



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM(Computer Applications)
FIRST SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE18101	Business English-I (AECC-1)	3	3	40	60	100	3
2	I	IC19101	Indian Heritage and Culture (AECC-2)	2	3	40	60	100	2
3	II	BC22001	Business Organization & Management	4	3	40	60	100	4
4	II	BC22002	Financial Accounting-I	4	3	40	60	100	4
5	II	BC22090	Micro Economics	5	3	40	60	100	5
6	II	BC22003	Fundamentals of Information Technology	4	3	40	60	100	4
PRACTICALS									
7	II	BC2201P	Business Organization & Management	2	3	40	60	100	1
8	II	BC22004	Financial Accounting-I	2	3	40	60	100	1
9	II	BC22005	Fundamentals of Information Technology	2	3	40	60	100	1
Total				28	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

* Generic Elective (GE)



BUSINESS ENGLISH - I

Credits: 3

Subject Code: BE18101

Semester: I

No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to comprehend and apply block style layout of letter writing and other business communication related to it.

CO1. Students will be able to identify elements, forms and style of letters and will be able to create quotations related to inviting, sending and placing orders.

CO2. Students will be able to identify qualities and functions of a Sales Letter in order to enable them use the format of a Sales Letter.

CO3. Understand and write the functions, structure and types of Memorandum, and design a notice, agenda and minutes.

CO4. Demonstrate the guidelines for answering and making effective telephone calls in order to enable, understand and implement Note making.

CO5. Have a better understanding of scanning and proof reading incomprehension.

UNIT-I

9 Hrs

Structure and Layout of Letters, Quotations, Orders & Tenders

Elements, forms and style of letters (3)

Inviting and sending quotations & Tenders (4)

Placing orders (2)

UNIT-II

9 Hrs

Sales Letters

Qualities and Functions of a Sales letter (2)

Format of a Sales letter (3)

Specimen Sales letter (4)

UNIT-III

9 Hrs

Memorandum, Notices, Agenda and Minutes

Functions and structure of a memorandum (1)

Types of memorandum (1)

Specimen memorandum (1)

Format of Notice, Agenda and Minutes (3)

Specimen notices, agenda and minutes (3)



UNIT-IV	9 Hrs
Telephone skills and Note Making	
Making effective telephone calls	(1)
General guidelines for answering the telephone	(1)
How to note down telephone messages	(2)
Format of note making	(2)
Specimen note making	(3)

UNIT-V	9 Hrs
Reading Comprehension	
Strategies for reading comprehension	(2)
Aspects of efficient reading	(2)
Speed, accuracy skimming, scanning and proof reading	(2)
Factual comprehension	(1)
Specimen comprehension	(2)

ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing.** New Delhi: Tata McGraw Hill Publishing Company Limited.

SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills.** New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations.** Oxford, U.K: Oxford Publication.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication.** New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication.** Mumbai: Himalaya Publishing House.



INDIAN HERITAGE AND CULTURE

Credits: 2

Subject Code: IC19101

Semester: I

No. of lecture hours: 30

Objectives:

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

Outcome: Students will be knowledgeable about the Indian customs, traditions and will also be able to attempt competitive exams.

- CO1.** The student can understand better about the origin of ancient Indian culture and the contributions of great rulers from both north and south India for Indian culture in ancient days
- CO2.** Students will analyze how Persian culture entered into India and how it influenced the Fine Arts of Indian society like Classical Music, Dance and Architecture.
- CO3.** Student can able to assess how the Indian orthodox society turn into modern and western society in the 19th century .It also edifies the students with spiritual doctrines of various Religions.
- CO4.** Students will evaluate various challenges face by the youth and the evil affects of terrorism on society
- CO5.** The topics in the unit create belongingness among the students by bringing awareness of the rights and duties to make the world a better place and it throw light on gender sensitization issues of women, Children and LGBT.

UNIT-I

6 Hrs

Introduction – Impact of Geography on Indian Culture

- Meaning of culture – Characteristics of Indian Culture, Caste system
- Indus Valley Civilization and Vedic/Aryan Culture
- Golden Age of Indian Culture– Mauryas and Guptas, Satavahavas, Pallavas, Cholas.

UNIT-II

6 Hrs

Medieval India – Influence of Islam on Indian Culture

- Cultural Development under the Delhi Sultanate and Mughals
- Contribution of Sher Shah and Akbar to Indian Administrative System
- Cultural Achievements of Kakatiya and Vijayanagara rulers
- Indian Fine Arts –Painting, Music, Dance and Sculpture

UNIT-III

6 Hrs



Impact of West and Reform Movements

- Influence of Western culture on Indian Society
- 19th century Socio Religious Reform Movement –Raja Ram Mohan,Ishwara Chandra Vidyasagar and Veerasalingam
- Rise of Subaltern Movements in India– Jyothirao Phule-Savitribai Phule,E.V Ramaswamy Naikar –Narayana Guru-Dr.B.R.Ambedkar
- Rise of Indian National movement-Moderate, Extremist and Gandhian Era

UNIT-IV

6 Hrs

Impact of Religion and Constitutional Institutions

- Hinduism – Islam – Christianity – Jainism and Buddhism -Sikhism – Zoroastrianism
- Democratic system in India-Parliament and Judiciary- Election Commission
- Impact of Press and Social Pressure groups on Indian Culture
- Know your Rights – Classification of Rights and Importance

UNIT-V

6 Hrs

Impact of Contemporary Gender Issues

- Woman and Child rights - Violence against Women and Children
- Gender issues - LGBT
- Youth Unrest and Reasons- Alcoholism, Drug Addiction and other Addictions
- Terrorism – Causes and Consequences

SUGGESTED READING:

1. Jha, Dr K.N. 2006. **Studies in Ancient & Medieval India**. Gurgaon: COSMOS Book hive Ltd.
2. Mahajan, V.D. 2008. **Ancient India**. New Delhi: S.Chand.
3. Manasseh, Dr P. 2010. **An Overview of Indian Culture**. Hyderabad: Gamaleil Publishers.
4. Malpani, Madanlal & Malpani, Shamsunder. 2014. **Indian Heritage and Culture**. Ludhiana: Kalyani Publishers.
5. Mhaske, Dr R.H. 2012. **Human Rights, Social Justice and Political Challenges**. Kanpur: Chandralok Prakashau.
6. Singh, Gurdip & Ahuja, V.K. 2012. **Human Rights in 21st Century**. New Delhi: Universal Law Publisher.



BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 4

Subject Code: BC22001

Semester: I

No. of lecture hours: 60

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To acquaint the students with the principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Outcome: Students will be knowledgeable about the different forms of business organizations and various management concepts and theories.

CO1. Identify and interpret the various principles and importance of management

CO2. Explain and demonstrate the uses of planning and organizing

CO3. Classify and combine the various techniques of control and coordination.

CO4. Point out and develop the essence of motivation and direction to the students

CO5. Interrelate and understand the essence of leadership and the importance of communication

UNIT-I

12 Hrs

Fundamental Concepts

Concepts of business, trade, industry and commerce	(2)
Business – features of business	(2)
Trade classification – aids to trade	(2)
Industry – classification – commerce	(1)
Relationship between trade, industry and commerce	(1)
Business organization concept	(2)
Functions of business	(2)

UNIT-II

12 Hrs

Business Organization

Forms of business organization	(1)
Classification	(1)
Factors influencing the choice of suitable form of organization	(1)
Objectives of business	(1)
Essentials of a successful business	(1)
Sole Proprietorship	
Meaning – characteristics	(1)
Advantages and disadvantages and suitability	(1)
Partnership – meaning – characteristics	(1)
Kinds of partners	(2)
Registration of partnerships – partnership deed	(1)
Rights and obligations of partners	(1)



UNIT-III	12 Hrs
Joint Stock Company	
Meaning – characteristics – advantages	(2)
Kinds of companies	(2)
Difference between private and public companies	(2)
Promotion of a company	(2)
Stages – promoters	(2)
Characteristics – registration	(2)
UNIT-IV	12 Hrs
Introduction	
Management – definition - meaning – nature	(1)
Universality of management	
Significance of management	(1)
Principles and functions of management	(1)
Characteristics – objectives of management – management vs. administration	(1)
Levels of management – skills of management	
Scientific management: meaning – principles – objectives – criticism	(1)
Planning	
Meaning – definition – features- importance	
Steps in planning	(1)
Types of plans – limitations of planning	(1)
Organizing	
Meaning – definition – features	(1)
Principles of organization	(1)
Organization structure (line organization, functional organization, line and staff organization)	(1)
Delegation of authority - meaning - principles - difficulties in delegation	(1)
Centralization – decentralization - differences between delegation and decentralization	(1)
UNIT-V	12 Hrs
Coordination	
Meaning – need – principles and techniques	(1)
Span of control – factors determining span of control	(1)
Control	
Meaning – definition – process	(1)
Steps – requisites of a good control system	(1)



Motivation

Meaning – theories of motivation – Maslow – McClelland and Hertzberg (2)

Importance of motivation - motivational techniques (2)

Leadership

Meaning – importance – styles (2)

Theories of leadership – Trait theory – Behavioural theory – Situational theory (2)

SUGGESTED READING:

1. Sharma, R. K. and Gupta Shashi K. 2013. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
2. Jain Sherlekar S.A.S., Kushpat Kavita. N.V. and Satyavati P. 2010. **Business Organization and Management.** 2nd revised edition. Mumbai: Himalaya Publication.
3. Sharma, R.K. and Gupta Shashi, K. 2008. **Industrial Organization and Management.** 7th revised edition. New Delhi: Kalyani Publishers.
4. Prasad, L.M. 2001 . **Principles and Practice of Management.** 6th edition. New Delhi: Kalyani Publishers.
5. Gupta, R.S., Sharma B.D. and Bhalla N.S. 2012. **Principles and Practices of Management.** 8th revised and enlarged edition. New Delhi: Kalyani Publishers.
6. Sharma, R.K. and Gupta Shashi, K. 2012. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
7. Koontz D'Donnel and Weilrich. **Essentials of Management.** 9th Edition. New Delhi: Tata McGraw Hill.

SUGGESTED READING:

1. Jain, S.P&Narang, K.L. 2011. **Financial Accounting Part-1. (11th Revised edition).** New Delhi: Kalyani Publishers.
2. Gupta, R.L and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I. (10th edition).** New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9th edition).** New Delhi: Vikas Publishing house Pvt Ltd.



FINANCIAL ACCOUNTING – I

Credits: 4
Subject Code: BC22002

Semester: I
No. of lecture hours: 60

Objectives:

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts

Outcome: Students will be able to prepare financial statements in accordance with Generally Accepted Accounting Principles.

- CO1.** Describe the need and importance of accounting.
- CO2.** Explain about subdivision of journal
- CO3.** Compare the cashbook and passbook balances to reconcile the difference.
- CO4.** Analyze the financial position of an organization
- CO5.** Identify the mistakes in books of accounts and helps in correcting them.

UNIT-I

15 Hrs

Introduction

- Need for accounting — definition (1)
- Meaning – features – objectives (1)
- Functions – systems and bases and scope of accounting (2)
- Books keeping and accounting – branches of accounting – advantages – limitations (2)
- Basic terminology used – accounting concepts and conventions
- Introduction to accounting standards-Definition- Meaning-List of accounting standards-ASB (2)**
- Accounting equation (2)
- Classification of accounts – rules of double entry system (1)
- Journalizing – posting to ledgers – balancing of ledgers (4)

UNIT-II

15 Hrs

Subsidiary Books

- Subdivision of journal – preparation of subsidiary books (5)
- Different types of cash book – simple cash book, cash book with cash and discount columns (5)
- Cash book with cash and bank columns – cash book with cash discount and bank columns and petty cash book. (5)



UNIT-III	15 Hrs
Bank Reconciliation Statement	
Bank reconciliation statement – need – reasons for difference between cash book and pass book balances	(3)
Simple problems on favourable balance	(6)
Simple problems on overdraft balances	(4)
Ascertainment of correct cash book balance	(2)
	15 Hrs
UNIT - IV	
Trial Balance and Final Accounts	
Trial balance – meaning – objectives	(3)
Methods of preparation	(2)
Final accounts – preparation of manufacturing, trading, profit & loss account and Balance Sheet	(6)
Adjusting and closing entries	(4)
	15 Hrs
UNIT-V	
Rectification of Errors	
Errors and their rectification	(3)
Types of errors	(2)
Rectification before and after preparation of final accounts	(7)
Suspense account – effect of errors on profit	(3)

SUGGESTED READING:

1. Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised Edition. New Delhi: Kalyani Publishers.
2. Gupta, R.L. and Radha Swamy. 2001. **Advanced Accountancy – Volume-I**. 10th Edition. New Delhi: Sultan Chand & Sons.
3. Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th Edition. New Delhi: Vikas Publishing House Pvt Ltd.
4. Wings, Tally, Focus – Accounting Packages – BPB publications.
5. Manual provided by Wings, Tally solutions and Focus Accounting packages.



MICRO ECONOMICS

Credits: 5
Subject Code: BC22090

Semester: I
No. of lecture hours: 75

Objective: To provide a working knowledge of economic tools of analysis which is very useful to a modern businessman in the decision making process.

Outcome: Students will be able to analyze operations of markets under varying competitive conditions and will also know the application of analytical tools of applied economic analysis to business situations.

CO1. Demonstrate understanding of concepts of business economics.

CO2. Apply different methods of demand forecasting based on time period and nature of product.

CO3. Analyze different types of production function

CO4. Compare various market structures and analyze price-output decision in different markets

CO5. Analyze importance of international trade to Indian economy and evaluate effects of government policy on trade.

UNIT-I**15 Hrs****Nature and Scope of Business Economics**

Business Economics – meaning, nature and scope (5)

Relation of Business Economics with other subjects (2)

Concepts of Business Economics (4)

Role and responsibilities of Business Economics- Social responsibility & Business (4)

UNIT-II**15 Hrs****Theory of Consumer Behaviour**

Utility Analysis–Law of diminishing marginal utility–Law of equi marginal utility (6)

Consumer surplus (1)

Indifference curve analysis (2)

Law of demand – Elasticity of demand (4)

Demand forecasting (2)

UNIT-III**15 Hrs****Theory of Production and Cost**

Production function - Law of variable proportion - Returns to scale (6)

Isoquants - Internal and External Economics of Scale (4)

Cost concepts – Cost – Output relation in short run (4)

Break even analysis (1)

UNIT-IV**15 Hrs****Theory of Product Pricing & Factor Pricing**

Pricing under perfect competition (4)



Pricing under Monopoly – Monopolistic competition – Oligopoly	(5)
Ricardian Theory of Rent	(2)
Keyne’s Liquidity Preference Theory	(2)
Risk & Uncertainty bearing theory	(2)

UNIT-V

15 Hrs

Economic Basis of International Business

Importance of international trade	(2)
Classical theory of international trade	(3)
Balance of trade – balance of payments – deficit in balance of payments	(5)
Business Cycle – features, phases, measures	(2)
Industrial policy of 1991	(3)

SUGGESTED READING:

1. Kennedy, M John. 2009. **Micro Economics**. 18th revised edition. Mumbai: Himalaya Publication.
2. Murthy and Mithani. **Business Economics**. Mumbai: Himalaya Publishers
3. Mishra and Puri. **Economic Environment of Business**. 7th edition. Mumbai: Himalaya Publishers.
4. Mishra and Puri. **Indian Economy**. 29th edition. Mumbai: Himalaya Publishers.
5. Jhingan M.L. **Economics of Development and Planning**. 39th edition. Mumbai: Vrinda Publishers.
6. **Taxman’s Economic Laws**, 2003, Taxman Allied Services.



FUNDAMENTALS OF INFORMATION TECHNOLOGY

Credits: 4**Semester: I****Subject Code: BC22003****No. of lecture hours: 60**

Objective: To equip students with the fundamentals of Information technology (IT) and its application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data in the context of a business or an enterprise.

Outcome: Students will gain knowledge on the fundamental concepts of information technology and its applications.

CO1. Understand basic computer terminology and number systems

CO2. Explain about operating systems, and its types.

CO3. Identify different applications of Information technology

CO4. Classify phases of Software Development Life Cycle

CO5. Compare modern means of communications, types of networks and topologies

UNIT-I**12 Hrs****Introduction to Computers**

Definition - Characteristics and limitations of computers (1)

Block diagram of a computer, CPU (1)

Primary and secondary storage (1)

Input and output devices (1)

Data Representation and Storage

Data representation in computers, bits and bytes (1)

Number systems (Binary, Octal and Hexadecimal) (1)

Conversion from decimal to binary, octal, hexadecimal and vice versa (2)

Secondary storage (1)

Random Vs Sequential access, Tracks and Sectors (1)

Storage characteristics (1)

Increasing data storage capacity through compression
(disk compression and file compression) (1)

UNIT-II**12 Hrs**

Operating Systems: Meaning, Definition, Functions (2)

Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS (1)

Multi Tasking and Multi threading (1)

Multi User multi processor support (1)

Miscellaneous tasks (1)

Batch Processing systems (1)

Real time systems, Time sharing systems (1)

User Interfaces: GUI, Pen based, Touch Screen & Conversational interfaces (2)

Common Operating Systems: DOS, Windows 95/98 and UNIX (2)

UNIT-III**12 Hrs**



Applications of Information Technology

Application programs	(2)
Horizontal Market Applications, Vertical Market Applications	(1)
Customs Applications, Shareware and Public domain software	(1)
Transaction Processing – Centralized transaction processing	(1)
Client Server software, Distributed computing and Replication	(1)
Information tools for management control: DSS, EIS, GIS, OLAP	(2)
Data Warehousing and Data Mining	(1)
IT in Business and Industry – Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding	(1)
IT Enabled Services: BPO, KPO & Call centers	(2)

UNIT-IV

12 Hrs

Systems Development: The six phases of Systems Analysis & Design	(2)
The challenges of Digital Age: Security issues: Threats to Computers & Communications	(2)
Security: Safeguarding Computers & Communications	(2)
Quality of Life Issues	(2)
The ethics of using databases: concerns about accuracy & privacy	(2)
Five generations of programming languages	(2)

UNIT-V

12 Hrs

Modern Communications: Communications, FAX	(2)
Voice Mail and Information Services, Email	(2)
Group Communications: News groups, Mailing lists, IRC, Network games	(2)
Video conferencing	(1)
File exchange, bandwidth	(1)
Modem, Network topologies	(2)
Network Types – LAN, MAN and WAN	(1)
Dialup Access	(1)

SUGGESTED READING:

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology – The Breaking Wave.** 7th edition. New Delhi: Tata McGraw Hill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology – A Practical Introduction to Computers and Communications.** 6th edition. New Delhi: Tata McGraw Hill Publications.
3. Sinha Pradeep, K. and Sinha Preeti. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4th edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4th edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2nd edition. New Delhi: Excel Books.



