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DEPARTMENT OF COMMERCE
B.COM (COMPUTER APPLICATIONS - CBCS) COURSE

B.Com (Computer Applications) First Year

Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
		SEMESTER – I			
1.	ELS1	English (First Language)	ELS1	4	4
2.	SLS1	Second Language	SLS1	4	4
3.	AECC1	A)Environmental Science/ B) Basic Computer Skills	AECC1	2	2
4.	BCC151	Financial Accounting–I	DSC1	5	5
5.	BCC152	Business Organization and Management	DSC2	5	5
6.	BCC153	Fundamentals of Information Technology	DSC3	4T+2P+2	5
		Total		26	25
		SEMESTER – II			
7.	ELS2	English (First Language)	ELS2	4	4
8.	SLS2	Second Language	SLS2	4	4
9.	AECC2	A) Basic Computer Skills/ B) Environmental Science	AECC2	2	2
10.	BCC251	Financial Accounting–II	DSC4	5	5
11.	BCC252	Business Economics	GE1	4	4
12.	BCC253	Programming with C & C++	DSC5	4T+2P	5
		Total		25	24

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B.COM (COMPUTER APPLICATIONS - CBCS) COURSE

B.Com (Computer Applications) Second Year

		SEMESTER – III			
13.	ELS3	English (First Language)	ELS3	3	3
14.	SLS3	Second Language	SLS3	3	3
15.	BCC351	Advanced Accounting	DSC6	5	5
16.	BCC352	Business Statistics-I	DSC7	5	5
17.	BCC353	Relational Database Management System	DSC8	4T+2P	5
18.	SEC 354	A) Communication Skills B) Professional Skills	SEC1 UGC Specified Course	2	2
19.	SEC 355	A)Advanced Excel B) Data Analysis using Excel C) Principles of Insurance / D)Foundation of Digital Marketing & Web Design	SEC2 Dept Specified Course	1T+2P/2	2
		Total		27/26	25
		SEMESTER – IV			
20.	ELS	English (First Language)	ELS4	3	3
21.	SLS4	Second Language	SLS4	3	3
22.	BCC451	Income Tax	DSC9	5	5
23.	BCC452	Business Statistics-II	DSC10	5	5
24.	BCC453	Web Technologies	DSC11	4T+2P	5
25.	SEC 454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
26.	SEC 455	A) Entrepreneurial Development / B) Business Ethics C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising E) Data Visualization &Storytelling	SEC4 Dept Specified Course	2	2
		Total		26	25

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B.Com (Computer Applications) Third Year

		SEMESTER – V			
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	BCC551	Business Law	DSC12	5	5
30.	BCC552	A)Cost Accounting/ B)Financial Planning &Performance/ C)International Financial Reporting-I	DSE1	5	5
31.	BCC553	A)Assessment of Individuals & Theory of GST / B)Financial Decision Making-I/ C)International Tax &Regulation	DSE2	5	5
32.	BCC554	A) Multimedia Systems/ B) Data Analytics/ C) Cyber Security	DSE3	4T+2P	5
		Total		27	26
		SEMESTER - VI			
33.	ELS6	English (First Language)	ELS6	3	3
34.	SLS6	Second Language	SLS6	3	3
35.	BCC651	Research Methodology and Project Report	PR1	2T+4R	4
36.	BCC652	A)Cost Control and Management Accounting/ B)Financial Control/ C)International Financial Reporting-II	DSE4	5	5
37.	BCC653	A)Auditing and Corporate Governance / B)Financial Decision Making-II/ C)International Auditing	DSE5	5	5
38.	BCC654	A)Management Information Systems / B)Ecommerce / C)Mobile Applications	DSE6	4T+2P	5
		Total		28	25
		GRAND TOTAL		159/158	150

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ELS: EnglishLanguageSkill;**SLS:**SecondLanguageSkill;**AEC:**AbilityEnhancementCompulsoryCourse;***SEC: SkillEnhancementCourse;DSC:DisciplineSpecificCourse;DSE:DisciplineSpecificElective;GE:GenericElective; T:Theory;P:Practical;I:InternalExamU:UniversityExam:PR:ProjectReport;VV:Viva-VoceExamination.***

> *Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.*

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4 / 3	20
2	Second Language	6	4 / 3	20
3	AECC	2	2	4
4	SEC	4	2	8
5	GE	1	4	4
6	Project Report	1	4	4
7	DSC	12	5	60
8	DSE	6	5	30
	TOTAL	38		150
	Commerce	24		106
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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SEMESTER I
FINANCIAL ACCOUNTING - I

PAPER CODE: BCC151	**PPW: 5**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs.	**MARKS: 70T+30I**

Course Objective: to acquire conceptual knowledge of accounting process, preparation of final accounts of sole trader, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.

UNIT- WISE COURSE OBJECTIVES
COb1: To familiarize with accounting principles, process and various branches of accounting.
COb2: To learn different subsidiary books.
COb3: To learn the preparation of Bank Reconciliation Statement.
COb4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation.
COb5: To prepare final accounts

UNIT-I: INTRODUCTION:
Financial Accounting: Introduction – Definition – Evolution - Functions - Advantages and Limitations – Users of Accounting Information – Branches of Accounting – Accounting Principles: Concepts and Conventions – Accounting Standards – Meaning – Importance – List of Accounting Standards issued by AB – Accounting System – Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:
Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper

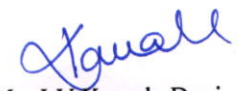### UNIT-III: BANK RECONCILIATION STATEMENT:
Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement.

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:
Capital and Revenue Expenditure - Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)
Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

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UNIT-V: FINAL ACCOUNTS:

Final Accounts of sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries. (Including problems)

SUGGESTED READINGS:

1.Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheswari, Vikas.

REFERENCES:

1. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
2. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to
BCC151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting
BCC151 CO2: Acquaint them with different types of subsidiary books.
BCC151 CO3: Compare the balances of cash book and pass book and reconcile them.
BCC151 CO4: Categorize the types of errors, rectify them and prepare final accounts and assess the value of assets by using different methods of depreciation.
BCC151 CO5: Acquaint them with the preparation of final accounts.

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BUSINESS ORGANISATION AND MANAGEMENT

PAPER CODE: BCC152   **PPW: 5**
YEAR/SEMESTER: I/I   **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs.   **MARKS: 70T+30I**

Course Objective: *To familiarize the different forms of business organisations and the role of management towards the development of the business organisations.*

UNIT- WISE COURSE OBJECTIVES
COb1: To provide an insight into the origin of business and the existence of different forms of business organisations
COb2: To understand the meaning, types and the stages of promotion of a company as per the guidelines of Companies act 2013
COb3: To study the meaning, functions, role and principles of management within the business.
COb4: To understand about the types and approaches of planning and know the different types organizational structures.
COb5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:
Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: COMPANY:
Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act.2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:
Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

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UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:
Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination-
techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:
1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasihht, Tax Mann Publications.

COURSE OUTCOMES:
At the end of the course, the students will be able to
BCC152 CO1: Explain the origin of business and the functioning of different forms of Business organisations.
BCC152 CO2: Illustrate the classification of the companiesand incorporation as per the guidelines of the Companies Act 2013.
BCC152 CO3: Describe the Importance, role and the principles of Management.
BCC152 CO4: Explain the different approaches to planning and the various forms of organizational structures.
BCC152 CO5: Describe the features of control and delegation of authority for effective co-ordinations.

