

**Detailed Syllabus**  
**BCOM-1 SEMESTER**

**Subjects Offered:**

1. **BC101** Fundamental Principles of Accounting
2. **BC102** Business Mathematics
3. **BC103** Business Organization
4. **BC104** Hindi

**Economics Specialization**

5. **BC105E** Micro Economics
6. **BC106E** Business Environment

**Computer Specialization**

7. **BC105C** Fundamentals of Computers
8. **BC106C** PC Software

## **BC-101: FUNDAMENTAL PRINCIPLES OF ACCOUNTING**

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

### **Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

### **Course Contents:**

#### **UNIT 1:**

Basic Concepts and Principles: Concept of Double Entry System, Concept of Capital and Revenue, Concept of Accounting Standards, Preparation of Journal.

#### **UNIT 2:**

Preparation of Ledger, Sub Division of Journal, Cash Book, Types of Cash Book.

#### **UNIT 3:**

Preparation of Trial Balance and Rectification of Errors.

#### **UNIT 4:**

Final Accounts with Adjustment.

#### **UNIT 5:**

Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard – 6)

### **Recommended Text Readings:**

1. Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultan Chand and Sons, New Delhi
2. Monga, L.R. Ahuja, girish and Seghal Ashok: Accounting, Sultan Chand and Sons, New Delhi
3. Shukla M.C. Grwwal T.S. and Gupta S.C. Advanced account Sultan Chand and Sons, New Delhi
4. Shulka, S.M. : Financial Accounting
5. Dr. AK Jain: Advanced Accounting
6. Dr. P.K. Jain Financial Accounting

## **BC-102: BUSINESS MATHEMATICS**

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

### **Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

### **Course Contents:**

#### **UNIT 1:**

Ratio – Gaining, Sacrificing Ratio, Proportion, Percentage, Commission.

#### **UNIT 2:**

Simultaneous Equations - Meaning, Characteristic Types and Calculations.

#### **UNIT 3:**

Elementary Matrices - Definition and Calculations, Types of Matrices.

#### **UNIT 4:**

Logarithms and anti Logarithms - Principles and Calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative.

#### **UNIT 5:**

Simple and Compound Interest, Profit and Loss. Linear Programming - Introduction.

### **Recommended Text Readings:**

1. Allen R.G.D. : Basic Mathematics: Macmillan, new Delhi.
2. Dowling, E. T. : Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul: Linear Programming; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill,
5. Soni, R.S. Business Mathematics; Pitamber Publishing House
6. Kapoor, V.K. Business Mathematics: Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics, Macmillan India. New' Delhi

## **BC-103: BUSINESS ORGANIZATION**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components and Functions. Social Responsibilities of Business: Meaning, Definition, Concept, Characteristics, Objectives, Importance, Current Need of Social Responsibilities of Business and Parties.

**UNIT 2:**

Promotion of Business: Meaning, Functions, Stages of Promotion, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

**UNIT 3:**

Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits, Demerits and Types of Companies, Cooperative Organization - Need, Meaning, Significance, and it's Merits - Demerits.

**UNIT 4:**

Public Enterprises – Concept, Meaning, Characteristics, Objectives and Significance.

**UNIT 5:**

Business - Size and Location, Plant layout and Business Combination.

**Recommended Text Readings:**

1. Business Organization: Dr.RS Sohane
2. Business Organization: Dr.Abhay Pathak, Dr.Mehta

## BC-104: HINDI

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

**Scheme of Examination:**

**Total Marks 100.**

**Internal Marks 40.**

**External Marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain a Theory or Grammar.

Paper Title . पेपर १ हिन्दी भाषा संरचना - १

कुल अंक - १००

**इकाई - १**

१. भारत वंदना : (काव्य) सूर्यकांत त्रिपाठी 'निराला'
२. स्वतंत्रता पुकारती : (काव्य) जयशंकर प्रसाद
३. भाषा की महत्ता और उसके विविध रूप

**इकाई - २**

१. करुणा (निबंध) आचार्य रामचन्द्र शुक्ल
२. बिच्छी बुआ (कहानी) डॉ.लक्ष्मणसिंह विष्ट 'बटरोही'
३. हिन्दी की शब्द संपदा (पर्याय, अनेकार्थी, शब्दयुग्म, विलोम)

**इकाई - ३**

१. विलायत पहुँच ही गया (आत्मकथा) महात्मा गॉधी
२. तीर्थ यात्रा-डॉ. मिथिलेण कुमारी मिश्र
३. वाक्य संरचना और विराम चिन्ह

**इकाई - ४**

१. दीक्षांत भाषण (वक्तव्य कला) स्वामी श्रद्धानंद
२. पत्र मैसूर के महाराजा को ( पत्रलेखन ) स्वामी विवेकानंद
३. पत्र लेखन, महत्त्व और उसके विविध रूप

**इकाई - ५**

१. योग की शक्ति पत्रलेखन (डायरी) : डॉ. हरिवंशराय बच्चन
२. यात्रा संस्मरण : डॉ. दवेन्द्र सत्यार्थी
३. सार लेखन, भाव पल्लवन

## **BC-105E: MICRO ECONOMICS**

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Micro Economics - Definition, Meaning, Inductive and Deductive Method.

**UNIT 2:**

Economic Laws and its Nature, Basic Problems of Indian Economy.

**UNIT 3:**

Elasticity of Demand - Concept, Definition, Importance, Types and Measurement of Elasticity of demand

**UNIT 4:**

Factors of Production - Land, Labour, Capital, Organization and Entrepreneur, Division and Efficiency of Labour.

**UNIT 5:**

Laws of Variable Proportions, Large Scale Production, Internal and External Economies and Diseconomies, Theories of Population.

**Suggested Text Readings:**

1. Modern Micro economics Koustsohjarjiji A. Macmillan New Delhi.
2. Micro Economics Mangal ramesh and tanna

## **BC-106E: BUSINESS ENVIRONMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Business Environment - Concept, Significance, Components - Economic, Political, Social, Cultural and Legal Environment.

