

# **PROGRAMME GUIDE**

## **DISTANCE EDUCATION PROGRAMMES**

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### **BACHELOR OF COMMERCE (BCOM)**

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- **Scheme of Examination**
- **Detailed Syllabus**
- **Counseling and Study Structure**
- **Study Modules & Books Information**
- **Date Schedule & Instructions for Submitting Assignments**



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## BACHELOR OF COMMERCE (B.Com)

**(PLAIN / COMPUTER APPLICATION / BANKING / TAXATION)**

Duration:36 Months( 3 Years)    Eligibility:12th Pass from Science and Commerce Subjects

### Scheme of Examination

Course Code	Name of the Course	Credit	Total Marks	Theory		Practical Marks		Assignments	
				Max	Min	Max	Min	Max	Min
FIRST SEMESTER									
1BCOM1	Hindi Language Structure - I	2	50	35	12	-	-	15	5
1BCOM2	Fundamentals of Entrepreneurship	2	50	35	12	-	-	15	5
1BCOM3	Principles of Management	3	100	70	23	-	-	30	10
1BCOM4	Financial Accounting	3	100	70	23	-	-	30	10
1BCOM5	Business Mathematics	3	100	70	23	-	-	30	10
1BCOM6P	Micro Economics	3	100	70	23	-	-	30	10
1BCOM6CA	Introduction to computers & Information Technology	3	100	70	23	-	-	30	10
1BCOM6BK	Principle of Banking	3	100	70	23	-	-	30	10
1BCOM6TX	Indian Tax System	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500	350	126	-	-	150	54
SECOND SEMESTER									
2BCOM1	English Language and Indian Culture	2	50	35	12	-	-	15	5
2BCOM2	Development of Entrepreneur	2	50	35	12	-	-	15	5
2BCOM3	Business Organization & Communication	3	100	70	23	-	-	30	10
2BCOM4	Business Laws	3	100	70	23	-	-	30	10
2BCOM5	Business Statistics	3	100	70	23	-	-	30	10
2BCOM6P	Macro Economics	3	100	70	23	-	-	30	10
2BCOM6CA	Windows & MS Office	3	150	70	23	50	17	30	10
2BCOM6BK	Indian Banking System	3	100	70	23	-	-	30	10
2BCOM6TX	Tax Planning and Management	3	100	70	23	-	-	30	10
Total aggregate required to pass		16	500/550	350	126	50	18	150	54
THIRD SEMESTER									
3BCOM1	Hindi Language aur Samvedana	2	50	35	12	-	-	15	5
3BCOM2	Environmental Studies	2	50	35	12	-	-	15	5
3BCOM3	Public Finance	3	100	70	23	-	-	30	10
3BCOM4	Cost Accounting	3	100	70	23	-	-	30	10
3BCOM5	Indian Companies Act	3	100	70	23	-	-	30	10
3BCOM6P	Principals of Insurance	3	100	70	23	-	-	30	10
3BCOM6CA	Management Information System OR OOPS & Programming in	3	150	70	23	50	17	30	10

	C++								
3BOM6BK	Banking Theory Law & Practices	3	100	70	23	-	-	30	10
3BOM6TX	Indirect Tax – I	3	100	70	23	-	-	30	10
<b>Total aggregate required to pass</b>		<b>16</b>	<b>500/550</b>	<b>350</b>	<b>126</b>	<b>50</b>	<b>18</b>	<b>150</b>	<b>54</b>
<b>FOURTH SEMESTER</b>									
4BCOM1	English Language and Scientific Temper	2	50	35	12	-	-	15	5
4BCOM2	Environmental Study	2	50	35	12	-	-	15	5
4BCOM3	Management Accounting	3	100	70	23	-	-	30	10
4BCOM4	Auditing	3	100	70	23	-	-	30	10
4BCOM5	Income Tax Law & Practices	3	100	70	23	-	-	30	10
4BCOM6P	Principles of Marketing	3	100	70	23	-	-	30	10
4BCOM6CA	Database Management Systems (Theory & Practices) <b>OR</b> Internet Programming with HTML, DHTML & JavaScript	3	150	70	23	50	17	30	10
4BCOM6BK	Banking Theory Regulatory Mechanism	3	100	70	23	-	-	30	10
4BCOM6TX	Indirect Tax – II	3	100	70	23	-	-	30	10
<b>Total aggregate required to pass</b>		<b>16</b>	<b>500/550</b>	<b>350</b>	<b>126</b>	<b>50</b>	<b>18</b>	<b>150</b>	<b>54</b>
<b>FIFTH SEMESTER</b>									
5BCOM1	Hindi Language (Bhasha Kaushal aur Sanchar Sadhan)	2	50	35	12	-	-	15	5
5BCOM2	Computer & Information Technology Basics- I	2	100	35	12	50	17	15	5
5BCOM3	Human Resource Management	3	100	70	23	-	-	30	10
5BCOM4	Indirect Tax	3	100	70	23	-	-	30	10
5BCOM5	Financial Management	3	100	70	23	-	-	30	10
5BCOM6P	Banking Laws & Practice in India	3	100	70	23	-	-	30	10
5BCOM6CA	Programming with VB.NET <b>OR</b> Internet & E-Commerce	3	150	70	23	50	17	30	10
5BCOM6BK	Technology in Banking	3	100	70	23	-	-	30	10
5BCOM6TX	Income Tax – I	3	100	70	23	-	-	30	10
<b>Total aggregate required to pass</b>		<b>16</b>	<b>550/600</b>	<b>350</b>	<b>126</b>	<b>50/100</b>	<b>18/36</b>	<b>150</b>	<b>54</b>
<b>SIXTH SEMESTER</b>									
6BCOM1	English Language and Aspects of Development	2	50	35	12	-	-	15	5
6BCOM2	Computer & Information Technology Basics-	2	100	35	12	50	17	15	5

	II								
6BCOM3	PC Accounting System – Tally	3	100	70	23	-	-	30	10
6BCOM4	Corporate Accounting	3	100	70	23	-	-	30	10
6BCOM5	Financial Market & Investment Management	3	100	70	23	-	-	30	10
6BCOM6P	Money & Financial Systems	3	100	70	23	-	-	30	10
6BCOM6CA	Multimedia Systems <b>OR</b> Programming with ASP.NET	3	150	70	23	50	17	30	10
6BCOM6BK	Credit & Risk Management in Banking	3	100	70	23	-	-	30	10
6BCOM6TX	Income Tax – II	3	100	70	23	-	-	30	10
<b>Total aggregate required to pass</b>		<b>16</b>	<b>550/600</b>	<b>350</b>	<b>126</b>	<b>50/100</b>	<b>18/36</b>	<b>150</b>	<b>54</b>

### Evaluation Scheme

1. 33% in each theory, practical, project, dissertation & internal assessment
2. 36% Aggregate marks to pass

**NOTE :- In Session 2014-15 only Plain, Banking & Computer Applications Specialization streams are offered in the IODE Distance Mode. Specialization in Taxation will be offered in future academic Sessions.**

**In Computer Application Stream wherever optional is available only first option is offered in the IODE Distance Mode in the session 2014-15. Other options will be made available in the future sessions.**

## DETAILED SYLLABUS

### FIRST SEMESTER

#### 1BCOM1-HINDI LANGUAGE STRUCTURE – I

##### इकाई-1

भारत वंदना (काव्य)

जाग तुझको दूर जाना

स्वतंत्रता पुकारती (काव्य)

हम अनिकेतन (काव्य)

भाषा की महत्ता और उसके विविध रूप

भाषा-कौशल

##### इकाई-2

करुणा (निबंध)

समन्वय की प्रक्रिया (निबंध)

बिच्छी बुआ (कहानी)

अनुवाद

हिन्दी की शब्द-संपदा

परिभाषिक शब्दावली

##### इकाई-3

विलायत पहुंच ही गया (आत्मकथांश)

अफसर (व्यंग्य)

तीर्थयात्रा (कहानी)

सूर्यकांत त्रिपाठी 'निराला'

सुश्री महादेवी वर्मा

जयशंकर 'प्रसाद'

बालकृष्ण शर्मा 'नवीन'

आचार्य रामचन्द्र शुक्ल

रामधारी सिंह 'दिनकर'

डॉ. लक्ष्मण विष्ट 'बटरोही'

परिभाषा प्रकार, महत्व, विशेषताएं

महात्मा गांधी

शरद जोषी

डॉ. मिथिलेश कुमार मिश्र

मकड़ी का जाला (व्यंग्य)  
वाक्य-संरचना: तत्सम, तद्धव देशज विदेशी

डॉ. रामप्रकाश सक्सेना

इकाई-4

अप्प दीपो भव (वक्तृत्व कला)  
भारत का सामाजिक व्यक्तित्व (प्रस्तावना)  
पत्र मैसूर के महाराजा को (पत्र-लेखन)  
बनी रहेंगी किताबें (आलेख)  
पत्र-लेखन: महत्व और उसके विविध रूप  
सड़क पर दौड़ते ईहा मृग (निबंध)

स्वामी श्रद्धानंद  
जवाहरलाल नेहरू  
स्वामी विवेकानंद  
डॉ. सुनीता रानी घोष

डॉ. श्यामसुन्दर दुबे

इकाई-5

योग की शक्ति (डायरी)  
कोश के अखाड़े में कोई पहलवान नहीं उतरता (साक्षात्कार)  
नीग्रो सैनिक से भेंट (यात्रा-संस्मरण)  
यदि बा न होती तो शायद गांधी को  
यह ऊँचाई न मिलती (साक्षात्कार) 5 कथाकार  
सर-लेखन, भाव-पल्लवन साक्षात्कार और कौशल

डॉ. हरिवंशराय बच्चन  
भाषाविद् डॉ. हरदेव बाहरी से प्रो. त्रिभुवननाथ शुक्ल  
डॉ. देवेन्द्र सत्यार्थी  
गिरिराज किशोर से सत्येन्द्र शर्मा

## FOUNDATION COURSE - PAPER II

### 1BCOM2-FUNDAMENTALS OF ENTREPRENEURSHIP

#### Unit-I

##### Entrepreneurship-

Definition, Characteristics and importance, Types and functions of an entrepreneur, merits of a good entrepreneur motivational factors of entrepreneurship.

#### Unit-II

Motivation to achieve targets and establishment of ideas. Setting targets and facing challenges. Resolving problems and creativity. Sequenced planning and guiding capacity, Development of self confidence.

Communication skills, Capacity to influence, leadership.

#### Unit-III

Project Report- Evaluation of selected process. Detailed project report - Preparation of main part of project report pointing out necessary and viability.