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FUNDAMENTALS OF INFORMATION TECHNOLOGY

PAPER CODE: BCC153
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

PPW: 4T +2P
NO. OF CREDITS: 5
MARKS: 70T+25P+30I

Course Objective: *To understand the basic concepts and terminology of information technology and to identify issues related to information security.*

UNIT- WISE COURSE OBJECTIVES
COb1: To learn about the generations and physical components of computer.
COb2: To understand about computer arithmetic and various storage devices
COb3: To get an insight about software, needs and types
COb4: To differentiate between various operating systems on the basis of their features and learn the DOS commands.
COb5: To understand the concepts of network, types, components and connectivity methods.

UNIT-I: INTRODUCTION TO COMPUTERS:
Introduction, Definition, Characteristics of computer, Evolution of Computer, Block Diagram of a computer, Generations of Computer, Classification of Computers, Applications of Computer, Capabilities and limitations of computer.
Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:
Binary, Binary Arithmetic, Number System: Positional &Non-Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. (Converting from decimal to binary and vice versa)
Primary Vs Secondary Storage, Data storage & retrieval methods. Primary Storage: RAM ROM, PROM, EPROM, EEPROM. Secondary Storage: Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:
Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM: Functions, Measuring System Performance, Assemblers, Compilers and Interpreters. Types of Operating Systems: Batch Processing, Multiprogramming, Multi-Tasking, Multiprocessing, Time Sharing, DOS – Internal and External Commands, Windows, Unix/Linux.

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UNIT-V: DATA COMMUNICATION: Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS:

1. Computer Fundamentals: P.K.Sinha
2. Information Technology: Punet Kumar &SushilBharadwaj, Kalyani Publishers
3. Fundamentals of Information Technology- R.GSaha, I.L.Narasimha Rao & N. Bhaskar, Himalaya Publications
4. Introduction to Computers: Peter Norton, McGraw Hill.
5. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
6. Computer Fundamental: AnithaGoel, Pearson.
7. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
8. Introduction to Information Technology: ITL ESL, Pearson.
9. Introduction to Information Technology: V. Rajaraman, PHI.
10. Fundamental of Computers: Balaguruswamy, McGraw Hill.
11. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
12. Information Technology and C language: Rajiv Khanna, New Age International.
13. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
14. Informational Technology: P. Mohan, Himalaya Publishing House.
15. Information Technology: R. Renuka, Vaagdevi Publishers.
16. OS-Linux Spoken Tutorials &Libre Office Spoken Tutorials by IIT Bombay.

COURSE OUTCOMES:
At the end of the course, the students will be able to
BCC153 CO1: Identify various parts of computers and their functions.
BCC153 CO2: Implement computer arithmetic and examine working of computer memory
BCC153 CO3: Distinguish different types of software and get an insight into their applications
BCC153 CO4: Categorise various operating systems and execute DOS commands.
BCC153 CO5: Build knowledge on networking, types and implementation procedure.

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SEMESTER II
FINANCIAL ACCOUNTING - II

PAPER CODE: BCC251   **PPW: 5**
YEAR/SEMESTER: I/II   **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs.   **MARKS: 70T+30I**

Course Objective: *To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.*

UNIT- WISE COURSE OBJECTIVES
COb1: To understand various contemporary issues of accounting,
COb2: To know the different methods used in single entry system.
COb3: To learn accounting of non-profit concerns.
COb4: To learn accounting of partnership firms.
COb5: To learn accounting of dissolution and insolvency.

UNIT-I: CONTEMPORARY ISSUES IN ACCOUNTING:
Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS:
Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

UNIT-III: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:
Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari &V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

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COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC251 CO1: To outline the various contemporary issues of accounting.

BCC251 CO2: To identify the profit/loss under statement and conversion method.

BCC251 CO3: To prepare accounts of non-business concerns.

BCC251 CO4: To solve problems related to types of capital accounts, admission, retirement and death of a partner.

BCC251 CO5: To evaluate the firms at the time of dissolution and insolvency.

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B.COM (COMPUTERS APPLICATIONS-CBCS) COURSE w.e.f. 2020-21

BUSINESS ECONOMICS

PAPER CODE: BCC252
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs.

PPW: 4
NO. OF CREDITS: 4
MARKS: 70T+30I

Course Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT- WISE COURSE OBJECTIVES
COb1: Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.

COb2: Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.

COb3: Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.

COb4: Enumeratē the role of different types of competition in market and to analyse the market situation.

COb5: Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

UNIT-I: INTRODUCTION
Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT-II: DEMAND AND SUPPLY ANALYSIS
Meaning – Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply -Market Equilibrium- Consumer Surplus.

UNIT-III: PRODUCTION AND COST ANALYSIS
Concept of Production - Total Production - Marginal Production - Average Production - Law ofVariable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.
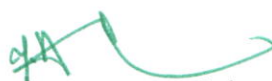
UNIT-IV: MARKET ANALYSIS
Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

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UNIT-V: MACRO-ECONOMICS FOR MANAGERS

Concepts of National income – GDP – GVA - Fiscal Deficit - Current Account Deficit – Business cycles - Nature – Phases - Causes – Inflation causes and control – Deflation and stagflation.

SUGGESTED READINGS & REFERENCES:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC252 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

BCC252 CO2: Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

BCC252 CO3: Identify various factors of production and will be able to demonstrate short run and long rum production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

BCC252 CO4: Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

BCC252 CO5: Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

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PROGRAMMING WITH C & C++

PAPER CODE: BCC253   **PPW: 4T+ 2P**

YEAR/SEMESTER: I/II   **NO. OF CREDITS: 5**

EXAM HRS: 3 hrs   **MARKS: 70T+25P + 30I**

Course Objective: To understand the fundamental concepts of programming in C and Object-Oriented Programming using C++.

UNIT-WISE COURSE OBJECTIVES:

COb1: To discuss about history of C language, Basic structure, Programming Rules, Flowchart and algorithms and pre-processors. Explain basic concepts like Constants, Variables, Data types, Operators.

COb2: To illustrate different control statements and looping statements with examples.

COb3: To explain the usage of Functions Arrays and Strings.

COb4: To explore the concepts of Pointers, Structures and Unions.

COb5: To construct Simple Object-Oriented programs using classes and explain basic concepts of OOPS programming.

UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS

Introduction: Types of Languages- Basic Structure –Programming Rules – Flowcharts- algorithms– Executing the C Program - Pre-processors in "C"-(#include)- Keywords & Identifiers – Constants – Variables: Rules for defining variables - Scope and Life of a Variable–- Data types - Type Conversion - Formatted Input and Output operations. Operators: Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Increment / Decrement operator.

UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS

Conditional statements: Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements. Looping statements: Introduction- While statements – Do-while statements - For Statements-nested loop statements.

UNIT-III: FUNCTIONS, ARRAYS AND STRINGS

Functions: Definition and declaration of functions- Function proto type-return statement- types of functions-Built in functions: Mathematical functions - String functions - Character functions.

User defined functions: Introduction - Need for user defined functions - Elements of functions – Function call – call by value and call by reference - Recursive functions. Arrays: Introduction - Defining an array - Initializing an array – One dimensional array –Two-dimensional array

Strings: Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions (strlen (), strupr (), strlwr (), strcat (), strrev (), strcpy(), strcmp()).

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UNIT-IV: POINTERS, STRUCTURES AND UNIONS

Storage Classes- Auto, Extern, Register, Static.

