# Faculty of Commerce & Financial Studies

## Study and Evaluation Scheme

## Of

## Bachelor of Commerce (Computer Application)
## B.Com (CA)

(Applicable w.e.f Academic Session 2013-16 till revised)



# AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

# AKS University, Satna

**Sherganj, Panna Road, Satna (MP) 485001**

## Study & Evaluation Scheme
### of
### Bachelor of Commerce in Computer Application
### SUMMARY

**Programme :**  B.Com (CA)

**Duration :**  Three year full time (Six Semesters)

**Medium :**  Hindi & English Both

**Minimum Required Attendance :** 75 %

**Maximum Credits:**  **142**

| Evaluation Assessment : | Internal | External | Total |
|---|---|---|---|
| | 50 | 100 | 150 |

**Internal Evaluation (Theory/ Practical Papers)**

| | Sessional-I | Sessional-II | Continuous Assessment & attendance |
|---|---|---|---|
| | 10 | 10 | 10+20= 30 |
| **Duration of Examination :** | **External** | **Internal** | |
| | 3 hrs. | 2 hrs | |

To qualify the course a student is required to secure a minimum of 31% marks in aggregate including the semester end examination, internal assessment evaluation (Both theory & Practical Papers)

A candidate who secures less than 31% or Grade **'D'** of marks in a Subject/Paper(s) shall be deemed to have failed in that Subject/Paper(s). In case a student has secured less than 36% or Grade **'R'** in Subject/Paper(s), he/she shall be deemed to re-appear (ATKT Examination) in Subject/Paper(s) to achieve the required percentage (Min. 31%) or grade (Min. D) in the Subject/Paper(s).

*Question Paper Structure*

1. *The question paper shall consist of 26 questions in three Sections. Out of which Section-A shall be of Objective type 10 questions and will be compulsory. (weightage 2 marks each).*

2. *Section-B shall contain 10 Short answer type questions and students shall have to answer any eight (weightage 5marks each).*

3. *Out of the remaining six question s are long answer type questions, student shall be required to attempt any four questions. The weightage of Questions shall be 10 marks each.*

# Faculty of Commerce & Financial Studies

## Bachelor of Commerce (Computer Application)

## B.Com. (CA)

## I Semester

## Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|------|--------------|---------|--------|---|---|--------|
| | | | L | T | P | |
| 1 | 37AC101 | Basic Accounting Concept | 3 | 2 | 0 | 4 |
| 2 | 37MS102 | Business Mathematics | 3 | 2 | 0 | 4 |
| 3 | 37MT103 | Business Management | 3 | 0 | 0 | 3 |
| 4 | 37EC104 | Banking Law and Practice | 3 | 0 | 0 | 3 |
| 5 | 37EV105 | Ecology & Environmental Studies | 3 | 0 | 0 | 3 |
| 6 | 37CA106 | Fundamental of Computers | 3 | 0 | 0 | 3 |
| 7 | 37SD107 | SSD-Functional English-I | 3 | 0 | 0 | 3 |
| 8 | 37CA151 | Fundamental of Computers(Lab) | 0 | 0 | 2 | 1 |
| | | **TOTAL** | **21** | **4** | **2** | **24** |

# Faculty of Commerce & Financial Studies

## Bachelor of Commerce (Computer Application)

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### II Semester

### Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|---|---|---|---|---|---|---|
| | | | L | T | P | |
| 1 | 37AC201 | Auditing | 3 | 0 | 0 | 3 |
| 2 | 37CA202 | E-Business | 3 | 0 | 0 | 3 |
| 3 | 37EC203 | Business Law | 3 | 0 | 0 | 3 |
| 4 | 37CA204 | Office Automation Tools | 3 | 0 | 0 | 3 |
| 5 | 37MS205 | Business Statistics | 3 | 2 | 0 | 4 |
| 6 | 37SS206 (H/I) | Spiritual Studies (H/I) | 3 | 0 | 0 | 3 |
| 7 | 37SD207 | SSD- Functional English-II | 3 | 0 | 0 | 3 |
| 8 | 37CA251 | Office Automation Tools Lab | 0 | 0 | 2 | 1 |
| | | **TOTAL** | **21** | **2** | **2** | **23** |

# Faculty of Commerce & Financial Studies

## Bachelor of Commerce (Computer Application)

## B.Com. (CA)

## III Semester

## Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|------|--------------|---------|--------|---|---|--------|
| | | | L | T | P | |
| 1 | 37TP301 | Income Tax for individuals | 3 | 2 | 0 | 4 |
| 2 | 37EC302 | Corporate Law and Secretarial Practice | 3 | 1 | 0 | 4 |
| 3 | 37MT303 | Business Environment | 3 | 0 | 0 | 3 |
| 4 | 37EC304 | Micro Economics | 3 | 0 | 0 | 3 |
| 5 | 37CA305 | HTML and Web Designing | 3 | 1 | 0 | 4 |
| 6 | 37CA306 | Internet and its applications | 3 | 0 | 0 | 3 |
| 7 | 37SD307 | SSD | 0 | 0 | 2 | 1 |
| 8 | 37CA351 | HTML and Web Designing and Internet LAB | 0 | 0 | 4 | 2 |
| | | **TOTAL** | **18** | **3** | **6** | **24** |

