B.Com.III YEAR (V SEM.)

COURSE CODE :

5.1 Advanced Accounting-I
5.2 Management Accounting-I
5.3 Auditing
5.4 Business Regulatory Framework-I
5.5 Environment studies

GROUP ‘A’
5.6.1 Business Environment
5.6.2 Research Methodology in Commerce & Management

OR

UGC Vocational Course

GROUP ‘B’
5.6.1 Marketing Management
5.6.2 Research Methodology in Commerce & Management

OR

UGC Vocational Course

GROUP ‘C’
5.6.1 E-Commerce-I
5.6.2 Research Methodology in Commerce & Management

OR

UGC Vocational Course

(1) UGC Vocational course
5.6.1 Computer Application-I
5.6.2 Research Methodology in Commerce & Management

(2) FOREIGN TRADE
5.6.1 Foreign Trade-I
5.6.2 Research Methodology in Commerce & management

(3) TAX PROCEDURE PRACTICES
5.6.1 Tax procedure practices-I
5.6.2 Research Methodology in Commerce & management
## B.Com.III YEAR (VI SEM.)

### COURSE CODE:

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**FOREIGN TRADE**

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**TAX PROCEDURE PRACTICES**

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<td>6.12.2</td>
<td>Project Report</td>
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LEARNING OBJECTIVES

After studying this subject students will be able to

1. To understand to prepare final accounts of commercial banks, General Insurance Company and Local self Government.
2. Practice the accounting transactions and events related to investment.
3. Note the difference between Single Entry and Double Entry System and to ascertain profit loss and to prepare Opening and Closing Statements of Affairs.
4. Recognize the difference between Holding Company and Subsidiary Company and to prepare the Consolidated Balance Sheet.
5. Know the various types of branches and preparation of branch accounts.

1. FINAL ACCOUNTS OF COMMERCIAL BANKS

   Meaning – Definition and major functions – Legal Provisions - Preparation of Profit and Loss Account and Balance Sheet - Preparation of particular of advances.

2. HOLDING COMPANY ACCOUNTS (One Subsidiary only)


3. SINGLE ENTRY SYSTEM

4. INVESTMENT ACCOUNTS


Suggested Readings

1. A NEW APPROACH TO ACCOUNTANCY by PROF. H R KOTALWAR, DISCOVERY PUBLISHERS, LATUR.
2. FUNDAMENTALS OF CORPORATE ACCOUNTING by J R MONGA, MAYOOR PAPERBACK, NOIDA.
3. ADVANCED ACCOUNTANCY by R L GUPLA AND RADHASWAMY, SULTAN CHAND AND SONS, NEW DELHI.
4. ADVANCED ACCOUNTANCY by M G PATKAR, Dr. C M JOSHI, PHADKE PRAKASHAN, KOLHAPUR.
5. STUDIES IN ADVANCED ACCOUNTANCY by Dr S N MAHESHWARI, Dr. S K MAHESHWARI, SULTAN CHAND AND SONS, NEW DELHI.
LEARNING OBJECTIVES

After studying this subject students will be able to

1. To understand to prepare final accounts of commercial banks, General Insurance Company and Local self Government.
2. Practice the accounting transactions and events related to investment.
3. Note the difference between Single Entry and Double Entry System and to ascertain profit loss and to prepare Opening and Closing Statements of Affairs.
4. Recognize the difference between Holding Company and Subsidiary Company and to prepare the Consolidated Balance Sheet.
5. Know the various types of branches and preparation of branch accounts.

1. FINAL ACCOUNTS OF GENERAL INSURANCE COMPANY


2. FINAL ACCOUNTS OF LOCAL SELF GOVERNMENT

   Meaning and Importance of Local Self Government maintenance of books - Preparation of Final Accounts of Grampanchayat – Municipality and Zilla Parishad.

3. BRANCH ACCOUNTING

4. UNDERWRITING OF SHARES AND DEBENTURES


Suggested Readings

1. A NEW APPROACH TO ACCOUNTANCY by PROF. H R KOTALWAR, DISCOVERY PUBLISHERS, LATUR.
2. FUNDAMENTALS OF CORPORATE ACCOUNTING by J R MONGA, MAYOOR PAPERBACK, NOIDA.
3. ADVANCED ACCOUNTANCY by R L GUPLA AND RADHASWAMY, SULTAN CHAND AND SONS, NEW DELHI.
4. ADVANCED ACCOUNTANCY by M G PATKAR, Dr. C M JOSHI, PHADKE PRAKASHAN, KOLHAPUR.
5. STUDIES IN ADVANCED ACCOUNTANCY by Dr S N MAHESHWARI, Dr. S K MAHESHWARI, SULTAN CHAND AND SONS, NEW DELHI.
LEARNING OBJECTIVES

This course provides the students an understanding of the application of accounting techniques for management.