Pointers: Features of pointers- Declaration of Pointers.

Structures: Features of Structures – Declaring and initialization of Structures –Structure within Structure- Array of Structures- Enumerated data type- Unions-Definition and advantages of Unions comparison between Structure & Unions.

UNIT-V: OBJECT ORIENTED CONCEPTS USING C++

Object Oriented Programming: Introduction to Object Oriented Programming - Structure of C++ – Simple program of C++– Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts -Class-Object-Inheritance-Polymorphism- Encapsulation-Abstraction. (OO concepts only Theory)

SUGGESTED READINGS:

1. Programming with C&C++: IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill.
8. Schaum□s Outlines: Programming with C++: by John R Hubbard.
9. Let Us C++: Y.Kanetkar, BPB.

COURSE OUTCOMES:

At the end of the course students will be able to:

BCC253 CO1: Develop simple programs.

BCC253 CO2: Implement different control statements.

BCC253 CO3: Program the concepts Functions, Arrays and Strings.

BCC253 CO4: Apply the concepts Pointers, Structure and Unions.

BCC253 CO5: Implement simple Object-Oriented Programming.

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SEMESTER- III
ADVANCED ACCOUNTING

PAPER CODE: BCC351	PPW: 5
YEAR/SEMESTER: II/III	NO. OF CREDITS: 5

Course Objective: To acquire advanced knowledge in preparation of Company, Bank and Life Insurance final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

COb1: To study the various classes of shares, distinguish between them, accounting for issue of shares by a Company and preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies Act 2013.

COb2: To understand the various methods of Valuation of Goodwill and shares

COb3: To explain the various schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COb4: To illustrate various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COb5:To explain the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet and also explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I:COMPANY ACCOUNTS
Introduction: Definition of company, Types of Companies, Classes of Shares, difference between Equity and Preference shares, Presentation of share capital in Balance sheet.
Company Final Accounts- Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss –Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

UNIT-II: VALUATION OF GOODWILL AND SHARES:
Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods.
Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

UNIT-III: ACCOUNTS OF BANKING COMPANIES:
Books and Registers maintained – Slip system of posting – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet - Rebate on Bills Discounted – Performing & Non-Performing Assets.

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UNIT-IV: ACCOUNTS OF LIFE INSURANCE COMPANIES:
Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus.

UNIT-V: AMALGAMATION AND INTERNAL RECONSTRUCTION

Amalgamation (AS-14):
Amalgamation &Absorption: In the nature of merger and purchase as per AS 14, Methods and – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee. (Excluding intercompany holdings and intercompany owings) (Simple problems)

Internal reconstruction: Legal provisions, accounting treatment – Preparation of Balance sheet after reconstruction (Simple problems)

SUGGESTED READINGS:
1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

COURSE OUTCOMES: At the end of the course, students will be able to

BCC351 CO1: Execute the process of accounting for issue of Shares and also prepare the Balance sheet and Statement of Profit and loss of Joint stock companies.

BCC351 CO2: Estimate the Value of Goodwill and Shares by various methods.

BCC351 CO3: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

BCC351 CO4: Examine the various provisions for preparation of Final accounts of a Life insurance and drawing up of Revenue account and Balance sheet.

BCC351 CO5: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee and to determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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BUSINESS STATISTICS-I

PAPER CODE: BCC352   **PPW: 5**
YEAR/SEMESTER: II/III.   **NO. OF CREDITS: 5**
Course Objective: *To inculcate analytical and computational ability among the students*

UNIT- WISE COURSE OBJECTIVES

COb1: To introduce the basic concepts of statistics along with methods of collection and presentation of data

COb2: To understand & calculate all the measures of central tendency.

COb3: To measure the variations using various measures of dispersion.

COb4: To find out the direction of variation and also the peakedness of the curve.

COb5: To identify the relationship among the variables in business related areas.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two-Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-III: MEASURES OF DISPERSION:

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.

UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning –Raw Moments, Central moments, Skewness and kurtosis using moments (Excluding Shepard's correction).
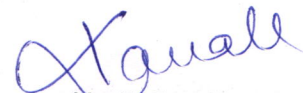
UNIT-V: CORRELATION:

Meaning - Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method - Concurrent Deviation Method.

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SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill

6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn,Sweenly,Williams, Cingage.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC352 CO1: To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

BCC352 CO2: To compute averages using different methods of central tendency

BCC352 CO3: To examine the variation of data through different methods of dispersion.

BCC352 CO4: To identify the skewness and peakedness in the data using the methods of skewness and kurtosis.

BCC352 CO5: To determine the relation between variables using the methods of correlation.

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RELATIONAL DATABASE MANAGEMENT SYSTEMS

PAPER CODE: BCC353	**PPW: 3T +4P**
YEAR/SEMESTER: II/III	**NO. OF CREDITS :5**
EXAM DURATION:3HRS	**MAX MARKS: 70T+30I+25P**

Course Objective: *to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.*

Unit wise Objectives

COb1. To acquire basic conceptual background to design and develop simple database system,

COb2. To Construct a Relational database model by normalizing the relations to remove inconsistencies.

COb3. To query simple relations of different data in a database using a standard query language called SQL.

COb4. To explain the concepts of Concurrent Transactions and Database security.

COb5. To characterize the Structure, advantages and disadvantages of Distributed Databases and Client -Server Databases

UNIT-I: BASIC CONCEPTS:

Database Management System - File based system - Advantages of DBMS over file-based system - Database Approach - Three level architecture of DBMS or logical DBMS architecture - Database Administrator (DBA) Functions & Role -Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints definitions - Entity Relationship (ER) Model –E-R Diagram.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION:

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalization - Rules of Data Normalization - The First Normal Form -The Second Normal Form - The Third Normal Form.

File Organization: Physical Database Design Issues - Storage of Database on Hard Disks - File Organization and Its Types Sequential File Organization - Indexed (Indexed Sequential) File Organization.

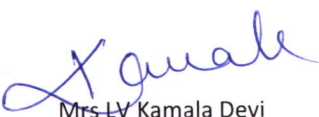### UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):

Meaning – SQL commands - Data Definition Language (Create, Alter, Desc, Drop) - Data Manipulation Language (Insert, Update, Delete, Select) - Data Control Language (Grant, Revoke) – Transaction Control language (Commit, roll back) Queries using Order by – Where - Group by Set operation- Joins (only theory) – Views (Create, Modify and Delete).

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UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions -Concurrent Transactions - Locking Protocol - Serializable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS:

1. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer,V.Rames &H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
7. Database Management System: Nirupma Pathak, Himalaya.
8. Database Management Systems: Pannerselvam, PHI.
9. Relational Database Management System: Srivastava & Srivastava, New Age
10. PHPMySQL Spoken Tutorials by IIT Bombay.
11. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

OUTCOMES: A student will be able to:

BCC353 CO1: Articulate the basic database concepts such as database architecture, Role of a DBA, and the ER model

BCC353 CO2: Construct a relational database by removing any inconsistencies by Normalization.

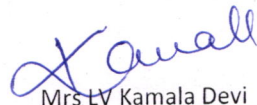**BCC353 CO3:** Query a relation database by querying it using basic SQL commands.

BCC353 CO4: Discuss the various problems that arise through concurrent transactions and their solutions by locking protocols.

BCC353 CO5: Differentiate between the implementation and advantages of Distributed Databases and Client Server Databases.