# Faculty of Commerce & Financial Studies

## Bachelor of Commerce (Computer Application)

## B.Com. (CA)

## IV Semester

## Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|------|--------------|---------|--------|---|---|--------|
| | | | L | T | P | |
| 1 | 37FM401 | Financial Management | 3 | 2 | 0 | 4 |
| 2 | 37TP402 | Indirect Tax | 3 | 2 | 0 | 4 |
| 3 | 37AC403 | Cost Accounting | 3 | 2 | 0 | 4 |
| 4 | 37CA404 | Emerging Trends in E-Commerce | 3 | 0 | 0 | 3 |
| 5 | 37CA405 | Accounting with Tally | 3 | 1 | 0 | 4 |
| 6 | 37CA406 | DBMS & SQL | 3 | 1 | 0 | 4 |
| 7 | 37SD407 | Soft Skill Development | 0 | 0 | 2 | 1 |
| 8 | 37CA451 | Accounting with Tally and DBMS & Oracle Lab | 0 | 0 | 4 | 2 |
| | | **TOTAL** | **18** | **8** | **6** | **26** |

# Faculty of Commerce & Financial Studies
## Bachelor of Commerce (Computer Application)
## B.Com. (CA)
## V Semester
## Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|------|--------------|---------|--------|---|---|--------|
| | | | L | T | P | |
| 1 | 37AC501 | Corporate Accounting | 3 | 2 | 0 | 4 |
| 2 | 37MM502 | Marketing Management | 4 | 0 | 0 | 4 |
| 3 | 37FM503 | Public Finance | 3 | 1 | 0 | 4 |
| 4 | 37CA504 | Management Information System | 3 | 1 | 0 | 4 |
| 5 | 37CA505 | System Analysis and Design | 3 | 1 | 0 | 4 |
| 6 | 37SO506 | Research Methodology | 3 | 0 | 0 | 3 |
| 7 | 37CA551 | SAD Lab | 0 | 0 | 4 | 2 |
| | | **TOTAL** | **19** | **4** | **4** | **25** |

# Faculty of Commerce & Financial Studies
## Bachelor of Commerce (Computer Application)
## B.Com. (CA)
## VI Semester
## Teaching & Examination Scheme

| S.N. | Subject code | Subject | Period | | | Credit |
|------|------|---------|---|---|---|--------|
| | | | L | T | P | |
| 1 | 37CA601 | Cyber Security and Cyber Law | 4 | 0 | 0 | 4 |
| 2 | 37CA602 | RDBMS | 3 | 2 | 0 | 4 |
| 3 | 37AC603 | Management Accounting | 3 | 2 | 0 | 4 |
| 4 | 37CA651 | Project Work | 0 | 0 | 12 | 6 |
| 5 | 37CA652 | RDBMS Lab | 0 | 0 | 4 | 2 |
| | | **TOTAL** | **10** | **4** | **16** | **20** |

# I Semester
## BASIC ACCOUNTING CONCEPTS

**Objective**: To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entitles.

### Unit I
Accounting- Introduction and definition, Accounting Principles, Concepts and conventions, Accounting system and rules, Importance & Limitations of Accounting, Various users of accounting information, Accounting equations approach, Preparation of Journal, Ledger and Trial Balance. Subsidiary Books of Accounts, Accounting Standards (Introduction)

### Unit II
**Final Accounts**- Preparation of Final Accounts with adjustments (including manufacturing a/c)

### Unit III
**Depreciation**-Methods, computation and accounting treatment of depreciation, change in depreciation methods .Reserve and Provisions

### Unit IV
**Branch Accounts- I**ntroduction, different types of branches, Accounts of various types of branches. Foreign branches and conversion of Trial Balance of Foreign branch
**Department Accounts**- Allocation of expenses, inter-department transfer

### Unit V
**Hire Purchase and Installment Payment System-**Meaning, Distinction between hire-purchase and installment payment system, calculation of interest, entries in the books of hire-purchase and hire-vendor, Return of goods, Repossession of a part of the assets, hire purchase trading account, Entries in case of installment payment system.

**Text Books:-**

1.Financial Accounting: S.M.Shukla, Sahitya Bhawan Publication, Agra

2.Financial Accounting: P.C.Tulsian, Pearson Education, India

**Suggested Reading:**

1.Advanced Financial Accounting: Shukla Grewal, S.Chand Publication

2.Financial Accounting: S.N.Maheshwari, Vikas Publishing House Ltd.

# B.Com. (CA)

## I Semester
## BUSINESS MATHEMATICS

**Objective** : The objective of this course is to familiarize students with the applications of Mathematics in business decisions process.

### Unit I
Matrix : Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtractions & Multiplication of Matrix, Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the ad joint Matrix method & Gaussian Elimination Method Use of Matrix in Business, Determinants

### Unit II
**Ratio**- Definition, Continued Ratio, Inverse Ratio, Profit Sharing ratio, Gaining Ratio, Sacrificing Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation
**Percentage**- Meaning and Computations of Percentages

### Unit III
**Mathematics of Finance** – Interest: simple and compound interest, rates of interest nominal and effective, computation of simple and compound interest, Annuity – meaning, types, present value and future value, (valuation of bonds and debentures, sinking funds).