BUSINESS ORGANIZATION
(PRACTICALS)

Credits : 1

Subject Code: BC2201P

I Year / I Semester

No. of lecture Hours: 30

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Learning Outcomes:

- The students will gain knowledge about different form of organization and various management concepts & theories

Entrepreneur

10 Hrs

LAB WORK: The students should go through and present case studies of entrepreneurs – success and failures.

Sole proprietorship

10 Hrs

LAB WORK: The students are expected to go through partnership deed and prepare a simple partnership deed.

Joint Stock Company

10 Hrs

LAB WORK: The students are expected to know the formalities of registration of a company including documents.



FINANCIAL ACCOUNTING – I

PRACTICALS

Credits: 1

Subject Code: BC22004

Semester: I

No. of practical hours: 30

Objectives: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Students will be independently able to apply theoretical knowledge to practical accounting.

- 1) **Computer lab work:** Computerized accounting: Meaning and features – advantages and disadvantages of computerized accounting: creating an organization – grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories, units of measurement – stock items – entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers. (3)
- 2) **Computer lab work:** Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers. (3)
- 3) **Computer lab work:** Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (3)
- 4) **Computer lab work:** Rectification of errors using computers. (3)
- 5) **Computer lab work:** Preparation of bank reconciliation statement using computers. (3)

Accounting package: Tally

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** BPB Publications: Delhi.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Dreamtech Press.



FUNDAMENTALS OF INFORMATION TECHNOLOGY
PRACTICALS

Credits: 1
Subject Code: BC22005

Semester: I
No. of practical hours: 30

Objectives:

- To create, edit and format Word documents
- To enter data in an Excel spreadsheet and to analyze it through what-if analysis and also to present data using charts
- To create and enhance presentation in Power Point using transition and build effects
- To create and maintain databases in Access so as to analyze data in queries, forms and reports

Outcome: Students will be able to create documents, analyze spreadsheet data, prepare power presentation and maintain database .

- | | |
|---|-----|
| 1. Preparing Resume, time table | (2) |
| 2. Newsprint, applying formats | (2) |
| 3. Documents using bullets and numbering | (2) |
| 4. Mail Merge | (2) |
| 5. Creating an Excel worksheet , applying functions | (4) |
| 6. Marks memorandum, Customer bill | (2) |
| 7. Creating charts, creating an Excel database | (2) |
| 8. Sort and filter data | (4) |
| 9. Preparing a Power point presentation | (2) |
| 10. Creating an Access database, tables | (4) |
| 11. Queries on data, Designing forms and reports | (4) |



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM (Computer Applications)
SECOND SEMESTER
ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	I	BE18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE18201	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	BC22006	Company Law-I	4	3	40	60	100	4
4	II	BC22007	Financial Accounting-II	4	3	40	60	100	4
5	II	CC22201	Business Mathematics	5	3	40	60	100	5
6	II	CC22202	Programming in 'C'	4	3	40	60	100	4
PRACTICALS									
7	II	BC22010	Company Law-I	2	3	40	60	100	1
8	II	BC22009	Financial Accounting-II	2	3	40	60	100	1
9	II	CC22203	Programming in 'C'	2	3	40	60	100	1
Total				28	-	360	540	900	25

*Ability Enhancement Compulsory Course (AECC)

*Skill Enhancement Course (SEC)

* Programme of Loyola Academy for Neighbourhood Empowerment & Transformation (PLANET)



BUSINESS ENGLISH - II

Credits: 3

Subject Code: BE18201

Semester: II

No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Outcome: Students will be able to synthesize the theoretical knowledge of business communication through report writing and letter writing.

CO1. Students will be able to identify the elements of Claim and Adjustment letters and draft them.

CO2. Students will be able to identify nature and types of credit letters and Collection letters.

CO3. Students will be able to write Application letters and Resumes.

CO4. Students will be able to understand characteristics and importance of Business Reports and prepare a good business report.

CO5. Students will be able to understand techniques of describing Machines and Mechanisms and create good Technical Reports.

UNIT-I

9 Hrs

Claim Letters and Adjustment Letters

Hints for Drafting Claim Letters and Adjustment Letters (2)

Elements of Claim and Adjustment Letters (2)

Specimen Claim and Adjustment Letters (5)

UNIT-II

9 Hrs

Credit Letters and Collection Letters

Nature of a Credit Letter (1)

Types of Credit Letters (2)

Tone and Style of Collection Letters (1)

Examples of Credit and Collection Letters (5)

UNIT-III

9 Hrs



Job Applications Letters and Resume writing

Importance and Functions of an Application Letter	(1)
General Guidelines to write Application Letters and Resumes	(1)
The Form and Content of an Application Letter	(1)
Preparing a Resume	(2)
Specimen Application Letter and Resume	(4)

UNIT-IV

9 Hrs

Report Writing – I (Business Report)

Characteristics of a good Business Report	(1)
Importance of Business Reports	(1)
Types and Functions of Business Reports	(2)
Preparing a Business Report and Specimen	(2)
Specimen Business Reports	(3)

UNIT-V

9 Hrs

Report Writing – II (Technical Reports)

Techniques of Description	(2)
Describing Machines and Mechanisms	(2)
Describing Process	(1)
Sample Descriptions	(2)
Specimen Technical Reports	(2)

ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing.** New Delhi: Tata McGraw Hill Publishing Company Limited.

SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills.** New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations.** Oxford, U.K: Oxford Publication.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication.** New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication.** Mumbai: Himalaya Publishing House.



VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credits: 2

Semester: II

Subject Code:VE18201

No. of lecture hours: 30

Objectives:

- To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.
- To transform the students into conscientious citizens through holistic education and contribute to nation building.

Outcome: Students will be transformed into conscientious citizens through holistic education and contribute to nation building.

CO1. Students will be able to differentiate Accepted norms and Counter values and be able to identify the various Dimensions of Human Development.

CO2. Students will be able to demonstrate Love and Experience of God and identify the Basic Issues of Life and Happiness as a life goal.

CO3. They will be able to understand the importance of Concern for others and critique the various problems that deter the growth of the society.

CO4. The students will be able to recognize the traits of a good personality and practice Self-exploration.

CO5. Students will be able to interpret the Purpose of Life and Goal Setting and demonstrate Self-management.

UNIT-I

6 Hrs

Introduction to Ethics

- Why Value Education?
- Reasons to have Ethics for Life
- Accepted Norms and Counter Values
- Dimensions of Human Development: Physical, Intellectual, Emotional, Moral, Spiritual and Social

UNIT-II

6 Hrs

Approach to Life

- Conscience and Pseudo-Conscience
- Happiness as Life-goal
- Values revealed and lived in Religions
- Experience of God
- Love: The three components of Love
- Some of the basic stages and issues of Life: Family, Love, Sex, Marriage



UNIT-III

6 Hrs

Concern for Others

- Self and Another
- Human Context
- Moral Problems of a Society / True Society : Social Desire, Social Fear, Social Silence, Social Indifference

UNIT-IV

6 Hrs

Transformation of Self

- Definitions of personality
- Characteristics of personality
- Elements of personality
- Traits of good personality
- Self-Identity, self concept
- Self-Discovery, self-acceptance
- Self-Esteem

WORK SHEET (1): Self Estimation

UNIT-V

6 Hrs

Life Enrichment Skills

- Purpose of life - Goal setting
- Characteristics of Goals
- Building Relationships
- Time Management
- Stress Management
- Emotional Management
- Conflict Management
- Team Management (Group Dynamics)

WORK SHEETS (1) & (2): 1) Anger Management
2) Team Management

ESSENTIAL READING:

1. Human Values - Development Programme - AIACHE
2. In Harmony



Company Law-I

Credits : 4

Subject code : BC22006

Semesters: II

No. of lecture hours: 60

Objective: To equip the students about the framework of Indian Mercantile Law.

Course Outcome:

CO1. Demonstrate an understanding of the legal environment of the business.

CO2. Explains legality of object and consideration, discharge of a contract and remedies available.

CO3. Identify the recognition of transactions involving the sales of goods act.

CO4. Dramatise the application of consumer protection act.

CO5. To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

UNIT – I

Contract Act

12Hrs

- Agreement and Contract – Definition, meaning – Essentials of a valid contract – types of contracts (4)
- Offer and Acceptance – definition – essentials of a valid offer and acceptance – communication and revocation of offer and acceptance (2)
- Consideration – definition and importance – essentials of a valid consideration – the doctrines of ‘stranger to contract’ and ‘No consideration – No contract’ (2)
- Capacity to Contract – special rules regarding minors agreements (2)
- Consent – free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation and mistake (2)

UNIT-II

Discharge of contract

12Hrs

- Legality of Object and Consideration – illegal and immoral agreements – agreements opposed to public policy (4)
- Agreement expressly declared to be void-wagering agreements and contingent contracts (4)
- Discharge of a Contract – various modes of discharge of a contract breach of contract - types remedies for breach of a contract (4)



UNIT-III

Sale of goods Act

12Hrs

- Contract of Sale: Definition: features – definition of the term goods – types of goods – rules of transfer of property in goods (4)
- Differences between Sale and Agreement to Sell – Rights of an unpaid Seller (4)
- Conditions and Warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale (4)

UNIT-IV

Consumer Protection Act

12Hrs

- Definitions of the terms- Consumer, Unfair trade practices respective trade practices and Complainant (4)
- Rights of Consumers – consumer protection councils (4)
- Consumer Redressal Agencies – penalties for violation (4)

UNIT-V

Intellectual property Rights and Information Technology Act

12Hrs

Intellectual Property Rights:

- Meaning – need and objectives – Meaning of the terms – Patents, Copyright Trademarks procedure for registration – Infringement, remedies (6)

Information Technology act 2000:

- Aims and objectives – provisions regarding secure Electronic records and secure digital signatures – Cyber Appellate Tribunal–offences–penalties– meaning of the terms hacking phishing (4)

RTI act: Aims and objectives of the act-Implementation of the act(Mechanism) (2)

SUGGESTED READING:

1. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law.** 7th revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
2. Kapoor, N.D. **Business Laws.** 5th revised edition. Reprint 2011. New Delhi: Sultan Chand & Sons.
3. Kapoor, N.D. 2009. **Elements of Mercantile Law.** 31st revised edition. New Delhi: Sultan Chand & Sons.
4. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law.** Mumbai: Himalaya Publishers.
5. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment.** New Delhi: Pearson Publication.



FINANCIAL ACCOUNTING – II

Credits: 4

Subject Code: BC22007

Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.
- To provide knowledge on single entry system and hire purchase system.

Semester: II

No. of lecture hours:60

Outcome: Students will be able to prepare and maintain accounts for partnership firms and also be knowledgeable about single entry system and hire purchase system.

CO1. Introduce basic concepts of partnership and explains the admission of a partner.

CO2. Demonstrate accounting treatment relating to retirement and death of a partner.

CO3. Identify the rules applicable for winding up of partnership and insolvency of a partner.

CO4. Show the method of finding out profits and financial position by using incomplete records.

CO5. Illustrate method of preparing books under hire purchase and installment purchase system.C

UNIT-I

18 Hrs

Partnership – Admission

Legal provisions in the absence of a partnership deed	(2)
Fixed and fluctuating capitals	(2)
Preparation of final accounts with adjustments	(2)
Profit and loss appropriation account – methods of calculating good will – treatment of Good will	(4)
Calculation of sacrificing, new profit sharing ratio and admission of a partner	(8)

UNIT-II

18 Hrs

Partnership – Retirement and Death

Treatment of goodwill	(2)
Methods of calculating good will	(4)
Calculation of gaining ratio, new profit sharing ratio	(2)
Retirement of a partner	(4)
Death of a partner	(4)
Including joint life policy	(2)

UNIT-III

18 Hrs

Partnership – Dissolution and Insolvency

Dissolution of partnership	(6)
Insolvency of a partner	(6)
Insolvency of firm (excluding sale to firm, company and amalgamation)	(6)



UNIT-IV

Single Entry System

18 Hrs

Single Entry- Features-Books and Accounts maintained	(3)
Preparation of Statement of affairs-Difference between statement of affairs and Balance Sheet	(4)
Recording of transactions- Ascertainment of profits under Single entry system (Statement of affairs method) - Problems	(11)

UNIT-V

Consignment Accounts

18 Hrs

Consignment-Meaning -Features -Proforma Invoice -Account sales	(4)
Delcrederecommission- Accounting Treatment in the books of the Consigner and the Consignee	(4)
Valuation of Consignment stock-Treatment of Normal and Abnormal Loss	(4)
Invoice of goods at a higher price than the cost price	(6)

SUGGESTED READING:

- 1Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised Edition. New Delhi: Kalyani Publishers.
- 2Jain, S.P. and Narang, K.L. 2012. **Financial Accounting (Advanced Accounting)**. (1^{2th} Revised and updated edition). New Delhi: Kalyani Publishers.
3. Gupta, R.L. and Radha Swamy. 2001. **Advanced Accountancy – Volume-I**. 10th Edition. New Delhi: Sultan Chand & Sons.
4. 4.Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th edition. New Delhi: Vikas Publishing House Pvt Ltd.



BUSINESS MATHEMATICS

Credits: 5
Subject Code: CC22201

Semester: II
No. of lecture hours: 75

Objective: To impart knowledge on the applications of Mathematics in business decision making.

Outcome: Students will gain impart knowledge on the applications of Mathematics in business decision making.

- CO1.** To apply various concepts of quadratic equations to find solution of real life problems
- CO2.** Evaluate different idea of logarithms to simplify multiplication and division of numbers
- CO3.** Classify different types of matrices and procedures to find solution of real life problems
- CO4.** Describe the theoretical concepts of differentiations
- CO5.** Identify the differentiation concept to find maximum profit and minimum loss in business process

UNIT-I 15 Hrs

Quadratic Equations

- Solution of a quadratic equation- Factorization method (5)
- Sum and product of roots- Discriminant and Nature of roots (5)
- Formation of quadratic equation for given roots (5)

UNIT-II 15 Hrs

Logarithms

- Definition of Logarithm (2)
- Laws of operation (2)
- Operations with logarithms (3)
- Applications of logarithms - Compound interest- Depreciation- Annuities (8)

UNIT-III 15 Hrs

Matrices

- Definition of a matrix - Types of matrices (2)
- Algebra of matrices- Addition, subtraction, Multiplication - Transpose of a matrix (4)
- Determinant of a Square matrix - Calculation of values of determinants up to third order (2)
- Adjoint of a matrix; Finding inverse of a matrix through adjoint (5)
- Simultaneous Linear Equations - Solving Linear equations by Cramer's Rule and Matrix Inversion Method (2)

UNIT-IV 15 Hrs



Differential Calculus

Concept of differentiation - Rules of differentiation	(5)
Sum rule and product rule- Function of function rule	(5)
Implicit differentiation- Logarithmic differentiation.	(5)
(Proofs of theorem/ Formulae are not required. Trigonometric functions are not to be covered.)	

UNIT-V

15 Hrs

Applications of differentiation

Maxima and Minima of functions (involving second or third order derivatives)	(7)
Problems related to cost, revenue and profit.	(8)

SUGGESTED READING:

1. Sancheti, D.C. and Kapoor, V.K. 2004. **Business Mathematics**. New Delhi: Sultan Chand & Sons.
2. Dr. Dikshit Amarnath and Dr Kumar Jitendra. 2005. **Business Mathematics**. Mumbai: Himalaya Publications.
3. Zameeruddin, Qazi. Khanna, K., Vijay and Bhambri, S.K. 2013. **Business Mathematics**. New Delhi: Vikas Publishing House.
4. Saha, S and Mukherji, S. **Quantitative Methods**. New Delhi: New Central Book Agency(P) Ltd



PROGRAMMING IN 'C'

Credits: 4

Subject Code: CC22202

Semester: II

No. of lecture hours: 75

Objectives:

- To introduce the problem solving techniques
- To help students apply it in writing correct program logic in the basic fundamental language like C.

Outcome: Students will be knowledgeable about the problem solving techniques and will be able to apply the various programming concepts in developing correct programs.