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COMMUNICATION SKILLS

PAPER CODE: SE354A   **PPW: 2**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 2**

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COb1: To identify common communication (verbal, written) problems and rectify them
COb2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION:

Listening -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening ; **Speaking-** Pronunciation -Enunciation -Vocabulary -Fluency -Common errors
Reading -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means
Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint
Effective use of social media -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media - Introduction to digital marketing
Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

COURSE OUTCOMES:

At the end of the course, the students will be able to

SE354A CO1: Exhibit good verbal and written communication skills
SE354A CO2: Apply digital tools for communication and nonverbal communication

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DEPARTMENT OF COMMERCE
B.COM (COMPUTERS- CBCS) COURSE w.e.f. 2021-22

PROFESSIONAL SKILLS

PAPER CODE: SE 354B
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

CObl: To acquire career skills and fully pursue to partake in a successful career path
COb2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS

Resume Skills-Preparation and Presentation - Introduction of resume and its importance, Difference between a a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts , Situation, Task, Approach, and response (Star Approach) for facing an interview , Interview procedure (opening, listening skills, closure etc.),

Important questions generally asked in a job interview (open and closed ended questions) Simulation -Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

Group Discussion Skills- Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors

Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

UNIT II- TEAM SKILLS

Presentation Skills -Types of presentations, Internal and external presentation ,Knowing the purpose , Knowing the audience ,Opening and closing a presentation ,Using presentation tools ,Handling questions

Presentation to heterogenic group, Ways to improve presentation skills over time

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

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Brainstorming-Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes
Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures
Internal Communication- Use of various channels of transmitting information including digital and physical to team members,

COURSE OUTCOMES:
At the end of the course, the students will be able to

SE354B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills
SE354B CO2: Acquire presentation skills and team skills

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ADVANCED EXCEL

PAPER CODE: SE355A   **PPW: 1T+2P**
YEAR/SEMESTER: II/III   **NO. OF CREDITS: 2**

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES
COb1: To classify conditional format, formulae function, group and subtotal
COb2: To describe charts and graphs with options

UNIT –I- FORMULA AND FUNCTIONS:
Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS:
Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:
1. Microsoft Office 2016 Step by Stepby Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

COURSE OUTCOMES:
At the end of the course, the students will be able to

SE355A CO1: Analyse and implement calculations using formulae and function methods
SE355A CO2: Apply knowledge for Design Chart and graphs.

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DATA ANALYSIS USING EXCEL

PAPER CODE: SE 355B
YEAR/SEMESTER: II/III

PPW: 1T +2P
NO. OF CREDITS: 2

Course Objective: To inculcate knowledge in Data analysis with excel.

UNIT- WISE COURSE OBJECTIVES
COb1: To classify conditional format, formulae function, group and subtotal
COb2: To describe charts and graphs with options

UNIT –I- FORMULA AND FUNCTIONS:
Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.

Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.

Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root,

financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

UNIT II: WORKING WITH PIVOT TABLES AND CHARTS:
Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart
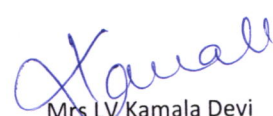
Lab work: Create pivot tables and charts for single and multiple values

SUGGESTED READINGS:
1. Microsoft Office 2016 Step by Stepby Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

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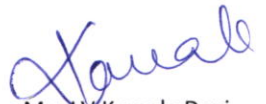B.COM (COMPUTERS- CBCS) COURSE w.e.f. 2021-22

COURSE OUTCOMES:
At the end of the course, the students will be able to

SE 355B CO1: Analyse and implement calculations using formulae and function methods
SE 355B CO2: Apply knowledge for Design Chart and graphs.

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SEMESTER IV
INCOME TAX

PAPER CODE: BCC451	**PPW: 5**
YEAR/SEMESTER: II/IV	**NO. OF CREDITS: 5**

Course Objective: *To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

UNIT- WISE COURSE OBJECTIVES
Cob1: To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.
COb2: To apply the provisions of IT in calculating income from salaries.
COb3: To estimate house property income following the deductions under section 24
COb4: To articulate the computation of the income from business and profession.
Cob5: To highlight the types of capital gains including computation and to categorize the Incomes falling under the head income from other sources

UNIT-I: INTRODUCTION:
Direct and Indirect Taxes - Canons of Taxation - Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES:
Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY
Definition of House Property' - Exempted House Property incomes- Annual Value - Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:
Definition of _Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44. Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

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UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain– Problems on computation of capital gains.

Income From Other Sources-General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57

SUGGESTED READING:
1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC451 CO1: Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual

BCC451 CO2: Enumerate the Income from Salaries

BCC451 CO3: Assess income from house property of an individual.

BCC451 CO4: Determine the profits and gains from business and profession

BCC451 CO5: Interpret income from capital gains and appraise different other sources of taxable incomes

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BUSINESS STATISTICS-II

PAPER CODE: BCC452　　　　　　　　　　　　**PPW: 5**
YEAR/SEMESTER: II/IV　　　　　　　　　　　**NO. OF CREDITS: 5**

Course Objective: *To inculcate analytical and computational ability among the students*

UNIT- WISE COURSE OBJECTIVES

COb1: To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

COb2: To construct the simple, price, quantity, value and other indices.

COb3: To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

COb4: To categorize the various elements of probability and calculate the probability of occurrence of an event.

COb5: To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

UNIT-I: REGRESSION:
Correlation vs Regression Analysis, Linear and Non-Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:
Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:
Time Series: Components – Methods-Semi Averages - Moving Averages –Least Square Method (Straight line method only)– Shifting and conversion –utility of time series analysis

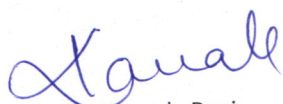### UNIT-IV: PROBABILITY: (Proof not required for theorems)
Probability: Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Marginal and Baye's. -Simple problems

UNIT-V: THEORITICAL DISTRIBUTIONS:
Binomial Distribution: Utility – Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: Utility – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: Utility – Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

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SUGGESTED READINGS:

Statistics for Management: Levin & Rubin, Pearson,

1. Fundamentals of Statistics: Gupta S.C, Himalaya
2. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Business Statistics: K. Alagar, Tata Mc Graw Hill
5. Fundamentals of Statistical: S. P Gupta , Sultan Chand
6. Business Statistics: J. K. Sharma, Vikas Publishers
7. Business Statistics: Vora, Tata Mc Graw Hill
8. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
9. Statistics-Teory, Methods and Applications: Sancheti D.C. & Kapoor V.K
10. Business Statistics: S. K. Chakravarty, New Age International Publishers
11. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, Taxmann Publications,Hyderabad.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC452 CO1: Identifies the dependent and independent variables using simple Regression.

BCC452 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

BCC452 CO3: Implementing the utility of time series analysis.

BCC452 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

BCC452 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.

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WEB TECHNOLOGIES

PAPER CODE: BCC453	PPW: 3T +4P
YEAR/SEMESTER: II/IV	NO. OF CREDITS :5
EXAM DURATION:3HRS	MAX MARKS: 70T+30I+25P

Objective: To gain skills of usage of Web Technologies to design Web pages.

UNIT- WISE COURSE OBJECTIVES

CObl: Discuss about HTML controls as list, link, image, forms and frames.
COb2: Illustrate CSS with external, embedded and inline style sheets.
COb3:Define Java script Programs with operators, conditional and looping statements.
COb4: Explore about multimedia effects, and event handling method
Cob5: Construct XML programs.