1. MANAGEMENT ACCOUNTING


2. FINANCIAL STATEMENT ANALYSIS


3. RATIO ANALYSIS

4. **WORKING CAPITAL MANAGEMENT**

**Suggested Readings**

1. MANAGEMENT ACCOUNTING by MANMOHAN GOYAL, SAHITYA BHAWAN PUBLICATION, AGRA.
2. MANAGEMENT ACCOUNTING by R K SHARMA AND S K GUPTA, KALYAN PUBLICATION, LUDHIYANA.
3. MANAGEMENT ACCOUNTING by KHAN M Y AND JAIN R K, TATA MC GRAW HILL, NEW DELHI.
4. MANAGEMENT ACCOUNTING by N VINAYAKHAN AND I B SINGH, HIMALAYA PUBLISHING HOUSE
5. MANAGEMENT ACCOUNTING by R S N PILLAI AND V BHAGVATHI, S CHAND & COMPANY.
6. PRINCIPLES OF MANAGEMENT ACCOUNTING by Dr. S N MAHESHWARI, SULTAN CHAND AND SONS.

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LEARNING OBJECTIVES

The objective of the course is to equip the students with the ability to analyse interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject.

1. FUND FLOW STATEMENT


2. CASH FLOW STATEMENT


3. MARGINAL COSTING AND BREAK EVEN ANALYSIS

   Meaning - Advantages and Disadvantages of Marginal Costing and Break Even Analysis – Cost Volume Profit Analysis – Break Even Analysis – Profit Volume Ratio – Margin of Safety and maintaining a desire level of profit.

4. BUDGET AND BUDGETARY CONTROL

   Meaning – Objectives – Advantages and Limitations of Budget and Budgetary Control – Prepare a Production Budget – Sales Budget and Control Ratios – Activity Ratios – capacity Ratios – Efficiency Ratios and Calendar Ratios.
Suggested Readings

1. MANAGEMENT ACCOUNTING by I M PANDEY, VIKAS PUBLISHING HOUSE, NEW DELHI.
2. MANAGEMENT ACCOUNTING by R S N PILLAI AND V BHAGVATHI, S CHAND AND CO.LTD, NEW DELHI.
3. MANAGEMENT ACCOUNTING by MANMIHAN GOYAL, SAHITYA BHAWAN PUBLICATION, AGRA.
4. MANAGEMENT ACCOUNTING by R K SHARMA AND S K GUPTA, KALYANI PUBLISHERS, LUDHIYANA.
5. MANAGEMENT ACCOUNTING by J MADE GOWDS, HIMALAYA PUBLISHING HOUSE.
6. PRINCIPLES OF MANAGEMENT ACCOUNTING by S N MAHESHWARI, SULTAN CHAND & SONS, NEW DELHI.
7. MANAGEMENT ACCOUNTING by M G PATKAR, PHADKE PRAKASHAN, KOLHAPUR.
PRINCIPALS OF AUDITING

Learning objectives

After studying following chapters students will be able to:

1. Understand meaning, types of audit, and difference between auditing and book keeping.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand qualification, Duties, Rights, and different types of auditors.
5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

1. INTRODUCTION OF AUDITING


2. AUDIT PLANNING AND PROCEDURES


3. INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Definition – Objectives and principles of good internal control – Meaning – Objectives and Essentials of Internal Check System – Meaning and Objectives of Internal Audit.
4. **VOUCHING**

   Meaning – Definition and Importance of Vouching – Objects of Vouching – Voucher – Vouching of Cash transactions and Trading transactions.

**Suggested Readings:**

2. FUNDAMENTALS OF PRACTICAL AUDITING by RAVINDER KUMAR, VIRENDER SHARMA, PRETICE HALL OF INDIA.PVT.LTD, NEW DELHI 110001.
3. AUDITING – THEORY AND PRACTICE by PRADEEP KUMAR, BALDEV SADDEVA, JAYWANT SINGH, KALYANI PUBLISHERS, NEW DELHI.
4. AUDITING – PRINCIPLES AND PROBLEMS by Dr. T.R. SHARMA, SAHITYA BHAWAN, HOSPITAL ROAD, AGRA 282003.
Learning objectives

After studying following chapters students will be able to:

1. Understand meaning, types of audit, and difference between auditing and book keeping.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand qualification, Duties, Rights, and different types of auditors.
5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

1. COMPANY AUDITOR


2. VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES

    Meaning and Importance of Verification and Valuation – Difference between Verification and Valuation - Verification and Valuation of different types assets and liabilities – Auditors position in case of Valuation.