**UNIT 2:**

Economic System – Capitalistic, Socialistic and mixed Economy - Merits and Demerits.

**UNIT 3:**

Concept of Globalization, Liberalization, Privatization and its Favorable and Unfavorable Effects on Indian Economy.

**UNIT 4:**

Multi-National Corporations -Role and Limitations. World Trade Organization (WTO) - its Role and Challenges in Indian Economy.

**UNIT 5:**

Industrial Sickness - Role of Government in Prevention Industrial Sickness. Industrial Licensing Policy.

**Suggested Text Readings:**

1. Business Environment: Dr.R S Sohane
2. Business Environment: Dr. Pathak
3. Business Environment: Dr.Jinendra Jain

## **BC-105C: FUNDAMENTALS OF COMPUTERS**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

### **Unit-I**

Introduction to Computer:-Definition, Characteristics, Generation of Computers, Capabilities and Limitations. Introduction to Operating System. Concept of Bios, Booting Files. Basic Components of a Computer System-Control Unit, ALU, Input/output functions and characteristics. Memory Introduction, Classifications- Volatile Memory and Non- Volatile , Flash Memory, ROM, RAM, EPROM, PROM, EEPROM other types of memory.

### **Unit-II**

Input, Output and storage Units:-Computer Keyboard, Pointing Devices: Mouse, Trackball, Touch Panel, and Joystick, Light Pen, Scanners, Various types of Monitors, Touch-sensitive screens, Optical Recognition System, Pen based systems, Digitizers, MICR, OCR, OMR, Barcode Reader, digital camera. Hard Copy Devices:- Impact and Non- Impact Printers- Daisy Wheel, Dot Matrix, Line Printer, Chain Printer, Comb Printers, Non Impact Printers- DeskJet, Laser Printer, Thermal Transfer Printer, Barcode Printers, Electro static printers and plotters.

### **Unit-III**

High Level Language and Low Level Language, Software and its different types- System Software, Application software. Hardware, Firmware, , Compiler, Interpreter and Assembler. File Allocation Table (FAT, FAT 32 & NTFS). Introduction to algorithm and Flow chart: - Representation of an algorithm, flowchart symbols and levels of flow chart, rules, advantage and limitations of flowchart and pseudo code.

### **Unit-IV**

Testing and Debugging:-Definition of testing and debugging, types of program errors, testing of programs, debugging a program for syntax and logical errors, difference between testing and debugging.

### **Unit-V**

Booting process details of Dos and Windows:- DOS system files , Internal and External Commands , Difference between External and Internal Commands. Internal Commands:- MD, CD, RD, COPY, CON, TYPE, DATE & TIME, VOLUME VERSION, REN, PROMPT, CLS, DIR/P/W, COPY , DEL Etc. External commands:-FORMAT , DISKCOPY, DISKCOMP, XCOPY, CHKDISK, SCANDISK, HELP, DEBUG, PRINT etc.

**Text Readings**

1. Sinha P.K., Computer Fundamentals New Delhi : BPB Publications, Third Edition,2001
2. Saxena Sanjay, First Course in Computers New Delhi: Vikas Publishing House,2003
3. Leon Alexis and Methews Leon,Internet for Everyone,Chennai:Leon Press and Vikas Publishing House,1999
4. Microsoft windows XP STEP BY STEP - PHI

## **BC-106C: PC SOFTWARE**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20.**

**Practical marks 20.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit-I**

Basic computer organization – Von Neumann M/c, Types of computers, block diagram of modern Digital Computer, types of memory devices, printers. Number system – presentation of number system,, integer representation floating point representation, binary number, octal number , hexadecimal number, system and their conversion. Character coding – BCD, ASCII, and EBCDIC.

**Unit-II**

Operating System – types of operating system. DOS – booting, external and internal commands, filters, pipes, comparison between COM, EXE and BAT files, simple batch processing creating and execution.

**Unit -III**

Windows –2000– Features of Windows 2000, startup screen, desktop screen management (Display Properties), utility of recycling bin, network neighborhood and dial up settings. Control Panel – Installation of S/W, addition of new hardware. Installation of modern, sound card, printers.

**Unit -IV**

MS Word: types of word processor, creating documents in Ms-Word, formatting features of Ms-word Word standard tool bar, word drawing toolbar, text formatting, header and footer, auto text, table handling features, insertion files, pictures, clipboard, graphs, mail merge, macros.

**Unit -V**

MS PowerPoint : Different presentation styles, editing slides, inserting menu facility, slide sorter , Slide Miniature, Slide show, inserting chart, slide transaction, formatting slides, tool menu, present animation of slides, animation preview.

**Suggested Text Readings:**

1. Computer fundamentals: P. K. Sinha, BPB Publication, 4<sup>th</sup> Edition
2. Dos: Peter Norton Dos Guide, BPB Publication, 3<sup>rd</sup> Edition
3. Windows 2000: Sam Publication
4. Microsoft Office: Ron Mansfield, BPB Publication

## Detailed Syllabus

### **BCOM-II SEMESTER**

#### **Subjects Offered:**

1. **BC201** Financial Accounting
2. **BC202** Business Communication
3. **BC203** Business Regulatory framework
4. **BC204** English

#### **Economics Specialization**

5. **BC205E** Indian Economics
6. **BC206E** Macro Economics

#### **Computer Specialization**

7. **BC205C** Operating System Concepts
8. **BC206C** Introduction to Internet

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

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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 Text Readings:**

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, Shivrul Agrawal and Sons

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

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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 Text 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**

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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 Text Readings:**

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

## **BC-204: ENGLISH**

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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**

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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 Text Reading:**

1 Indian Economics - Dr. Manoria and Jain

## **BC-206E: MACRO ECONOMICS**

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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 Text Readings:**

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

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

**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 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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, And 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).