UNIT-I:INTRODUCTION:

Introduction to web technology–HTML – types of HTML tags-basic Structure of HTML –
Web design principles–HTML attributes – styles – Hypertext - Formatting text–Forms
&formulating instructions & formulation elements – Commenting code – Back grounds –
Images-Hyperlinks–Lists –Tables –Frames

UNIT-II:AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:

Anoverviewofdynamicwebpages–technologies:IntroductiontoDynamicHTMLprograming -
Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and
structure - Changing Text and Attributes - Dynamically changing style - Text Graphics and
placements-Creating multimedia effects with filters and Transactions.

UNIT-III:JAVA SCRIPT&:

Java Script: Introduction - Client-side Java script - Server-side Java script - Core features –
Data types and variables – Operators - Expressions and statements – Functions – Objects –
Array –Date and math related objects-Document object model – Event handling.
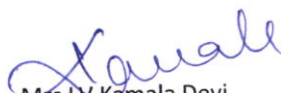
UNIT-IV:EVENTS AND EVENT HANDLERS:

Events And Event Handlers: General information about Events – Event – On Abort – On
Click –On dbl click – On drag drop – On error – On focus – On key Press – On key Up –
Onload – On mouseDown – On mouse Move – On mouse Out – On mouse Over – On
move – On rest – On resize –On select–On submit– On unload.

UNIT-V:EXTENSIBLE MARKUP LANGUAGE (XML:

Extensible Markup Language (XML):Introduction - Creating XML Documents - XML
style Sheet–Hyperlinks in XML Document Object Model-XML Query Language.

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LABWORK: CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT-SIDE AND SERVER-SIDE SCRIPTING.

SUGGESTEDREADINGS:
1. WebTechnology:IndrakantiSekhar,V.N.Battu,HimalayaPublishers.
2. Internet&WorldWideWebHowtoProgram:Deitel&Deitel,Pearson.
3. Webprogramming:ChrisBates.
4. HTML&XMLAnIntroductionNIIT,PHI.
5. HTMLfortheWWWwithXHTML&CSS:WlizabethCastro,Pearson
6. InternetandWebTechnologies:RajKamal,McGrawHill.
7. WebTechnology:ADeveloper'sPerspective:Gopalan&Sivaselvan,PHI.
8. InternetTechnologyandWebPageDesign:R.Singh&M.Sonia,Kalyani.
9. WebTechnologyandDesignbyXavier,NewAgeInternationalPub.

COURSE OUTCOMES:

At the end of the course, the students will be able to:

BCC453 COI: Enable to comprehend HTML controls
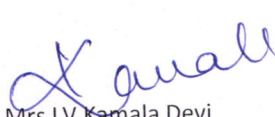
BCC453 CO2: Categorizing the CSS style sheets.

BCC453 CO3: Develop Java Script programs.

BCC453 CO4: Implementing programs filters and event handlers'

BCC453 CO5: Apply the concepts of XML

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LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE454A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire leadership, managerial and entrepreneurial skills.

UNIT- WISE COURSE OBJECTIVES
CObl: To develop emotional and social intelligence and integrative thinking for effective leadership
COb2: To develop creative and entrepreneurial mindset

UNIT I- LEADERSHIP & MANAGERIAL SKILLS
Leadership Skills-Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking
Managerial Skills- Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management; Self-Management Skills- Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation
Innovative Leadership and Design Thinking- Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation,Experimentation, Evolution, transform challenges into opportunities, Develop human-centric solutions for creating social good

UNIT II- ENTREPRENEURIAL SKILLS
Entrepreneurial Skills- Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making
Ethics and Integrity- Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life.

COURSE OUTCOMES:
At the end of the course, the students will be able to
SE454ACO1: Examine various leadership models and demonstrate leadership and managerial skills.
SE454ACO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

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UNIVERSAL HUMAN VALUES

PAPER CODE: SE454B   **PPW: 2**
YEAR/SEMESTER: II/IV   **NO. OF CREDITS: 2**

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

- **COb1:** To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.
- **COb2:** To Realise their potential as human beings and conduct themselves properly in the ways of the world.

UNIT I: LOVE, TRUTH & NON-VIOLENCE

Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

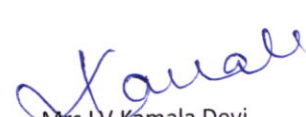Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others),Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if the y practice truth? What will learners lose if they do n't practice it?, Learners ' individual and/or group experience(s), Simulated situations, Case studies

Non-Violence- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non- violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence:What will learners learn/gain if they practice non- violence? What will learners lose if they don't practice it?Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

Righteousness- Introduction: What is righteousness?Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it?Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

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UNIT II: PEACE, SERVICE & RENUNCIATION

Peace-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it?Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

Service- Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it?Sharing learners' individual and/or group experience(s) regarding serviceSimulated situations, Case studies

Renunciation (Sacrifice)- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value.Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation.Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it?Sharing learners' individual and/or group experience(s), Simulated situations, Case studies
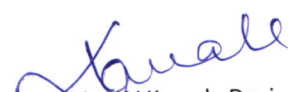
COURSE OUTCOMES:
At the end of the course, the students will be able to

- **SE454B CO1:** Demonstrate universal human values in individual, social circles, career path, and national life.
- **SE454B CO2:** Practicehuman values consciously

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ENTREPRENEURIAL DEVELOPMENT

PAPER CODE: SE455A **PPW: 2**
YEAR/SEMESTER: II/IV **NO. OF CREDITS: 2**

Course Objective: To motivate a student for entrepreneurial career and to make student capable of perceiving and exploiting successfully opportunities for enterprises. The trained entrepreneur can guide others on how to start their own enterprise and approach various institutions for finance.

UNIT- WISE COURSE OBJECTIVES

COb1: To identify the evolution of entrepreneur and acquire knowledge on Government Schemes available for women entrepreneurs in India for setting up as an entrepreneur.
COb2: To attain and capture entrepreneurship based on programs of Government of India.

UNIT–I: INTRODUCTION

Entrepreneur: Evolution of Entrepreneurs - Concept - Functions - Characteristics - Importance of Entrepreneur - Types of Entrepreneurs - Women Entrepreneurs in India - Opportunities & Challenges - Government Schemes for women entrepreneurs.

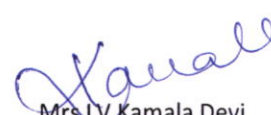### UNIT–II: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES

Entrepreneurship Development Programmes - Policies of the Government - Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs - Role of Financial Institutions and Banks.

SUGGESTED READINGS

1. Entrepreneurship Development: A. Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V. Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

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BUSINESS ETHICS

PAPER CODE: SE455B   **PPW: 2**
YEAR/SEMESTER: II/IV   **NO. OF CREDITS: 2**

Course Objectives: The objective of the course is tohelp student weigh the potential consequences of business decisions, and it teaches how to make moral distinctions and avoid common fallacies that people often fall into when making decisions.

UNIT- WISE COURSE OBJECTIVES

COb1: To characterize the importance of business ethics and avoid ethical dilemmas involved in it.

COb2: To discriminate business etiquettes in business meetings

UNIT I – INTRODUCTION TO BUSINESS ETHICS

Meaning- Requirement of Ethics in Business- Need/Importance for ethics in business- Moral vs. Ethics- Ethics vs. Religion – Law vs. Ethics- Issues/ Dilemmas involved in Business ethics- How to handle ethical dilemmas in business- Benefits of Business Ethics.