CO1. Describe the structure of 'C' program

CO2. Analyze the application of controls structures and arrays

CO3. Classify the types of functions and storage classes

CO4. Apply pointers to enhance program efficiency

CO5. Evaluate the file system

UNIT-I

15 Hrs

Introduction

Problem solving through flowcharts and algorithms	(5)
History of 'C' language – Features – 'C' character set	(2)
Keywords – Identifiers – Variables - Structure of a 'C' program	(2)
Data types – Constants (numeric, string and symbolic constants)	(3)
Operators (arithmetic, relational, logical, assignment, conditional, increment/decrement and special operators)	(2)
Expressions - type conversions	(1)

UNIT-II

15 Hrs

Managing data input and output operations

Control Structures

If-else (types of conditions)	(2)
Switch case	(2)
While	(1)
Do-while	(1)
For, go to – break and continue statements	(1)

Arrays

Introduction, defining an array, initializing an array	(1)
One dimensional	(3)
Two dimensional arrays	(2)
Multi-Dimensional Arrays - Dynamic Arrays (Concept only)	(1)

UNIT-III

15 Hrs



Functions

Built in functions (mathematical, character and string functions)	(3)
User defined functions: function declaration - function call	(1)
Categories of functions	(2)
Passing arguments to functions	(2)
Passing arrays to functions	(2)
Passing strings to functions	(1)
Recursive functions	(2)
Storage classes: automatic, register, static and external variables.	(2)

UNIT-IV

15 Hrs

Pointers

Declaration – initialisation – accessing a variable through pointers	(1)
Call by value and call by reference	(2)
Pointers and arrays	(2)
Array of pointers	(2)
Pointers as function arguments	(2)

Structures and Unions

Introduction – declaring structure variables – accessing structure members	(1)
Functions and structures	(1)
Array of structures	(1)
Enumerated data types and union	(3)

UNIT-V

15 Hrs

Preprocessor directives

Macro expansion and file inclusion	(2)
File management in C	
Opening and closing a file	(5)
Input/output operation in files (getc and putc functions, getw and putw functions, fprintf and fscanf functions, fseek and ftell functions)	(5)
Error handling and command line arguments	(3)

ESSENTIAL READING:

1. Balaguruswamy, E. **Programming in ANSI C.** 7th edition. New Delhi: Tata McGraw Hill Publications.
2. Gottfried Byron. **Programming with C.** 2nd edition. New Delhi: Tata McGraw Hill Publications.
3. Kanetkar Yashwant. **Let us C.** 5th edition. New Delhi: BPB Publications.



**Company Law-I
(PRACTICALS)**

Credits : 1
Subject Code : BC22010

Semester: II
No. of practical hours:30

Objective – To equip the students about the framework of Indian Mercantile Law.

Course Outcome: To demonstrate an understanding of the legal environment of the business.

1. Agreement to contract – Case Laws
2. Consideration – Case Laws
3. Breach of Contract – Case Laws
4. Free Consent – Case Laws
5. Agreement to sell – Case Laws
6. Contingent Contracts – Case Laws
7. Consumer Redressal Agencies – Case Laws
8. Intellectual Property Rights – Case Laws



FINANCIAL ACCOUNTING – II

PRACTICALS

Credits: 1

Subject Code: BC22009

Semester: II

No. of practical hours: 30

Objective: To develop the skills of recording of transactions relating to partnerships organizations using computers.

Outcome: Students will be able to record transactions relating to partnership firms using computers.

1. Recording of partnership transaction and preparation of final accounts (2)
2. Admission of partners (2)
3. Retirement of partners (2)
4. Death of partners (2)
5. Dissolution of partners (2)
6. Insolvency of partners (2)

Accounting packages: Tally

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Vikas Publishing House: Noida.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Dreamtech Press: Delhi.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** BPB Publications: Delhi.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Dreamtech Press.



PROGRAMMING IN 'C' PRACTICALS

Credits: 1
Subject Code: CC22203

Semester: II
No. of practical hours: 30

Objectives:

- To understand the techniques involved in writing correct programs.
- To apply the various concepts in improving the program efficiency.

Outcome: Students will be able to apply the problem solving techniques in developing, compiling and executing correct programs with increased efficiency.

1. Program to implement various arithmetic operations.
2. Programs using IF condition Statement.
3. Programs using Switch-case statement.
4. Programs using various loop control structures.
5. Program using string functions.
6. Programs using strings – palindrome, type of character etc.
7. Programs using single dimension arrays – greatest & least, sum & average, sort elements, search an element etc.
8. Matrix application programs – sum, difference, product, trace and transpose.
9. Programs using call by and call by reference.
10. Programs using user defined functions.
11. Programs to implement recursive functions.
12. Programs using pointers.
13. Programs using structures – student details, employee details etc.
14. Programs to implement various file opening modes.
15. Programs to process data using files.



**YEAR-WISE AND SEMESTER-
WISE DISTRIBUTION OF SUBJECTS DEPARTMENT OF COMMERCE
-B.COM. (COMPUTERS)
THIRD SEMESTER
ACADEMIC YEAR 2022-23 OF 2021-24 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	II	G18CC1T	Accounting (GE-3)(ID)	2	3	40	60	100	2
2	II	CC20301	Business Statistics (SEC-2)	4	3	40	60	100	3
3	II	BC18005	Advanced Accounting (Core-6)	6	3	40	60	100	4
4	II	BC18009	Business Laws (Core-7)	4	3	40	60	100	3
5	II	BC20010	Direct Taxes (Core-8)	4	3	40	60	100	4
6	II	CC18302	Object Oriented Programming through C++ (Core-9)	4	3	40	60	100	4
PRACTICALS									
7	II	G18CC1P	Accounting (GE-3)(ID)	2	3	40	60	100	1
8	II	CC20303	Business Statistics (SEC-2)	2	3	40	60	100	1
9	II	CC18304	Object Oriented Programming through C++ (Core-9)	2	3	40	60	100	1
Total				30	-	360	540	900	23

*Ability Enhancement Compulsory Course (AECC) *Skill Enhancement Course (SEC)

*Generic Elective (GE)

*Inter-Departmental/Inter-Disciplinary (ID)



**GENERIC ELECTIVE
(INTER-DEPARTMENTAL/INTER-
DISCIPLINARY) UG COURSES**

S. No	Name of the Department	GE Course
1	B.Sc. Chemical Technology	Solar Processing Technologies
2	B.Sc. Agricultural Science and Rural Development	Principles of Organic Farming
3	B.Sc. Computer Science and Engineering	PC Operating Systems
4	B.Com Honors	Taxation
5	B.Sc. Electronics and Communication Technology	Repair and Maintenance of Home Appliances
6	B.Sc. Computer Systems and Engineering	PC Hardware and Software Installation
7	B.Com Marketing	Marketing Management
8	B.Sc. Biotechnology, Genetics and Chemistry	Medical Lab Technology
9	B.Com Business Studies	Banking
10	B.A Mass Communication	Photography
11	B.Sc. Food Technology and Management	Food Processing and Quality Control
12	B.A Psychology, English Literature & Journalism	Communication Skills Career Skills Psychology for Living
13	B.Sc. Mathematics, Statistics & Computer Science	Quantitative Aptitude Data Analysis
14	B.Sc. Multimedia and Animation	Creative Arts
15	B.Com Computers	Accounting
16	Bachelor of Business Administration	Principles of Management
17	B.Com International Accounting and Finance	Project Management
18	B.Sc. Computer Data Science & Data Analytics Engg.	Python Programming
19	B.Com Strategic Finance	Goods and Services Tax
20	B.Com Business Process Management	Financial Markets
21	B.Sc. Food Science, Nutrition and Dietetics	Principles of Food Science, Nutrition and Dietetics
22	B.Sc. Computer Science & Cognitive Systems	Introduction to Worksheet
23	B.Com Business Analytics	Principles of Insurance
24	B.Sc. Computer Science and Artificial Intelligence	LISP Programming
25	B.Sc. Computer Science and Cyber Security	Principles of Information Security



ACCOUNTING
(GE Inter-Departmental/Inter-Disciplinary)

Credits:2

Subject Code:G22CC1T

Semester:III

No. of lecture hours:30

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader using Computerized Accounting.

Outcome: Students will be independently able to apply theoretical knowledge to practical accounting.

CO1. Describe the need and importance of accounting.

CO2. Explain about subdivision of journal

CO3. To understand the ledger posting and

balancing **CO4.** To explain the simple cash book

transactions **CO5.** Analyse the financial position of an organization

UNIT-I

6 Hrs

Accounting Process

Introduction–Definition–Evolution, Functions (2)

Advantages and Limitations –Users of Accounting Information (2)

Branches of Accounting–Accounting Principles: Concepts and Conventions. (2)

UNIT-II

6 Hrs

Accounting System

Introduction to Accounting System (2)

Types of Accounts (2)

Accounting Cycle-Journal (2)

UNIT-III

6 Hrs

Ledger and Trial Balance

Introduction (2)

Preparation of ledgers (2)

Trial balances (2)

UNIT-IV

6 Hrs

Cash Book

Introduction (2)

Cash Book-Single Column (2)

Petty Cash Book (2)



UNIT-V	6 Hrs
FinalAccounts	
Meaning-Uses-PreparationofManufacturing	(2)
TradingandProfit&LossAccount	(2)
Balance Sheet –Adjustments –Closing Entries	(2)

SUGGESTEDREADING:

1. HaneefandMukherjee.2013.**Accountancy-I**.NewDelhi:TataMcGrawHillPublication
2. Gupta,R.L.andGupta,V.K.**Principles&PracticeofAccounting**.NewDelhi:SultanChand& Sons.
3. S.P.Jain,S.P.andNarang,K.L.2013.**Accountancy-I**.NewDelhi:KalyaniPublishers.
4. Tulasian.2013.**Accountancy–I**.NewDelhi:TataMcGrawHillPublication
5. Grewal,T.S.2013.**Introduction toAccountancy**.New Delhi:Sultan Chand& Sons.



BUSINESS STATISTICS

Credits: 4
Subject Code: CC22301

Semester: III
No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

Outcome: Students will be able to analyze and represent the data for effective decision making at various business levels.

Course Outcomes:

- CO1. Students will be able to know basic statistical concepts for collection, organization and its limitations. They will also be able to determine the considerations and options for designing a sample.
- CO2. Students will be able to represent the statistical data in diagrammatic and graphical form.
- CO3. Students will be able to measure central tendency, dispersion for the given data.
- CO4. Students will be able to analyze the relation between any two factors using the concept of correlation and regression analysis.
- CO5. Students will be able to predict the future events and/or estimating unobservable components like trend and seasonal effects by using the concepts of time series analysis. They will also be able to determine the value of money using price index numbers and display the change in price levels and depict inflation or deflation.

UNIT-I 12 Hrs

Introduction to Statistics

Meaning – definition – functions – limitations of statistics – collection of data (3)

Types of classification of data – (simple problems) – simple and complex tables (Simple problems) (3)

Sampling Design and Sampling Techniques

Introduction – universe or population – sampling – types of sampling – census versus sample enumeration – sampling and non-sampling errors – limitations of sampling (6)

UNIT-II 12 Hrs

Diagrams and Graphs

Diagrams and graphs – simple bar diagram (2)

Subdivided bar diagram, multiple bar diagram (2)

Percentage bar diagram and Pie diagram (2)

Histogram (2)

Frequency polygon – Frequency curve (2)

Ogives (2)



UNIT-III	12 Hrs
Measures of Central Tendency	
Measures of central tendency	
Mean-merits and demerits (simple problems)	(2)
Median-merits and demerits (simple problems)	(2)
Mode-merits and demerits (simple problems)	(2)
Geometric mean-merits and demerits (simple problems)– Harmonic mean-merits and demerits (simple problems)	(1)
Measures of Dispersion	
Measures of dispersion - range- merits and demerits (simple problems) Quartile deviations- merits and demerits (simple problems)	(2)
Standard deviation-merits and demerits (simple problems)	
Variance-merits and demerits (simple problems)	(2)
Lorenz curve	(1)
UNIT-IV	12 Hrs
Measures of Relation	
Correlation–types of correlation	(1)
Methods of correlation-scatter diagram-Karl Pearson’s coefficient of correlation	(3)
Spearman’s rank correlation coefficient	(2)
Regression Analysis	
Definition–uses-differences between correlation and regression	(2)
Regression equations of y on x and x on y deviation taken from mean and assumed mean (simple problems)	(3)
properties of regression coefficients.	(1)
UNIT-V	12 Hrs
Analysis of Time Series	
Definition, uses–component of time series-Mathematical models in Time series Analysis	(1)
Measurement of trend-free hand method.	(1)
Method of semi-averages, moving averages	(1)
Method of least squares-Straight line Trend (Simple Problems)	(1)
Index Numbers	
Definition–uses, problems in the construction of index numbers	(1)
Classification of index numbers (price, quantity, volume)	(1)
Unweighted index numbers–simple average of price relative method	(1)
Weighted index numbers-Laaspeyr’s, Paasche’s, Fisher’s ideal index, Edgeworth and Kelly’s method	(2)
Tests of consistency	(1)
Chain Base index numbers, Fixed base index numbers and	(1)
Consumer price index numbers (simple problems)	(1)



SUGGESTED READING:

1. Gupta, S.C. **Business Statistics**. 6th edition. Mumbai: Himalaya Publishers.
2. Goel Ajay and Goel Alka. **Mathematics and Statistics**. 4th edition. New Delhi: Taxman Publishers.
3. Arora, Dr. P.N., Arora Sumeet, Arora, S., Arora, Amit. 2012. **Comprehensive Statistical Methods**. 4th revised edition. New Delhi: Sultan Chand & Co.
4. Agarwal, B.M. **Business Statistics**. 3rd edition. Mumbai: Himalaya Publishers.
5. Gupta, S. P. 2008. **Business Statistics**. 36th revised edition. New Delhi: Sultan Chand & Sons.
6. Sharma, J.K. 2010. **Business Statistics Problems & Solutions**. New Delhi: Pearson Publications.
7. Khandelwal, Dr. S.K. 2013. **Business Statistics**. 2nd edition. New Delhi: International Book House Pvt. Ltd.



ADVANCED ACCOUNTING

Credits :5
Course Code: BC22012

Semester: III
No. of lecture hours: 75

Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Outcome: Students will gain comprehensive accounting knowledge relate to special business activities and transactions relating to issue of shares and debentures in companies.

CO1. State various methods for preparing branch accounts.

CO2. Describe the allocation and interdepartmental transfer of expenses.

CO3. Analyze the financial position of nontrading concerns.

CO4. Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.

CO5. Explain about sources of funds through issue of debentures and various methods of redemption.

UNIT-I

18 Hrs

Branch Accounts

Introduction to branch accounts-features, types of branches	(1)
Dependent branches-Features	(1)
Books of accounts -Methods of accounting of dependent branches	(1)
Debtor system – Invoicing goods at Cost-Invoice Price Method (Problems)	(7)
Stock and debtor system-Goods charged to branch at cost price and at Selling price (problems)	(8)

UNIT-II

18 Hrs

Departmental Accounts

Need – Features - Basis for allocation of expenses-Distinction between departmental and branch accounts (theory)	(4)
Departmental Accounts – Treatment of inter-departmental transfer at cost or Selling price (4) Treatment of expenses that cannot be allocated-Preparation of departmental Profit and loss account (problems)	(10)

UNIT-III

18 Hrs

Accounting of Non-Profit Organizations

Nonprofit entities-Introduction	(1)
Receipts and Payments Account-Meaning-Features-Proforma	(1)
Income & Expenditure Account-Meaning-Features-Proforma	(1)



Differencesbetween Receipts &Payments Account andIncome &
ExpenditureAccount

(1)



Problems in preparation of Income & Expenditure Account and Balance Sheet	(8)
) Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only)	(6)
UNIT-IV	18 Hrs
Company Accounts	
Issue of shares at par, premium and at discount	(1)
Forfeiture and reissue of shares	(2)
Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems)	(8)
Issue of bonus shares	(1)
Provisions of company's Act and SEBI guidelines – accounting treatment for issue of bonus shares	(5)
Rights issue	(1)
UNIT-V	18 Hrs
Issue and Redemption of Debentures	
Introduction to Debentures - Features and Kinds of Debenture	(1)
Accounting treatment for issues and redemption of debentures	(1)
Redemption out of profits	(3)
Sinking fund method - Accounting Treatment - (Simple Problems) (Excluding ex-interest and cumulative interest problems)	(12)
Underwriting of shares (Theory only)	(1)

SUGGESTED READING:

1. Jain, S.P. & Narang, K.L. 2011. **Financial Accounting (Advanced Accounting)**. 11th revised edition. New Delhi: Kalyani Publishers.
2. Mukherjee, A. and Haneef, M. **Modern Accountancy – Volume I**. 2nd edition. New Delhi: Tata McGraw Hill Publication.
3. Mukherjee, A. and Haneef, M. 2010. **Modern Accountancy – Volume II**. 2nd edition 12th reprint. New Delhi: Tata McGraw Hill Publication.
4. Jain, S.P. and Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
5. Maheshwari, S.N. and Maheshwari, S.K. 2005. **Corporate Accounting**. 4th revised and enlarged edition. New Delhi: Vikas Publishing House Private Limited.



COMPANY LAW-II

Credits:4

Subject Code:BC22011

Semester:III

No. of lecture hours:60Hrs

Objectives: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Outcome: Students will gain knowledge in the provisions of the Companies Act 2013, along with relevant case laws.

CO1. Develop basic knowledge of provisions of companies act 2013.

CO2. Describe the capital structure of company through issues of shares and alteration of share capital.

CO3. Explain the borrowing powers of a company and consequences of ultra-vires borrowing.

CO4. State various provisions of the companies act relating to company management and meetings.

CO5. Identify various modes of winding up and legal provisions applicable.