Selecting the form of Organization: Meaning and characteristics of sole Proprietorship, Partnership and cooperative committees, elements affecting selection of a form of an organization.

Economic management -Role of banks and financial institutions banking, financial plans, working capital-evaluation and management, keeping of accounts.

#### Unit IV

Production management - Methods of purchase. Management of movable assets/goods. Quality management. Employee management. Packing.

Marketing management Sales and the art of selling. Understanding the market and market policy. Consumer management. Time management.

#### Unit-V

Role of regulatory institutions - district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation.

Role of development organizations, khadi & village Commission/ Board, State Finance Corporation, scheduled banks, MP Women's Economics Development Corporation.

Self-employment-oriented schemes, Prime Minister's Employment schemes, Golden Jubilee Urban environment scheme, Rani Durgavati Self-Employment scheme, Pt. Deendayal Self-employment scheme.

Various grant schemes - Cost-of-Capital grant, interest grant, exemption from entry tax, project report, reimbursement grant, etc.

Special incentives for women entrepreneurs, prospects & possibilities.

Schemes of Tribal Finance Development Corporation, schemes of Antyavasai Corporation, schemes of Backward Class and Minorities Finance Development Corporation.

### **1BCOM3-PRINCIPLES OF MANAGEMENT**

Unit-I Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exceptions and Management by objectives social responsibility of management.

Unit-II Planning: Concept, Process and Techniques, Decision Making, Concept and Process. Organisation - Concept, Nature, Principles and Significance.

Unit-III Motivation: Concept-Theory, Monetary and Non Monetary Motivation. Leadership - Concept and Leadership styles, Leadership Theories. Direction and control - Process and Methods.

Unit-IV Human Resource Management: Meaning, Objectives, Scope and Importance, Functions and Responsibilities of HR Manager.Principles of H.R.M.

Unit-V Man Power Planning - Recruitment, Selection and Promotion. Training and Development- Methods of Training Program, Job Evaluation concept and Techniques.

### **1BCOM4-FINANCIAL ACCOUNTING**

#### Unit- I

Concept of Double Entry System, Preparation of Journal, Sub Division of Journal, Preparation of Ledger, Preparation of Trial Balance.

#### Unit-II

Final Accounts with Adjustment. Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard-6)

Unit-III

Branch Accounts, Departmental Account.

Unit-4

Royalty, Insolvency Accounts.

Unit-V

Accounting for Admission of Partners. Accounting for Retirement of Partners and Death of Partners. Dissolution of Partnership Firm (With insolvency).

### **1BCOM5-BUSINESS MATHEMATICS**

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

Unit II Simultaneous Equations - Meaning, Characteristic Types and calculations. Preparation of Invoice.

Unit III Elementary Matrices - Definition and Calculations, Types of Matrices.

Unit IV Logarithms and anti Logarithms - Principles and calculations, Introduction of Calculus, Methods of Differentiation, Partial Derivative.

Unit V Simple and compound Interest, Profit and Loss. Linear Programming - Introduction.

### **1BCOM6P-MICRO ECONOMICS**

Unit-1 Micro Economics- Definition, meaning , inductive and deductive method.

Unit-2 Economic Laws ,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 Enterprises, Division and efficiency of labour.

Unit-5 Laws of variable proportions Economic External Economies and diseconomies. Theories of population.

### **1BCOM6CA-INTRODUCTION TO COMPUTERS & INFORMATION TECHNOLOGY**

**Know the Computer** -, Introduction, What does computer stand for?, Strengths of computers, Limitations of computers, Fundamental uses of computers, Development of computers, Types of Computers, Generations of Computers

**Personal Computer** - Introduction, Personal computer, Uses of personal computers, Components of personal computers, Evolution of PCs, Developments of processors, Architecture of Pentium IV, Configuration of PC

**Input Devices** - Introduction, Input Device, Typing Input Devices, Pointing Input Devices, Scanning Input Devices, Audio Visual Input Devices

**Output Devices** - Introduction, Output Devices, Soft Copy Vs Hard Copy Output, Monitor, Printers, Plotter , Electrostatic Technique, Special Purpose Output Equipments

**Central Processing Unit** - Introduction, What is Central Processing Unit, Arithmetic And Logic Unit, Control Unit, Registers, Instruction set, Processor Speed

**Storage Devices** - Introduction, Storage and its needs, Brain Vs Memory, Storage Evaluation Units, Data Access Methods, Primary Storage, Secondary Storage, Hard Disk Operations, Floppy Disk Drives, Winchester Disk, Optical Disk, VCD, CD-R, CD-RW, DVD, Zip Drive, Flash Drives, Blue Ray Disk, Memory Card, Driving Naming Conventions In a PC

**Basics of Software**- Introduction, What Does Software Stand For ?, Needs of software, Types of software, Open Source Software, Integrated Development Environment

**Operating System** - Introduction, Operating System, Why an Operating System, Functions of Operating System, The Booting Process, Types of Reboot, Booting From Different Operating System, Types of Operating System, Some Prominent Operating Systems

**Disk Operating System** - Introduction, What is DOS?, Functions of DOS, Versions of DOS, DOS Commands , Important Internal Commands of DOS, Important External Commands of dos, Executable Vs Non-Executable Files In Dos

Programming Languages , Introduction, Data, information And Knowledge, Characteristics of Information, Comparison between human language and , Computer Language, What is a program?, What is a Programming language?, Programming development cycle, Algorithm, Program Flowcharts, Pseudo code, Programming approaches, Programming Paradigms, Types of Programming Language, Third Generation Language, Fourth Generation Language

**Computer Virus** - Introduction, Virus, History, Mechanism of virus, How A Virus Spreads , How is virus named, A few Prominent Viruses, Types of Computer Virus, Related Concepts :, Anti Virus Programs, Norton Anti - Virus (NAV), Execution of Norton Anti-Virus

**Communication and IT** - Introduction, Computer Network, Communication Process, Communication Types, Transmission Media, Wireless Media, Communication Channels/Media, Modem, Characteristics of a Modem, Types of Modem

**Networks** - Introduction, Internet Vs Intranet, Types of Network, Topology, Types of Connectivity, Network Devices

**Internet** - Introduction, What is Internet actually ?, Growth of Internet, Owner of the Internet, Internet Service Provider, Anatomy of Internet, ARPANET and Internet history of the World Wide



Web, Services Available on Internet (Internet Tools), Basic internet terminologies, net etiquette, Application of internet

**Management Information System** - Introduction, Information System, Management Information System (MIS), Fields of Information System, Elements Of MIS, Objectives Of MIS, Characteristics of MIS, Impact Of MIS, Designing An MIS, Placement Of MIS, Views Of MIS, Pitfalls In Designing an MIS, Advantages of MIS, Disadvantages of MIS

**Applications of Computers and Information Technology** - Introduction, Business And Computer, E-Mail, E-Commerce, Project management, Computers in Personnel Administration, Accounting, Computers in Cost and Budget Control, Marketing, Manufacturing, Materials management, Banking, Insurance And Stock broking, Purchasing, Computers in warehousing

## **SECOND SEMESTER**

### **2BCOM1-ENGLISH LANGUAGE AND INDIAN CULTURE**

#### **UNIT – I**

1. Amalkanti : Narendranath Chakrabarti
2. Sita : Toru Dutt
3. Tryst with Destiny : Jawaharlala Nehru
4. Delhi in 1857 : Mirza Ghalib
5. Preface to the Mahabharata : C., Rajagopalachari
6. Where the Mind is Without Fear : Rabindranath Tagore
7. A Song of Kabir : Translated by Tagore
8. Satyagraha : M.K. Gandhi
9. Toasted English : R.K. Narayan
10. The Portrait of a Lady : Khushwant Singh
11. Discovering Babasaheb : Ashok Mahadevan

#### **Unit – II** Comprehension

**Unit – III** Composition and Paragraph Writing (Based on expansion of an idea).

**Unit – IV** Basic Language Skills : Vocabulary – Synonyms, Antonyms, Word Formation, Prefixes and Suffixes, Words likely to be confused and Misused, Words similar in Meaning or Form, Distinction between Similar Expressions, Speech Skills.

**Unit – V** Basic Language Skills : Grammar and usage – The Tense Forms, Propositions, Determiners and Countable/Uncountable Nouns, Verb, Articles, Adverbs.

## **FOUNDATION COURSE - PAPER II**

### **2BCOM2-DEVELOPMENT OF ENTREPRENEUR**

**Unit - I** Entrepreneurship – Meaning, Concept, Characteristics of entrepreneur.

**Unit – II** Types of entrepreneurship, importance and views of various thinkers (Scholars).

- Formation of goals, How to achieve goals.
- Problems in achieving targets and solution.

- Self motivation, elements of self motivation and development
- Views of various scholars, evaluation, solutions.

Leadership capacity : Its development and results.

**Unit – III** Projects and various organizations (Govt., non-Govt), Govt. Projects, Non-Govt.projects.

Contribution of Banks, their limitations, scope.

**Unit – IV** Functions, qualities, management of a good entrepreneur.

Qualities of the entrepreneur (Modern and traditional).

Management skills of the entrepreneur.

Motive factors of the entrepreneur.

**Unit – V** Problems and Scope of the Entrepreneur:

- Problem of Capital
- Problem of Power
- Problem of registration
- Administrative problems
- Problems of Ownership.

### **2BCOM3-BUSINESS ORGANIZATION & COMMUNICATION**

Unit I Business Organisation: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Social Responsibilities of Business. Promotion of Business : Meaning , Functions, Stages of Promotion, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.

Unit II Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits, Demerits and Types of Companies Cooperative Organisation - Need, Meaning, Significance and its Merits - Demerits. Public Enterprises – Concept, Meaning, Characteristic, Objectives and Significance. Business - Size and Location, Plant layout and Business Combination.

Unit III Introduction – Definition, Nature, Objects, Importance of Communication to Managers, Elements of Communication, Feedback. Dimension and Directions of Communication, Means of Communication – Verbal Communication, SWOT Analysis.

Unit IV Non-Verbal Communication, Body Language, Paralanguage, Sign Language, Visual and Audio Communication, Channel of Communication, Barriers in Communication. Written Business Communication – Concept, Advantages, Disadvantages, Importance, Need of Business Letter and Kinds of Business Letter, Essentials of an Effective Business Letter.

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

## **2BCOM4-BUSINESS LAWS**

Unit I Contract Act 1872 -Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit II Breach of contract, Remedies for breach of contract, Indemnity contracts. Special Contracts - Bailment, Pledge, Agency.