3. COST AND MANAGEMENT AUDIT

    Meaning and definitions of Cost and Management Audit – Features - Objectives and Importance of Cost and Management Audit - Qualifications and appointments of Cost and Management Auditors - Difference between Cost and Management Audit.

4. AUDIT REPORT

    Meaning and Contents of Audit Report – Importance – Elements of Auditor’s report – Types of audit report i.e. qualified, unqualified - preparation of qualified and unqualified reports.
Suggested Readings:

4. *Auditing – Principles and Problems* by Dr. T.R. Sharma, Sahitya Bhawan, Hospital Road, Agra 282003.
LEARNING OBJECTIVES

The objective of this course is to provide a brief idea about the framework of Indian Business Law.

1. THE INDIAN CONTRACT ACT, 1872


2. PERFORMANCE OF CONTRACTS


3. SPECIAL CONTRACTS

   Indemnity and Guarantee – Bailment and Pledge – Agency.

4. THE SALE OF GOODS ACT, 1930

Suggested Readings

1. MERCANTILE LAW by ROHINI GOEL, TAXMANNS.
2. INDIAN CONTRACT ACT, SALE OF GOODS ACT & PARTNERSHIP ACT by T R DESAI, S C SARKAR & SONS PVT. LTD. KOLKATA.
3. MERCANTILE LAW by R C CHAWLA & K C GARG, KALYANI PUBLISHERS, NEW DELHI.
4. BUSINESS LAW By KUCHAL M C, VIKAS PUBLISHING HOUSE, NEW DELHI.
5. BUSINESS LAW By KAPOOR N D, SULTAN CHAND & SONS NEW DELHI.
6. BUSINESS LAW By Dr. S N MAHESHWARI, Dr. S K MAHESHWARI, HIMALAYA PUBLISHING HOUSE.
LEARNING OBJECTIVES

The objective of this course is to provide a brief idea about the framework of Indian Business Law.

8. THE NEGOTIABLE INSTRUMENT ACT, 1881


8. THE CONSUMER PROTECTION ACT, 1986


8. FOREIGN EXCHANGE MANAGEMENT ACT, 1999


8. THE INFORMATION TECHNOLOGY ACT, 2000

Suggested Readings

1. MERCANTILE LAW by ROHINI GOEL, TAXMANNS.
2. INDIAN CONTRACT ACT, SALE OF GOODS ACT & PARTNERSHIP ACT by T R DESAI, S C SARKAR & SONS PVT. LTD. KOLKATA.
3. MERCANTILE LAW by R C CHAWLA & K C GARG, KALYANI PUBLISHERS, NEW DELHI.
4. BUSINESS LAW By KUCHAL M C, VIKAS PUBLISHING HOUSE, NEW DELHI.
5. BUSINESS LAW By KAPOOR N D, SULTAN CHAND & SONS NEW DELHI.
6. BUSINESS LAW By Dr. S N MAHESHWARI, Dr. S K MAHESHWARI, HIMALAYA PUBLISHING HOUSE.
7. THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999 by COMMERCIAL LAW PUBLISHERS (INDIA) PVT. LTD. DELHI.
8. THE NEGOTIABLE INSTRUMENT ACT by KHERGANWALA J S, N M TRIPATHI PVT LTD, MUMBAI.

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B.Com. III Year

V Semester

Business Environment (Paper No.5.6.1)

Objectives of the Course

The objective of this course is to acquaint the students with emerging trends in the business both at National and International Level in Globalize era.

Unit I – Indian Business Environment

Concept – Features – Components – and Importance of Business Environment – Social responsibility of Business.

Unit II – Problems of Growth

Unemployment – Poverty – Regional Imbalance – Parallel Economy

Unit III – Foreign Direct Investment


Unit IV – International Environment

Suggested Books –


3. Indian Economy by Ruddar Datt and K.P.M. Sundhram, S. Chand Company Ltd., New Delhi.

Objectives of the Course

1) To enable to student to understand and work methods and concepts related research.

2) To enable the student to develop research project and work with research problem.

Unit I - Introduction


Unit II - Process of Selection and formulation of Research problem


Unit III - Research Design

Unit IV - Data Collection and analysis and interpretation of data.

Main forms of Data Collection responses – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.