UNIT-I

12 Hrs

Formation of a Company

Introduction to companies act 2013 -definition of company-

nature and characteristics of a company

(3)

Lifting the corporate veil- incorporation of company

(3)

Memorandum and articles of association

(3)

Doctrine of constructive notice- doctrine of indoor management-

alteration of memorandum and articles of association

(3)

UNIT-II

12 Hrs

Prospectus and Share Capital

Kind of companies- issue of prospectus - contents of prospectus

(4)

Issue of shares- surrender- forfeiture- reissue of forfeited shares- transfer-

issue of bonus shares and right shares - depository system

(4)

Share capital- alteration, reduction, consolidation, sub-division and reorganization of share capital

(4)

UNIT-III

12 Hrs

Borrowing Powers and Debentures

Borrowing powers- ultra vires- borrowing

(3)

Registration of charges

(4)

Debentures- types of debentures - mortgages and creation of charges

(5)



UNIT-IV **12 Hrs**

Company Management

Company management – directors – number of directorships	(1)
Appointment – qualifications – disqualifications and removal and resignation	(2)
Managerial remuneration – powers, duties & liabilities of directors	(4)
Contracts in which directors are interested – meetings – kind of meetings, notice, agenda	(3)
Resolutions – types of resolutions – quorum and proxy.	(2)

UNIT-V **12 Hrs**

Winding up of a Company

Reconstruction and amalgamation – winding up – meaning	(2)
Modes – winding up by court – powers of court – grounds for winding up	(4)
Provisions applicable for winding up proceedings	(2)
Types of winding up – voluntary winding up – creditors winding up	(2)
Consequences of winding up	(2)

SUGGESTED READING:

1. Kapoor, N.D. 2015. **Elements of Company Law**. 30th edition. New Delhi: Sultan Chand & Co.
1. Kapoor, N.D. 2009. **Elements of Company Law**. 3rd revised edition. New Delhi: Sultan Chand & Sons.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Delhi: Sultan Chand & Sons.
3. Garg, K.C., Sareen, V.L., Sharma Mukesh and Chawla, R.C. 2004. **Mercantile Law including Company Law and Industrial Law**. 10th revised and enlarged edition. New Delhi: Kalyani Publishers





OBJECTORIENTEDPROGRAMMINGTHROUGHHC++

Credits:4**SubjectCode:CC22303****Semester:III****No. of lecture hours:60**

Objective: To equip the students with better understanding of object oriented design and program implementation using Object Oriented Programming (OOPS) constructs

Outcome: Students will be able to implement object oriented programming concepts.

- CO1.** Describe the concepts of Object Oriented Programming
- CO2.** Apply control structures to write programs for application development
- CO3.** Differentiate the types of constructors
- CO4.** Demonstrate Polymorphism and types of Inheritance
- CO5.** Evaluate the concept of Templates and Files

UNIT-I	12 Hrs
Introduction to Object Oriented Programming	
Characteristics	(1)
Benefits of OOP-Object oriented programming languages	(1)
C++ Basics	
Preprocessor directives-Header files-Comments	(2)
Identifiers and constants-Datatypes	(2)
Variables-Console input and output	(2)
Structure of a C++ program-sample program	(4)
UNIT-II	12 Hrs
Basic Operators: Arithmetic, Logical, Relational, Unary-C++ operators	
	(3)
Scope resolution operator, member dereferencing operator, memory management operator	(2)
Manipulators and type cast operator	(1)
Control Structures: Loops & decisions.	(3)
Functions: Call by value, call by reference	(1)
Inline functions-default function arguments.	(2)
UNIT-III	12 Hrs
Classes and Objects: Defining member functions-private member functions	
	(3)
Static member functions	(2)
Friend functions	(2)
Constructors: Parameterised constructor	(1)
Default constructor	(1)
Copy constructor	(1)
Dynamic constructor	(1)
Destructors	(1)



UNIT-IV **12 Hrs**

Class Inheritance: Single, multiple, multilevel, hybrid and hierarchical inheritance

(4)

Virtual base classes – Abstract classes

(2)

Pointer Concepts: Array of pointers – pointer to objects, this pointer

(2)

Polymorphism: Function overloading and operator overloading

(2)

Virtual functions – Pure virtual functions

(2)

UNIT-V **12 Hrs**

Templates and Exception handling

(3)

Working with Files: Classes for file stream operations – opening and closing files

(3)

Detecting end of file – file open modes

(3)

File pointers and their manipulation – input and output operations on files

(3)

SUGGESTED READING:

1. Balaguruswamy, E. **Object Oriented Programming with C++**. 4th edition. New Delhi: Tata McGraw Hill Publications.
2. Ravichandran, D. **Programming with C++**. New Delhi: Tata McGraw Hill Publications.
3. Kanetkar Yashwant, P. 2008 reprint. **Let Us C++**. New Delhi: BPB Publications.
4. Schildt Herbert, **C++ The Complete Reference**.
New Delhi: Tata McGraw Hill Publications.
5. Stroustrup Bjarne. **The C++ Programming Language**. 4th edition. Addison Wesley.



ACCOUNTING
(GE Inter-Departmental/Inter-
Disciplinary) PRACTICALS

Credits:1

Subject Code: G22CC1P

Semester: III

No. of practical hours: 30

Objectives: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Students will be independently able to apply theoretical knowledge to practical accounting.

1. Creation of company in Tally software
2. Creation of Groups and accounts
3. Creation of stock groups and stock items
4. Creation of units of measurement
5. Entering financial vouchers - types of vouchers
6. Voucher entry - editing and deleting of voucher numbering
7. Passing of transactions
8. Preparation of ledger and cashbook
9. Preparation of trail balance
10. Preparation of Trading
11. Preparation of Profit & loss A/c
12. Preparation of Balance Sheet



BUSINESS
STATISTICS PRACTICALS

Credits:1
Subject Code:CC22302

Semester:III
No.of practical hours:30

Objective: To prepare the students for lifelong learning and successful careers using their statistical skills in different areas like economic, demographic, social etc.,

Outcome: Students will be able to analyze and represent the data for effective decision making at various business levels.

UNIT-I **6 Hrs**
Diagrams and graphs using computer

UNIT-II **6 Hrs**
Calculation of mean, median and mode, geometric and harmonic mean, range, quartile deviation, standard deviation & variance

UNIT-III **6 Hrs**
Calculation of correlation analysis and regression analysis

UNIT-IV **6 Hrs**
Calculation of odd yearly moving average, even yearly moving average and straight line trend.

UNIT-V **6 Hrs**
Calculation of Index numbers.

Note: The lab work may be done using Office Automation tools in computers.



OBJECT ORIENTED PROGRAMMING

THROUGH

C++ PRACTICALS

Credits:1

Course Code:CC22304

Semester:III

No. of practical hours:30

Objective: To equip the students with better understanding of object oriented design and program implementation using Object Oriented Programming (OOPS) constructs

Outcome: Students will be able to write, compile and debug programs applying object oriented programming concepts.

- | | |
|--|-----|
| 1. Problems using control structures. | (4) |
| 2. Programs using arrays. | (2) |
| 3. Call by value and call by reference. | (1) |
| 4. Programs using types of functions. | (1) |
| 5. Programs using classes and objects. | (2) |
| 6. Programs using constructors. | (1) |
| 7. Programs using various types of inheritance. | (1) |
| 8. Programs using function overloading & operator overloading. | (1) |
| 9. Programs using files – basic input and output only | (2) |



PRINCIPLES OF INSURANCE

Credits:2
Subject Code: SEC22301

Semester: III
No. of practical hours: 30

Risk Management - Types of Risks - Actual and Consequential Losses - Management of Risks - Risk of Dying Early - Risk of Living too Long - Different Classes of Insurance - Importance of Insurance - Management of Risk by Individuals and Insurers

Fixing of Premiums - Reinsurance - Role of Insurance in Economic Development and Social Security - Constituents of Insurance Market - Operations of Insurance Companies - Operations of Intermediaries - Specialist Insurance Companies - Role of Regulators - Common and specific terms in Life and Non-Life Insurance - Understanding Insurance Customers - Customer Behavior at Purchase Point - Customer Behavior when Claim Occurs - Importance of Ethical Behavior

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

Insurance Contract Terms - Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - **Life Insurance Products:** Term Plans - Pure Endowment Plans - Combinations of Plans - Traditional Products - Linked Policies - Features of Annuities and Group Policies - **General Insurance Products:** Risks faced by Owner of Assets - Exposure to Perils - Features of Products Covering Fire and Allied Perils - Products covering Marine and Transit Risks - Products covering Financial Losses due to Accidents - Products covering Financial Losses due to Hospitalization - Products Covering Miscellaneous Risks

SUGGESTED READINGS:

1. Principles of Risk Management and Insurance: George E Rejda (13th Edition) 2. Risk Management and Insurance: Trieschman, Gustavson and Hoyt. South Western College Publishing, 3. Principles of Insurance: A Publication of the Insurance Institute of India 4. Principles of Insurance: Telugu Academy, Hyderabad 5. Guide to Risk Management: Sagar Sanyal 6. Principles of Insurance: Dr V Padmavathi, Dr V Jayalakshmi - PBP 7. Insurance and Risk Management : P.K. Gupta 8. Insurance Theory and Practice : Tripathi PHI 9. Principles of Insurance Management: Neelam C Gulati, Excel Books 10. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson, Cincinnati, Ohio Suggested Websites: 1) www.irda.gov.in 2) www.polocyholder.gov.in 3) www.irdaindia.org.in





**YEAR-WISE AND SEMESTER-
WISE DISTRIBUTION OF SUBJECTS DEPARTMENT OF COMMERCE
-B.COM.(COMPUTERS) FOURTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2021-24 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	I	ES18201	Environmental Studies & Gender Sensitization (AECC-5)	3	3	40	60	100	3
2	II	CC18405	Research Methodology (SEC-3)	4	3	40	60	100	3
3	II	BC18006	Corporate Accounting (Core-10)	6	3	40	60	100	4
4	II	CC18401	Banking Theory & Practice (Core-11)	4	3	40	60	100	3
5	II	BC18012	Indirect Taxes (Core-12)	4	3	40	60	100	4
6	II	CC20402	Database Management Systems (DBMS) (Core-13)	4	3	40	60	100	4
PRACTICALS									
7	II	CC18403	Banking Theory & Practice (Core-11)	2	3	40	60	100	1
8	II	CC20404	Database Management Systems (DBMS) (Core-13)	2	3	40	60	100	1
Total				29	-	320	480	800	23

*Ability Enhancement Compulsory Course (AECC)

*Skill Enhancement Course (SEC)



ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

Credits: 3
Subject Code: ES18201

Semester: IV
No. of lecture hours: 45

Objectives:

- To understand the importance of ecological balance for Sustainable Development
- To understand the impacts of developmental activities and mitigation measures
- To understand the environmental policies and regulations.
- To develop student's sensibility with regard to issues of gender in contemporary India
- To provide a perspective on the socialization of men and women
- To expose the student to debate on the politics and economic works and on gender violence

Outcome:

- Students will gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment.
- Students will be sensitized towards gender issues in the society and the laws enforced for their protection.

CO1. Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity

CO2. Understand the pollution problems and Apply the environmental science knowledge on solid waste management, disaster management

CO3. Apply the environmental science knowledge to improve the resources, Evaluate and understand the sustainable environmental conditions and control methods

CO4. Identify the interactions and intersections of identities (e.g., gender, race, ethnicity, class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems

CO5. Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislations

UNIT-I

9hrs

Natural Resources, Ecosystems, & Biodiversity

- Definition, Scope and importance of environmental studies. Need for public awareness.
- Renewable & Non Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bio-energy).
- Definition of Ecosystem, Structure and functions—food chains, food webs, ecological pyramids, producers, consumers and decomposers.
- Energy flow and example ecosystems—Forest, Desert, Aquatic ecosystems.
- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India-megadiversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).



UNIT-II

9hrs

Environmental Pollution

- Definition of Environmental pollution
- Brief account of causes, effects, prevention and control measures of
 - (a) Air pollution
 - (b) Water Pollution
 - (c) Soil pollution
 - (d) Noise pollution
 - (e) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes
- Disaster Management: floods, Earthquakes, and Cyclones.

UNIT-III

9hrs

Social Issues and Environment

- Rain-Water Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.
- Global Warming, Ozone depletion, and Acid rains
- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wildlife Act.
- Environmental & Human Health ----- HIV/AIDS
- Welfare Programs ----- Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

UNIT-IV

9hrs

Gender Studies

- Why should we study gender issues?
- Socialization - Making women and making men
- Being together as equals - Through the lens of gender
- Missing women: Gender selection and its consequences
- Health issues of Women

UNIT-V

9hrs

Gender & Labour - Gender Violence & Law

- Housework: The invisible labour - my mother doesn't work "share the load"
- Sexual harassment - say no to eve-teasing - the caste based violence - Nirbhaya Act
- Domestic violence - Is home a safe place? - Blaming the victim. - Domestic violence Act
- Forums of justice - Hindu Inheritance Act (2005)

Field Visit for Environmental Studies:

1. Visit to local Polluted site - Industrial effluent plant / Polluted Lake / Agricultural Land
2. Visit to any Ecosystem



ESSENTIAL READING (for Gender Sensitization)

1. A. Suneetha, Uma Bhrugubanda, Duggirala Vasanta, Rama Melkote, Vasudha Nagaraj, Asma Rasheed, Gogu Shyamala, Deepa Sreenivas and Susie Tharu. 201. **Towards a World of Equals: A Bilingual Text on Gender**. Hyderabad: Telugu Akademi.

**SUGGESTED READING
(for Environmental Studies)**

4. Rajagopalan R. 2015. **Environmental Studies-from Crisis to Cure**. Third Edition. Chennai: Oxford University Press.
5. Dr DK Asthana and Dr Meera Asthana. 2014. **A Text Book of Environmental Studies** Revised Edition. New Delhi: S. Chand & Company.
6. Anubha Kaushik and C.P. Kaushik Published. 2016. **Perspectives in Environmental Studies**. Fifth Edition. New Delhi: New Age International.

(for Gender Sensitization)

7. Sen Amartya **More Than One Million Women Are Missing**. New York Review of Books 37.20 (20 December 1990). Print. **We Were Making History... Life Stories of Women in the Telangana People's Struggle**. New Delhi: Kalifor Women. 1998.
8. Tripti Lahiri. **By the Numbers: Where Indian Women Work**. **Women's Studies Journal** . (14 November 2012). Available online at: <<http://blogs.wsj.com/India/realtime/2012/11/14/by-the-numbers-where-Indian-women-work/>>
9. K. Satyanarayana and Susie Tharu. Ed. **Steel Nibs Are Sprouting: New Dalit Writing From South India, Dossier 2: Telugu and Kanada** Code=3732.
10. Vimala. **Vantillu (The Kitchen)**. **Women Writing in India: 600 Bc to the Present. Volume II**. The 20th Century. Ed. Suise Tharu and K. Laltitha. Delhi: Oxford University Press, 1995. 599-601.
11. Shatrughna, Veena. **Women's Work and its Impact on Child Health and Nutrition**. Hyderabad: National Institute of Nutrition, Indian Council of Medical Research. 1993.



RESEARCH METHODOLOGY

Credits:3

Subject Code:CC18405

Semester:IV

No. of lecture hours: 60

Objective: To give students a general understanding of research as applicable to business and its use in areas of management research

Outcome: Students will be able to identify the overall process of designing a research study and also to evaluate its quality.

CO1. Understand and interpret the basic meaning of research, to define the research problem and construct the procedure for undertaking research.

CO2. Formulate hypothesis and develop an appropriate research design.

CO3. Classify the different sources of data and analyze the various methods of data collection.

CO4. Develop the most appropriate sample size and design as well as determination of sampling and non sampling errors.

CO5. Classify the various types of attitude measurement scales and applies the principles and format of report writing and presentation.

12 Hrs

UNIT-I

Introduction

Definition of research – meaning – nature – scope and objectives of research

(2)

Basic research terms – types of research

(3)

Research problem defined – necessity – factors to be considered while defining a research problem

(4)

Procedure and pre-requisites for undertaking research

(3)

12 Hrs

UNIT-II

Research Design

Hypothesis and related terms – formation of hypothesis – characteristics of good

Hypothesis

(4)

Fundamentals of Research Design – significance – features – steps – types of research design

(4)

Review of literature – operational definitions – need, sources and literature, planning and review work and not taking

(4)

12 Hrs

UNIT-III

Data Collection

Data collection and measurement – definition and characteristics of data – primary data and secondary data – characteristics – advantages and disadvantages

(4)

Sources of data – methods of data collection – observation method – personal interview



forms, schedules and questionnaire method - drafting the questionnaire, pre-testing the questionnaire and specimen questionnaire (4)
Documented sources of data – case study method (4)

12 Hrs

UNIT-IV

Sampling

Sampling and sampling design – definitions – variables – methods of sampling – probability sampling methods (4)

Simple random sampling – stratified sampling – systematic sampling – multi-stagesampling – non-probability sampling – judgement sampling – convenience sampling – quota sampling – hitoraccidentalsampling (4)

Size of sample – determination of sampling size – sampling and non-sampling errors (4)

12 Hrs

UNIT-V

Attitude Measurement, Data Processing, Report Writing

Attitude measurement and scales – definition of attitude – importance – measurement of attitudes – concept of scale (2)

Basis for scale classifications – attitude scales – Thurston’s scale – Likert’s scale – Guttman’s or cumulative scale – radio scales – opinion scales (2)

Basic statistical tools (2)

Data Processing – editing – codification – classification and tabulation of data quantitative analysis of data (3)

Report writing and presentation – definition – purpose – reports synopsis – types of report – characteristics of a good report – structure of a good research report – writing and formatting of reports (2)

Styles of referencing and citations – Chicago, MLA, APA and Turabean (1)

SUGGESTED READING:

1. Kothari, C.R. 2013 print. **Research Methodology**. New Delhi: Sage publications.
2. Swamy Krishna, R. and Ranganathan, M. 2008. **Methodology of Research in Social Sciences**. 1st edition. 2nd revised reprint. Mumbai: Himalaya Publications.
3. Sachdeva, J.K. 2008. **Business Research Methodology**. 1st edition. Mumbai: Himalaya Publications.
4. Malhotra, K. Naresh and Dash, Satyabhushan. 2002. **Marketing Research – An Applied Orientation**. Noida, U.P: Pearson Publications.
5. Tull, S. Donald and Hawkins. D. 2000. **Marketing Research**. New Delhi : Ashok K Ghosh



CORPORATE ACCOUNTING

Credits :4
Course Code:BC18006

Semester:IV
No. of lecture hours:90

Objectives:

- To enable students to prepare final accounts of companies and also recording of transactions relating to amalgamation of companies.
- To enable the student to prepare financial statements of Insurance and Bank Companies.