**Suggested Text Readings:**

1. D.M. Dhamdhare, Operating systems, Tata McGraw Hill.2009
2. Pal Chaudhury, Operating Systems Principles and Design, PHI, 2010
3. Halder, Operating Systems, Pearson, 2010

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

**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.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. 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, and Need to Learn Information System, Organization & Information System, Competitive Advantage, and 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**”, Pretic Hall of India New Delhi 2006 Edition

### **Suggested Text 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)

## Detailed Syllabus

### **BCOM-III SEMESTER**

#### **Subjects Offered:**

1. **BC301** Financial Management
2. **BC302** Indian Company Act
3. **BC303** Principal of Statistics
4. **BC304** Cultural Heritage of India

#### **Economics Specialization**

5. **BC305E** Commercial Bank Management
6. **BC306E** Financial Market Operations

#### **Computer Specialization**

7. **BC305C** MIS
8. **BC306C** Accounting Software Tally

## **BC-301: FINANCIAL MANAGEMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Meaning, Scope and nature of Financial Management, Dividend Decisions.

**UNIT 2:**

Meaning and Important of Cost of Capital, Equity Capital, Retained Earnings, Cost of Joint Capital (Including weighted)

**UNIT 3:**

Financial and operating leverage. Management of leverage, effects of financial and Operating leverage on profit, calculation of combined, financial and operating Leverage.

**UNIT 4:**

Capital Structure- Meaning and Importance of capital structure, Elements to effect the structure of capital

**UNIT 5:**

Management of working capital. Meaning Importance and factor of working Capital, Estimation of working capital by various methods.

**Suggest Text Readings:**

1. Agrawal & Agrawal-Financial Management
2. Pandey I.M. - Financial Management
3. Khan M. Jain - Financial Management
4. Dr. S.P. Gupta - Financial Management

## **BC-302: INDIAN COMPANY ACT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Company – Definition, Characteristics, Kinds of Company.

**UNIT 2:**

Formation of Company, Promotion, Incorporation and Commencement of Business.

**UNIT 3:**

Memorandum of Association, Articles of Association, Prospectus.

**UNIT 4:**

Shares - Types, Transfer and Transmission of Shares, Debentures – Meaning and Types.

**UNIT 5:**

Company Meetings, Kinds, Coram, Voting, Resolutions, Minutes.

**Suggested Text Readings:-**

1. Shukla S.M.: Company Adhinyam S/B Agra.
2. Nourlaka Jain Tripathi: Company Law-Universal – Agra (in Hindi)
3. Dr. Bajpai & Jain: Company Law, M.P. Hindi Granth Academy, Bhopal
4. Mazumdar A/c: Company Law, Taxman's Delhi.
5. Chawla & Garg: Company Law & S.P.S. Chand, Delhi

## **BC-303: PRINCIPLES OF STATISTICS**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Meaning, Significance, Scope and Limitations of Statistics, Statistical Investigation.

**UNIT 2:**

Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series.

**UNIT 3:**

Measurement of Central Tendency – Mean, Mode, Median, Geometric Mean and Harmonic Mean.

**UNIT 4:**

Dispersion and Skewness, Kurtosis.

**UNIT 5:**

Diagrammatic and Graphic Representation of Data.

**Suggested Text Readings: -**

1. Gupta B.N: Statistics, Sahitya Bhawan, Agara (Hindi & English)
2. Gupta S.P.: Statistics, S. Chand Delhi (Hindi & English)
3. Nagar K.N.: Statistics, Meenakshi Prakashan, Meeruth (Hindi & English)
4. Shukla S.N.: Statistics, Sahitya Bawan, Agara (Hindi & English)
5. Hoel & Jessen: Basic Statistics for Business and Economics JohnWiley and Sons, New York

## **BC-304: CULTURE HERITAGE OF INDIA**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Indian Culture: Meaning and Culture, Civilization and Culture, characteristics of Indian culture.

**UNIT 2:**

The Inhabitants: Original Inhabitants of India. The Arrival of Various Racial Groups and Their absorption in India

**UNIT 3:**

Frame Work of Indian Society: Varnashram and Parushartha. Society Mobility from Ancient Times to the Modern Age.

**UNIT 4:**

Religion and Philosophy: Common Elements in all religions.

**UNIT 5:**

Indian Constitution: The Preamble, Main Features of Indian Constitution. Fundamental Rights, Fundamental Duties.

**UNIT 6:**

Influence of Indian Culture on The world, external Influence on Indian culture.

**Suggested Text Readings: -**

1. V.C.Sinha and P.D Sharma-Cultural Heritage of India. Gwalior Kitab Ghar
2. B.N.lunya-Evaluation of Indian Culture. Agra Laxmi Narayan arawal.1954
3. M.C.Saxena- Cultural Heritage of India. Agra

## **BC-305E: COMMERCIAL BANK MANAGEMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banking in India

**UNIT 2:**

Management Principles in Banks: Managerial Functions in Banks: Recruitment, Selection, Training, Promotion and Control of Staff.

**UNIT 3:**

Management of Deposits and Advances: Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances.

**UNIT 4:**

Investment Management: Nature of Bank Investment, Liquidity and Profitability, Preparation of Cheques, Bills, Endorsements, Government Securities.

**UNIT 5:**

Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Evaluation of Loan Applications.

**Suggested Text Readings:**

1. H.C. Sharma – Banking Law and Practice (Sahitya Bhawan)
2. Dr. Maliram – Banking Law and Practice
3. Dr. V.C. Sinha - Banking Law and Practice

## **BC-306E: FINANCIAL MARKET OPERATIONS**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

An Overview of Financial Markets in India

**UNIT 2:**

Money Market: Indian Money Market Composition and Structure, (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.

**UNIT 3:**

Capital Market: Security Markets (a) New Issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National Stock Exchange (NSE), Bombay Stock Exchanges (BSE).