Unit III Indian Partnership Act, 1932 – Concept, Definitions, Features, Importance, Partnership Deed. Negotiable Instrument Act, 1881- Definitions, Features, Promissory Note, Bill of Exchange and Cheque 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 IV The Consumer Protection Act 1986 – Main Features, Definition of Consumer, Consumer Grievance, Redressal Machinery.

Unit V Foreign Exchange Management Act 2000 (FEMA) – Objective and Main Provisions, Monopolistic and Respective Trade Practices Act – Objectives and Main Provisions.

## **2BCOM5-BUSINESS STATISTICS**

Unit-1 Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

Unit-2 Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean

Unit-3 Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.

Unit - 4 Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

Unit - 5 Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data

## **2BCOM6P-MACRO ECONOMICS**

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 Monetary Theories - supply and demand of theory of money, Price theory of money , liquidity of theory Money.

Unit-5 Banking and credit Management - commercial banking and credit control ,central banking system, inflation and deflation of money.

## **2 BCOM6CA-WINDOWS & MS OFFICE**

**Know the Windows XP** , Introduction, What is Windows XP ?, Evolution of Windows Operating System, Features of Windows XP, What's New in Windows XP, Windows and Its Elements.

**Accessories And Other Tools** , Introduction, The Calculator , Using THE Calculator, The Character Map, Using Outlook Express, The Address Book, The Paint, The Notepad, The WordPad, The NetMeeting, The Internet Explorer, The Windows Media Player, The MS-DOS , The Control Panel , The Windows Picture and Fax Viewer, The HyperTerminal, The Windows Messenger, Using Windows Movie Maker.

**Managing Files and Folders** , Introduction, Viewing files and folders, Arranging files and folders, Creating a new folder, Creating a file using short-cut.

**Customizing Your Computer** , Introduction, customizing Your Desktop, Changing the Start menu style, Setting a screen saver, Reversing your mouse buttons, Changing the appearance of your mouse pointer, Adding a new font to your computer, Logging off from the computer, Adding or Removing Programs, Hiding and displaying quick launch bar.

**Microsoft Office XP Suite With Other Office Suites** , Introduction, Different office suites, Microsoft Office XP Suite, What's Special About Office XP, Voice Dictation and Voice Commands, Smart Tags , The Office Task Panes , The Ask a Question Box, Document Recovery, Product Activation.

**Common Elements Of The Suite** , Introduction, Different Integrated Items in Office Suite, Menu Bars and Toolbars, Shared Tools, Objects, Linking, Embedding, Office Assistant and Online Help.

**Office Task Panes** , Introduction, The Task Pane, Displaying And Hiding a Task Pane, Types of Taskpane, Additional Task Panes, Insert ClipArt Task Pane, Styles and Formatting Task Pane, Mail Merge Task Pane, Exercise.

**Word Processing and MS-Word** , Introduction, Features of Word Processor, MS-WORD—a powerful word processor, Starting MS-Word, Chief Elements Of MS-Word Window, Displaying and Hiding the Toolbar, File operations in MS-WORD, Using Help Online, Customizing Office Assistant.

**Text Formatting** , Introduction, Typing the text, Selecting Text with a mouse, Deleting Text, Restoring the deleted text, Typing over the existing text, Undoing/Cancelling the last action, Redoing/Repeating the last action, Formatting font, Advanced text formatting, Customizing Spelling Check, Using the thesaurus.

**Document Formatting** , Introduction , Using page border, Bullets and numbering, Setting and removing tab stops, Making word count, Using Autotext, Using autocorrect, Headers and Footers, Setting up columns in the document, Removing columns from the document, Inserting page

numbering, Formatting the page numbering, manual and automatic page breaks, Setting margins, Inserting date and time, Using Goto, Cursor movement with key-board.

**Tables And Graphics** , Introduction, creating tables, calculating numeric data in a table , Deleting columns and rows, Formatting a table, Aligning text in the table, Formatting text in the table, Applying borders and shadings, Add a border to a table, Automatically format a table , Using Drawing, Creating a Shape, Using Word Art, Using Autoshapes, Insert a clip from the Clip Organizer, Inserting a text box, What is Drawing Canvas?, Using autoshapes.

**Mail Merge, Views, Template and Wizard** , Introduction, Mail merge , Views, Overview of templates, Creating a document template, Create a Web page based on a template, Modify a document template, Ruler, Zoom, Protecting Your Document, Inserting A File Into Another , overview of wizard , Inserting Hyperlinks to a Web Page or a Word Document , EXERCISE.

**Spreadsheet and MS-Excel** , Introduction , Starting MS-Excel , Spreadsheet and its Elements , Application Window , Document Window, Cell , Standard Toolbar, Formatting Toolbar, Workbook , Worksheet, Handling Files.

**Worksheet Formatting** , Introduction, Entering Text Data, Entering Formula , Editing the Cell Content, Formatting the Cell , Formatting Font, Setting Border Around Cell, Highlighting gridlines, Using Format Painter, Finding and Replacing the Text, Using Spelling and Grammar.

**Function and Operator** , Introduction, Entering Functions , Editing Functions, Using Mathematical Functions, Using Statistical Functions, Using Date & Time Functions, Changing the default date format , Text Function, Logical Functions, Financial Function, Operators, AutoSum, Function Wizard.

**Chart and Web Object** , Introduction, Types of Charts, Creating a Quick Chart Sheet , Parts of a Chart, Types of Charts, Creating A Chart using wizard, Using Pivot Table , Object Linking and Embedding (OLE), Linking Cells, Linking Formula, Hyper Links, Previewing charts, printing charts, Exercise.

Presentation Package And MS-PowerPoint , Introduction, Chief Elements of Presentation, Starting Powerpoint, Creating A Presentation, Creating A Presentation with Auto Content Wizard, Create a presentation using a design template, Creating a blank presentation, Powerpoint window and its Elements, Using Help Online, Customizing Office Assistant .

**, Text Formatting in Slides** , Introduction , Adding text to slides, Editing text on a slide, Using Format Painter, Setting Paragraph Indents, Line Spacing in a Paragraph, Setting and Removing Tab Stops , Checking Spelling of the text , Finding and replacing the text, Moving slides.

**Table, Chart and other Drawing Objects**, Introduction, Creating a table, Creating an embedded Word table, Adding Columns and Rows, Deleting Columns and Rows, Changing Table Borders, Using Autoshapes, Chart, Inserting a clip to your slide, Using Word Art, Inserting A Word Art, Working With Drawing Toolbar, Creating A Shape.

**, Slides, Views, Notes, Handouts** , Introduction, PowerPoint Views, Notes Pages, Using Handouts, Inserting Header and Footer in the, Slide , Transition , Custom Show, Assigning Custom Animation ,

Adding a motion path, Animating a chart, Publish a presentation or HTML file , to the Web, Preview a presentation as a Web page, Showing Slides , Printing Slides .

**Outlook Express** , introduction, WHAT IS outlook express?, Features of Outlook Express, starting outlook express, Concepts of CC and BCC, Email address, Reading a received message , composing message, Replying And Forwarding Messages, attaching files, Creating signature in outlook express, Formatting message text, What is mime?, applying stationery, Inserting a hyperlink or HTML page into a message, Flagging an e-mail or news message, Importing messages from other e-mail programs, What are newsgroups?, Adding a newsgroup account, Switching between e-mail and news reading, Identities (Multiple Users on A Single Computer), Adding a new identity, Managing contacts with outlook, creating addresses, Importing an address book from another program, Using keyboard shortcuts in Outlook Express.

### THIRD SEMESTER

#### 3BCOM1-HINDI LANGUAGE AUR SAMVEDANA

#### पेपर हिन्दी भाषा और संवेदना - प्रथम -

इकाई एक.

1. आचरण की सभ्यता : सरदार पूर्ण सिंह
2. जवानी (काव्य): श्री माखनलाल चतुर्वेदी
3. विज्ञान : परिभाषासंक्षिप्त इतिहास ,शाखाएँ ,
4. सपनों की उड़ान : एजे अब्दुल कलाम.पी .
5. प्रमुख वैज्ञानिक आविष्कार और हमारा जीवन
6. त्रुटि संशोधन

इकाई दो.

1. शिरीष के फूल निबंध:- आचार्य हजारी प्रसाद द्विवेदी
2. विकास का भारतीय मॉडलर: धर्मपाल
3. निबंध लेखन की कला
4. संधि समास.: संरचना और प्रकार
5. निराला : संस्मरण महादेवी वर्मा -

इकाई तीन.

1. मांडव (यात्रा वृत्तांत): परामनारायण उपाध्याय .
2. हिन्दी भाषा का मानकीकरण
3. भारतीय कृषि
4. जीवन : उद्भव और विकास
5. जनजातीय जीवन
6. उसने कहा था (कहानी): श्री चन्द्रधर शर्मा गुलेरी

इकाई चार.

1. महाजनी सभ्यता (निबंध): प्रेमचन्द
  2. मुहावरे और लोकोक्तियाँ
  3. सौर मण्डल
  4. ब्रह्मण्ड और जीवन
  5. शिकागो (व्याख्या): स्वामी विवेकानंद
  6. संक्षिप्तियां
- इकाई पांच.

1. मध्यप्रदेश एवं छत्तीसगढ़ के पर्यटन स्थल
2. फिल्टर तो चाहिए ही. डॉ. देवेन्द्र दीपक
3. भारतीय वनस्पतियाँ और जीव
4. पर्यावरण
5. भोलाराम का जीवन (व्यंग्य) हरिशंकर परसाई
6. टाँगन का पंखी : विद्यानिवास मिश्र

### **3BCOM2-ENVIRONMENTAL STUDIES**

#### **UNIT – I Study of Environmental and ecology :**

- (a) Definition and Importance.
- (b) Environmental Pollution and problems.
- (c) Public participation and Public awareness.

#### **UNIT – II Environmental Pollution :**

- (a) Air, water, noise, heat and nuclear pollution.
- (b) Causes, effect and prevention of pollution.
- (c) Disaster management – Flood, Earthquake, cyclones and landslides.

#### **UNIT – III Environment and social problems :**

- (a) Development – non-sustainable to Sustainable.
- (b) Energy problems of cities.
- (c) Water preservation – rain-water collection.

#### **UNIT – IV Role of mankind in conserving natural resources :**

- (a) Food resources – World food problem.
- (b) Energy resources – increasing demand for energy.
- (c) Land resources – Land as resources.

#### **UNIT – V Environment conservation laws :**

- (a) Conservation laws for air and water pollution.
- (b) Wildlife conservation laws.
- (c) Role of information technology in protecting environment & health.

### **3BCOM3- PUBLIC FINANCE**

Unit-I Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.

Unit-II Sources of Revenue: Taxes, Loans, Grants and Aid - Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity. Impact of Taxation & Tax evasion characteristics of Indian Tax System, Deffects & steps of reform.