Outcome: Students will independently prepare financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions.

CO1. Understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

CO2. Explain the valuation of shares and goodwill.

CO3. Analyze amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.

CO4. Demonstrate the accounting systems of a banking company under the guidance of RBI.

CO5. Help to prepare insurance accounts as per IRDAI guidelines.

UNIT-I

18 Hrs

Company Final Accounts and profits prior to incorporation company final

accounts

Introduction to Company Final Accounts	(1)
Format of Profit & Loss A/c and Balance Sheet	(1)
Treatment/Provisions relating to preparation of Final Accounts - Statement of Profits and Balance Sheet (problems)	(2)
Profits prior to incorporation - Meaning and Methods of computing	(10)
Profits prior to incorporation (Problems)	(1)
	(2)

UNIT-II

18 Hrs

Valuation of Goodwill and Shares

Valuation of goodwill

Need and methods of Valuing Goodwill - Average profit method	(3)
Super profit method	(3)
Capitalization method (Problems)	(3)

Valuation of shares

Need for valuation - Methods of valuation Net assets method	(3)
Yield Basis Method	(3)
Fair Value Method (Problems)	(3)

UNIT-III

18 Hrs

Amalgamation and Internal Reconstruction Amalgamation of Companies



Amalgamation: Meaning, Definition, Features-Types of Amalgamation	(1)
Amalgamation in the nature of merger and purchase	(1)
Calculation of Purchase Consideration	(2)
Treatment in the books of Transferor and Transferee	(1)
Problemson Amalgamation in the nature of merger and purchase (As per accounting Standard 14, Excluding inter-company holdings)	(6)
Internal Reconstruction of Companies	
Internal Reconstruction: Meaning of Internal reconstruction	(1)
Capital Reduction and Reconstruction	(1)
Accounting Treatment in Internal reconstruction	(1)
Preparation of post reconstruction Final statements	(1)
Problemson Internal Reconstruction.	(3)

UNIT-IV

18 Hrs

Bank Accounts

Accounting system of a banking company	(1)
Registers to be maintained by banks	(1)
Slip system of posting	(1)
Rebate on bills discounted	(1)
Advances classification of Bank advances	(1)
Non Performing assets	(1)
Legal provisions and guidelines for preparation of Form A and Form B	(2)
Problemson banking companies (final accounts)	(10)

UNIT-V

18 Hrs

Accounts of Insurance

Companies Life Insurance

Companies: Meaning of Life Insurance	(1)
Legal provisions relating to Preparation of Revenue Account	(1)
Profit and loss Account	(1)
Balance Sheet and Valuation Balance sheet	(1)
Problemson Life insurance	(5)
General Insurance:	
Meaning of General Insurance	(1)
Legal provision regarding preparation of Final Accounts of GIC	(1)
Revenue A/C, P&LA/c, and Balance Sheet with special reference to Fire & Marine insurance only	(1)
Problemson GIC	(6)

SUGGESTED READING:

1. Jain, S.P. and Narang, K.L. 2012. **Accountancy–III**. New Delhi: Kalyani Publishers.
2. Haneef and Mukherjee. 2004. **Modern Accountancy–I**. 2nd edition. New Delhi: Tata McGraw Hill Publication.
3. Maheshwari S.N. and Maheshwari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.



4. Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
5. Manual of Wings, Tally and Focus Accounting Package
6. Goyal, V.K. **Corporate Accounting**. Excel.
7. Verma, K.K. **Corporate Accounting**. Excel.



BANKING THEORY & PRACTICE

Credits: 3

Subject Code: CC18401

Semester: IV

No. of lecture hours: 60

Objective: To introduce to the students banking and its activities with an emphasis on financial instruments and various services rendered by the banks.

Outcome: Students will be knowledgeable about different banking operations and the role of technology in modern day banking.

CO1. Identify and illustrate the origin and growth of banking in India. **CO2.** Interpret the features of various types of negotiable instruments. **CO3.** Demonstrate and apply the steps involved in opening a bank account.

CO4. Appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.

CO5. Understand the organizational structure and functions of Co-operative banks, NABARD and RBI.

UNIT-I

12 Hrs

Introduction

Origin and growth of banking in India	(1)
Kind of banks	(1)
Unit vs branch	(2)
Banking function of commercial banks	(1)
Nationalization of commercial banking in India	(1)
Narsimham Committee Report	(1)
Electronic Banking – traditional vs E – banking – facets of E-banking, E-banking Transactions	(1)
Models for E-Banking	(2)
a) Complete Centralised Solution	
b) Cluster approach	
c) High Tech banking within bank	
Advantages & Constraints in E-Banking	(2)

UNIT-II

12 Hrs

Negotiable Instruments

Negotiable Instruments – characteristics – types of negotiable instruments	
Promissory notes – Bills of exchange	(2)
Cheques – crossing – types of crossing	(2)
Holder in due course privileges of a holder	(1)
Indue course – endorsement – types of endorsements	(1)
Presentment dishonor – noting & protest – discharge of parties from liability	(1)



Duties and responsibilities of paying banker and collecting banker

(1)



Circumstances under which a banker can refuse payments	of cheques (1)
Consequences of wrongful dishonor-Rule in Clayton's	case-Garnishee order (1)
Mortgage-types of mortgages	(1)
Loans against equitable mortgage and legal mortgage and distinction between them	(1)
UNIT-III	12 Hrs
Banker and Customer	
Definition of banker and customer-relationship between: banker and customer	(2)
Special feature of relationship	(4)
Opening of accounts	(1)
Special Types of Customer	
Minors	(1)
Married women-Companies	(2)
Partnership firms-Clubs and Non-trading institutions	(2)
UNIT-IV	12 Hrs
Loans & Advances	
Loans & Advances	(2)
Precautions to be taken while advancing loans against securities-goods	(2)
Documents of title to goods	(1)
Real estate	(2)
Insurance policies	(1)
Collateral securities-Banker's receipts	(1)
Stock exchange securities	(1)
Modes of creating charge	(2)
UNIT-V	12 Hrs
Co-operative banking in India	(2)
Regional Rural Banks	(2)
NABARD, Central Bank (RBI)	(1)
need and importance-constitution-organization structure-management	
- objectives-functions	(3)
Credit center-quantitative and selective credit control methods	(2)
Critical crossing of RBI and its working	(2)

SUGGESTED READING:

1. Singh Jagroop and Ghosh Seema. 2016. **Banking Theory and Practice**. 1st edition. New Delhi: Kalyani Publishers.
2. Mithani D.M. and Gordon. 2012. **Banking Theory and Practices**. 3rd



- edition.Mumbai:HimalayaPublications.
3. Sundaram and Varshney.2011.**Banking Theory, Law and Practice**.17th Edition.NewDelhi:Sultan Chand & Sons.



4. Gordon, E. Natarajan, K. 2008. **Banking Theory, Law and Practice**. 21st Revised Edition. Mumbai: Himalaya Publications.
5. Ranghanadha Chary, A. V. and Paul, R. R. 2008. **Banking and Financial Systems**. New Delhi: Kalyani Publishers.
6. Srivastava, P. K. 2003. **Banking Theory and Practice**. 9th Revised Edition. Mumbai: Himalaya Publications.
7. Shekar and Shekar. 1998. **Banking Theory and Practice**. 18th Revised Edition. New Delhi: Vikas Publications.



INDIRECT TAXES

Credits:4

Subject Code:BC18012

Semester:IV

No. of lecture hours: 60

Objectives:

- To equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
- To provide an insight into practical aspects and apply the provisions of GST law to various situations.

Outcome: It facilitates the employment opportunities and imparts the knowledge about provisions and principles of Goods and Services Act.

CO1. Describe basic scheme of GST, GST council power and functions.

CO2. Explain various GST acts and also various definitions

CO3. Identify the registration procedure, levying of GST and exemptions **CO4.**

Analyze different types of

assessments and returns under GST **CO5.** Tell the GST network, GST

supply providers and GST ecosystem.

UNIT-I

Introduction to Goods and Services Tax (GST)

12 Hrs

Objectives and basic scheme of GST

(2)

Meaning – Salient features of GST

(2)

Subsuming of taxes – Benefits of implementing GST

(3)

Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

(5)

UNIT-II

GST Acts: CGST Act, SGST Act (Telangana State), IGST Act

12

Hrs Salient features of CGST Act, SGST Act (Telangana State),

(2) IGS

T Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply

(3) Sup

plier, Goods, Input service distributor, Job work, Manufacture Input tax,

(2) Inp

ut tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person

(3)

Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

(2)



UNIT-III

Procedure and Levy under GST **12 Hrs**

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration (2)

Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons.

Exempted goods and services - Rates of GST.

(2)

Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply.

Computation of taxable value and tax liability. (THEORY ONLY)

(4)

UNIT-IV

Assessment and Returns **12 Hrs**

Furnishing details of outward supplies and inward supplies (3)

First return, Claim of input tax credit (3)

Matching reversal and re-claim of input tax credit (3)

Annual return and Final return. (3)

UNIT-V

GST and Technology **12 Hrs**

GST Network: Structure, Vision and Mission, Powers and Functions. (4)

Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. (4)

GSPEcosystem. (Theory only). (4)

SUGGESTED READING:

1. Datey, V.A. 2017. **GST Ready Reckoner**. 5th edition. New Delhi: Taxman's Publications.
2. Gupta Anu, CA. **Student Guide to GST**.
3. Sisodia Puspendra, CA. **Handbook on GST**.
4. Sodani Vineet, CA & Deepshikha, CA. **Indirect Tax including GST**.
5. Ghiya Pankaj. **GST Law and Practices**.
6. Deloitte: **GST Era Beckons**. Wolters Kluwer.
7. Madhukar N Hiregange: **Goods and Services Tax**. Wolters Kluwer.
8. Datey, V.S. **All About GST**. Taxman's.
9. Mohan, Rajat. **Guide to GST**. CA.
10. Gupta, N. K. & Batia Sunnania. **Goods & Services Tax - Indian Journey**. Barat's Publication
11. Mohan, Rajat. **Goods & Services Tax - CA**.
12. Dr. Agrawal, Sanjiv & Malhotra, CA. Sanjeev. **Goods & Services Tax**.
13. Dr. Bhaskara B. G., Manjunath. N & Kumar, Naveen IM. **GST - Law & Practice**.
14. Kamal Garg, **Understanding GST**. Bharat's Publication.



DATABASE MANAGEMENT SYSTEMS (DBMS)

Credits: 4

Course Code: CC20402

Semester: IV

No. of lecture hours: 60

Objective: To introduce the fundamental database concepts and to design and develop applications in the database environment for data access, integrity, concurrency and backup.

Outcome: Students will gain knowledge on how to design and develop databases and to handle issues related to data integrity, security and to process concurrent transactions.

CO1. Understand database design using E-R diagrams
CO2. Classify normalization and relational algebra
CO3. Create database tables to implement queries
CO4. Analyze procedural languages and storage media
CO5. Evaluate transactions and its recovery system

UNIT-I

12 Hrs

Introduction to DBMS

Introduction-Advantages of DBMS over file processing systems (1)
View of data: Data Abstraction, Data Models, Instances and Schemas (1)
Database languages (DML & DDL) (2)
Database Architecture-System Structure-Database Users and Administrators (2)

Entity Relationship Model

Entities and attributes (2)
Constraints-E-R diagrams (2)
Extended E-R features: Specialisation, Generalization, Attribute Inheritance (1)
Constraints on Generalization, Aggregation (1)

UNIT-II

12 Hrs

Relational Data Model

Fundamental concepts (2)
Relational algebra operations (3)
Modification of the database (1)

Normalisation

Anomalies and need (1)
First, Second, Third and Boyce-Codd Normal forms (5)

UNIT-III

12 Hrs

SQL

Data Definition Language (DDL) commands- Integrity Constraints (2)
Data Manipulation Language (DML) commands (1)
Transaction Control Language (TCL) commands (1)
Queries (1)
Aggregate and Scalar functions (2)



Set operations (1)
Joins and Views (2)

Application Design and Development

Authorisation in SQL: Granting of privileges – Revoking privileges – Roles (1)
Application security (1)

UNIT-IV 12 Hrs

PL/SQL

Programming basics (1)
Control structures (2)
Procedures – Functions – Triggers – Cursors (3)
Exception handling (1)

Storage and File Structure

Overview of physical storage media (1)
Magnetic disk – characteristics and performance measures (1)

Storage Access

Buffer manager – Buffer replacement policies (1)
File organization: fixed and variable length (1)
Organization of records in files: Sequential (1)
Multi-table clustering (1)

UNIT-V 12 Hrs

Transactions

Transaction concept – transaction state (1)
Implementation of atomicity and durability (1)
Concurrent executions, Serializability (2)
Concurrency Control: Timestamping and deadlock handling (Concept only) (2)

Recovery System

Failure classification (1)
Storage structure (1)
Data access (1)
Recovery and atomicity (1)
Log based recovery (1)
Checkpoint (1)

SUGGESTED READING:

1. Korth, Silberschatz and Sudarshan, S. 2010. **Database Systems**. 6th edition. New Delhi: Tata Mc Graw Hill Publications.
2. Hansen Gary and Hansen James. 1999. **Database Management and Design**. 2nd edition. New Delhi: PHI Publications.
3. McFadden Fred, R., Hoffer Jeffrey, A. and Prescott Mary, B. 2000. **Modern Database Management**. 5th edition. New Delhi: Pearson Publications.
4. Elamsri Ramez, Navathe Shamkant, B. and Gupta Somayajulu. 2003. **Fundamentals of Database Systems**. 4th edition. New Delhi: Pearson Publications.
5. Bayross Ivan. 2005. **SQL & PL/SQL – The Programming Language of Oracle**. 3rd edition. New Delhi: BPB publications.



BANKING THEORY & PRACTICE PRACTICALS

Credits: 1

Subject Code: CC18403

Semester: IV

No. of practical hours: 30

Objective: To give the clear picture of all the financial instruments and their utilization in real life situations.

Outcome: Students will be independently able to record the forms related to banking transactions.

UNIT-I

Labwork: Working & operations of ATM, Credit Cards, E-banking. (3)

UNIT-II

Labwork: Application forms for opening a/c, cheque books, passbooks, requisition forms for withdrawals and deposits, bank statements, format of demand draft, cheque, travel cheques etc. (3)

Labwork: Promissory notes, B/E, _____ cheques various modes. (3)

UNIT-IV

Labwork: Documents required for sanction of loans & advances and the procedure. (3)

UNIT-V

Labwork: Survey of different co-operative banks and preparation of a report on the role of cooperative banks – a report on the impact of charges in interest rates etc. (recently). (3)



**DATABASE MANAGEMENT SYSTEMS
(DBMS) PRACTICALS**

Credits:1

Subject Code:CC20404

Semester:IV

No.of practical hours:30

Objective: To enable students to design databases and to manipulate data through queries and programs using SQL and PL/SQL.

Outcome: Students will not only be able to create and maintain the tables, but also to access its contents through procedural and non-procedural language.

1. Creation of tables. (1)
2. Applying integrity constraints to tables. (1)
3. Application of INSERT, DELETE & UPDATE commands. (1)
4. Applying built-in functions. (1)
5. Queries using set operators. (1)
6. Queries using various types of joins. (1)
7. Selecting data using subqueries. (1)
8. Programs using cursors, exceptions. (3)
9. Executing triggers, functions and procedures. (3)
10. Problems related to database management. (2)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (COMPUTERS)
FIFTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2020-23BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	II	BC18013 / BC18014	Marketing Management / International Business (DSE-1)	4	3	40	60	100	4
2	II	BC18015 / BC18008	Human Resource Management / Corporate Governance & Business Ethics (DSE-2)	4	3	40	60	100	4
3	II	CC18501	Financial Management (Core-14)	5	3	40	60	100	4
4	II	BC18018	Cost Accounting (Core-15)	5	3	40	60	100	4
5	II	CC18502	E-Commerce (Core-16)	4	3	40	60	100	4
6	II	CC18503	Java Programming (Core-17)	5	3	40	60	100	4
PRACTICALS									
7	II	CC18504	Java Programming (Core-17)	2	3	40	60	100	1
Total				29	-	320	480	800	25

* Discipline-Specific Elective (DSE)



MARKETING MANAGEMENT

Credits: 4
Subject Code: BC18013

Semester: V
No. of lecture hours: 60

Objective: To help the students understand the concept of marketing and its applications.

Outcome: Students will be able to integrate various elements of marketing in developing marketing plans for specific marketing activities.