UNIT II-BUSINESS ETIQUETTES

Meaning- Importance of Etiquettes- Etiquettes in Business cards- Business Meetings- Board Meetings - Board meetings- Shareholders meetings- Employees in meetings- Press conferences in printing and electronic media- Dining manners at Breakfast- Lunch and Dinner meetings- Behaviour with foreign delegates- Manner of shake hand- Dress code - in working hours- Working days- Business meetings- Corporate culture functions- Etiquettes in Delivery of Speeches and addressing the people

SUGGESTED READINGS

1. Business Ethics and Communication- Dr.V.K.Jain and Omprakash Biyani – S.Chand
2. Business Ethics and Communication – C.S.TejpalSethi- S.Chand
3. Business Laws, Ethics and Communication.
4. Business Laws, Ethics and communication.

COURSE OUTCOMES

At the end of the course, the students will be able to

SE455B CO1: Combine the basic concepts of business ethics to derive its benefits.
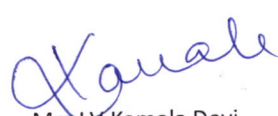**SE455B CO2:**Toarticulate etiquettes in business meetings.

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B.Com (Computer Applications) Third Year

		SEMESTER – V			
27.	ELS5	English (First Language)	ELS5	3	3
28.	SLS5	Second Language	SLS5	3	3
29.	BCC551	Business Law	DSC12	5	5
30.	BCC552	A)Cost Accounting/ B)Financial Planning &Performance/ C)International Financial Reporting-I	DSE1	5	5
31.	BCC553	A)Assessment of Individuals & Theory of GST / B)Financial Decision Making-I/ C)International Tax &Regulation	DSE2	5	5
32.	BCC554	A) Multimedia Systems/ B) Data Analytics/ C) Cyber Security	DSE3	4T+2P	5
		Total		27	26
		SEMESTER - VI			
33.	ELS6	English (First Language)	ELS6	3	3
34.	SLS6	Second Language	SLS6	3	3
35.	BCC651	Research Methodology and Project Report	PR1	2T+4R	4
36.	BCC652	A)Cost Control and Management Accounting/ B)Financial Control/ C)International Financial Reporting-II	DSE4	5	5
37.	BCC653	A)Auditing and Corporate Governance / B)Financial Decision Making-II/ C)International Auditing	DSE5	5	5
38.	BCC654	A)Management Information Systems / B)Ecommerce / C)Mobile Applications	DSE6	4T+2P	5
		Total		28	25
		GRAND TOTAL		159/158	150

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BUSINESS LAW

PAPER CODE: BCC551   **PPW: 5**
YEAR/SEMESTER: III/V   **NO. OF CREDITS: 5**

Course Objective: To understand basics of contract act, sales of goods act and legal provisions applicable for establishment, management, meetings and winding up of companies in India.

UNIT- WISE COURSE OBJECTIVES

CObl: To develop the ability of identifying the essentials of a Contract.

COb2: To acquire the knowledge Legality of Object and remedies for breach of contract.

COb3: To demonstrate the concepts of Sale of goods and consumer related challenges

COb4: To identify the Role, Rights and duties of Directors and meetings of Companies.

COb5: To articulate the Winding up provisions of latest amendments including Information Technology Act, 2000.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract-Essentials of a valid contract – Types of contracts-Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract , "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – Agreements expressly declared to be void – Wagering Agreements – Contingent Contracts – Discharge of Contract: Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

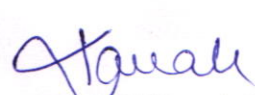### UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer – Person – Goods -Service –Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS

Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Loans – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

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UNIT–V: WINDING UP

Meaning–Modes of WindingUp–WindingUp by tribunal–Voluntary WindingUp–Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrarf Companies .

SUGGESTEDREADINGS:
1) CompanyLaw: ND Kapoor, Sultan Chand and Co.
2) CompanyLaw: Rajashree. –HPH
3) to -Kavitha Krishna, Himalaya Publishing House
4) BusinessLaws –Dr. B. K. Hussain, Nagalakshmi -PBP
5) CompanyLaw: Prof. G. Krishna Murthy, G. Kavitha, PBP
6) CompanyLaw and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
7) Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
8) CorporateLaw: PPS Gogna, S Chand.
9) BusinessLaw: D.S. Vital, S Chand
10) CompanyLaw: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BCC551 CO1: Elucidate the agreement, its significance to form a contract.

BCC551 CO2: Discuss the legal provisions of contract and remedies for breach
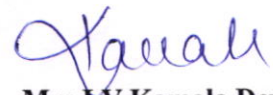
BCC551 CO3: Demonstrate the types of goods and application of Redressal procedure to a consumer.

BCC551 CO4: Discuss the implications of contravening the provisions of companies Act

BCC551 CO5: Highlight the winding up procedure adopted by National Company Law Tribunal.

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COST ACCOUNTING

PAPER CODE: BCC552A   **PPW: 5**

YEAR/SEMESTER: III /V   **NO. OF CREDITS: 5**

Course Objective: To make the students acquire the knowledge of cost accounting methods.

UNIT- WISE COURSE OBJECTIVES

COb1: To familiarize the concept of Cost Accounting and to gather knowledge on preparation of Cost Sheet in its practical point of view.

COb2: To facilitate the idea and meaning of Material Control with its techniques and pricing methods while issuing materials.

COb3: Develop the knowledge about labour remuneration and incentives. To introduce the concept of Overhead Cost and provide knowledge to students on allocation, apportionment and absorption of overheads.

COb4: To analyse and evaluate the Cost information, prepare Tenders, Estimated Cost sheets and Job Cost sheet.

COb5: To Assess the procedures in preparation of Cost Accounts in construction industries applying Contract Costing and production industries applying Process Costing.

UNIT-I: INTRODUCTION
Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL
Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS
Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.

Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

UNIT-IV: UNIT AND JOB COSTING
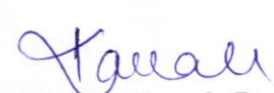Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING
Contract Costing: Features – Advantages - Procedure of Contract Costing-Problems excluding multiple contracts, continuous contracts and trial balance problems

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses (Problems excluding stock)

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SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani

2. Cost Accounting: M.N. Arora, Himalaya

3. Cost and Management Accounting: PrashantaAthma, Himalaya

4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill

5. Cost Accounting: Theory and Practice: Banerjee, PHI

6. Introduction to Cost Accounting: Tulsian, S.Chand

7. Cost Accounting: Horngren, Pearson

8. Cost Accounting: Ravi M. Kishore, Tax Mann Pulications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC552A CO1: Discuss the basic concepts, principles and procedures involved in Cost Accounting.

BCC552A CO2: Understand various material control techniques and accounting for stores record.
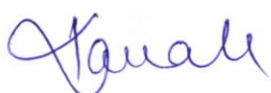
BCC552A CO3: Demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.

BCC552A CO4: Analyse the given information and prepare tenders, estimates and job cost sheets.

BCC552A CO5: Understand procedure in the preparation of cost accounts related to construction industries and process costing industries.