Unit-III Principle of public expenditure, Principle of public depth and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.

Unit-IV Public finance in india: Sources of revenue of central and state govt., Concept and types of budget, Fiscal Deficit, Deficit financing and Deficit Budget. Financial relation between central and state.

Unit-V Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt., Financial relations between Central & State Government, Main heads of Revenue & Expenditire of central & state government.

### **3BCOM4-COST ACCOUNTING**

Unit-I Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.

Unit-II Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

Unit-III Contract and Job costing, Operating costing.

Unit-IV Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts

Unit-V Marginal Costing- Profit - Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis. Cost Audit - Meaning, Importance and Techniques of Cost Audit, Cost, Audit Programme.

### **3BCOM5-INDIAN COMPANIES ACT**

Unit-I Company-Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.

Unit-II Detailed study of Memorandum of Association, Articles of Association and Prospectus.

Unit-III Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures - Meaning and Types, Borrowing power, Mortgages and Charges.

Unit-IV Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings : Types, Quorum, Voting, Resolution and Minutes.

Unit-V Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods.



### **3BCOM6P-PRINCIPLES OF INSURANCE**

Unit-I Insurance - Meaning, Need, Types, Functions and Principles. Insurance Agent - Rights and working of insurance Agent.

Unit-II Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract.

Unit-III Marine Insurance, Fire Insurance, Misc. Insurance, Various types of agreements. Insurable interest, Procedure of claim settlements.

Unit-IV Organization of General Insurance Corporation and its subsidiary companies. New emerging trends in Insurance sector.

Unit-V Indian Life Insurance Corporation- Establishment, Objectives, Functions, Development and Evaluation. Study of main insurance Policies in Practice.

### **3BCOM6CA-MANAGEMENT INFORMATION SYSTEM**

**Fundamentals of Information Systems**, Introduction, Data, Information and Knowledge, Concept of System, Characteristics of A System, Elements of A System, System environment and boundary, types of a system, Components of Information System, Information System Activities, Evolution of an Information System, Impacts of Information System, Level of management decision-making, Information system in business.

**Management Information System** , Introduction, Management Information System (MIS), Fields of Information System, Elements Of MIS, Objectives Of MIS, Characteristics of mis, Impact Of MIS, Designing An MIS , Placement Of Mis, Views Of MIS, Pitfalls In Designing an MIS, Components of Management Information System, Outputs of a Management Information System, Management Information Systems for Competitive Advantage, MIS Function in an organisation, Role of MIS in Management.

**IS Related Concepts**, MIS versus Data Processing, MIS & Decision Support System, MIS & Information Resources Management, End-user computing, Uses of Management Information System in Finance, Uses of Management Information System in Marketing, Functions of MKIS, Components of an MKIS, Uses of Management Information System in Manufacturing, Information system for Human Resource .

**System Approach to Problem Solving** , Definition of problem, Terminology of Problem Solving, Thinking patterns, System approach to problem Solving.

**Information**, Introduction, What is Information, Nature of information, Need of Information, Information and Communication, Information Process, Quality of information, Sources of information, Information gathering technique, Levels of Management, Levels of Information, Management and Need for Information Systems, Marketing Management, Material Management, Finance Management, Human Resource Management.

**System Development Life Cycle**, Introduction, System development Life cycle, The problems of a system mean, Different Phases of System Development Life Cycle, Considerations for candidate systems , political consideration, prototyping.

**PLANNING**, Introduction, Meaning and Definition of Planning, Nature / Features of Planning, Objective of Planning, Importance of Planning , Levels of Planning, Planning Process, Six P's of Planning, Types of Plans, Types of planning, Advantages of Planning, Limitations of Planning.

**Control**, Meaning & Definitions of Controlling, Control Process, Nature of Control /Characteristics of Control, Importance of Controlling, Limitation of Controlling, Principles of Effective Control Systems, Necessity of Control, Objective of Control, Elements of Control, Types of Controls, Qualities of Effective Control System.

**System Planning and Initial Investigation** , Introduction, System planning, Why system planning ?, Strategic MIS planning, Managerial and operational Mis planning, Strategies for determining information requirements, Getting information from the existing information system, Prototyping, Initial investigation, Information service request, Activities in initial investigation, Background analysis, Fact-Finding techniques, Data collection, Correspondence and questionnaires, Personal interview, Observation, Research.

**Structured Analysis and Feasibility Study** , Introduction, What is Structured Analysis ?, Why Structured Analysis ?, Charts, Data Flow Diagram, Guidelines for Drawing Data Flow Diagrams, Logical and Physical Data Flow Diagrams, Data Dictionary, Data Dictionary Definition and Entries, Decision Trees, Structured English, Why Feasibility Study ?, Steps In Feasibility Study, Preparing Detailed Description of Candidates, Identifying Meaningful System Characteristics, Determining Performance and Cost for Each Candidate, Weighing the System Performance and Cost Characteristics.

**System Design**, Introduction, Design Process, Phases of Design, Methodologies of Designing, Structured Design, Functional Decomposition, Module Coupling and Cohesion, Prototyping, Information Engineering, Joint Application Development, Rapid Application Development, Object Oriented Design, Development Activities, Audit Considerations, Processing Controls and Data Validation, Audit Trail and Documentation control.

**Input, Output And Form Design**, Introduction, Input Design, Input Design Considerations, Input Devices, Output Design, Form Design, Types of Forms, Layout Considerations, Print Forms in Reasonable Quantities, Automated Form Design, Forms Control.

**File Organisation And Database Design**, Introduction, File Structure, File Organisation, Methods of Organising Files, Objectives of Database, Data Structure, Types of Relationship Amidst Data, Types of Data structure, Entities and Attributes, Normalization, Why is Normalization Necessary ?, Role of Database Administrator, Managing Data Activities, Managing Database Structure, Managing Database Management System.

**Implementation And Software Maintenance** , Introduction, What is System Implementation ?, What is System Conversion ?, Types of Implementation, Conversion, Conversion Activities, User Training, Combating Resistance to Change, Post Implementation Review, Software Maintenance, Maintenance or Enhancement ?, Primary Activities of Maintenance Procedure, Reducing Maintenance Costs.

**Hardware/Software Selection and the Computer Contract** , Introduction, Supplier and Types, Software Industry, Procedure for Hardware/Software Selection, Major Phases of Selection, Role of

Consultant, Selection of Vendors, Post Installation Review, Software Selection, Criteria for Software Selection, Ownership, Financial Consideration in Selection, Computer Contract, Art of Negotiation, Responsibilities and Remedies, Hardware & Software, Delivery and Acceptance, Warranties, Finance, Guarantee for Reliability.

**System Security And Disaster Recovery Planning** , Introduction, System Security, System Security is an Important Concern, Threats to System Security, Personal Computer and System Integrity, Risk Analysis, Control Measures, Recovery/Restart Requirements, System Failures and Recovery, Disaster/Recovery Planning, Plans, Team, Planning Task, Ethics in System Development, Ethics Codes and Standards of Behaviour, Information Systems Misuse - Threats & Countermeasures.

**Business Applications of Information Technology** , Introduction, What is Internet Actually ?, Growth of Internet , Owner of Internet, Internet Service Provider, Anatomy of Internet, Arpanet and Internet history of the World Wide Web, Internet Tools, Basic Internet Terminologies, Net Etiquette, Electronic Commerce, Technical and Organizational Aspects, Components of E-Commerce, Internet and E-Commerce , Constraints to E-Commerce, IT ACT 2000, Intranet, Extranet & Enterprise Solutions.

**Information System for Business Operations**, E-Business, Components of E-Business Model, E-Business Trends, Information system for strategic advantage, Information System for Managerial Decision Support, Management Information systems, Decision Support System (DSS), Other Information systems.

**Advance Concepts in Information Systems**, Enterprise Resource Planning, Components of ERP, Supply Chain Management, E-Supply Chain Management, Major Trends in E-SCM, Architecture of E-Supply Chain , E-SCM Process Integration, Customer Relationship Management Concepts, Electronic Customer Relationship Management, E-CRM Goals, E-CRM Business Models, Technologies for e-CRM , How Technology can help in CRM, E-CRM Solutions, Contact Management Software, Advantages of E-CRM, E-CRM Capabilities, Implementing an E-CRM System,

**OR**

### **OOPS & PROGRAMMING IN C++**

**Overview of C++** - Overview of C++, Software crisis, Object oriented programming paradigm, Basic concepts of OOP, Advantages/Benefits of OOP, Usage/applications of OOP

**C++ Environment**, Program development environment, The language and the C++ language standards, Introduction to various C++ compilers, The C++ standard library, Prototype of main() function, i/o operator, manipulator, comments, data types

**Creating and Compiling C++ Programs** - TURBO C++ IDE, Creating, compiling and running a C++ program using ide and through command line, Elements of C++ Language, Structure of a C++ program, C++ tokens, Type conversion in expressions

**Decision Making and Branching** - Introduction, Sequential statements, Mathematical Functions, Branching statements, looping Statements, Nested loops, Programming examples

**Arrays and Functions**- Arrays, The meaning of an array, Single-dimensional arrays, Two-dimensional arrays (Multi-dimensional arrays), User Defined Functions, Elements of user-defined functions, Return values and their types, Function calls, Categories of functions, Passing parameters to functions, Recursion, Command Line Arguments, Storage Class Specifiers

**Classes and Objects** - Classes, Structures and classes, Unions and classes, Friend function, Friend classes, Inline function, Scope resolution operator, Static class members, Static data members, Static member functions, Passing object to functions, Returning objects, Object assignment

**Array, Pointers, References and the Dynamic Allocation Operators** - Array of objects, Pointer to object, Type checking in C++, The this pointer, Pointer to Derived Types, Pointer to class members, References, C++'s Dynamic Allocation Operators

**Constructors and Destructors** - Introduction, Constructors, Default Constructor, Parameterized constructors, Copy Constructors, Multiple Constructors in a class, Constructors with default arguments, Default Arguments, Special Characteristics of Constructor functions, Destructors

**Function and Operator Overloading** - Function overloading, Overloading Constructor Function, Finding the address of an overloaded function, Operator Overloading, Creating a Member Operator Function, Creating Prefix and Postfix forms of the increment (++) and decrement (--) operators (Overloading Unary Operator), Overloading the Shorthand Operators (i.e. +=, -= etc), Operator Overloading Restriction (Rules), Operator Overloading using friend function, Overloading new and delete operator, Overloading some special operators, Overloading [ ] (Subscripting) operator, Overloading() (Function Call) operator, Overloading Binary Arithmetic operators, Concatenating String, Overloading Comma (, ) operator, Overloading the I/O operators