- CO1.** Explain the concept of marketing and sketches the marketing environment.
CO2. Classify the market and identifies the various market segments
CO3. Point out the marketing mix with reference to product and price
CO4. Analyze the promotion mix and the channels of distribution.
CO5. Explain service marketing mix and points out the importance of direct and online marketing.

UNIT-I	12 Hrs
Marketing	
Concept of marketing – evolution – definition	(2)
Nature and Scope	(2)
Marketing management tasks	(3)
Marketing concept as applied to marketing management	
Significance of marketing in profit and nonprofit organization	(3)
Marketing process	(2)
 UNIT-II	 12 Hrs
Marketing Environment	
Micro environment – meaning	(2)
Factors influencing micro environment – company consumers – competitors – suppliers – marketing intermediaries	(4)
Macro environment – meaning	
Factors influencing macro environment –cultural / social environment – demographic environment – physical / natural – legal /political – economic – technological environment	(4)
SWOT analysis (with reference to India)	(2)
 UNIT-III	 12 Hrs
Marketing Mix Elements	
Product	
Definition of product – levels of product – classification of products	(1)
Product-mix decisions – product-life decisions	(1)
Brand decisions – packaging and labeling decisions	(2)
New product development – stages in new product development process	(2)
Product life cycle – stages involved	(1)



Price

Concept – meaning of price and pricing – importance of pricing	(1)
Pricing objectives – factors influencing pricing- new product pricing strategies	(1)
Price setting procedure – selecting a price method – adapting the price	(1)
Geographical pricing – price discounts and allowances	(1)
Promotional pricing – discriminating price	(1)

UNIT-IV

12 Hrs

Place

Marketing channels – number of channel levels	(1)
Channel design – channel dynamics	(2)

Promotion

Promotion mix variables	(1)
The communication process	(1)
Advertising – designing effective advertising programmes	(2)
Deciding on the media	(2)
Sales promotion – purpose	(1)
Major decisions in sales promotion	(2)

UNIT-V

12 Hrs

Service Marketing

Concept, reasons for growth of services importance / role of services in Economy	(2)
Nature of services	(1)
Classifications of services	(1)
Service Marketing mix	(2)
Strategies for service Marketing - Service Quality – its determinants	(2)

Introduction to Digital marketing

Meaning-scope-importance-process of Digital Marketing	(2)
Dimensions in Digital Marketing- online advertising, SEO, Social media marketing, -Mobile web marketing, Content marketing	(2)

SUGGESTED READING:

1. Kotler Philip, Gary and Armstrong. **Principles of Management.** 13th Edition. New Delhi: Ehsan Ul Haque Publications.
2. Sherlekar, S.A. 2011. **Marketing Management.** 13th Revised Enlarged Edition. Mumbai: Himalaya Publications.
3. Karunakaran, K. **Marketing Management.** 3rd Revised and Enlarged Edition.
4. Swamy, Rama V. and Namakumari, S. 2002. **Marketing Management.** New Delhi: McMillan India.
5. Bhatia, Puneet Singh. **Fundamentals of Digital Marketing.**
6. Saxena, Rajan. 2007. **Marketing Management.** New Delhi: Tata McGraw Hill.



INTERNATIONAL BUSINESS

Credits: 4
Subject Code: BC18014

Semester: V
No. of lecture hours: 60

Objectives: To expose students to the concept, importance and dynamics of international business.

Outcome: Students will be knowledgeable to the concept, importance and dynamics of international business.

- CO1.** Explain the overview of international business and demonstrate the environment of international business.
- CO2.** Explain about the various forms of trade regulation and integration.
- CO3.** Sketch the various modes of entering the international market.
- CO4.** Point out the conceptual framework of e-business and policy framework for global e-business.
- CO5.** Analyze the intercultural communication on the global perspective.

UNIT-I 12 Hrs

Global Imperative

- An overview-International Business: A global perspective-Emergence of Globalization (2)
- Drivers of Globalization-Internationalization Process (2)
- Stages in International Business-Approaches to International Business (2)
- The World of International Business: Regional and Global Strategy (2)
- The Multinational Enterprise-Triad and International Business
- International Trade Theories (2)
- Environment of International Business-Cultural Environment and Political Environment (2)

UNIT-II 12 Hrs

Global Business and National Regulation

- Rationale for Government Intervention-Forms of Trade Regulation at National Level-Tariff and Non Tariff Barriers (2)
- Regional Economic Integration: Levels of Economic Integration (1)
- Benefits & Costs of Economic Integration – Major Trading Blocks: EU, NAFTA, ASEAN and SAARC (3)
- Multilateral Regulation of Trade and Investment-Basic Principles of Multilateral Trade Negotiations (2)
- GATT and its early Rounds-World Trade Organization-Structure and functions (2)
- TRIPs & TRIMs-WTO & India-UNCTAD (2)



UNIT-III	12 Hrs
Global Business and Entry Strategies	
Global Market Entry Strategies-Exporting, Licensing, Franchising, Contract Manufacturing	(2)
Assembly and Integrated Local manufacturing	(2)
Global Ownership Strategies: Strategic Alliance Types of Strategic Alliances	(3)
Selection of Strategic Alliance Partner, managing and sustaining Strategic Alliance- Cost and Benefit Analysis of Entry Strategies	(3)
Entry Analysis and Entry strategy configuration	(2)
 UNIT-IV	 12 Hrs
Global E-Business	
Conceptual Framework of E-business-Prerequisites for Effective E-business Transactions	(2)
E-enabled Business Process Transformation and Challenges	(2)
E-business Technology and Environment- E-Business Applications-E- Business Models	(2)
Alternative E-business Strategies-Global E- Marketing Electronic Processing of International Trade Documents	(4)
Policy Framework for Global E-business	(2)
 UNIT-V	 12 Hrs
Managing Global Business	
Strategy and Global Organization -Global Strategic Planning	(4)
Going Global and Implementing Strategies	(2)
Intercultural Communications	(2)
Intercultural Human Resources Management in Global Context	(4)

SUGGESTED READING:

1. Charles W. K Hill and Arun K. K. Jain. 2010. **International Business - Competing in the Global Market Place.** 6th edition. New Delhi: Tata McGraw Hill.
2. John D. Daniels and Lee H. Radebaugh. 2006. **International Business.** New Delhi: Pearson Publications.
3. Subba Rao, P. 2011. **International Business.** 3rd revised edition. Mumbai: Himalaya Publications.
4. Aswathappa, K. 2010. **International Business.** New Delhi: Tata McGraw Hill.



HUMAN RESOURCE MANAGEMENT

Credits: 4**Subject Code: BC18015****Semester: V****No. of lecture hours: 60**

Objective: To acquaint students with various HR policies and the importance of HRM

Outcome: Students will gain knowledge on various HR systems along with the strategic business objectives of dynamic business organisations.

CO1. Understand the concept of HRM, functions and changing role of a hr manager

CO2. Distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

CO3. Explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.

CO4. Analyze the core concepts of HRD, TQM and understand the concept of career development.

CO5. Explain the various concepts of worker's participation and quality of work life.

UNIT-I**12 Hrs****Introduction: Human Resource and Personnel Management (HRM)**

Concepts – Significance – Objectives – Scope (2)

Functions (2)

Changing role of Human Resource Manager – HRM Policies (2)

Impact of Environment on HRM (2)

Human Resource Development (HRD): Concept - Scope – Objectives (2)

Brief introduction of Techniques of HRD (2)

UNIT-II**12 Hrs****Acquisition of Human Resource**

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth (2)

Job Analysis: Concepts - Objectives – Components (Job Description and Job Specification) (2)

Methods of Job Analysis (1)

Human Resource Planning: Concept - Objectives - Factors affecting HR planning (1)

Process of HR Planning - Problems in HR Planning (1)

Recruitment: Objectives - Sources of recruitment (1)

Selection: Concept – Selection - Procedure – Tests and Interview (2)

Placement - Induction - Promotion – Transfer (2)

UNIT-III**12 Hrs****Developing and Motivating Human Resource**

Training - Assessing training needs - Methods and Evaluation of Training (2)



Development: Techniques of Management Development – Evaluating Effectiveness	(2)
Performance Management: Concept - Performance Appraisal – Concept Traditional and Modern Methods of Appraisal	(2)
Concepts of Potential Appraisal, Assessment Centers	(1)
Career Planning and Development	(2)
Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles	(2)
Brief Introduction to forms of Workers Participation in Management in India	(1)

UNIT-IV

12 Hrs

International Human Resource Management and E-HRM

Introduction-Global recruitment- global selection approach	
- cross culture training, compensation - Aspects of E-HRM, E-HRP	(4)
E-Recruitment, E-Selection	(2)
E-Performance Management	(2)
E-Training and Development	(2)
E-HR Records and Audit	(2)

UNIT-V

12 Hrs

Recent Trends in HRM

Knowledge Management: Concept	(1)
KM Architecture	(1)
Knowledge Conversion - Knowledge Management Process	(2)
Employer's Brand	(2)
Business Process Outsourcing - HR Issues	(2)
Learning Organization: Concept	(1)
Role of Leader in Learning Organizations	(3)

SUGGESTED READING:

1. Dessler Gary, Varkkey Biju. 2011. **Human Resource Management**. 12th edition. New Delhi: Pearson Publications.
2. Rao Subba, P. 2012. **Essentials of Human Resource Management and Industrial Relations**. 3rd edition. Mumbai: Himalaya Publications.
3. Mirza Saiyadain, S. **Human Resource Management**. 2nd edition. New Delhi: Tata McGraw Hill Publications.
4. Aquinas, P.G. 2009. **HRM Principles and Practices**. Noida: Vikas Publishing House Pvt Ltd.
5. Wayne Cascio, F. **Managing Human Resources (Productivity, Quality of Work Life, Profits)**. 5th edition. New Delhi: Tata McGraw Hill Publications.



CORPORATE GOVERNANCE AND BUSINESS ETHICS

Credits: 4
Subject Code: BC18008

Semester: V
No. of lecture hours: 60

Objectives:

- To develop an understanding of policy, practices, theory and doctrine concerning the governance of business corporations.
- To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business.

Outcome: Students will gain knowledge in understanding about various ethical elements involved in smooth and moral functioning of business.

CO1. Identify and explain the importance of values and ethics.

CO2. Analyze and interpret the various theories of ethical value system.

CO3. Point out the relationship between law and ethics and understand the impact of law on the business.

CO4. Explain the corporate governance codes, transparency and disclosure in the corporate.

CO5. Identify and point out the global issues of governance.

UNIT – I

12 Hrs

Introduction

Values – Importance	(1)
Sources of Value Systems	(1)
Types, Values, Loyalty	(2)
Ethical Behaviour	(1)
Values across Cultures	(2)
Business Ethics – Nature	(2)
Characteristics and Needs	(1)
Ethical Practices in Management	(2)

UNIT – II

12 Hrs

The Ethical Value System (Theories)

Universalism Theory	(1)
Utilitarianism Theory	(1)
Distributive Justice Theory	(1)
Social Contracts Theory	(1)
Individual Freedom of Choice – the concept	(2)
Professional Codes in the corporate	(2)
Relationship between culture and Ethics	(2)
Ethical Values in different Cultures	(1)
Relation between Culture and Individual Ethics	(1)



UNIT – III	12 Hrs
Law and Ethics	
Meaning of Law and Ethics	(1)
Relationship between Law and Ethics	(1)
Other Bodies in enforcing Ethical Business Behavior (Corporates, government, financial institutions and NGO)	(1)
Impact of Laws on Business Ethics	(1)
Social Responsibilities of Business	(2)
Environmental Protection	(2)
Fair Trade Practices	(2)
Fulfilling all National obligations under various Laws (implementation of govt act and policies)	(1)
Safeguarding of health and well being of the customer (marketing)	(1)

UNIT – IV	12 Hrs
Corporate Governance	
Meaning of Corporate Governance	(1)
Issues and need	(2)
Corporate governance code	(2)
Transparency and disclosure in the corporate	(2)
Role of auditors	(2)
Board of directors	(2)
Share holders	(1)

UNIT – V	12 Hrs
Issues of Governance	
Global issues of governance	(2)
Accounting and regulatory frame work	(2)
Corporate scams	(2)
Committees in India and abroad dealing with corporate governance	(3)
Corporate social responsibility	(2)
Introduction to Companies Act, 2013 – Provisions Relating to Corporate Governance	(1)

SUGGESTED READING:

1. Fernando, A. C. 2006. **Business Ethics and Corporate Governance**. 1st Edition. New Delhi: Pearson Publications.
2. Dr. Kumar Senthil, and Rajan Senthil. 2006. **Business Ethics and Values**. 1st Edition. Mumbai: Himalaya Publications.



FINANCIAL MANAGEMENT

Credits: 4
Subject Code: CC18501

Semester: V
No. of lecture hours: 75

Objectives:

- To provide the necessary basic tools for the students to manage the finance function.
- To make students understand the management of the financing of working capital needs and the long term capital needs of the business organization.

Outcome: Students will be able to recognise basic business financial management concepts and tools of analysis for financing a firm.

CO1. Interpret the concept of business finance, finance decision and functions of finance manager.

CO2. Understand the concept of capital budgeting and evaluate NPV and Cash Flows for investment analysis.

CO3. Explain the basic concepts of cost of capital and its significance.

CO4. Distinguish between financial and operating leverages and to explain the capital structure theories.

CO5. Appraise the knowledge on dividend theories.

UNIT-I **15 Hrs**

Introduction

Meaning of business finance – definition – scope of financial management	(2)
Importance of financial management – finance function – its aims	(2)
Approaches to finance function	(3)
Objectives of financial management - Profit maximization – arguments for and against	(4)
Wealth maximization – implications – arguments for and against	(4)
Financial decisions	(3)
Functions of a financial manager	(1)

UNIT-II **15 Hrs**

Cost of Capital

Concept and significance of the cost of capital, Specific cost of capital of various sources of finance	(1)
Cost of debt (including problems)	(2)
Cost of preference capital (including problems)	(3)
Cost of equity (including problems)	(3)
Book value weights vs. market value weights	(1)

Leverages

Financial Leverages (including problems)	(3)
Operating leverages (including problems)	(1)
Combined leverages (including problems)	(1)



UNIT-III **15 Hrs**

Capital Budgeting

Concept of Capital budgeting – importance of capital budgeting	(1)
Kinds of capital budgeting decisions	(1)
Methods of appraisal – non DCF and DCF techniques of appraisal	(1)
Payback – discount payback (including problems)	(2)
Accounting Rate of Return (including problems)	(4)
Net Present Value (including problems)	(3)
Internal Rate of Return and profitability index (including problems)	(3)

UNIT-IV **15 Hrs**

Working Capital Management

An overview – concepts of working capital – the need of working capital	(3)
Determination of working capital	(3)
Optimum level of current assets – financing current assets	(3)
Determination of working capital requirement (including problems)	(6)

UNIT-V **15 Hrs**

Management of Cash

Objectives of cash management	(1)
Planning cash forecasting and budgeting	(2)
Cash budget (including problems)	(3)

Receivables Management

Management of receivables – objectives of receivables management	(1)
Optimum credit policy – aspects of credit policy	(1)
Credit terms – credit standards – collection policy	(3)
Problems in receivables management	(4)

SUGGESTED READING:

1. Pandey, I.M. **Financial Management**. 10th Edition. New Delhi: Vikas Publishing House Pvt Ltd.
2. Khan, M.Y. and Jain, P.K. **Financial Management**. 6th Edition. New Delhi: Tata McGraw Hill Publications.
3. Shashi Gupta, K. and Sharma, R.K. **Financial Management**. 7th edition. New Delhi: Kalyani Publishers.



COST ACCOUNTING

Credits: 4**Subject Code: BC18018****Semester: V****No. of lecture hours: 75**

Objective: To impart conceptual knowledge of Cost Accounting and to equip students with skills of ascertainment and control of cost.

Outcome: Students will be able to apply cost accounting methods and to evaluate business performance.

CO1. Understand importance of cost accounting in organization.

CO2. Describe the principles of managing inventories of materials and the procedures for accounting inventory.

CO3. Describe the principles and practice of costing labour to a business.

CO4. Describe the principles and process of overhead cost analysis.

CO5. To apply the operation of process costing methods

UNIT-I**15 Hrs****Introduction**

Meaning of Cost, Cost Accounting & Cost Accountancy	(1)
Scope & objectives of cost accounting, functions & importance of cost accounting	(2)
Cost accounting Vs. Financial accounting	(1)
Advantages & limitations of cost accounting	(2)
Installation of a good costing system	(3)
Methods, techniques & systems of costing	(3)
Cost concepts, elements of costs, classification & analysis of costs	(2)
Cost unit and cost centre.	(1)

UNIT-II**15 Hrs****Materials**

Introduction - Types of materials	(2)
Purchase department – purchase routine	(2)
Stores routine – classification & codification of stores	(2)
Fixation of inventory levels (Problems to be discussed on calculation of Minimum, maximum, reorder levels and EOQ).	(2)
Bin cards & stores ledger – materials losses (treatment of waste, scrap, spoilage and defectives in cost accounts)	
Issue of materials and procedure of issuing – methods of pricing of issues (problems to be discussed on FIFO, LIFO, Simple, Weighted average and base stock method).	(6)
Inventory control – perpetual inventory system – ABC & VED analysis	(1)

15 Hrs

**UNIT-III****Labour**

Types of labour, labor cost and its control	(2)
Labour turnover – its causes and effects – measures to reduce labour turnover	(2)
Time keeping department and time booking department – treatment of leave with pay, idle time, overtime in cost accounts	(3)
Systems of wage payments – time wage & piece rate system	(2)
Incentive wage plans (problems to be discussed on time wage, piece rate system, Hasley's & Rowan's incentive plans	(4)
Taylor's & Merrick's Differential piece rate system	(2)

UNIT-IV**15 Hrs****Overheads**

Nature and classification of overheads	(1)
Allocation and apportionment of overheads – basis and principles of apportionment	(1)
Overhead absorption rates – under-absorption and over-absorption of overheads (theory only)	(2)
Methods of re-apportionment or re-distribution of service departments overhead costs to production departments (problems) Primary distribution	(2)
Secondary distribution	(2)
Repeated distribution method	(2)
Trial and error method	(2)
Machine hour rate	(2)
Simultaneous equation method	(1)

UNIT-V**15 Hrs****Unit & Output Costing**

Preparation of cost sheets	(2)
Quotations and tenders	(6)
Process costing (excluding inter-process profits) joint products and by-products costing	(7)

SUGGESTED READING:

1. Jain, S.P. and Narang, K.L. 2012. **Cost Accounting Principles and Practices.** 23rd edition. New Delhi: Kalyani Publishers.
2. Arora, M.N. 2010. **Cost Accounting Principles and Practices.** 11th edition. New Delhi: Vikas Publishing House Pvt Ltd.
3. Arora, M.N. 2010. **Cost and Management Accounting (with lab work).** 2nd revised edition. Mumbai: Himalaya Publications.