**UNIT 4:**

Invertors Protection: Grievance Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange, Security Exchange Board of India (SEBI).

**UNIT 5:**

Financial Services: Merchant Banking – Functions and Roles, SEBI Guidelines, Credit Rating – Concept, Function and Types.

**Suggested Text Readings: -**

1. Gut S.B.: Monetary Planning of India, S. Chand, New Delhi.
2. Khan M.Y.: Indian Financial System, - Theory and Practice, Tata Mc Graw Hill, New Delhi
3. Reserve Bank of India: Bulletins
4. Reserve Bank of India: Annual Report (s).
5. Khubchandani: Practice and Law of Banking: Macmillan India Ltd. New Delhi.
6. Sethi T.T.: Mudra Banking & Antarrastriy vyapar, L.N. Agra (in Hindi)

## **BC-305C: Management Information System**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

**Introduction to Information Systems:**

- The meaning and use of MIS, Systems view of Business
- Process of MIS
- Development of MIS with in the organization
- Management process, Information Needs
- Systems Approach in Planning, Organizing, & Controlling MIS.

**Unit 2:**

**Planning, Implementation and Controlling of MIS**

**Unit 3:**

**Fundamentals of Data Processing**

- Computer operation of Manual Information System
- Components of Computer systems
- Flow Chart
- Conversion of manual to computer based systems software
- Application Software, Telecommunication Modem

**Unit 4:**

**Managerial Decision Making**

- Characteristics
- Components of Decision Support Systems

**Unit 5:**

**System Design:**

- System Design
- System Design Consideration Input/ output Design Forms design, file and database, Data Management, Fill design, Program design control and security

**Suggested Text Readings:**

1. Robert G. Murdick, Information Systems for Modern Management, New Delhi: Prentice hall, 1995
2. Henry Lucas, Management Information Analysis and Design, New Delhi: Prentice hall, 1985
3. James O'Brien, Computer in Business Management, New Delhi, Galgotia, 1996

## **BC-306C: ACCOUNTING SOFTWARE TALLY**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20**

**Practical marks 20.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Introduction to Computerized Accounting Package - Readymade and Customized Software  
Features of Accounting Package, Advantages of Accounting Package, Manual Accounting Vs Computerised Accounting, Features of Tally Software (Version 9.2)

**UNIT 2**

Introduction to Tally (Version 9.2) Starting Tally - Gateway of Tally and Exit from Tally  
Company creation in Tally, Saving the company profile, Alteration / deletion of company, Selection of company Account Groups and Ledgers Hierarchy of Account Groups and Ledgers, Reserved account Groups, Account groups of Balance Sheet - Account Groups of Liabilities, Account Groups of Assets Account groups of Profit & Loss account - Account groups of Direct Income and Direct Expenses apart from Sale and Purchases, Indirect Income and Indirect Expenses, Account Masters - Account Groups Creation and Account Ledgers Creation, Feeding of Opening Balances, Alteration / Deletion of Account Master Records, Feeding of Closing Stock Value

**UNIT 3**

Voucher Entry, Types of vouchers in Tally - Contra, Receipts, Payments and Journal, Entering Account Voucher - Sales, Purchases, Debit Note, Credit Note, Incomes, Expenses, Voucher Modification, Saving the Voucher, Voucher alteration, deletion and cancellation, Single Mode voucher entries, Account Voucher Printing - Online Voucher Printing, Multi-voucher printing Displaying voucher list, Day book, Ledger, Extracting Daybook Summaries

**UNIT 4**

Trial Balance And Final Accounts Extracting detailed Trial Balance, Exploded Trial Balance and Ledger-wise Trial Balance Extracting Balance Sheet - Primary Balance Sheet, Detailed Balance Sheet Closing Stock Value Entry through Balance Sheet, Extracting Profit and Loss Account - Detailed form and Vertical Form, Extracting Income and Expenditure Statements for Non-Trading Units

**UNIT 5**

Report Printing, Printing Configuration, Printing of Day Book, Account Book, Journal Register, Cash Book, Bank Book, Ledger, Trading Account, Profit and Loss Account, Balance Sheet

**Suggested Text Readings:**

1. Implementing Tally 9: Comprehensive Guide For Tally 9 & 8.1 - A. K. Nadhani, K. K. Nadhani, BPB Publishers, New Delhi.
2. Simple Tally 9 - A. K. Nadhani, K. K. Nadhani, BPB Publishers, New Delhi.

3. Practical Approach towards Tally 8.1 and 9.0, S. H. Sharma, Siddhant Prakashan, Aurangabad
4. Tally 9.2 Comdex Publisher
5. Electronic Commerce – Framework, Technologies and Applications , written by Bharat Bhaskar, Tata McGraw Hill Publishing Company Limited, New Delhi.
6. Computer Networks – Andrew S Tannenbaum, PHI.
7. Computer Networks and Internets – Douglas, Addison Wesley.

**References:**

1. Data and Computer Communications – William Stallings, PHI.
2. Hand book of Computer Communications Standards, Volume 1 – Willman Stallings, PHI.

## Detailed Syllabus

### **BCOM-IV SEMESTER**

#### **Subjects Offered:**

1. **BC401** Advanced Corporate Accounts
2. **BC402** Cost Accounting
3. **BC403** Principles of Management
4. **BC404** Project Planning & Control

#### **Economics Specialization**

5. **BC405E** Investment Management
6. **BC406E** Banking in India

#### **Computer Specialization**

7. **BC405C** E-Business
8. **BC406C** C-Language prog.

## **BC-401: ADVANCED CORPORATE ACCOUNTS**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Amalgamation of company as per accounting standard -14

**UNIT 2:**

Internal reconstruction, Double accounting system, Accounts of public utility companies.

**UNIT 3:**

Holding company (with one subsidiary company).

**UNIT 4:**

Valuation of shares and goodwill.

**UNIT 5:**

Accounting for Liquidation of company.