**Inheritance** - Introduction to inheritance, Features or Advantages of Inheritance, Type of Inheritance :, Base Classes and Derived Classes, Base Class Access Control, Protected Members, Protected Base class Inheritance, Inheriting Multiple Base Classes, Constructors, Destructors and Inheritance, Passing Parameters to Base Class Constructors, Granting Access, Virtual Base Classes

**Polymorphism** - Polymorphism, Types of Polymorphism, Virtual Functions and Polymorphism, Pure Virtual Functions, Early Vs Late Binding

**The C++ I/O System Basics** - The C++ I/O System basics, C++ predefined streams, Formatting using the ios members, Clearing Format Flags, An Overloaded form of setf( ), Examining the Formatted Flags, Using width( ), Using precision( ), Using fill( ), Using Manipulators to format I/O, Creating your own Manipulators,

## **FOURTH SEMESTER**

### **4BCOM1-ENGLISH LANGUAGE AND SCIENTIFIC TEMPER**

#### **UNIT – I**

- |                     |   |                       |
|---------------------|---|-----------------------|
| 1. Tina Morris      | : | Tree                  |
| 2. Nissim Ezekiel   | : | Night of the Scorpion |
| 3. C.P. Snow        | : | Ramanujan             |
| 4. Roger Rosenblatt | : | The Power of WE       |

5. George Orwell : What is Science?
6. C.Rajagopalachari: Three Questions
7. Desmond Morris : A short extract from the Naked Ape
8. A.G. Gardiner : On the rule of the road

**UNIT – II** Comprehension of an unseen passage.

**UNIT – III** Letter Writing : Formal Letters, Informal letters, Applications.

**UNIT – IV** Report Writing.

**UNIT – V** Language Skills

Correction of common errors in sentence structure : usage of pronouns, subject/ verb agreement word order, gender; compound nouns, collective nouns, possessives, articles and prepositions. (advanced)

### **4BCOM2-ENVIRONMENTAL STUDY**

**UNIT – I Problem of natural resources**

- (a) Problem of water resources – Utilization of surface and ground water, over utilization, flood, drought, conflicts over water, dams-benefits and problem.
- (b) Problems of forest resources – uses and over utilization, deforestation, utilization of timber, dams and its effect on forests and tribes.
- (c) Problems of land resources – Land as a source, erosion of land, man-induced landslides and desertification.

**UNIT – II Bio-diversity and its protection –**

- (a) Value of bio-diversity – Consumable use : Productive use, Social, alternative, moral aesthetic and values.
- (b) India as a nation of bio-diversity and multi-diversity at global, national and local levels.
- (c) Threats to bio-diversity – Loss of habitat, poaching of wildlife, man-wildlife conflicts.

**UNIT – III Human Population and Environment**

- (a) Population growth, disparities between countries.
- (b) Population explosion, family welfare Programme.
- (c) Environment and human health.

**UNIT – IV Multidisciplinary nature of environmental studies :**

- (a) Natural resources
- (b) Social problems and the environment
- (c) Eco system.

**UNIT – V Environmental Wealth :**

- (a) Rivers, ponds, fields and hills.
- (b) Rural, Industrial, Agricultural fields.
- (c) Study of common plants, insects and birds.

### **4BCOM3-MANAGEMENT ACCOUNTING**

Unit-I Management Accounting: Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

Unit-II Financial statement: Meaning, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios - Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

Unit-III Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)

Unit-IV Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions.

Unit-V Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and limitations, Types of budget : Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting. Management Reports, Types of reports and quality of good report.

### **4BCOM4-AUDITING**

Unit-I Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and books, Working papers and evidences. Preparation before commencing of Audit,

Unit-II Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.

Unit-III Vouching, Verification of Assets and Liabilities.

Unit-IV Company Audit : Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report : Cleaned and Qualified report.

Unit-V Investigation : Objectives, Difference between audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

### **4BCOM5-INCOME TAX LAW & PRACTICE**

Unit-I General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.

Unit-II Income from Salary, Income from house property.

Unit-III Income from Business and Profession, Capital Gains, Income from other Sources.

Unit-IV Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual

Unit-V Assessment Procedure, Tax deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

### **4BCOM6P-PRINCIPLES OF MARKETING**

Unit-I Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept : Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.

Unit-II Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of consumer behaviour, Market Segmentation concept and importance. Bases for market segmentation.

Unit-III Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.

Unit-IV Price: Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.

Unit-V Sales Promotion : Methods of promotion; Optimum Promotion Mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; Functions of salesman.

### **4BCOM6CA-DATABASE MANAGEMENT SYSTEMS (THEORY & PRACTICES)**

**Introduction to DBMS & RDBMS** - Introduction to database, Introduction DBMS, Different database models, Structure of DBMS, RDBMS an introduction, Cod's law for RDBMS, Components of rdbms (kernel/data dictionary)

**Introduction to Oracle RDBMS and Client/Server Computing** - Introduction to Oracle, The Features of Oracle 9i, The oracle product details, An introduction to client/server computing, Oracle and client/server computing

**Overview of Oracle Architecture** - Oracle Architecture, Oracle Files, System and User Processes, Oracle Memory, System Database Object, Protecting Data

**Introduction to SQL\*PLUS** -Introduction to SQL, Features of SQL, Components of SQL, Introduction to SQL\*PLUS, Features of SQL\*PLUS, Execution of SQL\*PLUS, Important commands used in SQL\*PLUS, Oracle Data-Types

**Working with Tables** -Tables - An Introduction, Use Of Table In SQL, Viewing The Stored Data In Tables, Filtering Table Data, Updating Data, Deleting Data From Tables, Modifying The Structure Of Tables, Destroying A Table, A Few Other SQL Statements

**Data Constraints** - Data Constraints, The Use of Data Constraints, The Types of Data Constraints, Defining Integrity Constraints By 'Alter Table', Removing Integrity Constraints, 'Null' Value Concept, 'Not Null' Constraint, Default Value Concept, 'User Constraints' Table

**Data Manipulation in SQL** - Oracle Operators, Range Searching, Pattern Matching, LIKE 'IN' and 'NOT IN' Predicates, An Introduction to 'DUAL' Table, An Introduction to 'SYSDATE'

**Oracle Functions** - Oracle Function, Function Types, Group Function, Scalar Function, Working With 'Date' in SQL, Grouping Of Data Of Different Tables In SQL

**Joins, Sub-Queries & Views** - types of joins, use of sub-query, 'union' and clause, 'Intersect' Clause, Minus Clause, Concept of View, Types of View, Use of View

**User Accounts Management & Indexing** - Creation of User Account, User Account Management, Granting Privileges, Revoking Privileges, Modifying Password, Closing User Account, Concept of Index, Creation of Index, Types of Index, Use of Index, Deleting Index

**Introduction to PL/SQL Programming** - Introduction to PL/SQL, Advantages of PL/SQL, Differences between SQL and PL/SQL, PL/SQL Block Structure, PL/SQL Character set, Variable, Constant and Data type, Assignment Operator and the use of 'SELECT....INTO', PL/SQL Program Control Structure, The use of 'IF...THEN...ELSE...ENDIF', Iteration Control (The use of LOOP, WHILE, FOR), The use of 'GOTO Statement

**Cursor** - Cursor an Introduction, Types of Cursor, Features of Cursor, Implicit Cursor, Explicit Cursor, Application of for Loop with Cursor

**Exception Handling in PL/SQL** - Exception Handling in PL/SQL, Built in Exception Handling, User Defined Exception Handling, The Raise Application-error Procedure

**Oracle Transaction** - Oracle Transaction, Commit Statement, Rollback Statement, Save point statement, Concept of lock, Types of locks, Levels of Locks, 'SELECT.....FOR UPDATE' Statement, Removing the Lock

**Procedures and Functions**- Concept of Procedures and Functions, Advantages of Procedure and Function, Creation of Procedure and Function, Deleting Procedure and Function

**Database Triggers** - Concept of Triggers, Types of Triggers, Creation of Triggers, Application of Triggers, Deleting Triggers

**OR**

## **INTERNET PROGRAMMING WITH HTML, DHTML & JAVASCRIPT**

**ABC OF INTERNET** - Introduction, What is Internet Actually ?, Growth of Internet , Owner of Internet, Internet Service Provider, Anatomy of Internet, Arpanet and Internet history of the World Wide Web, Internet Tools, Basic Internet Terminologies, net etiquette, Applications.

**INTERNET CONNECTIONS** -Introduction, Internet Vs Intranet, Types of Connectivity, VSAT, Radio Frequency, Integrated Services Digital Network Connections, Digital Subscriber Line Connection, DSL (Digital Subscriber Line), Cable Modem Service, Wireless Connection of Internet, Enabling Internet Connection Sharing on a Network Connection, Configuring Internet options for Internet connection sharing, What is a Proxy Server?.



**WORLD WIDE WEB** - Introduction, Basic Features, Evolution of the WWW, Mechanism of the World Wide Web, WWW Browsers, URL (web address), Domain Name System (DNS), Search Engines, Searching The Web, Site Specific Search Tools.

**ELECTRONIC MAIL** -Introduction, What is an E-mail?, Concept of Email, How Does Email Work ?, Structure of an E-mail, Starting Outlook Express, Setting up a Mail Account, Web Based Emails, Creating Signatute in Outlook Express, Creating Signatute in Yahoo, E-mail Protocols, Mailing List .

**HYPER TEXT MARKUP LANGUAGE** -Introduction, Concept of Hyper Text Markup Language, Versions of HTML, HTML Editors, Elements of HTML, Document Layout, Cascading Style Sheet, Advanced HTML, Setting Up A Form, Creating A Menu.

**WEB DESIGNING TOOLS** -Introduction, WYSIWYG Design tools, HTML Editors, Adobe PageMill, AOLPress, BBEdit, Crackerjack, PSPad, Webniac, EZPad, Site Management Tools, Netscape Composer, Adobe SiteMill, GoLive CyberStudio, Macromedia Dreamweaver, Microsoft FrontPage, NetObjects Fusion.

**WEB DESIGNING WITH FRONTPAGE 2002** -Introduction, What is FrontPage ?, Starting FrontPage, Front Page Window And Its Elements, Creating A Website, Creating Tables In FrontPage, Formatting A Table, Using Graphics In A Web Page, Creating Thumbnainls.

**WEB HOSTING AND PUBLISHING CONCEPTS**, Introduction, What is the Need of a Website, Types of Websites, Components of Web Publishing, Web Hosting, Web Design And Development, Web Page Considerations, Testing Your Website, Publishing Tools, Uploading Web Pages Using Cute FTP), File Publishing Using Web Publishing Wizard, Web Casting.