E-COMMERCE

Credits: 4
Subject Code: CC18502

Semester: V
No. of lecture hours: 60

Objectives:

- To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.
- To understand the basics about mobile commerce.

Outcome: Students will have comprehensive knowledge on various facets of e-commerce related to network infrastructure, business strategies and pertinent technologies and also have basic knowledge about mobile commerce.

- CO1.** Understand the framework for web applications
CO2. Classify the consumer oriented applications and electronic payment systems
CO3. Evaluate the role of internal commerce and impact of advertising
CO4. Appraise digital libraries in information search and discovery
CO5. Analyze technological components, digital copyrights and mobile commerce

UNIT-I

Introduction to Electronic Commerce	12 Hrs
Electronic Commerce Framework – electronic commerce and media convergence	(1)
The anatomy of E-Commerce applications	(1)
Electronic commerce consumer applications	(1)
Electronic commerce organization applications	(2)
Electronic Commerce and World Wide Web	
Architectural framework for electronic commerce	(1)
World Wide Web (WWW) as the architecture	(1)
Web background	(1)
Hypertext publishing	(1)
Technology behind the web	(2)
Security and the web	(1)

UNIT-II

Consumer – Oriented Electronic Commerce	12 Hrs
Consumer – oriented applications	(1)
Mercantile process models	(1)
Mercantile models from the consumer’s perspective	(1)
Mercantile models from the merchant’s perspective	(1)
Electronic Payment System	
Types of electronic payments	(1)
Digital token-based electronic payment systems	(2)
Smart cards and electronic payment systems	(1)



Credit card-based electronic payment systems	(2)
Risk and electronic payment systems	(2)

UNIT-III **12 Hrs**

Intra-Organizational Electronic Commerce

Internal information systems	(1)
Macro-forces and internal commerce	(1)
Work flow automation and co-ordination	(1)
Customization and internal commerce	(2)
Supply chain management	(1)

Advertising and Marketing on the Internet

The new age of information – based marketing	(2)
Advertising on the internet	(1)
Charting the on-line marketing process	(2)
Market research	(1)

12 Hrs

UNIT-IV

The Corporate Digital Library

Dimensions of internal electronic commerce systems	(1)
Making a business case of document library	(1)
Types of digital documents	(1)
Issues behind document infrastructure	(1)
Corporate data warehouses	(2)

Consumer Search and Resource Discovery

Search and resource discovery paradigms	(1)
Information search and retrieval	(1)
Electronic commerce catalogues or directories	(1)
Information filtering	(1)
Consumer data interface emerging tools	(2)

12 Hrs

UNIT-V

On Demand Education and Digital Copyrights

Computer based education and training	(2)
Technological components of education on demand	(2)
Digital copy right and E-Commerce	(2)

Mobile Commerce

Introduction – Benefits – Impediments	(1)
Mobile payments	(2)
Technologies for mobile commerce: WAP – WAP transaction model – WAP architecture	(2)
Mobile Commerce applications	(1)

SUGGESTED READING:

1. Kalakota Ravi and Whinstone Andrew, B. 1996. **Frontiers of Electronic Commerce.** 2009 Impressed Edition. International Student edition. New Delhi: Pearson Education.



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2. Treese Winfield, G. and Stewart Lawrence, C. 1998. **Designing Systems for Internet Commerce**, Low priced edition.
 3. Bhasker Bharat. **Electronic Commerce Framework, Technologies and Applications**. 3rd edition. New Delhi: TMH Publishing Company Limited.
 4. Joseph, P. T. 2015. **E-Commerce An Indian Perspective**. 5th edition. New Delhi: PHI.
 5. Turban Efraim et al. 2001. **Electronic Commerce A Managerial Perspective**. New Delhi: Pearson Education.



JAVA PROGRAMMING

Credits: 4

Subject Code: CC18503

Semester: V

No. of lecture hours: 75

Objective: To introduce the basics of Java language and to equip the students to understand the various nuances of interfaces, event handling and applet programming.

Outcome: Students will develop competency in applying the various concepts related to interfaces, event handling and applets.

CO1. Write java programs and differentiate between Object-Oriented programming and Procedure-Oriented programming.

CO2. Apply Object-Oriented programming features for solving a given problem.

CO3. Create Packages and Interfaces mechanisms.

CO4. Analyze Exception-Handling, Threads and Applets

CO5. Create interactive GUI programs using awt package.

UNIT-I

15 Hrs

Java Fundamentals

Fundamentals of Object Oriented programming

Object Oriented paradigm (1)

Basic concepts of Object Oriented Programming (2)

Benefits of OOP – Applications of OOP (1)

Java Evolution: Java Features (1)

How Java differs from C and C++ (1)

Java and Internet, Java and World Wide Web, (1)

Java Environment (1)

Overview of Java Language: Simple Java Program, Java Program Structure (1)

Java Tokens, Java Statements (1)

Implementing a Java Program – Java Virtual Machine – Command Line Arguments (1)

Constants, Variables and Data types: Constants, Variables (1)

Data types (2)

Declaration of Variables - Giving Values to variables, Scope of variables, (2)

Symbolic Constants- Type Casting (2)

(Chapters: 1,2,3,4)

UNIT-II

15 Hrs

Oops Concepts in Java

Operators and Expressions: Arithmetic Operators – Relational Operators- Logical Operators

– Assignment Operators – Increment and Decrement Operators – Conditional Operators –

Bitwise Operators – Special Operators (3)



Arithmetic Expressions – Evaluation of Expressions, Precedence of Arithmetic Operators – Operator Precedence and Associativity (1)

Decision Making and Branching: Decision Making with If statement – Simple If Statement- If else Statement-Nesting If Else Statement (3)

The Else If Ladder-The switch Statement – The ?: operator (1)

Decision Making and Looping: The while statement – The do statement – The for statement (1)

Jumps in Loops (1)

Class , Objects and Methods: Defining a Class – Fields Declaration (1)

Methods Declaration – Creating Objects – Accessing class members (1)

Constructors – Methods Overloading, Static Members –Nesting of Methods – Inheritance (1)

Overriding Methods – Final Variables and Methods , Final Classes - Abstract Methods and Classes – Visibility Control (2)

(Chapters: 5,6,7,8)

UNIT-III

15 Hrs

Packages and Interfaces in Java

Arrays and Strings: One-dimensional Arrays-creating an Array (1)

Two dimensional Arrays (2)

Strings (1)

Wrapper Classes (1)

Interfaces: Multiple Inheritance: Defining Interfaces (1)

Extending Interfaces (1)

Implementing Interfaces (1)

Accessing Interface Variables (2)

Packages: Java API Packages, (1)

Using system Packages – Naming Conventions (1)

Creating Packages (2)

Accessing a Package (1)

Using a Package – Adding a Class to a Package (1)

(Chapters: 9,10,11)

UNIT-IV

15 Hrs

Multithreaded Programming and Applets

Multithreaded Programming: Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread (1)

Life Cycle of a Thread (1)

Using Thread Methods – Thread Exceptions – Thread Priority – Synchronization (2)

Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code (1)

Multiple Catch Statements – Using Finally Statement (2)

Throwing our own Exceptions – Using Exceptions for debugging. (1)

Applet Programming: How Applets differ from Applications – Preparing to write Applets – Building Applet Code (1)



Applet Life Cycle, Creating an executable Applet	(1)
Designing a Webpage	(2)
Applet Tag - Adding Applet to HTML file – Running the Applet – More about Applet Tag – Passing parameters to Applets	(1)
Working with Graphics, Working with Color, Working with Fonts	(1)
Images-Image Fundamentals-Creating, Loading and Displaying Image	(1)
(Chapters: 12, 13, 14)	
(Chapters: 21,23 from 2 nd Text book)	

UNIT-V

15 Hrs

AWT and Event Handling

Event Handling- Two Event Handling Mechanisms,

The delegation event model (1)

Event classes- The Action Event, The Item Event, The Key Event, The Mouse Event, The Mouse Wheel Event, Window Event (2)

Sources of Events, Event Listener Interfaces (1)

The Action Listener, The Item Listener, The Key Listener, The Mouse Listener, The Mouse Motion Listener, The Window Listener (3)

Using AWT Controls, Layout Managers and Menus (1)

Control Fundamentals (1)

Labels, Using Buttons, Applying Checkboxes, Checkbox Group (2)

Using Text Field, Choice Controls, List, Using Text Field, Text Area (2)

Understanding Layout Managers-Flow Layout, Grid Layout, Border Layout with Insets (2)

(Chapters: 20,22)

ESSENTIAL READING:

1. Balaguruswamy, E. 2008. **Programming with Java, A primer.** 3rd edition. New Delhi: Tata McGraw Hill Publications. (Chapters: 1 to 14)
2. Schildt Herbert. 2010. **The Complete Reference Java 2.** 5th edition. New Delhi: Tata McGraw Hill Publications. (Chapters 20,21,22,23)
3. Hubbard John, R. 2007. **Programming with Java.** 2nd edition. New Delhi: Schaum's Outline Series, Tata McGraw Hill Publications.



JAVA PROGRAMMING

PRACTICALS

Credits: 1

Subject Code: CC18504

Semester: V

No. of practical hours: 30

Objective: To develop Java programs using the concepts of object oriented programming.

Outcome: Students will develop competency in writing, compiling and executing java programs.

1. Creating a sample web page. (1)
2. Create a web page using formatting features. (1)
3. Inserting tables in a web page. (1)
4. Inserting definition list, ordered lists and unordered lists. (1)
5. Inserting images. (1)
6. Student admission form (1)
7. Creating a framed web page (1)
8. Internal links for the courses offered in the college. (1)
9. External links for the college. (1)
10. Programming using javascript programming constructs. (2)
11. Using objects and methods in javascript. (2)
12. Creating XML documents and DTD. (2)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (COMPUTERS)
SIXTH SEMESTER
ACADEMIC YEAR 2022-23 OF 2020-23 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
1	II	BC18022 / BC18021	Auditing & Accounting Standards/ Company Law (DSE-3)	4	3	40	60	100	4
2	II	CC18601A / CC18601B	System Analysis & Design/ Management Information Systems (DSE-4)	4	3	40	60	100	4
3	II	CC18605	Entrepreneurship Development (SEC-4)	4	3	40	60	100	3
4	II	BC18024	Financial Statement Analysis (Core-18)	5	3	40	60	100	4
5	II	CC18602	Web Programming (Core-19)	4	3	40	60	100	4
PRACTICALS									
7	II	CC18603	Web Programming (Core-19)	2	3	40	60	100	1
8	II	CC18604	Project	6	-	40	60	100	6
Total				29	-	320	480	800	26

* Skill Enhancement Course (SEC)

* Discipline-Specific Elective (DSE)



AUDITING & ACCOUNTING STANDARDS

Credits: 4
Subject Code: BC18022

Semester: VI
No. of lecture hours: 60

Objectives:

- To impart knowledge about methods and principles of auditing
- To make students aware of accounting standards and its utility

Outcome: Students will gain knowledge on internal verification of books of accounts and documents and also to assess the current accounting standards and acceptable practices.

CO1. Understand the basic concepts of Auditing and the nature and scope of auditing.

CO2. Organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.

CO3. Analyze the features and importance of Internal Control, Check and Audit.

CO4. Prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.

CO5. Understand the regulatory framework in which accounting standards are formulated and operated.

UNIT-I **12 Hrs**

Nature of Auditing

Introduction – definition of auditing	(1)
Objectives of audit, scope of audit	(2)
Advantages and limitations of an audit	(2)
Types of audit	(1)
Fraud	(2)
Error	(1)
Basic concepts in auditing (audit evidence, auditor, independence, materiality)	(2)
Qualities and classification of auditors.	(1)

UNIT-II **12 Hrs**

Audit Process

Audit process	(1)
Procedure	(1)
Techniques	(1)
Planning & programme	(1)
Audit working papers and audit note book	(1)
Test checking (its features, advantages and limitations)	(2)
Audit sampling (methods of sampling).	(1)

Vouching & Verification

Vouching of cash payments (purchase of goods, assets, payment of taxes, traveling expenses, salaries & wages)	(2)
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Vouching of cash receipts (cash sales, rental receipts, sale of assets, income from investments) (2)

UNIT-III **12 Hrs**

Internal Control, Check and Audit

Definition of internal control – objectives & environment of internal controls – features and limitations of internal controls. (4)

Internal check (meaning and features) (4)

Internal audit (meaning and objectives) (4)

UNIT-IV **12 Hrs**

Company Audit

Appointment of auditor (1)

Qualification and disqualification of auditor (2)

Duties (2)

Rights of auditor (2)

Procedure for removal of auditor (2)

Audit reports (clean report, qualified report, adverse report and disclaimer of opinion). (3)

UNIT-V **12 Hrs**

Introduction to Accounting Standards (issued by ICAI)

Meaning of accounting standards – objectives of accounting standards – advantages of setting accounting standards (2)

The accounting standard board – objectives of accounting standard board – functions of accounting standard board. (2)

Applicability and scope of accounting standards. (1)

Importance of accounting standards, responsibility of management and auditor's responsibility. (2)

A brief introduction to list of accounting standards issued by Institute of Chartered Accountants of India (AS-1 to AS-29). (2)

SUGGESTED READING:

1. Tandon, B.N. **Principles of Auditing**. Mumbai: Himalaya Publication.
2. Kumar Pradeep. **Auditing Theory and Practice**. New Delhi: Kalyani Publishers.
3. Rawat, D.S. **Student Guide to Accounting standards**. New Delhi: Taxman publication.
4. Sharma, D.G. and Srinivasan Anand, G. **Accounting Standards**.



COMPANY LAW

Credits: 4

Subject Code: BC18021

Semester: VI

No. of lecture hours: 60 Hrs

Objectives: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Outcome: Students will gain knowledge in the provisions of the Companies Act 2013, along with relevant case laws.

CO1. Develop basic knowledge of provisions of companies act 2013.

CO2. Describe the capital structure of company through issues of shares and alteration of share capital.

CO3. Explain the borrowing powers of a company and consequences of ultra-vires borrowing.

CO4. State various provisions of the companies act relating to company management and meetings.

CO5. Identify various modes of winding up and legal provisions applicable.

UNIT-I

12 Hrs

Formation of a Company

Introduction to companies act 2013 - definition of company – nature and characteristics of a company (3)

Lifting the corporate veil – incorporation of company (3)

Memorandum and articles of association (3)

Doctrine of constructive notice – doctrine of indoor management – alteration of memorandum and articles of association (3)

UNIT-II

12 Hrs

Prospectus and Share Capital

Kinds of companies – issue of prospectus – contents of prospectus (4)

Issue of shares – surrender – forfeiture – reissue of forfeited shares – transfer – issue of bonus shares and right shares – depository system (4)

Share capital – alteration, reduction, consolidation, sub-division and reorganization of share capital (4)

UNIT-III

12 Hrs

Borrowing Powers and Debentures

Borrowing powers – ultra vires – borrowing (3)

Registration of charges (4)

Debentures – types of debentures – mortgages and creation of charges (5)



UNIT-IV **12 Hrs**

Company Management

Company management – directors – number of directorships	(1)
Appointment – qualifications – disqualifications and removal and resignation	(2)
Managerial remuneration – powers, duties & liabilities of directors	(4)
Contracts in which directors are interested – meetings – kinds of meetings, notice, agenda	(3)
Resolutions – types of resolutions – quorum and proxy.	(2)

UNIT-V **12 Hrs**

Winding up of a Company

Reconstruction and amalgamation – winding up – meaning	(2)
Modes – winding up by court – powers of court – grounds for winding up	(4)
Provisions applicable for winding up proceedings	(2)
Types of winding up – voluntary winding up - creditors winding up	(2)
Consequences of winding up	(2)

SUGGESTED READING:

1. Kapoor, N.D. 2015. **Elements of Company Law**. 30th edition. New Delhi: Sultan Chand & Co.
2. Kapoor, N.D. 2009. **Elements of Company Law**. 3rd revised edition. New Delhi: Sultan Chand & Sons.
3. Kapoor, N.D. 2009. **Elements of Mercantile Law**. 31st revised edition. New Delhi: Sultan Chand & Sons.
4. Garg, K.C., Sareen, V.L., Sharma Mukesh and Chawla, R.C. 2004. **Mercantile Law including Company Law and Industrial Law**. 10th revised and enlarged edition. New Delhi: Kalyani Publishers.