Unit V- Research Report


Reference Books

1. Research Methodology and Project Work by Dr Mahesh A Kulkarni, Nirali Prakashan, Mumbai.

2. Research Methodology by N Thanulingon, Himalaya Publication, Mumbai


5. Research Methodology in Commerce and Management by Dr. Roshan Kumar Bhangdiya.
B. Com III Yr.
VI Semester

E – Commerce (Paper No. 6.12.1)

Unit I  E – Commerce: Challenges & Opportunities

Online Retailing – Supply Chain Management – Customers Asset Management – Manufacturing Technology – Corporate Finance – E-Commerce Challenges & Opportunities.

Unit II  E - Commerce: Payment System and Legal Implications


Unit III Applications in Governance


Unit IV Emerging Business Models

Reference Books


IV. E – Commerce. By Dr. Sanjivkumar S. Agrawal & Dr. Shubhangi L. Dive, Chinmay Prakashan, Aurangabad.
Unit I  
E – Commerce


Unit II  
Technology of E-Commerce


Unit III  
E – Business Strategy


Unit IV  
E-Commerce in India


IV. E – Commerce. By Dr. Sanjivkumar S. Agrawal & Dr. Shubhangi L. Dive, Chinmay Prakashan, Aurangabad
Unit I  Introduction


Unit II  Product & Price


Unit III Marketing Research

Meaning – Importance – Process – Scope of Marketing Research.

Unit IV Insurance Marketing

Reference Books:


Objectives of the Course

It provides exposure to the students to the entrepreneurial culture and Industrial growth so as to preparing them to set up and manage their own small units.

Unit I – Entrepreneurial Development

Definition – Characteristics – Functions and Types of Entrepreneur
- Entrepreneurship Definition – Characteristics – Obstacles
Inhabiting Entrepreneurship Development – Qualities of Entrepreneur.

Unit II - Entrepreneurial Development Programme

Meaning of EDP – Objectives – Need of EDP – Phase of EDP – Institution for Entrepreneurship Development – MCED – NIESBUD

Unit III – Innovation and Entrepreneur

Concept – Sources of Innovation – Principles of Innovation – Need and Role of Innovation – Pre requisites for Effective Innovator – Innovation and Entrepreneur.
Unit IV – Biographies and Entrepreneurial Abilities of the Business Leaders

Ratan Tata   – Bhavarlal Jain – Shriram Bhogale –
Narayan Murthi – Kishor Biyani – Bhairavnath Thomabare.

Reference Books

i. Environment and Entrepreneur by Tandon B.C., Chugh Pub, Allahabad.

ii. Entrepreneur and Entrepreneurship Development by Mishra D. N., Chugh Pub. Allahabad

iii. Entrepreneurship Development in India by Sultan Chand & Sons, New Delhi.


LEARNING OBJECTIVES

1. Provide a conceptual understanding of Finance.

1. NATURE, SCOPE AND FUNCTIONS OF FINANCIAL MANAGEMENT


2. NATURE OF FINANCIAL DECISIONS


3. CAPITAL BUDGETING


4. COST OF CAPITAL

Suggested Readings

1. FINANCIAL MANAGEMENT by R M SRIVASTAVA, PRAGATI PRAKASHAN, MEERUT.
2. FINANCIAL MANAGEMENT by P V KULKARNI AND B G SATYAPRASAD, HIMALAYA PUBLISHING HOUSE, BOMBAY.
3. FINANCIAL MANAGEMENT by I M DANDE, VIKAS PUBLISHING HOUSE PVT. LTD, NEW DELHI.
4. FINANCIAL MANAGEMENT by S KR PAUL, NEW CENTRAL BOOK AGENCY (p) LTD, KOLKATA.
The Student of B.Com have acquired The Knowledge of Research Methodology. They have also acquired The Knowledge of various subjects in the area of business administration. These students must have their vision broadened. They are expected to visit the Business Activities/Firms/Industries and undertake small research to know the practical aspects of the theory they have learnt in the class. They should use the Research Methodology, collect some data, analyse it and draw some Conclusion based on this minor research. They may give some suggestions, recommendation for improvements.

Note:

The project report should be prepared, type written and submitted in the following format only.

Project Format

Project work Report

The report is to be submitted in the following format only.