**INTRODUCTION TO JAVASCRIPT** , Introduction, What is JavaScript ?, Role of Scripting, JavaScript Versus Java, JavaScript versus VBScript, Javascript Versions, Error Handling in JavaScript Program, Creating a Simple External JavaScript Program, Creating a simple HTML page, Adding an Alert box with External JavaScript.

**ELEMENTS OF JAVASCRIPT** , Introduction, Elements of JavaScript), Data Type Conversion in JavaScript, Using Special Characters in Strings, Escaping Characters, Unicode Support in JavaScript, Comments, Alert Boxes, Confirm Alert Box, Prompt Boxes.

**VARIABLES & FUNCTIONS**, Introduction, Variables in JavaScript, Declaring Variables, Using Variables, Variable Scope, Constants, Function, Working with Objects, Object Properties, Object Methods.

**EXPRESSIONS AND OPERATORS IN JAVASCRIPT**, Introduction, Expressions in JavaScript, Operators in JavaScript, Assignment Operators , Comparison Operators , Arithmetic Operators , Bitwise Operators , Logical Operators, Short-Circuit Evaluation, String Operators , Special Operators, Operator Precedence .

**STATEMENTS IN JAVASCRIPT** , Introduction, Statements, Block Statement, Conditional Statements, The if...else Statement, The switch Statement , Loop Statements , The for Statement , The do...while Statement , The while Statement , The infinite loop, The label Statement , The break Statement , The continue Statement .

**EVENTS IN JAVASCRIPT** , Introduction, JavaScript Events, Dealing with Objects & Properties, Creating New Objects, Using Object Initializers, Using a Constructor Function, Defining Methods, Using Object References, Main Built in Object Type, Array Object, Accessing Arrays, Modifying Values in Existing Arrays, Boolean Object, JavaScript Math Object.

**USING FORMS IN JAVASCRIPT** , Introduction, Creating the form, Getting a value from a form object, Setting a value in a form object, Reading other form object values, Using Hidden Text Boxes, Using Radio Buttons, Using Check Boxes, Using Text Areas, Using Selection Lists, Other events you can trigger within a form, Submitting the form to the server, Using onSubmit, Using submit, Validating form data using JavaScript.

## **FIFTH SEMESTER**

### **5BCOM1-HINDI LANGUAGE (BHASHA KAUSHAL AUR SANCHAR SADHAN)**

#### **FOUNDATION COURSE PAPER-I**

#### **भाषा कौशल एवं संचार साधन**

इकाई - 1

1. भारतीय संस्कृति
2. भारतीय समाज व्यवस्था
3. सभ्यता एवं संस्कार
4. वैश्विक चेतना
5. समन्वयीकरण (भारतीय एवं अंतर्राष्ट्रीय सदर्भ में)

इकाई - 2

1. धर्म
2. न्याय
3. दर्शन
4. नीति
5. साहित्य

इकाई - 3

1. संचार साधन : सम्पर्क के नए क्षितिज
2. समाचार पत्र
3. भारतीय प्रेस परिषद्
4. रेडियो
5. दूरदर्शन

इकाई - 4

1. सिनेमा
2. रंगमंच
3. संगीत
4. चित्र, मूर्ति, स्थापत्य कला
5. शिल्प कला

इकाई - 5

1. कम्प्यूटर

2. दूरभाष: विज्ञान की सौगात
3. मंत्र (कहानी): प्रमे चंद्र
4. मातृभूमि (कविता): मैथिलीशरण गुप्त
6. साहित्यकार का दायित्व: डॉ. प्रेम भारती

संदर्भ पुस्तक – मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल द्वारा प्रकाशित पुस्तक

## **FOUNDATION COURSE - PAPER II**

### **5BCOM2-COMPUTER & INFORMATION TECHNOLOGY BASICS-I**

Unit I :

#### **INTRODUCTION TO COMPUTER ORGANIZATION –I**

History of development of Computer system concepts. Characteristics, Capability and limitations.

Generation of computer. Types of PC's Desktop. Laptop, Notebook. Workstation & their Characteristics.

Unit II :

#### **INTRODUCTION TO COMPUTER ORGANIZATION –II**

basic components of a computer system Control Unit, ALU. Input/Output function and Characteristics, memory RAM, ROM, EPROM, PROM.

Unit III :

#### **INPUT & OUTPUT DEVICES**

Input Devices : Keyboard, Mouse, Trackball. Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen.

Output Devices: Monitors Characteristics and types of monitor, Video Standard VGA, SVGA, XGA, LCD Screen etc. Printer, Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer. Plotter, Sound Card and Speakers.

Unit IV :

STORAGE DEVICES : Storage fundamental primary Vs Secondary. Various Storage Devices magnetic Tape. Cartridge Tape, Data Drives, Hard Drives, Floppy Disks, CD, VCD, CD-R, CD-RW, Zip Drive, DVD, DVD-RW.

Unit V :

INTRODUCTION TO OPERATING SYSTEM : Introduction to operating systems, its functioning and types. basic commands of dos & Windows operating System.

Disk Operating System (DOS) - Introduction, History and Versions of DOS.

DOS Basics - Physical Structure of disk, Drive name, FAT, file & directory structure and naming rules, booting process, DOS system files.

DOS Commands - **Internal** - DIR, MD, CD, RD, Copy, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE etc. **External** CHKDSK, SCOPE, PRINT DISKCOPY, DOSKEY, TREE, MOVE, LABEL, APPEND, FORMAT, SORT, FDISK, BACKUP, MODE, ATTRIB HELP, SYS etc.

### **Practical/ CCE**

Semester – V

DOS :

- DOS commands : Internal & External Commands.
- Special batch file : Autoexec, Batch Hard disk setup.

Windows 98:

- Desktop setting : New folder, rename, copy operation, briefcase, function. Control panel utility.
- Display properties: Screen saver, background settings.

Ms-Word:

- Creating file: save, save as HTML, Save as Text, template, RTF Format.
- Page setup utility: Margin settings, paper size setting, paper source, layout.
- Editing: Cut, paste special, undo, redo, find, replace, goto etc.
- View file: page layout, Normal Outline, master document, ruler header, footer, footnote, full screen.
- Insert: break, page number, symbol, date & time, auto text, caption, table, object, hyperlink, picture etc.
- Format: font, paragraph, bullets & numbering, border & shading, change case, columns.
- Table : Draw table, insert table, cell handling, table auto format, sort formula

## **5BCOM3-HUMAN RESOURCE MANAGEMENT**

### **UNIT 1**

Human Resource Management –Introduction and Importance; Concept and Challenge ; Strategic HRM- role of Human Resources Planning – Concept; Need; Objectives; Importance; Steps of HRP - Manpower Planning – Objective; Requirement; Forms of Man Power Planning. Designing HR systems.

### **UNIT 2**

Group Dynamics- Meaning; Goals; Characteristics; Classifications; Advantages; Principles of Group Dynamics; Factors affecting Group Dynamics; Group Conflicts

Leadership – Meaning; Nature; Approaches; Style; Different Methods of leadership; Qualities of Leader.

### UNIT 3

Job analysis -Purpose and uses; Methods; Process of Job analysis; job Description- Classification; Advantages; ; Job Specification. Training and Development-Objectives and Needs - Training Process Methods of Training.

### UNIT 4

Recruitment- Sources of Recruitment; Recruitment Policy of public sector in India; Selection Process- Placement and Induction Retention of Employees.

Performance Appraisal - Definition, Concept and Ethics; Factors affecting Performance appraisal; Different methods of Performance Appraisal - Rating Errors.

### UNIT 5

Wages and Salary- Meaning; Wages and Salaries determination; Characteristics; Problems; Methods of Wage Payment; Difference between salary and wages-Basis for Compensation; Concepts and Definition of Wages Under Various Labor Legislation; Challenges affecting remuneration - Wage Regulation in India. Job evaluation: meaning, principles, methods, limitations, importance.

Text Book - Human Resource Management, Agrawal & Foujdar, Sahitya Bhawan Publication

## **5BCOM4-INDIRECT TAX**

Unit-I Central Excise Duty: Concept, Important definitions: Goods, Excisable Goods, Manufacturer, Classification of Goods and Principles of Classification, Valuation under Central Excise, Ad Valorem Duty and Valuation Rules.

Unit-II Custom Duty: Introduction and nature, Types of custom duty, Prohibition of Import and Export, Valuation rules, Computation of assessable value and calculation of Custom Duty.

Unit-III Central Sales Tax - Introduction and Important definitions, Provisions Relating to Inter State Sale. Determination of Gross sales and Taxable Turnover.

Unit-IV VAT: Introduction, Important definitions, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.

Unit-V VAT - Tax Payment and recovery of Tax, Input Tax Rebate, Authorities: Powers and Duties. Appeal and Revision. Difficulties in implementation of VAT. Service Tax: Introduction, Objectives, Main Provisions, Assessment Procedure and Computation of Service Tax.

## **5BCOM5-FINANCIAL MANAGEMENT**

Unit-1 Financial Management : Finance goals, Profit vs. wealth maximization; Financial functions - Investment, financing and dividend decision, Financial Planning.

Unit-2 Capital Structure : Meaning and determinants. Operating and Financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

Unit-3 Capital Budgeting : Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.

Unit - 4 Cost of capital : Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, and retained earning, Weighted Average cost of capital. Dividend Policies : forms of dividends and stability in dividends, determinants, issues in dividend policies, Walter's model, Gordon's Model, M.M. Hypothesis.

Unit - 5 Management of working capital : Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Management of working capital - Cash, receivables and inventories (Concept and Control Techniques Only)

### **5BCOM6P-BANKING LAW & PRACTICES IN INDIA**

Unit-I Principles of Banking: Definition of Bank, Creation of Money : Present Structure of Commercial Banks in India. Principles of Management in Banks : Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.

Unit-II Indian Banking System - Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India - Functions, Control of Credit by RBI, Power of RBI.

Unit-III Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of advances. Investment Management : Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking.

Unit-IV Banking Regulation Act 1949- Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.

Unit-V Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking In India - IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.

### **5BCOM6CA-PROGRAMMING WITH VB.NET**

**Introduction to .NET** - Introduction, What is a Program?, What is Programming?, What do you mean by .NET Framework?, Features of .NET Framework, VB 6 VS VB.NET, VB.NET VS JAVA, VB.NET VS C#, What is .NET Architecture?, What is CLR?, What do you mean by Class Library?, Versions of .NET Framework, What are Assemblies?, Namespaces, CTS (Common Type System), Interfaces, What is special in VB.NET?

