

## **BCOM-II SEM**

**BC201** Financial Accounting  
**BC202** Business Communication  
**BC203** Business Regulatory framework  
**BC204** English

### **Economics Specialization**

**BC205E** Indian Economics  
**BC206E** Macro Economics

### **Computer Specialization**

**BC205C** Operating System Concept  
**BC206C** Introduction to Internet

## **BC-201: FINANCIAL ACCOUNTING**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with accounting.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Bank Reconciliation Statement. Accounts Related with Incomplete Records

**UNIT 2:**

Investment Accounts, Accounting for Hire Purchase and Installment Payment System.

**UNIT 3:**

Branch Accounts Departmental Account.

**UNIT 4:**

Accounting for Non-Profit Organization.

**UNIT 5:**

Royalty and Lease Accounts, Insolvency Accounts.

**Suggested Reading:**

1. Gupta R.L. Rasdhaswamy M.: Company Accounts: Sultan Chand and Sons, New Delhi
2. Maheswari S.N. Corporate Accounting, Vikas Publishing house New Delhi.
3. Shukla M.C. Grewal T.S. Gupta S.C.: Advanced Accounts S. Chand and Sons, New Delhi
4. Shukla S.M.: Company A/c Hindi and English, Agra
5. Jain P.K. Financial Accounting, Shivalal Agrawal and Sons

## **BC-202:BUSINESS COMMUNICATION**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Communication.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Introduction - Definition, Nature, Objects, Importance of Communication to Managers, Elements of Communication, Feedback.

**UNIT 2:**

Dimension and Directions of Communication, Means of Communication - Verbal Communication, SWOT Analysis.

**UNIT 3:**

Non-Verbal Communication, Body Language, Paralanguage, Sign Language, Visual and Audio Communication, Channel of Communication, Barriers in Communication.

**UNIT 4:**

Written Business Communication - Concept, Advantages, Disadvantages, Importance, Need of Business Letter and Kinds of Business Letter, Essentials of an Effective Business Letter.

**UNIT 5:**

Modern Forms of Communication - Fax, E-mail, Video Conferencing, International Communication for Global Business.

**Suggested Readings:**

1. Business Communications – Dr.Vinod kumar mishra, sahitya bhawan Publication.
2. Business Communications - Dr. Ramesh Mangal, Universal Pub. Agra

## **BC-203:BUSINESS REGULATORY FRAMEWORK**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Business law.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Indian Partnership Act, 1932 - Concept, Definitions, Features, Importance, Partnership Deed.

**UNIT 2:**

Negotiable Instrument Act, 1881 - Definitions, Features, Promissory Note, bill of exchange and Cheque.

**UNIT 3:**

Holder and Holder in Due Course under the Negotiable Instrument Act, 1881 - Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments

**UNIT 4:**

The Consumer Protection Act 1986 - Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

**UNIT 5:**

Foreign Exchange Management Act 2000 (FEMA) - Objectives and Main Provisions, Monopolistic and Restrictive Trade Practices Act- Objectives and Main Provisions.

**Suggested Readings:**

1. S.A Sarekar: Commercial Law.
2. Singh Avtar: the Principle of Mercantile law. Easton Book Company Lucknow.
3. Rucjal M.C. Business Law: Vikas publication House, New Delhi
4. Kapoor N.D.: Business law.

## **BC-204:ENGLISH**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with English language

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

1. Nirendranath Chakrabarti, .Amalkanti. (From *Oxford Anthology of Modern Indian Poetry*, eds. Dharwadkar and Ramanujan.)
2. Toru Dutt, .Sita..
3. Jawaharlal Nehru, .Tryst with Destiny..
4. Mirza Ghalib, .Delhi in 1857..
5. C. Rajagopalachari, Preface to *The Mahabharata*.
6. Nibir K. Ghosh, .Spiritual Nationalism of Sri Aurobindo..
7. Madhumalati Adhikari, .The Heritage of Indian Culture.

**UNIT 2:**

Comprehension of an unseen passage:

Questions should be objective/multiple-choice, and should test (a) an Understanding of the passage in question, and (b) a grasp of general language Skills and issues with reference words and usage within the passage.

**UNIT 3:**

Paragraph Writing:

Word limit: 100-150 words. Candidates to attempt any one of three Alternative topics provided.

**UNIT 4:**

Basic language skills. Vocabulary: synonyms, antonyms, one-word Substitution for phrases, prefixes, suffixes and word-derivation. Questions Should not repeat the examples or exercises given in the textbook.

**UNIT 5:**

Basic language skills. Grammar and Usage: Modals. Linking devices, tenses, and prepositions. Questions should not repeat the examples or exercises given in the

textbooks.

### **BC-205E:INDIAN ECONOMICS**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Indian Economy

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Indian Economy - Main Features and Nature, Economic Planning - Features and Objectives, Brief History and Achievements of Five Year Plans, Achievements of Tenth Five Year Plan and Targets of Eleventh Five Year Plan .

**UNIT 2:**

Indian Agriculture - Features, Agriculture Policy, Sources of Agriculture Finance. Agriculture Credit Policy, Public Distribution System.

**UNIT 3:**

Industrial Development - Industrial Development since Independence, Problems of Development, Recent Industrial Policy.

**UNIT 4:**

Problems of Balance of Payment - Export - Import Policy, Commercial Policies, Foreign Direct Investment.