**Recommended Text Readings:**

1. Tulsian P.C.: Practical Costing; Vikas, New Delhi.
2. Maheshwari S.N.: Advanced problems and solutions in cost accounting; Sultan Chand, New Delhi.
3. Agrawal M.L.: Cost Accounting, S.B. Agra (in Hindi).

## **BC-402: COST ACCOUNTING**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Process Account - Inter Process Profit, Equivalent Production, Uniform Costing and Inter Firm Comparison.

**UNIT 2:**

Reconciliation of Cost Accounting and Financial Accounting Profit, Operating Cost - Transport Business.

**UNIT 3:**

Budgetary Control: Concept and Importance, Cash Budget, Production Budget and Flexible Budget.

**UNIT 4:**

Concept of Marginal Costing, Cost Volume Profit, Concept of Cost Audit.

**UNIT 5:**

Standard Costing, Variance Analysis, Material and Labor Variance.

**Recommended Text Readings:**

1. Tulsian P.C.: Practical Costing; Vikas, New Delhi.
2. Maheshwari S.N.: Advanced problems and solutions in cost accounting; Sultan Chand, New Delhi.
3. Agrawal M.L.: Cost Accounting, S.B. Agra (in Hindi)

## **BC-403: PRINCIPLES OF MANAGEMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Management – Meaning, Nature & Importance, Functions & Principles of Management.  
Management V/S Administration, Professionalisation of Management.

**UNIT 2:**

Development of Management thoughts - Contribution of Taylor and Fayol. Management By Exception, Management by Objective.

**UNIT 3:**

Planning and Decision Making.

**UNIT 4:**

Organization - Meaning, Principles, Structures, Departmentalization.

**UNIT 5:**

Direction, Control-Process & Methods.

**Recommended Text Readings**

1. Ducker Peter F.: Management challenges for the 21st century; Bullerworth Heinemann, Oxford.
2. Weihrich and Koontz, et al; Essentials of management; tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational behavior; McGraw Hill, New York.
4. Lois A. Allen: Management and Organization, McGraw Hill, Tokyo

## **BC-404: PROJECT PLANNING AND CONTROL**

**Course Objective:** The objective of this course is to familiarize the students with project planning and control.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Concept of Project, Classification of Project identification, Sources of Project ideas.

**UNIT 2:**

Project Formulation feasibility analysis, Technical and Risk Analysis.

**UNIT 3:**

Project Finance- Sources of Project Finance scheme of Financial Institutions

**UNIT 4:**

Project Implementation - requirement for Successful Implementation Concept and Necessity of Project Management system

**UNIT 5:**

Pre and Post Project evaluation, Project audit environmental appraisal of Project.

**Recommended Text Readings:**

1. Dr. Prassana Chandra: Project Planning & Management.
2. Navlakha & Sharma: Project Planning.

## **BC-405E: INVESTMENT MANAGEMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Investment - Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of Investment, Negotiable and Non-Negotiable Investment.

**UNIT 2:**

Measurement of Return and Risk - Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis.

**UNIT 3:**

Security Analysis - Fundamental, Economic, Industrial and Technical Analysis.

**UNIT 4:**

Efficient Market Hypothesis - Weak, Semi-Strong and Strong Market, Capital Assets Pricing model.

**UNIT 5:**

Portfolios Evaluation - Jenson, Sharpe and Tagore Model.

**Recommended Text Readings:**

1. Investment management, R.P.Rastogi
2. Security Analysis and Portfolio Management, P.Pendian.
3. Security Analysis and Portfolio Management. Fischor and Ronald.

## **BC-406E: BANKING IN INDIA**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Indian Banking System - Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions.

**UNIT 2:**

Development Banking in India - IFCI, IDBI, ICICI, SEBI, Export Credit and Guarantee Corporation of India.

**UNIT 3:**

Reserve Bank of India - Functions, Control of Credit by RBI, Power of RBI.

**UNIT 4:**

Banking Regulation Act 1949 - Important Features of Banking Regulation, Restrictions on Advances.

**UNIT 5:**

Privatization of Banks - Narasimhan Committee Report, Banking Sector Reforms in India.

**Recommended Text Readings:**

1. Banking in India – M.L. Seth
2. Banking in India – B.K. Jain

## **BC-405C: E-BUSINESS**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit-I: Introduction of E-Business:**

- Evolution of E-Business
- Foundations of E-Business Strategic Importance of E-Business
- Technology & Infrastructure for E-Business, Strategies for Electronic Business

**Unit-II: Telecommunications Infrastructure:**

- Mobile and Wireless computing fundamentals: Mobile computing, framework
- Wireless technology and switching method
- Mobile information access device
- Mobile computing application.

**Unit-III: Applications of E- Business: Payment Systems:**

- Type of E-payment
- Digital token-based e-payment, smart card, credit card payment systems, risk on e-payment, designing e-payment

**Unit-IV: Online Marketing Concepts:**

- Consumer and Business markets-Online-Ordering Process
- Advertisement and Marketing on Internet
- Electronics Customer Support. Web-Catalogues, Online Auctions.

**Unit-V: E- Business Security and Reliability:**

- Client-server security
- Data and message security
- Document security
- Firewalls. Cyber Laws, Cyber Crime and Frauds
- Types and Tools of Hacking

**Suggested Text Readings:**

1. Ravi Kalakotta & Whinston B., "Frontiers of e-Commerce", Pearson Education, Reprint 2009 New Delhi
2. Laudon and Traver. E-Commerce: Business Technology Society, 4th Edition, 2009 Pearson Education, New Delhi
3. Schneider, e-Commerce Strategy Technology and Implementation, 1st, edition, 2008, Cengage Learning, India

## **BC-406C: C-LANGUAGE PROGRAMMING**

**Course Objective:** The objective of this course is to familiarize the students with Basics of C-Programming.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20.**

**Practical marks 20.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit 1**

Algorithm for Problem solving: Introduction, properties of an algorithm, Classification, Algorithm logic, Flowchart, Program Design and Implementation Issues: Programming System design techniques, Programming Techniques, basic constructs of structured programming, modular designing of programs, Programming Environment: High level Programming language, low level programming language, middle level programming language, Assembler, Compiler, Interpreter.