1. Brief introduction of the organization where the student has worked for the training (Not more than 4-5 types pages)
2. Objectives of the study.
3. Data tables : May contain primary or secondary data.
4. Data Analysis : (Data analysis tools used and results obtained)
5. Interpretation of results and inferences drawn
6. Conclusion/ Recommendations.
7. Annexure (A copy of the questionnaire and other, if any)
8. Bibliography & References.
Division of Marks

a. **Report Writing** :
   
   Project Report Writing will carry 30 Marks.

b. **Viva – Voce** :

   Project Viva – Voce will be conducted at the end of the academic year (VI Semester). It will carry **20 Marks**. It will be conducted by the Internal and External examiners appointed by the University authorities.

   Thus **50 Marks** (*Project Report + Project Viva – Voce*) shall be divided as –

   
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<td>Project Viva – Voce</td>
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<td><strong>Total Marks</strong></td>
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# Bcom With Computer Application U.G.C. Vocational Course

**Bcom I / II / III Year 2011-12**

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<td>CA 1.2 Office Automation (Ms-Word &amp; Ms – PowerPoint)</td>
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<tr>
<td></td>
<td>SEM II</td>
<td>CA 2.3 Introduction to Tally</td>
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<td></td>
<td>CA 2.4 Office Automation (Ms-Excel &amp; Ms-Access)</td>
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<td>SEM III</td>
<td>CA 3.1 Programming in C</td>
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<td>CA 3.2 DBMS through FoxPro</td>
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<td></td>
<td>SEM IV</td>
<td>CA 4.1 Programming with C++</td>
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<td>CA 4.2 RDBMS through Oracle</td>
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<td>B.Com III Year</td>
<td>SEM V</td>
<td>CA 5.1 Programming in VB 6.0</td>
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<td>CA 5.2 Research Methodology in commerce &amp; Mngt.</td>
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<td>SEM VI</td>
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Bcom With Computer Application U.G.C. Vocational Course

Bcom I Year I Sem

CA- I .Introduction to Dos and Windows

1. **Fundamentals of computer systems**
   - Introduction : (Basic structure, ALU, Memory, CPU, I/O Devices), Generation of Computer.
   - Classification of Computer : (Micro, Main frame, Super computer, PC, Server, Workstation)
   - Characteristics & Features of computer.

2. **Data Representation**

   BIT, BYTE, WORD.

   Introduction to Number system: Binary, Octal, Decimal and Hexadecimal conversation from one

   Number system to another number system, Introduction to basic Gates.

3. **I/O & O/P Devices**

   Keyboard, mouse, touch screen, scanning devices, bar code reader

   CRT, DVD, Web Camera Modem

4. **Memory**

   Types of Memory (Primary & secondary) RAM ROM, PROM, EPROM

   Secondary Storage Devices (FD, CD, HD, Pen Drive, DVD)
5. **Computer Languages**
   Types of programming languages, Machine languages, Assembly languages, High level languages

6. **Introduction to Ms-DOS**
   What is Dos, History, File and Directory, Study of Internal & External Commands of MS-DOS?
   
   Types of Files, Configuration of Dos (Config.sys), Batch File Concept & Study of Autoexec.bat File,
   
   Booting procedure of DOS,

7. **Introduction to Ms-WINDOWS**
   What is Window O.S., History, and Files & Folders,
   
   What is GUI & Windows Concepts of toolbars, menu Title bar, control Dialogue box status bar message box and mouse Operations, and File manager – All Options?

**Reference books**

Fundamental of Computers - V. Raja Raman

Peter Norton’s Introduction to computers - Peter Norton’s

Fundamental of computer - Bechkar & Sontake
CA- II. OFFICE AUTOMATION (MS-WORD & POWER POINT)

1. Word Processing Tool
   Menus, Shortcut Menus, Toolbars, Customizing Toolbars, Creating & Opening, Saving, Renaming Documents, Working On multiple documents

2. Working with Text & Tables
   Typing & Inserting, Selecting, Deleting Text, undo, formatting toolbar,

   Insert table button, Draw a table, Inserting rows & columns, moving and Resizing a table, Tables and Borders toolbar, table Properties

3. Spelling and Grammar
   Autocorrect, Spelling and grammar check, Synonyms, Thesaurus.

4. Formatting
   Page margins, Page size & Orientation, Headers and Footers, page members, print preview and printing, Paragraph attributes, moving, copying & Pasting text,

   The Clipboard, Columns, Drop Caps. Formatting printer

5. Graphics
   Adding Clip art, Add an image from a file, Editing a graphic, AutoShapes
6. **Presentation Tool**

   AutoContent Wizard, Create a presentation from a template, create a blank presentation, open an existing presentation, Auto Layout, presentation screen:

   Screen Layout, Views, Working with Slides: Insert a new slide, Applying a design template, changing slide layouts, recording slides, hide slides, create a custom slide show.