**UNIT 5:**

Fiscal and Monetary Policy of India - Fiscal and monetary Policies, Capital Formation, Technological Development in Indian Context.

**Suggested Readings:**

1 Indian Economics - Dr.Manoria and Jain

**BC-206E:MACRO ECONOMICS**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Economics

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:****UNIT 1:**

Macro economics- Concept, Nature, Importance, Limitations, Difference between Micro and Macro Economics.

**UNIT 2:**

National Income - Meaning, Definition, Concept of National Income, Methods for Measuring National Income, Problem of Calculating National Income in India.

**UNIT 3:**

Theories of Wages, Interest and Employment.

**UNIT 4:**

Monitory Theories - Demand-Supply Theory of Money, Price Theory of Money, Liquidity Theory of Money.

**UNIT 5:**

Banking and Credit Management - Commercial Banking and Credit Control, Central Banking System, Inflation and Deflation of Money.

**Suggested Readings:**

1. Macro Economics - Dr. V.C. Sinha



## **BC-205C: OPERATING SYSTEM**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Basics of operating system

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

### **UNIT-1**

**Introduction:**

Operating System, Simple Batch Systems, Multi programmed Batched Systems, Time Sharing Systems, Real-Time Systems, System Components, Operating System Services

File System File Concept, Access Methods, Directory Structure, File System Structure, Allocation Methods, Free-Space Management, Protection of File System.

### **UNIT-2**

**Process:**

Process Concept, Process Scheduling, Cooperating Process, Threads(Thread Concept, Single and Multiple Threads, Benefits)

CPU Scheduling ,Basic Concepts, Scheduling Criteria, Scheduling Algorithms

### **UNIT-3**

**Process Synchronization:**

The Critical Section Problem, Semaphores(The Classical Definition of Wait & Signal, Binary Semaphores) Classical Problems of Synchronization

Deadlocks:

Deadlock Characterization, Methods of Handling Deadlocks, Deadlock Prevention, Deadlock Avoidance, Deadlock Detection, Recovery from Deadlock.

### **UNIT-4**

**Memory Management**

Logical versus Physical Address Space, Swapping, Contiguous Allocation(Memory Allocation, Fragmentation), Paging(Basic Method, Hardware Support), Segmentation(Basic Method, Hardware)

### **UNIT-5**

Virtual Memory Demand Paging, Page Replacement, Page Replacement Algorithms, Allocation of Frames (Equal and Proportional Allocation), Thrashing(concept)

## **BC-206E:INTRODUCTION TO INTERNET**

**Level of knowledge:** Working knowledge.

**Course Objective:** The objective of this course is to familiarize the students with Internet.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20.**

**Practical marks 20.**

**External marks 60.**

The question paper will contain questions equally distributed in all units. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents**

**Unit 1**

Information Concepts, System & Modeling Concepts, What is Information System, Business Information System, System Development, Need to Learn Information System, Organization & Information System, Competitive Advantage, Performance based Information System, Careers in Information Systems.

**Unit 2**

**H/w:** Component, Processing & Memory Devices, Secondary Storage, Input and Output Devices.

**S/W:** Overview of S/w, System & application S/w, Programming Languages, S/w Issues and Trends.

**Unit 3**

Data Management, Data Modeling and Database Models, Database Management Systems, Database Applications

**Unit 4**

Overview of Communication Systems, Telecommunications, Network & Distributed Processing, Telecommunication & Application.

Use & Functioning of the Internet, Internet Services, WWW, Intranets & Extranets Net Issues.

**Unit 5**

Introduction to E-Commerce, Types of e-Commerce, e-Commerce Application, Electronic Payment System, Technologically Infrastructure of e-Commerce, Trends to E-Commerce, Strategy for Successive e-Commerce

Computer Waste and Mistakes, Computer Crimes, Privacy issues, Work Environment.

### List of Suggested Practical

- Understanding of a dial up connection through modem.
- Configuring a computer for an e-mail and using Outlook Express or Netscape Messenger.
- Registering an e-mail address.
- Understanding of address book maintenance for e-mail.
- Understanding of e-mail drafting.
- Understanding of different Mail program tools.
- Send and receive functions of e-mail.
- Using the Internet for search using search engines.
- Understanding of sites like VSNL, Rediff, Indiainfoline, zeenext, AOL, yahoo, Hotmail, mail city etc.
- News services on Internet.
- Downloading of Tutorials from the Internet from educational sites.
- Web surfing through Internet Explorer, Mozilla Firefox, Netscape Navigator,
- Using Netscape Communication suite.
- Using Front page or Notepad etc. for web Design.

### Text Readings

1. Ralph Stair & George Reynolds, "**Principles of Information Systems: A Managerial Approach**", Cengage Learning , New Delhi, 2008 Edition
2. V.Rajaramn, "**Introduction to Information Technology**", Prentice Hall of India New Delhi 2006 Edition

### Suggested Readings

1. P.K.Sinha & Priti Sinha, "**Computer Fundamentals Concept, Systems & Applications**", BPB Publication New Delhi 3<sup>rd</sup> Edition
2. Ravi Kalakotta & Whinston B., "**Frontiers of e-Commerce**", Pearson Education, Reprint 2009, New Delhi

### Note:

- 1 Every student will be given 3 periods/week laboratory (1 period = 1 hour )
- 2 .Every student will work on independent Computer (Student: Computer = 1:1)