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B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2021-22

ASSESSMENT OF INDIVIDUALS & THEORY OF GST

PAPER CODE: BCC553A	**PPW: 3T+4P**
YEAR/SEMESTER: III/V	**NO. OF CREDITS: 5**
EXAM HRS: 3 Hrs	**MARKS: 70T+10I+20P**

Course Objective: *To acquire conceptual and legal knowledge about Income Tax provisions relating to clubbing, aggregation of income and assessment procedure for an Individual Assessee.*

UNIT- WISE COURSE OBJECTIVES

CObl: To categorize the Incomes falling under the head income from other sources and validate taxable income from other sources.

COb2: To integrate all heads of incomes and compute the taxable income.

COb3: To estimate total income and tax liability of an individual

COb4: To provide an insight about GST tax in India and to know about the registration process, its cancellation and revocation and to understand the meaning of supply.

COb5: To learn about the list of the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit and to explain to the students about the application of GST in case of businesses which are service oriented

UNIT-I: INCOME FROM OTHER SOURCES

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-II: CLUBBING AND AGGREGATION OF INCOME

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U- Problems on Computation of Taxable Income.

UNIT-III: ASSESSMENT OF INDIVIDUALS

Computation of Tax Liability – Applicability of Alternative Minimum Tax on Individual u/s 115JC- Problems on Computation of Tax Liability.

UNIT-IV: INTRODUCTION TO GST, SUPPLY OF GOODS

Introduction to GST –Evolution-GST council- Taxes Subsumed under GST –GST tax slabs in India – structure of GSTG-components of GST- Registration -Process of Registration - Cancellation and renovation of Registration-Liability to register-supply of goods – meaning of Supply-Types of supply- supply Schedule-Types of Invoicing -Tax Invoice-bill of supply –purchases from different dealers-time and place of supply of goods-types of exports and imports of goods.

LAB WORK

Getting started with GST (goods)-Registration Process-Inter and intra state of supply of goods-Generating different types of invoices-Hierarchy of applying tax rates-exports-imports-exempted goods-Debit and credit note

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UNIT-V: ITC MECHANISM, SUPPLY OF SERVICES, GENERATING REPORTS

Input tax credit mechanism-eligibility for claiming ITC-GST Return-inter and intra state supply of services-time and place of supply of services-exports and imports of services-payment of tax-steps for filing GSTR returns-GSTR 1, 2 and 3B-timeline of payment of gst-modes of payment-ITC set-off.

LAB WORK

Getting started with GST(services)-Accounting for intra and interstate supply of services-Accounting for Multiple services-Generating and filing GST returns-accounting for exports and imports

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning.
7. Income Tax (Direct and Indirect Taxes): Dr. R G Saha, Dr. Usha Devi N, Himalaya Publishers
8. Theory and Practice of GST: Joy and Dhingra, Kalyani Publishers
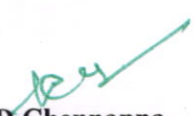
COURSE OUTCOMES:

BCC553A CO1- To appraise various incomes falling under the head other sources

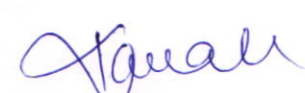**BCC553A CO2-**. To estimate the total taxable income

BCC553A CO3- To assess tax liability by applying various provisions of IT Act.

BCC553A CO4- Identify about the importance of Indirect Taxes and the journey of GST in India, to know the process of GST registration, to learn different types of supply

BCC553A CO5- Apply GST for services in accounting software and list out the accounts to be maintained as per GST laws and various returns to be filed to get input tax credit.

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MULTIMEDIA SYSTEMS

PAPER CODE: BCC554A　　　　　　　　**PPW: 6 (4T+2P)**
YEAR/SEMESTER: III/V　　　　　　　**NO. OF CREDITS: 5**
EXAM DURATION: 3HRS　　　　　　　**MAX MARKS: 70T+30I+25P**

Course Objective: To acquire the knowledge of multimedia systems

UNIT- WISE COURSE OBJECTIVES
COb1: To interpret the importance multimedia systems and its standards.
COb2: To categorize the digital images and interpret visual animations.
COb3: To discuss various data compression and storage techniques.
COb4: To analyse the communication systems and the connectivity with database.
COb5: To understand various stages of media preparation and analyse various applications.

UNIT-I: MEDIA AND DATA STREAMS:
Properties of multimedia systems, Data streams characteristics: Digital representation of audio, numeric instruments digital interface Basic concepts, Devices, Messages, Timing Standards Speech generation, analysis and transmission.

UNIT-II: DIGITAL IMAGE & ANIMATIONS:
Digital Image: Analysis, recognition, transmission, **Video**: Representation, Digitalization, transmission.
Animations: Basic concepts, animation languages, animations control transmission.

UNIT-III: DATA COMPRESSION STANDARDS & STORAGE:
Data Compression Standards: JPEG, H-261, MPEG DVI
Optical storage devices and Standards: WORHS, CDDA, CDROM, CDWO, CDMO.
Real Time Multimedia, Multimedia file System.

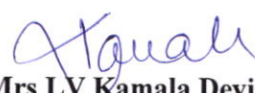### UNIT-IV: MULTIMEDIA COMMUNICATION SYSTEM, DATABASES & SYNCHRONIZATION:
Multimedia Databases: Characteristics, data structures, operation, integration in a database model.
Synchronization: Issues, presentation requirements, reference to multimedia synchronization, MHEG.

UNIT-V: MULTIMEDIA APPLICATION:
Media preparation, Composition, integration communication, consumption, entertainment.

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SUGGESTED READINGS:

1. Ralf Steninmetz, KlaraHahrstedt, Multimedia: Computing, Communication and Applications, PHI PTR Innovative Technology Series.
2. John F.KoegelBufford, Multimedia System, Addison Wesley, 1994.
3. Mark Elsom – Cook, Principles of Interactive Multimedia , Tata Mc-Graw Hill, 2001.
4. Judith Jefcoate, Multimedia in Practice: Technology and Application , PHI 1998.

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC554A CO1: Summarize the importance multimedia systems and its standards.
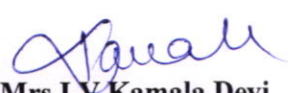
BCC554A CO2: Processing the digital images and create visual animations.

BCC554A CO3: Identifying various data compression and storage techniques.

BCC554A CO4: Appraising the communication systems and the database connectivity

BCC554A CO5: Categorizing the stages for media preparation interpret various applications.

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SEMESTER VI
RESEARCH METHODOLOGY AND PROJECT REPORT

PAPER CODE: BCC651	**PPW: 6 (2T+4R)**
YEAR/SEMESTER: III/VI	**NO. OF CREDITS: 4**

Course Objective: To introduce the basics of conducting research in social sciences.

UNIT- WISE COURSE OBJECTIVES
COb1: Aims to introduce basics of research, research design, scaling techniques and testing of hypothesis
COb2: To draw the inferences of the population from the sample using parametric and non-parametric tests and prepare the research report

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING
Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II: PARAMETRIC AND NON-PARAMETRIC TESTS AND RESEARCH REPORT
Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova)- Concepts only- Contents of a Research Report.

COURSE OUTCOMES:

At the end of the course, the students will be able to
BCC651 CO1: Appraise the research process, design, scaling techniques and hypothesis testing
BCC651 CO2: Evaluate the data sets using various parametric and non-parametric and prepare research reports

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COST CONTROL AND MANAGEMENT ACCOUNTING

PAPER CODE: BCC652A   **PPW: 5**
YEAR/SEMESTER: III /VI   **NO. OF CREDITS: 5**

Course Objective: To inculcate analytical and computational ability among the students.