7. **Color & Background**

   Color schemes, Backgrounds, Graphics, Adding ClipArt, image from a file, Editing a graphics, AutoShapes.

8. **WordArt Slide Effects**

   Action button, Slide animation, Animation preview, slide transitions, slide show options, master slides, Header & Footer, slide numbers, Date & Time saving and printing, Page setup, Print.

**Reference Books**

   Microsoft Office 2002 By Complete (BPB)
CA- III. Introduction to Tally

1) Introduction to Tally

Need of computerised accounting,
accounting software package-Tally and its
advantages opening screen of tally.

2) Basic accounts

Company creation,group,ledger,
voucher entry,single mode voucher entry,
accounts voucher printing,daybooks summaries,
Trial balance, final accounts, report printing.

3) Traders accounts

Customer supplier,profile,sales purchase
Voucher entry,bills register, sale purchase
Summary, bill reference,outstanding reports.
4) **Advanced financial accounts**
   Advanced accounting features, cost category

   And cost centre, voucher types and classes,
   Bank reconciliation, budget and scenarios,
   Voucher class, foreign currency.

5) **Basic Inventory**
   Inventory master, Inventory

   Voucher, invoicing

   Inventory reports, Invoice register, sales
   purchase analysis, stock journal reports

**Reference books:**

1. Implementing Tally 9 - Asok K Nadhani Kisor K Nadhani (Bps)
2. Implementing Tally 7.2 - (Bps)
1. Introduction to MS-Excel
   Spreadsheet basics, Adding & Renaming Worksheets, the standard toolbar, Opening, Saving, Closing
   And more (Moving through cells), adding Worksheet rows & columns, Selecting cells, moving &
   Copying cells, Formatting toolbars, format cells, dialog box, dates & times;

2. Formulas & Function
   Formulas, Linking worksheets, Basic function, Auto sum, basic ascending & descending sorts, Auto fill,
   Adding clipart, add an image from a file, editing a graph, AutoShapes.

3. Charts
   Char wizard, resizing a char, moving a chart, Formatting toolbar, Page properties & printing: page
   Break, page orientation, margins, Header & Footer, Page numbers print Preview, print, editing a graph
4. Introduction to MS-Access

What is database, Part of an Access window, creating a new database, creating database through table wizard, open and close the database file. Primary Keys, Switching Views, Entering Data
Manipulating Data

1. Queries and Forms
Using the Query window, using criteria and saving queries, form design without wizards,

Form design toolbar, toolbox toolbar.

2. Reports
Introduction, creating a single-column Report, creating a grouped data report, adding a chart to a report.

Reference Books

1. MS-Office 2000  Michael Busby and Russell A. Stultz
2. MS-Office 2000  Sanjay Sexena
CA- V. **Programming in C**

1. **Introduction to C Language:**
   Definition of programming Language, Types of computer Languages, History of C Language, The character set, Constants, Variables and Keywords, Types of Constants, Types of Variables, Keywords, Data Types.

   Instructions- Type declaration Instruction, Arithmetic Instruction,

   Structure of C Program

2. **Data Input and Output Functions:**
   getchar(), putchar(), printf(), scanf(), puts(), gets()

3. **The Decision and Looping Control Structure:**
   The if statement, the if-else statement, Nested if-else statement, if-else ladder.

   The while loop, the for loop, the do-while loop, the break, continue, go to statement..

   The case control structure: Decisions using switch

4. **Arrays**
   What are arrays?, array initialization, bound checking, types of arrays, initializing a 2-Dimensional and Multidimensional Arrays.

5. **Storage Classes and Functions:**
   Automatic, Register, Static, External (Local and Global)

   Arguments and local variables, Returning Function results, Default return type and Type void, passing values between functions, Declaration of function type, Recursion, Function with variable arguments.
6 Character Strings, Structures and Union:
What are strings?, standard library string functions- strlen(), strcpy(), strcat(), strcmp().

Declaring structure, Initializing structures, structure variables, accessing structure elements, Arrays of structures, structures within structures, Introduction to Union.