SYSTEM ANALYSIS AND DESIGN

Credits: 4
Subject Code: CC18601A

Semester: VI
No. of lecture hours: 60 Hrs

Objectives:

- To deal with planning the development of information systems.
- To understand and specify in detail what a system should do and how the components of the system should be implemented and work together.
- To introduce the concepts of dataflow diagrams and process specifications.

Outcome: Students will be able to describe the five phases of SDLC, develop data flow diagrams, and determine methods for evaluating the effectiveness and efficiency of system.

CO1. Demonstrate an understanding of the importance of System development environment

CO2. Interrelate the appropriate data flow diagram methodology

CO3. Apply the concepts of designing interfaces and dialogs

CO4. Differentiate between client server and file server architecture

CO5. Analyze object oriented methods and different UML diagrams

UNIT-I	12Hrs
System development environment- a modern approach	(2)
Role and other responsibilities	(2)
Types of information systems and system development	(2)
Developing information systems and SDLC	(2)
Considering different approaches to development	(2)
System Analyst- types of skills	(2)
 UNIT-II	 12Hrs
Managing, Initiating, planning, executing and closing down the project	(3)
Initial and Planning Systems Development Project	(2)
Assessing Project feasibility	(1)
Determine System requirements- traditional, modern and radical methods	(2)
Process modeling, DFD diagramming Mechanics	(2)
Different types of DFDs	(2)
 UNIT-III	 12Hrs
Designing interfaces and dialogues	(2)
Interaction methods and devices	(2)
Designing interfaces, controlling user access	(2)
Structured charts, coupling	(2)
Cohesion, designing forms and reports	(2)
Formatting forms and reports, forming information to avoid bias	(2)



UNIT-IV	12Hrs
Designing systems for LAN networks, client/server architecture	(2)
Managing data in distributive systems	(2)
Alternative designs for distributed systems	(2)
Software application testing, Installation	(2)
Training and supporting users	(2)
Organizational issues in systems implementation and project close down	(2)

UNIT-V	12Hrs
Introduction, Object basics- class, state and properties, behavior and methods polymorphism, messages, encapsulation	(2)
Meta classes, class hierarchy, persistence, object identity	(1)
Static binding, dynamic binding	(1)
Object oriented System life cycle, methodologies- Booch and Jacobson	(1)
UML diagrams- use case, sequence	(2)
Interaction diagrams, state chart diagrams	(1)
Collaboration diagrams, activity diagrams	(2)
Deployment diagram and packages	(2)

ESSENTIAL READING:

1. Hoffer Jeffery, A. George Joey, F and Valacich Joseph, S. 1999. **Modern Systems Analysis and Design**. 2nd Edition. New Jersey: Addison-Wesley. (For Units I-IV)
2. Bahrami Ali. 1999. **Object Oriented Systems Development**. Illustrated Edition. New Delhi: McGraw-Hill. (For Unit-V)



MANAGEMENT INFORMATION SYSTEMS

Credits: 4**Subject Code: CC18601B****Semester: VI****No. of lecture hours: 60 Hrs****Objectives:**

- To have a basic idea about Information Systems and its need
- To study the role of managing Information Systems from managerial perspective.
- To expose the students to the various aspects of businesses and its security

Outcome: The students will be able to gain knowledge about the design, development, security of Information Systems as well as gain overall perspective of Management Information Systems.

CO1. Understand the overview of Management Information Systems

CO2. Describe the IS framework and its types and its strategic uses

CO3. Sketch the systems development processes

CO4. Appraise the management challenges – security and processing

CO5. Classify business applications of Information Technology

UNIT-I**12Hrs****An Overview of Management Information Systems (MIS):**

Concept & Definition of MIS - MIS Vs. Data Processing - MIS Structure (2)

MIS & Information Resources Management - End User Computing (3)

MIS: A support to the Management - Functions of Management (2)

Managerial Role and Challenges of Information Technology -

Levels of Management (3)

MIS & Decision Support Systems (2)

UNIT-II**12Hrs****Foundation of Information Systems (IS)**

Introduction to Information Systems - IS framework - Types of IS (4)

IS Resources - IS Activities (4)

IS Development - Fundamentals of Strategic Advantage - Strategic uses of IT (4)

UNIT-III**12Hrs****Development Processes**

Concept of Organizational Planning - Planning Process - Implementation Challenges (4)

Developing Business Systems: Systems Approach - Systems Development Process (4)

Systems Analysis - Systems Design - End User Development (4)



UNIT-IV	12Hrs
Management Challenges	
Security and Ethical Challenges - Security Management	(6)
Business Applications	
Electronic Business Systems: Transaction Processing Systems - Enterprise Collaboration Systems	(6)

UNIT-V	12Hrs
Business Applications of Information Technology	
Internet - Intranet - Extranet	(1)
Functional Business Systems: Marketing Systems - Human Resource Systems - Accounting Systems - Financial Management Systems	(4)
Enterprise Resource Planning (ERP)	(2)
Supply Chain Management (SCM)	(3)
Customer Relationship Management (CRM)	(2)

SUGGESTED READING:

1. Brian O. 2007. **Management Information Systems**. Seventh Edition. New Delhi: Tata McGraw-Hill.
2. Murthy, C. S. V. 2009 reprint. **Management Information Systems**. 3rd edition. Mumbai: Himalaya Publications.
3. Davis, Gordon B. & Olson, Margret H. 2000. **Management Information System**. 2nd edition. New Delhi: Tata McGraw-Hill.
4. Laudon Kenneth, C & Laudon Jane, P. 2003. **Management Information Systems**. New Delhi: Prentice Hall of India.
5. Murdick. **Information System for Modern Management**. 8th edition. New Delhi: Prentice Hall of India.
6. Jawadekar. **Management Information Systems**. New Delhi: Tata McGraw-Hill.



ENTREPRENEURSHIP DEVELOPMENT

Credits: 3**Subject Code: CC18605****Semester: VI****No. of lecture hours: 60**

Objective: To orient students towards entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Outcome: Students will be knowledgeable towards entrepreneurship as a career option.

CO1. Understand the nature and basic concept of entrepreneur and entrepreneurship.

CO2. Demonstrate the knowledge of entrepreneurship development programmes

CO3. Recognize the need for project report and analyze the concepts of project formulation

CO4. Interpret factory design and factory layout and identify the importance of standardization and quality control

CO5. Differentiate small and large scale industries and identify the reasons for sickness of small scale industries

UNIT-I**12 Hrs****Entrepreneurship**

Meaning, definition of entrepreneur (1)

Definition and meaning of entrepreneurship (1)

Characteristics (1)

Classification of entrepreneurs (2)

Functions of an entrepreneur (1)

Entrepreneur vs. Entrepreneurship (1)

Entrepreneurial environment (1)

Women entrepreneurs (1)

Concept, support and assistance (2)

Role of entrepreneur in economic development (1)

UNIT-II**12Hrs****Entrepreneurial Development & Training**

EDP Meaning (1)

Need of EDP (2)

Objectives of EDP (1)

Entrepreneurial training – meaning and importance (2)

Objectives and methods of EDP (1)

Institutions assisting entrepreneurs (1)

Financial assistance to entrepreneurs (2)

Types (1)

Sources of finance (1)



UNIT-III	12 Hrs
Project	
Meaning and definition of project	(1)
Project classification	(1)
Project identification and importance	(2)
Project formulation	(1)
Concept, need and significance	(1)
Project feasibility	(2)
Aspects of project feasibility	(1)
Project report - Contents, reasons for failure of a project	(1)
Review Techniques- PERT	(1)
CPM method	(1)

UNIT-IV	12 Hrs
Factory Design and Layout	
Meaning	(1)
Importance	(1)
Factors affecting factory layout	(2)
Factory design	(2)
Factory layout – meaning, consideration in factory layout	(2)
Standardisation – meaning and objective	(1)
Types of standardisation	(1)
Advantages and importance of standardisation	(1)
Quality control meaning and importance	(1)

UNIT-V	12 Hrs
Small Scale Industries	
Concept and meaning and definition of SSI	(2)
Classification and characteristics of SSI	(2)
Differences between large scale and small scale industries with examples	(2)
Financial schemes and policies for SSI	(2)
Problems of SSI	(1)
Sickness of SSI	(1)
Reasons and remedies for SSI	(2)

SUGGESTED READING:

1. Desai Vasant. 2009. **The Dynamics of Entrepreneurial Development and Management.** 5th Edition. Mumbai: Himalaya Publications.
2. Gordon, E. and Natarajan, K. 2008. **Entrepreneurship Development.** 2nd Revised Edition. Mumbai: Himalaya Publications.
3. Dr. Gupta, C.B. and Dr. Srinivasan, N. P. 2010. **Entrepreneurship Development in India.** 5th Edition. New Delhi: Sultan Chand & Sons.
4. Dr. Khanka, S. S. 2012. **Entrepreneurial Development.** 4th Revised Edition. New Delhi: Sultan Chand & Sons.



FINANCIAL STATEMENT ANALYSIS

Credits: 4**Subject Code: BC18024****Semester: VI****No. of lecture hours: 75**

Objective: To impart knowledge on the application of various methods of financial analysis for managerial planning and control

Outcome: Students will be able to apply the tools for analysing the financial statements for managerial planning and decision making.

CO1. Describe the role of management accounting information in managerial planning and decision making

CO2. Prepare and interpret the comparative and common size statements and ratio analysis

CO3. To Analyze funds flow and to prepare the fund flow statement

CO4. Analyze cash flow and prepare cash flow statement

CO5. Develop an understanding of budgetary control methods.

UNIT-I**15 Hrs****Introduction**

Introduction - Management accounting definition, nature & functions (2)

Objectives – importance (1)

Its relationship with financial accounting & cost accounting (theory only) (2)

Techniques & installation of Management Accounting system (2)

Role of Management Accountant, Controller functions, MIS (2)

Financial Statement Analysis

Financial statement analysis – financial statements – meaning (2)

Types – objectives uses – limitations (2)

Meaning of financial statement analysis, objectives – analysis and interpretation techniques - methods of financial statement analysis (2)

UNIT-II**15 Hrs****Comparative and Common Size Statement Analysis**

Comparative and common size statement analysis (2)

Intra and inter firm comparison (including problems) (4)

Ratio Analysis

Ratio analysis – meaning - importance – limitations (2)

classification of ratios (2)

liquidity ratios - solvency ratios - profitability ratios – turnover ratios – interpretation ratios (including problems) (5)

UNIT-III**15 Hrs****Funds Flow Analysis**

Funds flow analysis – meaning and concept of fund – meaning and definition of funds flow statement (1)



Uses, significance, and importance of funds flow statement - limitations of funds flow statement	(2)
Procedure for preparing a funds flow statement – statement of changes in working capital (including problems)	(4)
Statement of sources and application of funds (including simple problems)	(8)

UNIT-IV

15 Hrs

Cash Flow Statement

Cash flow statement – meaning –classification of cash flows	(1)
Cash flow from operating activities – cash flows from investing activities – cash flows from financing activities	(1)
Comparison between funds flow statement and cash flow statement	(1)
Uses and significance of cash flow statement – limitations of cash flow statement	(1)
Procedure for preparing a cash flow statement (including simple problems)	(11)

UNIT-V

15 Hrs

Marginal Costing & Budgetary Control

Marginal costing – marginal cost equation	(1)
contribution – break-even point – break-even chart profit-volume ratio - margin of safety (including simple problems)	(5)
Budgeting and Budgetary Control – objectives – advantages – limitations	(2)
types of budgets – functional budgets – fixed and flexible budgets	(1)
zero-based budgeting	(1)
problems in functional and flexible budgets only	(5)

SUGGESTED READING:

1. Gupta Shashi, K. and Sharma, R.K. 2011. **Management Accounting**. 12th revised edition. New Delhi: Kalyani Publishers.
2. Dr. Lal Jawahar. 2010. **Accounting for Management**. 5th revised edition. Mumbai: Himalaya Publications.
3. Arora, M.N. 2010. **Accounting for Management**. 1st edition. Mumbai: Himalaya Publications.
4. Khan, M.Y. and Jain, P.K. 2008. **Management Accounting**. 4th edition. New Delhi: Tata McGraw Hill Publications.
5. Attinkson, Kaplan and Young. 2007. **Management Accounting**. 4th edition. New Delhi: Pearson Publications.



WEB PROGRAMMING

Credits: 4
Subject Code: CC18602

Semester: VI
No. of lecture hours: 60

Objectives:

- To understand the various steps involved in designing a web page
- To create interactive web pages by introducing objects and to apply event handling methods.

Outcome: Students will gain knowledge in different types of web pages both static and dynamic styles.

CO1. Describe the structure of HTML and various tags

CO2. Apply style sheets to web pages

CO3. Apply Javascript to write programs

CO4. Categorize and distinguish objects in Javascript

CO5. Appraise XML and XSL

UNIT-I

12 Hrs

HTML

Basic HTML script – tags – anatomy of a tag, attributes of a tag, nesting tags	(2)
Document tags - Inserting paragraphs, Line breaks, Comments, Pictures	(2)
Formatting text – setting color – creating lists,	(2)
Tables, Forms	(3)
Creating hypertext links – Frames	(3)

UNIT-II

12 Hrs

DHTML

Cascading Style Sheets - font attributes, color and background attributes, text attribute	(2)
Margin related attributes and list attributes	(2)
Working with style sheets: inline, external and embedded style sheets	(3)
Conflicting styles – linking external style sheets	(2)
User style sheets	(3)

UNIT-III

12 Hrs

Javascript

Introduction - Advantages of Java script, Building Java Script programming syntax	(2)
Operators and Expressions	(2)
Programming constructs	(4)
Functions	(2)
Placing text in browser – dialog boxes	(2)



UNIT-IV

12 Hrs

Objects in Javascript

Objects and properties - Object hierarchy – types of objects (methods and properties to be discussed) (1)

Window Object (properties – closed, defaultStatus, frames, length, location, name, opener, status) (methods – alert(), confirm(), find(), print(), prompt(), open(), close(), blur(), focus(), setInterval(), moveBy(), moveTo()), Location Object, History object, Form Object (4)

User Defined Object (2)

Math object, Date object and String object (2)

Regular expressions (creating regular expression, testing strings, adding flags) (1)

Event handling through form controls (2)

UNIT-V

12 Hrs

XML

XML overview – features (1)

HTML XML – processing instructions -Applications of XML (2)

Comments - XML names spaces –Schema (2)

Style sheets: Cascading Style Sheets (CSS) (2)

Extensible Style Language (XSL)(theory only) (2)

Document Object Model (DOM) - DOM methods(names and description) – SAX (3)

SUGGESTED READING:

1. Bayross Ivan. 2002. **Web Enabled Commercial Application Development using HTML, DHTML, Javascript: Perl CC.** 2nd edition. New Delhi: BPB Publications.
2. Holzner Steve. 2005. **HTML BLACK Book.** 1st edition. New Delhi: Dream Tech Publications.
3. Pollock John. 2001. **Javascript – A Beginner’s Guide.** 1st edition. New Delhi: Tata McGraw Hill Publications: New Delhi.
4. Deitel, H.M. and Nieto, T.R.. 2001. **Internet and World Wide Web – How to program.** 1st edition. New Delhi: Pearson Publications.
5. Deitel, Neito, Lin Sadhu. **XML – How to program.** New Delhi: Pearson Publications.



WEB PROGRAMMING

PRACTICALS

Credits: 1

Subject Code: CC18603

Semester: VI

No. of practical hours: 30

Objectives:

- To develop skills in designing a web page
- To create interactive pages for validations

Outcome: Students will be independently able to design web pages and to apply validation for interactive web pages.

1. Creating a sample web page. (1)
2. Create a web page using formatting features. (1)
3. Inserting tables in a web page. (1)
4. Inserting definition list, ordered lists and unordered lists. (1)
5. Inserting images. (1)
6. Student admission form (1)
7. Creating a framed web page (1)
8. Internal links for the courses offered in the college. (1)
9. External links for the college. (1)
10. Programming using javascript programming constructs. (2)
11. Using objects and methods in javascript. (2)
12. Creating XML documents and DTD. (2)



PROJECT REPORT

Subject Code: CC18604

Students will be assigned to generate data on certain research projects and compile available information and draw conclusions there from, on a given topic. The project work will span over a period of one semester in the VI semester, under the supervision of a faculty member and / or authorized person from the company where student seeks to do project work.

1. Project report is a part of the three year B.Com (Computers) course.
2. Project should be undertaken by a group of four or five students and report should be submitted at the end of the study.
3. Project report may be related to any subject which the student has studied / is studying.
4. Project report may be based on either primary data or secondary data or both.
5. Project report should be submitted in five/six copies.
6. The project groups will make a presentation in the last week of study which will be evaluated for 40 marks based on individual presentation and viva-voce.

INDEX

CHAPTER	CONTENTS	PAGE NUMBER
CHAPTER 1	INTRODUCTION <ul style="list-style-type: none"> • Introduction • Objectives of the study • Scope of the study • Sample design & methodology (type of sampling) • Database (primary/secondary, analysis, quantitative tools used), • Chapterisation • Limitations of the study 	
CHAPTER 2	Review of Literature and Company Profile	
CHAPTER 3	Data Analysis and Interpretation	
CHAPTER 4	Findings, Suggestions, Conclusion	
	References	
	Appendices	

Note:-

1. The main heading should have a font size of 16.
2. The sub heading should have a font size of 14.
3. The document should have a font size of 12, with 1.5 spacing, justified and font style should be Times New Roman.
4. Page numbers should not be mentioned for References and Appendices.