**Visual Studio 2005** - Introduction, What is Visual Studio?, Flavors of Visual Studio, Visual Studio 2005, File Extensions Used in VB.Net, Using Visual Studio 2005, Feature of Visual Studio 2005, Output Window, Components Tray, References and the Reference Window, Quick View of Visual Studio 2005, Opening an existing project, Adding a Form to a Project

**The Visual Basic Language** - Visual Basic Statements, Data Types in VB.NET, Declaring Variables, Declaration of Variables (Advanced), Data Type Conversion, String Functions, Formatting Data, Arithmetic Operators, Parentheses and Precedence, Operator Operation, Constants, Control Statements, Arrays in VB.NET, Specifying Optional Procedure Arguments, Passing a Variable Number of Arguments, Recursion, Using a Delegate

**Working With The Controls** - The Toolbox, Adding and deleting Tools in the Toolbox, creating a tab on the toolbox, Form Designer Basics, The Button, The ComboBox, The ListBox, The Checkbox, The PictureBox, The RadioButtons, The Scroll Bar, Timer, ListView, TreeView, Toolbar, Dialog Boxes, Menus in VB.NET, LinkLabel Control

**Designing Menus** - Menus, Context menu, Event of the MenuItem, Creating menu items in Visual Studio .Net

**Object Oriented Programming with VB.NET** - OOPs?, What is an Object?, What are Classes?, Visual Basic .NET and Object-Oriented, Principles of Object-Oriented Programming, Classes V/s Objects, Inheritance, Polymorphism and Overloading, Scope and Accessibility in Class Modules, Namespaces, Managed Execution, Assemblies, Assemblies in VB .NET

**The .NET Framework Class Library** - The .NET Framework Class Library, The System Namespace, Data Type Conversion Using Convert Class, The Array Class, The Math Class, The String Class, Other Namespaces, System.Collections, System.Data, System.IO

**OLE/COM/Win32 API** - Object Linking and Embedding, History of OLE/COM, Component Object Model (COM), COM interoperability in .NET, Win32 API in .NET, COM Interoperability in .NET, Installation and Registration of Assembly, Microsoft Office solutions with Visual Studio .NET, Automation of Office from Visual Studio .NET, Creating and opening Microsoft Word document from VB.NET

**User Controls in VB.NET** - Introduction, The Control Class, The Control Class' Properties, The Control Class' Methods, Creating the Control Project 1, The RoundButton Control, Creating the Control Project 2, Building the new Button

**A Brief Introduction to Database Access with VB .NET** - Introduction, What is ADO?, What is ADO.NET?, The Connection Object, Connecting to a Database, The Command Object, The DataAdapter Object, The DataReader Object, The DataSet Object, Updating Your Database by Using DataSets, The AcceptChanges () Method, The RejectChanges () Method, The HasChanges () Method, The GetChanges () Method, Working with DataSets in Visual Studio, Moving Around in DataSet and Retrieving Data, Using Strongly Typed DataSets, DataSets With Multiple Tables, Finding and Sorting Data in DataSets, Filtering on Row State and Version, Data View Manager

**Graphics In VB.NET** - Introduction, Service of GDI+, Using GDI+ Managed Classes, BRUSH Class, Bitmap Class, Graphics Class, Simple Drawing, Drawing Text, An Example: Show All Fonts, Printing,

Printing Multiple Pages, More on the PrintPageEventArgs Class, Using a Print Dialog Control, Rolling Your Own Printing Code, Print Preview

## **SIXTH SEMESTER**

### **6BCOM1-ENGLISH LANGUAGE AND ASPECTS OF DEVELOPMENT**

#### Unit 1

1. William Wordsworth : “The World is Too Much With Us”
2. K. Aludiapillai : “Communication Education and Information Technology”
3. “Democratic Decentralisation”
4. S. C. Dubey : “Basic Quality of Life”
5. Sister Nivedita : “The Judgment Seat of Vikramaditya”
6. Juliun Huxley : “War as a Biological Phenomenon”
7. Robert Frost : “Stopping by Woods on a Snowy Evening”
8. Ruskin Bond : “The Cherry Tree”

Unit II Short Essay of about 250-300 words

Unit III Translation of a short passage from Hindi to English

Unit IV Drafting CV, writing e-mail message for official purpose

Unit V Language Skills :

One-word substitution, homonyms, homophones, words that confuse, Punctuation, Idioms

Note : Scheme of Marks

#### Unit I

- This will include 5 objective type questions based on text and language skills. (1x5=5 marks)
- This will also include short-answer questions from text. One question will be asked from each lesson (total 8 questions) and 5 have to be attempted (3x5 = 15 marks)

### **6BCOM2-COMPUTER & INFORMATION TECHNOLOGY BASICS-II (FOUNDATION COURSE – PAPER-II)**

#### Unit I –

Word Processing : Word

Introduction to word Processing.



- MS Word: features, Creating, Saving and Operating Multi document windows, Editing Text selecting, Inserting, deleting moving text.
- Previewing documents, Printing document to file page. Reduce the number of pages by one.
- Formatting Documents: paragraph formats, aligning Text and Paragraph, Borders and shading, Headers and Footers, Multiple Columns.

## Unit II

### Introduction to Excel

#### Excel & Worksheet :

- Worksheet basic.
- Creating worksheet, entering data into worksheet, heading information, data text, dates, alphanumeric, values, saving & quitting worksheet.
- Opening and moving around in an existing worksheet.
- Toolbars and Menus, keyboard shortcuts.
- Working with single and multiple workbook coping, renaming, moving, adding and deleting. coping entries and moving between workbooks.
- Working with formulas & cell referencing.
- Autosum.
- Coping formulas
- Absolute & Relative addressing.

## Unit III

### INTRODUCTION TO POWER POINT

- Features and various versions.
- Creating presentation using Slide master and template in various colour scheme.
- Working with slides make new slide move, copy, delete, duplicate, lay outing of slide, zoom in or out of a slide.
- Editing and formatting text: Alignment, editing, inserting, deleting, selecting, formatting of text, find and replace text.

## Unit IV

### POWER POINT – II

- Bullets , footer, paragraph formatting, spell checking.
- Printing presentation Print slides, notes, handouts and outlines.
- Inserting objects Drawing and Inserting objects using Clip Arts picture and charts.
- Slide sorter, slide transition effect and animation effects.
- Presenting the show making stand alone presentation, Pack and go wizards.

## Unit V

Evolution, Protocol, concept, Internet, Dial-up connectivity, leased line, VSAT, Broad band, URLs, Domain names, Portals. E-mail, Pop & web based Email. Basic of sending and receiving Emails, Email & Internet Ethics, Computer virus, Antivirus software wage, Web Browsers.

### **6BCOM3-PC ACCOUNTING SYSTEM – TALLY**

Accounting, Meaning Of Accounting, Objectives Of Accounting, Important Terms, Accounting Equation, Rules Of Debit And Credit- Journal & Ledger, Journal, Ledger, Cash Book, Subsidiary Books, Financial Statement, Trading & P&L A/C, Balance-sheet, Inventory, Adjustment Entries, Bill Of Exchange

Installing Tally 9, Introduction, Tally 9.0 (Release 1.0), Major Enhancements In Tally 9, Minor Enhancements In Tally 9, Multilingual Business Accounting And Inventory Management Features, Performance And Implementation Features, Accounting And Inventory Control Features, Installing Tally 9.0, Application Directory, Data Directory, Configuration Directory, Language Directory, Activating Tally, Activating Tally Gold For Multi User, Registering Tally, Validating Tally, Tally Data Migration Tool, Uninstalling Tally 9

ABC of Company, Creation Of New Company Selection Of New Company Deletion Of Company Alteration Of Company Shut A Company

Company Features, Features Of Company Accounting Features Inventory Features, , Statutory Features

Tally Screen Components, Title Bar, Button Bar, Calculator, Working Are, Quitting, Gateway Of Tally, Current Status Area

Configuration, General, Numeric Symbols, Accts/Inventory Info, Printing, Connectivity, Licensing, Shop, Quit

Budget, Introduction, Budget, Creating Budget, Alter A Budget, Delete Budget, Display Budget/ Budget Variance, Scenarios

Job Costing, Introduction, Enabling Or Configure Job Costing In Tally, Master Creation For Job Costing, Voucher Type And Voucher Class, Job Cost Reports

Reports, Introduction Accounting Reports, Trial Balance, Balance Sheet, Profit & Loss, Cash Flow Statement, Fund Flow Statement, Ratio Analysis, Day Book, Cash/Bank Book Sales Register Purchase Register Outstanding Interest Cost Centers Job Work Analysis Statistics Inventory Reports

Accounts Groups & Ledgers, Introduction Accounts Group Multiple Group Creation Display Group Alter Group Multiple Ledgers Display Ledger Alter Ledger Voucher Types

Payroll Accounting, Introduction, To Activate Payroll In Tally 9, Payroll Menu, Display Pay Heads, Multiple Group Creation, Employee Creation, Salary Detail, Attendance, Attendance Type, Voucher Creation

Export & Import, Introduction, Export, Import, ODBC Compliances

Cost Centre, Introduction Cost Centre, Creating Cost Centre, Display Cost Centre, Alter Cost Centre Cost Category, Create Cost Categories, , Display Cost Categories, Alter Cost Categories Voucher Entry Cost Centre Class, Creating Cost Centre, Invoice Entry Using Cost Centre Reports Related To Cost Centre

Foreign Currencies, Introduction Foreign Currency, Create Foreign Currency, Alter Foreign Currency, Display Foreign Currency, Exchange Rate Entry Voucher Entry Using Foreign Currency Voucher Entry Through Forex Journal Voucher Class Reports Related To Foreign Currency

Interest, Introduction, Interest, Simple Mode, Interest On Outstanding Balances, Reports On Interest Calculated On Outstanding Balances, Advanced Parameter Mode, Interest Calculation Transaction By Transaction/Voucher Interest At Fixt Rate, Voucher Interest At Variable Rate, Statement Of Interest Due On Invoice, Interest Reports, Interest Voucher Class

Printing, Introduction Cheque Printing Of Cheque Multi Account Printing Options General, Purchase Printing, Sales Transaction, Receipt Voucher, Journal/Contra, Debit/Credit Note, Reminder Letter, Confirmation Statement Reports Printing Button Related

Bank Reconciliation, Introduction, Bank Reconciliation In Tally 9, Configuration Of Bank Reconciliation

Security Control, Introduction Security Levels Access Type

Backup & Restore, introduction, Group Company, Create a Group Company, Alter a Group Company, Tally Audit, Splitting Company Data

Inventory, Introduction Stock Group Stock Item Stock Categories Godowns Units Of Measures Rate Of Duty Inventory Vouchers Reorder Level Inventory Reports Inventory Info Inventory Books Statement Of Inventory Batch Wise Details Price List

## **6BCOM4-CORPORATE ACCOUNTING**

Unit-I Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures.