Reference Books:-

1. Programming in ANSI C – By E. Balguru Samy (TMH)
2. Let Us C – By Yeshwant Kanetkar (BPB)
3. Programming with C – By Byron Gotterfred (TMH)
CA- VI. DBMS Through Foxpro

1. Introduction:
   What is data, information, and database, What is DBMS, Architecture of DBMS, Users of DBMS, Database Administration, Advantages of DBMS, What is file, Record and field?, what is FoxPro

2. Creating Database File:
   Data types/Field types, Defining structure of database file, Saving a database structure, Entering records in a database file, Adding more records with APPEND

3. Listing contents of Database File.
   List Command – Using options with List
   Listing selected fields, Removing record no from listing Removing field headings
   Display Command –
   Displaying information with DISPLAY
   Record pointer
   Performing calculations with LIST/DISPLAY
   Searching for information with LOCATE.
   Specifying multiple conditions
   Searching information with a field
   Date and Arithmetic Functions
4. Editing and Modifying Database file:

- Editing data with EDIT or CHANGE
- Editing multiple records with BROWSE
- Resizing fields, reducing field width, Restricting fields with BROWSE
- Replacing field contents with REPLACE
- Deleting unwanted Records with RECALL
- Removing records permanently with PACK
- Moving record pointers
- Modifying structure, File Utilities in FoxPro

5. Sorting and Indexing Database Files:

- Sorting, Types of indexing (single, compound, structural compound)
- Finding information with FIND and SEEK.

6. Generating Reports:

- Designing the report forms

- Page layout, Page preview, Layout Tools, Titles/Summary, Data grouping

Reference Books:

1. FoxPro 2.5 Made simple for DOS & Windows by R. K. Taxli (BPB)
2. Mastering FoxPro 2.5 & 2.6 (Special END) – BPB
3. An Introduction to Database system by Bipin C. Desai.
1. **Introduction to OOP’s:-**
   Object Oriented Programming, Basic Concepts of OOP’s, Benefits of OOP’s.

2. **Introduction to C++**
   Tokens, Keywords, Identifiers, Data Types, Constants, Variables, Operators, Operator precedence and associatively, I/O statements, Structure of C++ Program, Control and Looping Statements, Arrays, Pointers, Function, Function Prototype, Inline function, Default arguments, Function overloading.

3. **Class and Object:-**
   Define Class, Members, Object, Visibility modes, Static Members, Friend functions, Constructor and Destructor.

4. **Operator Overloading and Type Conversions:-**
   Concept of Operator Overloading, Unary and Binary operator overloading, Rules for Overloading, Type conversions- Basic to class, Class to basic.

5. **Inheritance and Polymorphism:-**
   Concept of Inheritance, Types of Inheritance, Introduction to Polymorphism.

**Reference Books:-**

1. Object Oriented Programming With C++ - By E. Balguru Samy
2. Object Oriented Programming in C++ - By Richard Johnson Baugh & Martin Kalin
3. C++ Completed Reference- By H. Shield
1. **BASIC CONCEPTS:**
   Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS. Relational Database: Attributes and domains, tuples relations and their schemes. Integrity rules Relational algebra : Basic operations.

2. **INTRANSITIVE SQL:**
   Oracle and Client server technology, Data manipulation in DBMS, The component parts of Two dimensional matrix, The data types.

3. **TABLE CREATION AND MANIPULATION:**
   Two dimensional matrix creation, Insertion of data into tables, viewing data in the tables, deletion operation, updating the contents of tables, modifying the structure of tables, renaming tables, destroying tables.

4. **MORE ON SQL:**
   Computation on table data, oracle dual table, sysdate, oracle functions.

5. **MANIPULATION OF DATA:**
   Grouping of data form tables, Manipulating dates, Subqueries, Study of the clauses : Union, Intersect, Minus.

6. **SQL PERFORMANCE TUNING:**
   Indexes, RowID, Views, Sequences.

**Reference Books:**

4. An Introduction to Database Systems By Bipin C Desai. Golgotia Publication
1. Introduction to IDE
   - Menu bar
   - Toolbar
   - Project explorer
   - Toolbox
   - Property window
   - Form layout window
   - Project types

2. Working with forms:
   - The anatomy of forms
   - Form properties, events and methods
   - Working with MDI form

3. Programming in VB
   - Data types, Keywords, variables, Constants
   - Operators, Message box, Input box,
   - Control statements –
     - If and Select case
   - Looping statements –
     - While, Do While, Do Until, For
   - Arrays
   - Library Functions
4. **Visual Basic Controls:**
   Label, Text box, command button, Check box, option button,
   Frame, list box, combo box, picture box, image control
   Scroll bars, drive list, dir list, and file list
   (Properties, events and methods of each control)

5. **Database connectivity:**
   Introduction to Jet engine, ODBC and ISAM
   Loading Access database

6. **Menus:**
   Creating menus, Adding code to menu,
   Tool bars, Other common controls