UNIT- WISE COURSE OBJECTIVES
COb1: To familiarize the concept of Management Accounting and Techniques of Financial Statements.
COb2: To demonstrate Marginal Costing Technique while taking decisions.
COb3: To Learn Concepts of Budget and Its preparation along with setting of Standards with knowledge of Variance.
COb4: To Discuss various Ratios and their application in various concerns.
COb5: To Articulate procedure of Cash flow Statement as per Accounting Standard 3

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS
Meaning and Importance of Management Accounting – Financial statement analysis: Meaning-uses-limitations-types and techniques – Comparative and Common Size Statement, Trend Analysis - simple problems

UNIT II: MARGINAL COSTING
Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.(Problems) Marginal Costing for Decision Making Make or Buy

UNIT-III: BUDGETARY CONTROL AND STANDARD COSTING
Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed, Flexible and Cash Budgets.(Problems on Cash Budget and Flexible Budget Only)
Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance

UNIT IV: RATIO ANALYSIS
 Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios. (including problems)

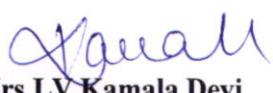### UNIT-V: CASH FLOW ANALYSIS AND FUNDS FLOW ANANLYSIS
Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement. Simple Problems.
Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds- Simple Problems only on Statement of changes in working capital

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SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK &Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
4. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
5. Management Accounting: Rustagi R.P, Galgotia
6. Managerial Accounting: Ronald W. Hilton, TMH

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC652A CO1: To Implement the practice of Financial Statements.

BCC652A CO2: To Exemplify the interpretation of decision based on Marginal Costing Techniques.

BCC652A CO3: To integrate budgets of concerns and direct the knowledge of Variances.

BCC652A CO4: To Stimulate the adoption of various Ratios from view of its application.

BCC652A CO5: To Articulate the procedure of Cash flow Statement and Funds Flow Statements.

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AUDTING & CORPORATE GOVERNANCE

PAPER CODE: BCC653A   **PPW: 5**
YEAR/SEMESTER: III/VI   **NO. OF CREDITS: 5**

Course Objective: *To extend knowledge on the meaning and concepts of auditing and executing audit.*

UNIT-WISE COURSE OBJECTIVES:

CO b1-To extend knowledge on the meaning and types of audit and planning and executing an audit
CO b2-To define internal control, check& internal audit and facilitating the differences between them.
CO b3-To summarise the meaning, steps of vouching, verification and valuation and to   categorize Verification and valuation of assets and liabilities
CO b4-To highlight company audit and reviewing the provisions of company audit under the companies act 2013.
CO b5- To familiarize students with concept of corporate governance.

UNIT-I: INTRODUCTION
Auditing: Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit working papers – Audit Markings.

UNIT–II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT
Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT–III: VOUCHING &VERIFICATION AND VALUATION OF ASSETS
Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction .
Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities
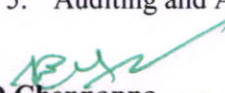
UNIT–IV: COMPANY AUDIT
Qualification and Disqualification – Appointment — Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors– Audit Committee – Audit Reports.

UNIT–V: CORPORATE GOVERNANCE
Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance –Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance

SUGGESTED READINGS:
1.   Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2.   Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3.   Auditing: Aruna Jha, Taxmann Publications.
4.   Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5.   Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

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6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand
9. Corporate Governance;H.RMachiraju, Himalaya Publication House.

COURSE OUTCOMES:
At the end of the course the students will be able to understand

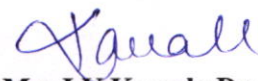**BCC653A CO1** - Outline the basic concepts of audit and audit planning

BCC653A CO2- Identifying the various techniques of Internal control and Internal checks required for audit

BCC653A CO3- Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

BCC653A CO4- Relate the various provisions of company audit under the companies act 2013.

BCC653A CO5- Annotating the significance of corporate governance.

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MANAGEMENT INFORMATION SYSTEM

PAPER CODE: BCC654A　　　　　　　**PPW: 6 (4T+2P)**
YEAR/SEMESTER: III/VI　　　　　　　**NO. OF CREDITS: 5**
EXAM DURATION: 3HRS　　　　　　　**MAX MARKS: 70T+30I+25P**

Course Objective: To equip the students with finer nuances of MIS.

COb1: To explain about basics of MIS, the process of solving business problems and also on basics of Database.
COb2: To elucidate basics of IS and to know about the decision assisting IS and basics of MS Access.
COb3: To make the students understand on the concept of ERP, E-enterprise system and working on queries
COb4: Paraphrasing on advanced concepts of management information technology and creation of forms.
COb5: To expound the impact and pitfalls in MIS and to know the generation of reports.

UNIT–I: INTRODUCTION TO MIS: Evaluation of MIS through Information System, The Decision-Making Process, System Approach to Problem Solving, The Structure of Management Information System, MIS Organization within the Company.
Database-file record-field-features-advantages and disadvantages.
UNIT-II: INFORMATION SYSTEMS FOR DECISION MAKING: Evolution of an Information System, Basic Information Systems, Decision Making and MIS, Decision Assisting Information System, Concepts of Balanced MIS Effectiveness and Efficiency Criteria.
MS-Access- Introduction-Objects-Tables
UNIT-III: DEVELOPMENT OF MIS: Evaluation and Modification of MIS. Enterprise Resource Planning: Introduction, Basics of ERP, Evolution of ERP, Enterprise Systems in Large Organizations, Benefits and Challenges of Enterprise Systems, E-Enterprise System: Introduction: Managing the E-enterprise, Organisation of Business in an E-enterprise, E-business, E-commerce, E-communication, E-collaboration.
Working on Queries-creation-append-crosstab-update
UNIT-IV: ADVANCED MIS: Concepts, Needs and Problems in Achieving Advanced MIS, DSS., Business intelligence + process management, systems development, and security.
Forms-creation of forms using Blank Form Tool- Form Wizard
UNIT-V: COLLABORATION, IMPACT & PITFALLS IN MIS: Collaboration processes and information systems, Impact of Web 2.0 and social media on business process, Pitfalls in MIS Development: Fundamental Weakness, Soft Spots in Planning and Design Problems.
Reports- Creation of reports-grouping-sorting-totals.

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SUGGESTED READINGS:

1.Murdic, Rose and Clagett- Information Systems for Modern Management, PHI, New Delhi. 2.Process, Systems, and Information, David M. Kroenke,
3. MIS Cases Decision Making with Application Software, 4th Edition, Lisa Miller
4.Laudon-Laudon- Management Information Systems, Pearson Education, New Delhi

COURSE OUTCOMES:

At the end of the course, the students will be able to

BCC654A CO1: Annotate on management relation with Information Technology and adapt in working on creating database.

BCC654A CO2: Define the concept of decision making and decision assisting MIS and to accommodate in working on MS Access.
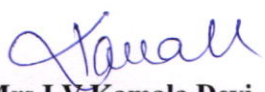
BCC654A CO3: Summarize the role of Management Information Systems in achieving business competitive advantage through ERP and adapt to use of queries.

BCC654A CO4: Exemplify fundamental concepts in achieving advanced MIS, Business intelligence, system development and to reconcile on working with forms in MS Access.

BCC654A CO5: Determine the impact of Web 2.0 on business processes and pitfalls in MIS and to create various reports in MS Access.

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