**Unit 2**

What is C: Historical Development of C, Where C stands, Getting Started with C: The C character set, Types of C constants, Types of C variables, C Keywords, Identifier, Literals, C Instructions: Type declaration Instruction, Arithmetic Instruction, integer, long, short, signed, unsigned, storage classes, Integer and Float conversions, type conversion in assignment, hierarchy of operations

**Unit 3**

Decision control structure: Control instructions in C, if else, Use of Logical Operators, Hierarchy of Logical Operators, Arithmetic Operators, Relational Operators, Assignment Operators, Increment and Decrement Operator, Conditional Operator, Bitwise Operators, Special Operators "&,\*,,->,size of"Loops control structure: while loop, for loop, do-while loop, odd loop, nested loop, break, continue, case control structure, goto, exit statement.

**Unit 4**

Arrays: What are Arrays, array initialization, bound checking, 1D array, 2D array, Initialization of 1D and 2D array, memory map of 1D and 2D array, multidimensional array. Strings: What are strings, standard library string functions: strlen(), strcpy(), strcat(), strcmp(), 2D array of characters

**Unit 5**

Structure: Why use structure, declaration of structure, accessing structure elements, how structure elements are stored, array of structure, use of structure. Preprocessor: Features of C preprocessor, Macro expansion, Macro with arguments, file inclusion, conditional compilation, #if, #elif, miscellaneous directives, #undef, #pragma directives

### List of Suggested Practicals

1. To Sum n different numbers using arrays
2. To generate Fibonacci series
3. To generate prime no series
4. To find nth prime number
5. To find GCD of two numbers
6. Binary search and Linear search
7. Bubble sort
8. Selection sort
9. Matrix addition
10. Matrix multiplication
11. Exchanging values of two numbers without using third variable
12. Exchanging values of two numbers using third variable
13. Find the sum of series
  - i)  $1+2+\dots$
  - ii)  $2+4+\dots$
  - iii)  $1+3+\dots$
  - iv)  $1+2/2! +3/3! +\dots$
  - v)  $1+X/1! +X^2/2! + X^3/3! +\dots$
  - vi)  $1-X/1! +X^2/2! - X^3/3! +\dots$
14. Find the Factorial of given number using for loop
15. Find whether given year is leap or not.

### Suggested Text Readings:

1. Let us C, Y. Kanetkar, BPB Publications, New Delhi, 6<sup>th</sup> Edition
2. Programming and Problem Solving through 'C'(ELSEVIER) 3<sup>rd</sup> Edition
3. First Course in Programming with 'C', T. Jeyapoovan (Vikas Publication, New Delhi)
4. Programming in 'C', E. Balagurusamy (TATA McGRAW Hill) 4<sup>th</sup> Edition
5. The C Programming language by Brain W Kernigham and Dennis M Ritchie. 2<sup>nd</sup> Edition
6. Practical C Programming, 3<sup>rd</sup> Edition (A Nutshell Handbook)3<sup>rd</sup> Edition

## Detailed Syllabus

### **BCOM- V SEMESTER**

#### **Subjects Offered:**

- 1. BC501 Income Tax Law and Practices**
- 2. BC502 Management for Decision Making**
- 3. BC503 Marketing Management**
- 4. BC504 Entrepreneurship**

#### **Economics Specialization**

- 5. BC505E Public Finance**
- 6. BC506E Insurance Management**

#### **Computer Specialization**

- 7. BC505C Software Engineering**
- 8. BC506C DBMS**

## **BC-501: INCOME TAX LAW AND PRACTICE**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Basic concept and definition of Income tax, income, Agriculture Income, Exempted Income, Residential Status and its tax liability.

**UNIT 2:**

Taxable Income Under the head of salary.

**UNIT 3**

Computation of taxable Income Under the heads of house property, Business & Profession

**UNIT 4:**

Taxable Income Under the head of capital gain and other sources. Deduction from G.T.I.

**UNIT 5:**

Assessment of Individual and their tax liability, Assessment Procedure

**Suggested Text Readings:**

1. Singhanian V.K. - Income Tax
2. Mehrotra H.C-Income Tax
3. Girish Ahuja, Ravi Gupt. -Income Tax
4. Sri pal Shaklechar - Income Tax
5. S.K.Singh, R.K. Jain. -Income Tax
6. Anil Dhagat -Income Tax
7. O.P. Agrawal - Income Tax

## **BC-502: MANAGEMENT FOR DECISION MAKING**

**Course Objective:** The objective of this course is to familiarize the students with Management for decision making.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Concept of Management Account, Relation between financial cost management, Accounting. Significance & Techniques of management Accounting, Function of Management Accounting.

**UNIT 2:**

Meaning and objectives of financial analysis, ratio analysis.

**UNIT 3**

Fund flow analysis. Cash flow analysis as per AS-3

**UNIT 4:**

Capital Budgeting.

**UNIT 5:**

Concept of Management Audit, Responsibility Accounting.  
Management reports, Types of reports, qualities of good report.

**Suggest Text Readings:**

1. Jain S.P. Narang K.L-Management Accounting
2. Shashi Gupta- Management Accounting
3. S.P. Gupta- Management Accounting
4. Mahesh Agrawal Mukesh Jain- Management Accounting

## **BC-503: MARKETING MANAGEMENT**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Concept of marketing and marketing management nature, objectives and Importance Role of marketing in economic development. Difference between Selling and Marketing.

**UNIT 2:**

Concept of Product and Product Cycle, product planning and development, Product Identification.