**Reference Books:**

3. Mastering in Visual Basic 6.0 by BPB publication
4. Complete Visual Basic by BPB publication
5. Guide to Visual Basic by Peter Norton
6. Programming with Visual Basic 6.0 by Mohammed Azam
Bcom With Computer Application U.G.C. Vocational Course

Bcom III Year V Sem

CA-X. Research Methodology in Commerce & Management
CA-XI. Web Page Designing

1. **Introduction to Web Publishing**
   - Web Browser
   - WWW
   - Web Design Process
   - Implementation
   - Maintenance phases of Website

2. **HTML Documents**
   - Overview
   - Rules and Guidelines
   - Structure of HTML Document

3. **Tags in HTML**
   - HTML, HEAD, TITLE, BODY
   - Paragraph
   - Formatted and Unformatted tags
   - Horizontal rule
   - Font (size, color)
   - Background Color

4. **List**
   - Ordered list
   - Unordered list
   - Definition list
5. **Image**
   - Inserting image into a webpage
   - Inline image
   - Background graphics, animation
   - Sound

6. **Table**
   - Table tags
   - General table format
   - Cellspacing and Cellpadding
   - Rowspan and Colspan

7. **Linking**
   - URL
   - Anchor tag
   - External image
   - Link within same page

**Ref. Books**

Complete HTML by BPB publication
Guidelines for project work

1) Student can opt any programming language /software, foxpro, C, C++, Oracle, Vb etc package for project work
2) An individual or group of maximum 3 (Three) student can work on single project
3) Project should strictly developed in lab and student should get it checked from guide time to time
4) Student should get the synopsis of project approved from guide well in advance
5) The project work should covers
   • Cover page
   • Certificate
   • Declaration
   • Acknowledgment
   • Index
   • Introduction to Project
   • Data flow Diagram
   • Source code
   • Result/output
   • Limitations
   • Conclusion
   • Bibliography

Student should be submit one copy of project to the college

For project work there should be one external Examiner from the University and one Internal Examiner from college.
Objective of the paper:
   a) To familiarize the students with the various methods and procedures of foreign trade financing, foreign exchange and the institutions involved in export finance
   b) To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade

Scheme of marking:
- University written exam- 40 marks
- Internal exam based on assignments, seminars and participation in other activities - 10 marks

1. Export risk insurance-
   Marine insurance- Nature, Scope, Special features, Kinds of perils, Kinds of losses, Types of marine insurance policy, Export Credit and Guarantee Corporation Ltd. and insurance covers

2. Export packaging, labeling and marking-
   Importance of packaging, 7 P’s of packaging, Labeling and marking, Methods of marking, International freight marking symbols

3. Quality Control and Pre-shipment Inspection -

4. Shipping and customs clearance -
   Role of freight forwarding agent in shipping the goods, Steps of shipping, Multimodal transportation of goods, Tramp and liner shipping,
Containerisation- Advantages and disadvantages, Types of containers, Strains caused by container transports, Customs clearance of export cargo

Reference books;

3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
5) Nabhi’s How to Export, Nabhi Publication, New Delhi.
6) Nabhi’s How to Import, Nabhi Publication, New Delhi.
7) Export procedure by M.I.Mahajan
Objective of the paper:
   To familiarize the students with the basic documents involved in foreign trade

Scheme of marking:
- University written exam- 40 marks
- Internal exam based on assignments, seminars and participation in other activities - 10 marks

Course inputs:
1. **Processing an export order** - Obtaining IEC, RCMC, Excise clearance, Customs clearance and other steps, Entering into an export contract

2. **Export documentation**
   Documents related to goods, shipment, payments, inspection, excisable goods and foreign exchange regulation

3. **Export incentives and schemes of government of India**
   Provisions of Foreign Trade policy 2009-2014 and annual supplements to the policy, Export promotion measures

4. **Career avenues in Foreign Trade**

Reference books:

3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
5) Nabhi’s How to Export, Nabhi Publication, New Delhi.
6) Nabhi’s How to Import, Nabhi Publication, New Delhi.
7) Export procedure by M.I.Mahajan
Paper XII-
PROJECT REPORT

The students are expected;

• To visit an export oriented industry and prepare a detail project report based on their visit.
• To interview two importers/ exporters and prepare the interview report based on the interview.
• To study the latest/ recent developments and happenings pertaining to the topics/sub topics mentioned in the syllabus.
• The project report will carry 40 marks. The viva-voce based on the report will carry 10 marks.

Scheme of marking:

• Internal exam - 40 marks
• External exam - 10 marks

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