business;

**CO4:** Workout with final accounts and assess the financial position of the concern

## SEMESTER-II

### COURSE 4: E-COMMERCE AND WEB APPLICATION DEVELOPMENT

Theory

Credits: 3

3 hrs/week

---

#### Course Objectives:

1. Understand the evolution, types, and models of e-commerce, including technical, legal, and ethical frameworks. Explore web design technologies and content management systems relevant to e-commerce platforms.
2. Apply online marketing principles, SEO techniques, and e-payment systems with attention to logistics and risk management.
3. Design interactive and responsive websites using HTML5, CSS3, and client-side scripting with JavaScript.
4. Develop and customize CMS -based interfaces using the Bootstrap framework and responsive design principles.

#### Course Outcomes:

Learners will be able to:

1. Describe e-commerce models, revenue strategies, and legal considerations including cyber laws and data privacy.
2. Implement basic web structures using HTML5 and apply web design principles suitable for digital commerce.
3. Create and style dynamic websites using CSS for layout, animation, and visual enhancements.
4. Write client-side scripts using JavaScript to enable interactivity, form validation, and event handling.
5. Build responsive e-commerce front-ends using the Bootstrap framework, incorporating reusable UI components and custom styling





## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

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

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

### COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits	
I	I	1	Fundamental of Commerce	4	4	
		2	Business Organisation	4	4	
	II	3	3	Financial Accounting	3	3
			4	Financial Accounting Practical Course	2	1
		4	5	Office Automation Tools	3	3
			6	Office Automation Tools Practical Course	2	1
II	III	5	7	Advanced Accounting	3	3
			8	Advanced Accounting Practical Course	2	1
		6	9	Income Tax	3	3
			10	Income Tax Practical Course	2	1
		7	11	E Commerce & Web designing	3	3
			12	E Commerce & Web designing Practical Course	2	1
		8	13	Digital Marketing	3	3
			14	Digital Marketing Practical Course	2	1
	IV	9	15	Corporate Accounting	3	3
			16	Corporate Accounting Practical Course	2	1
		10	17	Cost & Management Accounting	3	3
			18	Cost & Management Accounting Practical Course	2	1
		11	19	DBMS with Oracle	3	3
			20	DBMS with Oracle Practical Course	2	1
III	V	12	21	Advertisement Corporate Accounting (OR) Advertisement and Media Planning	3	3
			22	Advertisement Corporate Accounting (OR) Advertisement and Media Planning Practical Course	2	1

<b>Year</b>	<b>Semester</b>	<b>Course</b>	<b>Title of the Course</b>	<b>No. of Hrs /Week</b>	<b>No. of Credits</b>
		13	Stock Markets (OR) GST Procedures and Practices	3	3
			Stock Markets (OR) GST Procedures and Practices Practical Course	2	1
		14	Business Analytics (OR) Cyber Security	3	3
			Business Analytics (OR) Cyber Security Practical Course	2	1
		15	Mobile Applications Development (OR) Block Chain Technology	3	3
			Mobile Applications Development (OR) Block Chain Technology Practical Course	2	1
	<b>VI</b>	Semester Internship/Apprenticeship with 12 Credits			
	<b>IV</b>	<b>VII</b>		Courses will be available in due course of time	
<b>VIII</b>			Courses will be available in due course of time		

## **SEMESTER-III**

### **COURSE 5: ADVANCED ACCOUNTING**

Theory

Credits: 3

3 hrs/week

---

#### **Learning Objectives**

The course aims to help learners to acquire conceptual knowledge of Non-Profit Organizations, understand the accounting procedure of single entry system, hire purchase system and partnership accounts.

#### **Learning Outcomes:**

At the end of the course, the student will able to; Understand the concept of Non-profit organizations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, Familiarize with the legal formalities at the time of dissolution of the firm, Prepare financial statements for partnership firm on dissolution of the firm and Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership.