Unit-II Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.

Unit-III Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).

Unit-IV Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

Unit-V Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme)

## **6BCOM5-FINANCIAL MARKET & INVESTMENT MANAGEMENT**

Unit-1 An overview of Financial Markets in India - Money Market-Indian Money Market, Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.

Unit-2 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)

Investors Protection : Grievance Concerning Stock Exchange Dealings and their

Removal, Grievance cell in Stock Exchange , Security Exchange Board of India (SEBI)

Unit-3 Financial Services, Merchant Banking-Factors and Role, SEBI Guidelines, Credit Rating concept, Functions and Types.

Unit - 4 Investment, Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of investment, Negotiable and Non-Negotiable Investment. Security Analysis-Fundamental, Economic, Industrial and Technical Analysis.

Unit - 5 Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis. Efficient Market Hypothesis, Semi Strong and Strong Market Capital Assets pricing Model.

## **6BCOM6P-MONEY & FINANCIAL SYSTEM**

Unit I: Money- Evolution of money Functions of money, constituents of money supply in India (M1,M2,M3,M4) – meaning and changing relative importance of each, High powered money Meaning & uses, Sources of change in high powered money.

Unit II: Finance:- Role of Finance in an economy, kinds of Finance Components of Financial System, financial intermediaries, markets & instruments & their functions.

Unit III: Commercial Banking Definitions of Bank-functions of Commercial banks & Importance of Comm. banks, Balance sheet of a commercial banks. Non performing assets of commercial banks- Causes & remedies.

Process of credit creation of comm. Banks & its limitations.

Unit IV: Indian Banking Regional rural banks, Lead bank scheme. NABARD, Functions & performance. Development Banks and other non banking financial institutions, their main features, Unregulated credit Markets in India-main features.

Unit V: Reserve Bank of India

Objective, organization, Functions and working -instruments of credit control Main feature of monetary policy since independence.

Text Book :-

1. Money & Financial System, Dr. Sinha, Varshney & Ratan, Sahitya Bhavan Publication,

2.Mudra Evam Vitty Padhatiya , Dr. Sinha, Varshney & Ratan, Sahitya Bhavan Publication

## **6BCOM6CA-(A) MULTIMEDIA SYSTEMS**

**Introduction of Multimedia** - Introduction of Multimedia, Meaning of Multimedia, What is Multimedia ?, Identifying Multimedia Elements, Text, Images, Sound/Audio, Animation, Video, Areas of use for Multimedia

**Multimedia Input Devices** - Introduction, Input Device, Typing Input Devices, Pointing Input Devices, Scanning Input Devices, Audio Visual Input Devices

**Multimedia Output Devices** - Introduction, Output Devices, Soft Copy Vs Hard Copy Output, Monitor, Printers, Plotter, Electrostatic Technique, Special Purpose Output Equipments

**TEXT** - Concept of Plain and formatted text, Advanced text formatting, Using Various Text Effect, RTF & HTML TEXT, Using text preparation tools and standard software, Conversion to and from of various text formats:, Object Linking and Embedding Concept, Basic of FONT DESIGN:, Overview of some fonts editing and designing tools

**Images** - Importance of Graphics in Multimedia, Graphics in Web Designing, During Web site designing remember the following basics Tips, Vector and Raster Graphics, Image Capturing Methods, Various Attributes of Images, Various Image File Formats (Features & Limitations), Graphics File Formats Conversion

**Processing Images with Common Software Tools** - Overview of Photoshop, Resizing Images and Size Guide, Modify Color and effects, Layers, Text Editing, Converting an Image to Black and White, Restoring Old Photographs, CorelDraw, Paint shop Pro:, Features of Corel Paint Shop Pro Photo X2, getting started with paint shop pro, the clone brush, the flood fill tool, moving a layer, the deformation tool, masks

**SOUND** - Sound and its Attributes, Mono V/s Stereo Sound, Sound Channels, Sound and its Effect in Multimedia, Analog V/s Digital Sound, Basics of Digital Sound-Sampling, Frequency, Sound Depth, Channels, Sound on PC, Sound Standards on PC, Capturing and Editing Sound on PC, Overview and using some Sound Recording, Sound Editing Software, Overview of Various Sound File Formats on PC, WAV, MP3, MP4, Ogg Vorbis

**Animation** - BASIC OF ANIMATION, Three Basic Types of Animation, Basic principles of animation, Uses of animation in multimedia, Effects of Resolutions, Pixel Depth, Image Size on Quality and Storage, Overview of 2D and 3D Animation Techniques and Software, 2D and 3D Animation Software, Introduction to Flash, Installation of Flash MX:, Using the Flash Interface, To create Motion Tween, GIF Animator

**Video** - BASICS OF VIDEO, Analog and Digital Video, How to use Video on PC:, Introduction to Graphics Accelerator Cards, Introduction to DirectX, Introduction to AV/DV and IEEE1394 Cards, Digitization of Analog Video to Digital Video, Interlacing and Non-Interlacing, Brief note on Various Video Standards, Introduction to Video Capturing Media & Instruments, Introduction to Digital Video Compression Techniques, Type of digital Video Compression Techniques, Introduction to Various Digital Video file formats

**Video Editing & Movie Making Tool** - Brief Introduction to Video Editing and Movie Making Tools, Video Editing Terminology, The Goals of Editing, Different Types of Video Editing, Movie Making Tools, QuickTime Video Editing Tool, Working with QuickTime Pro, Video for Windows, Capturing video, Adobe Premiere Pro, Working with Premiere, Using the Premiere Title Designer, Using Transitions in Adobe Premiere

**6BCOM6CA(B)- PROGRAMMING WITH ASP.NET**

NOT Offered in Distance Mode. Only Offered in Regular Mode.

**BACHELOR OF COMMERCE (B.Com)**  
**(PLAIN / COMPUTER APPLICATION / BANKING / TAXATION)**

Course Code	Name of the Course	Module to be used
<b>FIRST SEMESTER</b>		
1BCOM1	Hindi Language Structure - I	Books by Hindi Granth Academy
1BCOM2	Fundamentals of Entrepreneurship	Books by Hindi Granth Academy
1BCOM3	Principles of Management	Module Published by CVRU
1BCOM4	Financial Accounting	Module Published by CVRU
1BCOM5	Business Mathematics	Module Published by CVRU
1BCOM6P	Macro Economics	Module Published by CVRU
1BCOM6CA	Introduction to computers & Information Technology	Module Published by CVRU
1BCOM6BK	Principle of Banking	Not Offered by IDOE in 2013 Session
1BCOM6TX	Indian Tax System	Not Offered by IDOE in 2013 Session
<b>SECOND SEMESTER</b>		
2BCOM1	English Language and Indian Culture	Books by Hindi Granth Academy
2BCOM2	Development of Entrepreneur	Books by Hindi Granth Academy
2BCOM3	Business Organization & Communication	Module Published by CVRU
2BCOM4	Business Laws	Module Published by CVRU
2BCOM5	Business Statistics	Module Published by CVRU
2BCOM6P	Micro Economics	Module Published by CVRU
2BCOM6CA	Windows & MS Office	Module Published by CVRU
2BCOM6BK	Indian Banking System	Not Offered by IDOE in 2013 Session
2BCOM6TX	Tax Planning and Management	Not Offered by IDOE in 2013 Session
<b>THIRD SEMESTER</b>		
3BCOM1	Hindi Language aur Samvedana	Books by Hindi Granth Academy
3BCOM2	Environmental Studies	Books by Hindi Granth Academy
3BCOM3	Public Finance	Module Published by CVRU
3BCOM4	Cost Accounting	Module Published by CVRU
3BCOM5	Indian Companies Act	Module Published by CVRU
3BCOM6P	Principals of Insurance	Module Published by CVRU
3BCOM6CA	Management Information System <b>OR</b> OOPS & Programming in C++	Module Published by CVRU
3BCOM6BK	Banking Theory Law & Practices	Not Offered by IDOE in 2013 Session
3BCOM6TX	Indirect Tax – I	Not Offered by IDOE in 2013 Session
<b>FOURTH SEMESTER</b>		
4BCOM1	English Language and Scientific Temper	Books by Hindi Granth Academy
4BCOM2	Environmental Study	Books by Hindi Granth Academy
4BCOM3	Management Accounting	Module Published by CVRU
4BCOM4	Auditing	Module Published by CVRU
4BCOM5	Income Tax Law & Practices	Module Published by CVRU
4BCOM6P	Principles of Marketing	Module Published by CVRU
4BCOM6CA	Database Management Systems (Theory & Practices) <b>OR</b> Internet Programming with HTML, DHTML & JavaScript	Module Published by CVRU
4BCOM6BK	Banking Theory Regulatory Mechanism	Not Offered by IDOE in 2013 Session
4BCOM6TX	Indirect Tax – II	Not Offered by IDOE in 2013 Session
<b>FIFTH SEMESTER</b>		
5BCOM1	Hindi Language (BhashaKaushalaur Sanchar Sadhan)	Books by Hindi Granth Academy
5BCOM2	Computer & Information Technology Basics-I	Module Published by CVRU
5BCOM3	Human Resource Development	Module Published by CVRU
5BCOM4	Indirect Tax	Module Published by CVRU
5BCOM5	Financial Management	Module Published by CVRU
5BCOM6P	Banking Laws & Practice in India	Module Published by CVRU
5BCOM6CA	Programming with VB.NET	Module Published by CVRU

	<b>OR</b> Internet & E-Commerce	
5BCOM6BK	Technology in Banking	Not Offered by IDOE in 2013 Session
5BCOM6TX	Income Tax – I	Not Offered by IDOE in 2013 Session
<b>SIXTH SEMESTER</b>		
6BCOM1	English Language and Aspects of Development	Books by Hindi Granth Academy
6BCOM2	Computer & Information Technology Basics-II	Module Published by CVRU
6BCOM3	PC Accounting System – Tally	Module Published by CVRU
6BCOM4	Corporate Accounting	Module Published by CVRU
6BCOM5	Financial Market & Investment Management	Module Published by CVRU
6BCOM6P	Money & Financial Systems	Money & Financial System, Dr. Sinha, Varshney & Ratan
6BCOM6CA	Multimedia Systems <b>OR</b> Programming with ASP.NET	Module Published by CVRU
6BCOM6BK	Credit & Risk Management in Banking	Not Offered by IDOE in 2013 Session
6BCOM6TX	Income Tax – II	Not Offered by IDOE in 2013 Session