**UNIT 3**

Product branding and packaging product pricing decision new product pricing Policies. Methods of Physical Distribution

**UNIT 4:**

Concept and Significance of sales promotion sales promotion programmers Channels of distribution.

**UNIT 5:**

Advertisement- Concept, Nature, Objective and Importance, Effects of Advertisement. Advertising media, Role and function of Advertisement agencies.

**Suggest Text Readings:**

1. V.M. Bajjal . Marketing Management
2. Phillip Kotlar - Marketing Management

## **BC-504: ENTREPRENEURSHIP**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit 1**

Economic Development & Entrepreneurship: concept, social context, psychological factors in entrepreneurship Characteristics, qualities & pre-requisite of entrepreneurship. Environmental factors affecting entrepreneurship.

**Unit 2**

Institutional finance & entrepreneurship, Mobility of entrepreneurs, Different aspects of entrepreneurship, Organization & performance of entrepreneurship skills, effectiveness of entrepreneurship, new entrepreneurship, economic and sociological view-points.

**Unit 3**

Self Employment: need & mode, Methods & procedure to start & expand one's own business: Relation between large & small enterprises developing ancillary units for quality production & cost effectiveness.

**Unit 4**

Preparation of new project -Demand, analysis & market potential, Capital saving & project costing, working capital requirement. Calculation of Break Even Point, Profit making in perspective.

**Unit 5**

Main coverage of project proposal- Technical, Commercial & Economical, Financial & Managerial Feasibility, Pro-forma on cost of Production & Profitability. Entrepreneurship before independence and entrepreneurship growth after independence under planning system. Role of Marwari community in Industrial entrepreneurship.

**Suggested Text Readings:**

1. Banga: Project Planning and Entrepreneurship
2. Paul Jose: Entrepreneurship Development, Himalay

## **BC-505E: PUBLIC FINANCE**

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of public finance

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Public Finance: meaning, importance & nature effect of public expenditure, effect of public expenditure, theory of public expenditure.

**UNIT 2:**

Public Revenue: Its classification & sources, principles & forms of taxation.

**UNIT 3**

Problem of justice in taxation, incidence of taxation, taxable capacity, economic effect of taxation, importance & effect of public debts.

**UNIT 4:**

Financial relation between central & state, allocation of resources recommendation of recent finance commission. Major source of revenue & expenditure of central Govt.

**UNIT 5:**

Major Source of revenue & expenditure of State Government. Source of finance for local self government (including Municipal Corporation and Panchayats.)

**Suggest Text Readings:**

1. Public Finance. V.C. Sinha
2. Public Finance (Hindi) . Dr. Ramesh Mangal

## **BC-506E: INSURANCE MANAGEMENT**

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of Insurance Management.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Origin of the Insurance concept, Principles of Life assurance, Elements in computation of Assurance premium

**UNIT 2:**

Selection and Classification of risks, the basic principles of utmost good-faith, Plans of Life Insurance

**UNIT 3**

Application & Acceptance, Origin of General Insurance, Concepts, Basic Principles of Insurance

**UNIT 4:**

Risk Management & Life Insurance Underwriting

**UNIT 5:**

Liability of Insurance & Life Insurance Claims, Life Insurance Products & Concepts of Reinsurance

**Suggested Text Readings:**

1. Insurance -Mathew
2. Life and Health Insurance (13<sup>th</sup> Edition), - Black, Jr.
- 3 Kenneth and Harold Skipper Pearson (Indian Economy

# **BC-505C: SOFTWARE ENGINEERING**

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of software Engineering.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit 1**

General business environment, business system concept, system analysis, System Development Life Cycle.

**Unit 2**

Project selection: source of project request, managing Project review & selection, preliminary investigation, system requirement specification & analysis: Fact finding techniques, feasibility study, cost & benefit analysis.

**Unit 3**

Structured system analysis, tools of structured analysis, software design fundamentals, data flow, oriented design, and object oriented design & data oriented design method.

**Unit 4**

Software Quality Assurance, Software testing techniques, Software testing Fundamentals, White Box Testing ( Basis Path Testing, Control Structured testing), Black Box Testing, Software Testing Strategies : - A Strategic approach to software testing , Strategic issue unit testing, integration testing, Validation testing, System Testing, The art of Debugging.

**Unit 5**

System Implementation & Software Maintenance, Hardware & Software Selection.

**Suggested Text Readings:**

1. Awad Elias M: System Analysis & Design, Galgotia Pub. New Delhi, 1997.
2. Pressman Roger S., Software Engineering, Mc-graw Hill ,New York, 1997.
3. Jalote Pankaj: An Integrated approach to software engineering, Nakoda publication house

## **BC-506C: Database Management System**

**Course Objective:** The objective of this course is to familiarize the students with basic of Data Base Management System.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 20**

**Practical marks 20**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**Unit 1:** Introduction: Purpose of DBMS, view of data, data models : physical model, logical model, conceptual model, hierarchical model, network model, Object oriented model. Database Languages, database administrator, database users, overall system structure.

**Unit 2:**Entity relationship model: basic concepts, mapping constraints, keys, E-R diagram, Weak entity features, design of an E-R database schema, reduction of E-R schema to table.

**Unit 3:**Structured Query Language (SQL) : Basic structure, set operations, aggregate functions, null values, nested sub queries, data definition language(DDL), data manipulation language(DML), Data control Language(DCL), Transaction Control language(TCL), QBE, QUEL.

**Unit 4:**Relational Database Design: Pitfalls in Relational Database Design, decomposition, Normalization using functional dependencies, normalization using multivolume dependencies, normalization using joint dependencies. Integrity constraints: Domain constraints, Entity Integrity constraints, referential integrity constraints, assertion, triggers.