**SEMESTER-III**

**COURSE 6: INCOME TAX**

Theory

Credits: 3

3 hrs/week

**Learning Objectives:**

The objective of this paper is to help students to acquire knowledge and provisions of income tax concepts and various heads of incomes. To impart skills for calculating various incomes and online filling of tax returns.

**Learning Outcomes:**

At the end of the course, the student will be able to; Acquire the complete knowledge of the tax evasion, tax avoidance and tax planning, Understand the provisions and compute income tax for various sources, Grasp amendments made from time to time in Finance Act, Compute total income and define tax complications and structure and Prepare and File IT returns of individual at his own.

## SEMESTER-III

### COURSE 7: E COMMERCE AND WEB DESIGNING

Theory

Credits: 3

3 hrs/week

---

#### **Course Objectives:**

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

#### **Learning Outcomes:**

The student will be able to: Explain how to create an **e-commerce website** from scratch, using PHP and the Bootstrap framework. Display featured products correctly on a **web** page, using the bootstrap system. Explain how product detail models are programmed to be dynamic.

## SEMESTER-III

### COURSE 8: DIGITAL MARKETING

Theory

Credits: 3

3 hrs/week

---

#### **Course Objectives:**

The course aims to identify the impact of digital space and digital marketing in reaching out to customers. Understand the importance of Search Engines and explain the working of Search Engines. Able to Define email Marketing and have knowledge on how Social Media Marketing is to be used by marketers?

#### **Learning Outcomes:**

The Students will be able to: Use digital media for the creation of products and services and relate Search Engines in the digital marketing ecosystem. Use Search Engine Marketing for advertisements and know the Social Media platforms like Face book, Twitter, YouTube & LinkedIn for Marketing. Outline email Marketing and strategy to craft email marketing campaign.

## **SEMESTER-IV**

### **COURSE 9: CORPORATE ACCOUNTING**

Theory

Credits: 3

3 hrs/week

---

#### **Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

#### **Learning Outcomes:**

At the end of the course, the student will able to; Understand the Accounting treatment of Share Capital and aware of process of book building, Demonstrate the procedure for issue of bonus shares and buyback of shares, Comprehend the important provisions of Companies Act, 2013 and prepare final accounts of a company with Adjustments, Participate in the preparation of consolidated accounts for a corporate group Understand analysis of complex issues, formulation of well-reasoned arguments and reaching better conclusions and Communicate accounting policy choices with reference to relevant laws and accounting standards.

## SEMESTER-IV

### COURSE 10: COST AND MANAGEMENT ACCOUNTING

Theory

Credits: 3

3 hrs/week

#### **Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

#### **Learning Outcomes:**

At the end of the course, the student will be able to; Understand various costing methods and management techniques, Apply Cost and Management accounting methods for both manufacturing and service industry, Prepare cost sheet, quotations, and tenders to organization for different works, Analyze cost-volume-profit techniques to determine optimal managerial decisions, Compare and contrast the financial statements of firms and interpret the results and Prepare analysis of various special decisions, using relevant management techniques.

## SEMESTER-IV

### COURSE 11: DATABASE MANAGEMENT SYSTEM WITH ORACLE

Theory

Credits: 3

3 hrs/week

---

#### **Course Objectives:**

The course aims to help the Students will have the expertise in analyzing real time problems and providing appropriate solutions related to Computer Science & Engineering. The Students will have the knowledge of fundamental principles and innovative technologies to succeed in higher studies and research. They continue to learn and to adapt technology developments combined with deep awareness of ethical responsibilities in profession.

#### **Learning Outcomes:**

An ability to apply Knowledge of computing and mathematics in Computer Science & Engineering. They will analyze a problem, identify and define the computing requirements appropriate to its solution. An ability to design, implement and evaluate a computer-based system to meet desired needs with appropriate societal considerations. The will have knowledge on to conduct investigations, interpret data and provide conclusions in investigating complex problems related to Computer Science & Engineering. An ability to engage in continuing professional development and life-long learning.