**Unit 5:** Concepts of RDBMS, characteristics of RDBMS, Codd's 12 rules, Introduction to oracle tools, security.

**Suggested Text Readings:**

1. Silberschatz A., Korth H.F., Sudershan S.:**Database System Concept**, Tata Mcgraw Hill
2. Desai Vipin:**An Introduction To Database Management System** West Group 11<sup>th</sup> Edition
3. McFadden: **Modern Data Base System**, Pearson Education 5<sup>th</sup> Edition

## **List of Suggested Practical**

1. E-R diagram based on queries.
2. Queries based on SQL including set operation and aggregate function.
3. Queries based on SQL including other operators like in operator, between operators like operators, check operators.
4. Retrieve data from the table using SQL statement.
5. Queries based on Quel and QBE(Query by example).

**Detailed Syllabus**  
**BCOM-VI SEM**

**Subjects Offered:**

1. BC601 Indirect Tax
  2. BC602 Auditing
  3. BC603 International Marketing
  4. BC604 Organizational Behavior
- Economics Specialization**
5. BC605E Employment Oriented Project
- Computer Specialization**
6. BC605C Employment Oriented Project (Computer)

## **BC-601: INDIRECT TAX**

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of indirect taxes.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Central Sales Tax- Introduction, Important terms and definitions Under C.S.T. 1956, Provisions relating to inter state sale, determination of gross Turnover and Taxable sale.

**UNIT 2:**

M.P.VAT- Introduction, Tax free Goods, Registration and Licensing of dealer.

**UNIT 3:**

M.P. Value Added Tax - Assessment Procedure, Computation of taxable turnover and VAT, tax payment and recovery of tax.

**UNIT 4:**

Input tax rebate, VAT authorities, power and Duties Appeal and Revision.

**UNIT 5:**

Service Tax . Introduction, Objectives, Main Provisions, Assessment procedure and Computation of service Tax.

**Suggest Text Readings:**

1. Dr.H.C.Mehrotra: Indirect tax
2. V.K.Singhania: Indirect tax
3. Shripal Saklecha: Indirect tax.

## **BC-602: AUDITING**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

Introduction- Meaning objective and types audit programmed working papers and Evidences audit procedure.

**UNIT 2:**

Internal Check System, Internal Control routine Checking.

**UNIT 3**

Vouching- Verification of Assets and Liabilities.

**UNIT 4:**

Company Auditor appointment, Power duties and Liabilities audit of Educational and Non Profit institution.

**UNIT 5:**

Investigation - objective, Difference between audit and Investigation, Process of Investigation, Auditors report, clear and qualifying report.

**Suggest Text Readings:**

1. Dr.T.R.Sharma: Auditing.
2. Jain & Khandelwal: Auditing.
3. Tondon: Auditing.

## **BC-603: INTERNATIONAL MARKETING**

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

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course Contents:**

**UNIT 1:**

International Marketing- Definitions, Nature and Scope of International Market, Domestic Marketing v/s International Marketing, Foreign Market entry mode decision.

**UNIT 2:**

Product Planning and development for International Market, Product designing, branding and Packaging.

**UNIT 3**

International Pricing, Factors Influencing International Price, Pricing process and Method International Price Quotation and Payments Conditions.

**UNIT 4:**

International Distribution, Distribution Channels, Logistics decisions, Selection and Appointment of Foreign Agent.

**UNIT 5:**

Export Policy and Practices in India, Steps in Starting an Export Business, Import and Export procedure documentation Foreign Trade.

**Suggest Text Readings:**

1. P.K.Jain: International Marketing.
2. Sharma & Sharma: International Marketing.

## **BC-604: ORGANIZATIONAL BEHAVIOUR**

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of Organizational Behavior.

**Scheme of Examination:**

**Total marks 100.**

**Internal marks 40.**

**External marks 60.**

In External Examination, there will be 8 questions and students will be required to attempt any 5. The papers may contain the combination of Numerical/Objective/ Conceptual /Analytical/ Theoretical in each question.

**Course**

**UNIT 1:**

Introduction to organizational behavior, Foundation of individual behavior, personality, perception, learning, values and attitudes.

**UNIT 2:**

Motivation: Early theories, contemporary theories, motivation at work-designing, motivating jobs

**UNIT 3**

Group Dynamics: Group behavior, communication and group decision making, inter group relations.

**UNIT 4:**

Leadership: Trait, behavioral, and contingency theories; power and politics; Trait, behavioral analysis (T.A); Work stress

**UNIT 5:**

Organizational structure and design: Organizational change and development; organizational culture and climate.

**Suggested Text Readings:**

1. Robbins, S. P., Organizational Behavior, 9<sup>th</sup> ed., Prentice Hall of India.
2. L.M. Prasad, Organizational Behavior, Sultan Chand, New Delhi, 2008

## **BC-605E: EMPLOYMENT ORIENTED PROJECT**

**Level of knowledge:** Expert Knowledge.

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

**Scheme of Examination:**

**Total marks 200**

**Internal Marks 100**

**External Marks 100**

**Course Contents:**

Students will be required to undertake any project which can help them in understanding of the business situations. Some of the example are illustrated below.

1. To understand the operations at Shopping Mall
2. To understand the purchasing process at any organizations
3. A study on Marketing strategies of any organization
4. To evaluate service quality of any service sector organization
5. To understand the process of entrepreneurship development

## **BC-605C: EMPLOYMENT ORIENTED PROJECT**

**Level of knowledge:** Expert knowledge.

**Course Objective:** The objective of this course is to familiarize the students with basic concepts of computer applications.

**Scheme of Examination:**

**Total Marks 200**

**Internal Marks 100**

**External Marks 100**

**Course Contents:**

Students will be required to undertake any project which can help them in understanding of the business situations and should be able to operate and maintain software/ hardware in any organization. Some of the examples are illustrated below.

1. To Understand the software requirement at any organization
2. To understand the hardware requirement at any organization
3. To learn about the disk space management/ Memory management/ Security Management
4. To develop small application software for payroll management/client management/data management
5. To understand the clearing system in the banks.
6. To understand the purchasing process at any organizations.