## ANDHRA PRADESH STATE COUNCIL OF HIGHER EDUCATION

**Programme: B.Com. General Honours (Major)**

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

### COURSE STRUCTURE

Semester	Course Number	Course Name	No. of Hrs/Week	No. of Credits
<b>Semester-I</b>	1	Fundamental of Commerce	4	4
	2	Business Organisation	4	4
<b>Semester-II</b>	3	Financial Accounting	4	4
	4	Business Management	4	4
<b>Semester-III</b>	5	Advanced Accounting	4	4
	6	Income Tax	4	4
	7	Business Laws	4	4
	8	Banking Theory & Practice	4	4
<b>Semester-IV</b>	9	Corporate Accounting	4	4
	10	Cost & Management Accounting	4	4
	11	Auditing	4	4
<b>Semester-V</b>	12	Advertising and Media Planning (OR) Stock Markets	4	4
	13	Customer Relationship Management (OR) Stock Markets Analysis	4	4
	14	Digital Marketing (OR) Advanced Corporate Accounting	4	4
	15	Service Marketing (OR) Software Solutions to Accounting		
<b>Semester-VI</b>	<b>Internship</b>			
<b>Semester-VII</b>	16	Accounting for Special Institutions (OR) Financial Institutions and Markets	4	4
	17	Indian Accounting Standards (OR) Financial Planning	4	4
	18	Banking and Insurance Company Accounts (OR) Financial Management	4	4
	<b>SEC</b>			
	19	Accounting Theory and Financial Reporting (OR) Fundamentals of Financial Technology	4	4

	20	Advanced Computerized Accounting (OR) Investment Management	4	4
<b>Semester-VIII</b>	21	Advanced Cost and Management Accounting (OR) International Financial System	4	4
	22	Advanced Financial Accounting (OR) Financial Reporting	4	4
	23	Corporate Reporting (OR) Behavioural Finance	4	4
	<b>SEC</b>			
	24	Strategic Cost Management (OR) Financial Derivatives	4	4
	25	Accounting for Managerial Decision Making (OR) Security Analysis and Portfolio Management	4	4

## SEMESTER-V

### COURSE 12: ADVERTISING AND MEDIA PLANNING

Theory

Credits: 4

4 hrs/week

---

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on advertising and media planning and to acquire skills in creating and developing advertisements.

#### **Learning Outcomes:**

At the successful completion of the course students are able to: Understand the role of advertising in business environment and understand the legal and ethical issues in advertising. Acquire skills in creating and developing advertisements and understand up-to-date advances in the current media industry. Acquire the necessary skills for planning and advertising media campaign.

## SEMESTER-V

### COURSE 13: CUSTOMER RELATIONSHIP MANAGEMENT

Theory

Credits: 4

4 hrs/week

#### **Learning objectives:**

The course focuses on helping in recognizing the key elements need to be addressed and reflects the need to create an integrated cross-functional focus - one that emphasizes retaining as well as winning customers Course Outcomes:

#### **Learning Outcomes:**

On successful completion of this course, the students will be able: To be aware of the nuances of customer relationship and to analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company and to make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM.

**SEMESTER-V**

**COURSE 14: DIGITAL MARKETING**

Theory

Credits: 4

4 hrs/week

---

**Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on digital marketing and various social media marketing.. To impart skills by involving students online and email marketing.

**Learning Outcomes:**

Upon successful completion of the course students will be able to;  
Analyze online Micro and Macro Environment and Design and create website. Discuss search engine marketing and Create blogs, videos, and share

## **SEMESTER-V**

### **COURSE 15: SERVICE MARKETING**

Theory

Credits: 4

4 hrs/week

---

#### **Learning Objectives:**

The objective of this paper is to help students to acquire knowledge on service marketing and customer responses in services marketing. To familiarize the students on marketing strategies in various services marketing.

#### **Learning Outcomes**

Upon successful completion of the course the student will be able to;  
Discuss the reasons for growth of service sector and examine the marketing strategies of Banking Services, insurance and education services. Review conflict handling and customer Responses in services marketing. Describe segmentation strategies in service marketing and Suggest measures to improve services quality and their service delivery.