### Unit IV
**Discount, Commission, Profit And Loss, and Interest**
Terms and Formulae, Trade discount, Cash discount,  Problems involving cost price, Selling Price, Trade discount and Cash discount, Introduction to Commission and brokerage, Problems on Commission and brokerage

### Unit V
Logarithm-Definition, Principle of Logarithm, Base and Index of Logarithm, General Properties of logarithm, Common Problems, Linear Equations(only theoretical concept).

Text Books:

1.Business Mathematics: S.M. Shukla, Sahitya Bhawan Publications Agra.

2.Business Mathematics: V.K.Kapoor, Sultan Chand Publications

Suggested Readings:-

1.Business Mathematics: B.K. Mehta, SBPD Agra

2.Business Mathematics: Dr. V.K. Shukla, M.P.Hindi Granth Academy.

# B.Com. (CA)

## I Semester
## BUSINESS MANAGEMENT

**Objective:** The objective of this course is to provide basic knowledge of different concepts, principles, tools and techniques of business management.

**Unit I** Definition, Characteristics and Objectives of Business Organization, Evolution of Business Organization; Modern Business & Profession, Forms of Business organization (Sole proprietorship, Partnership, Joint Stock Companies & Co- operatives)

**Unit II**
Introduction, Concept, Nature, Scope and Significance of Management, Evolution of Management thought, Contribution of Taylor, Weber and Fayol to Management.

Management: As an Art and Science, Management Skills.

**Unit III**
Planning, Decision Making. Organizing: Concept, Organization Theories, Forms of Organizational Structure, Combining Jobs, Project Matrix & Network., Delegation & Decentralization of Authority, Dynamics of Group Behaviour

**Unit IV**
Staffing: Concept, System Approach, Manpower Planning, Job Design, Recruitment & Selection.

Motivation: Concept, Motivation and Performance, Theories of Motivation (Maslow, Herzberg, Mc Gragor)

**Unit V**
Leadership: Concept, Core of Leadership-Influence, Functions of Leaders, Leadership Style, Managerial Grid, Situational Leadership. Control- Concept & Process

**Text Books:**

• Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi

• Parag Dewan, Management Principles & Practices, Excel Books

# B.Com. (CA)

## I Semester
### BANKING LAW & PRACTICE

**Objective:** To enlighten the students regarding the new concepts introduced in the banking system.

## Unit -I: Evolution of Modern Banking System:

**(a) Functions of Modern Commercial Banks** - Banks as a change agent; credit creation - Nationalization - Banking Sector reforms - Emergence of Private and Foreign Banks.

**(b) Innovation in banking** - Electronic Banking – online and Internet Banking, credit cards, debit cards, smart cards, Telephone Banking

## Unit - II Banking System:

**Central Banking System** - Function of a Central bank, credit policy of RBI and its impact, RBI'S relationship with the Central Government.

## Unit - III Indian Financial system:

a) **Money Market** - Instruments of money market, money market reforms in India.

b)**Capital Market** - Primary Markets - Book Building- Secondary Markets - Capital Market Reforms in India - Role of SEBI - National Depository system- Rolling settlements - Online stock trading- Futures and options- SHCL Functions

## Unit - IV Financial Services:

a) **Merchant Banking** - need, functions, classification, pre issue and post issue responsibilities of a lead managers benefits

b) **Factoring Services** - need, process, benefits.

c) **Mutual funds** - need, types, benefits.

## Unit - V Banker and Customer:

**Negotiable Instruments** - Types-Magnatic Ink Character Recognition cheques - features of Negotiable instruments (Bill of Exchange, promissory Note, cheque including Bankers cheque)- Crossing of a cheque, Dishonor of a cheque

**Text Books:**

1.Banking Theory: Law and Practice, Sundaram and Varshney,Sultan Chand and Sons

Publications.

2.Banking & Financial System: Dr.K.N.Prasad, Deep and Deep Publication.

**Suggested Readings:-**

1.Banking Law and Practice: S.N. Maheshwari, 6<sup>th</sup> edition,Kalyani Publications.
2.Money, Banking, International Trade and Public Finance,:M.L.Jhingan,Vrinda
Publication(p)Ltd Delhi.

# B.Com. (CA)

## I Semester
## ECOLOGY & ENVIRONMENTAL STUDIES

**Unit I**
Definition, scope and importance, need for public awareness. Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, mining, dams and their effects on forest. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Land resources : Land as a resource, land degradation, soil erosion and desertification.

**Unit II**
Food resources : World food problems, effects of modern agriculture, fertilizer-pesticide problems, Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

**Unit III**
Concept of an ecosystem, Structure and function of an ecosystem. Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. introduction, types, characteristic features, structure and function of the terrestrial ecosystem and Aquatic ecosystems.
Diversity, Definition & types, Biogeographical classification of India, Value of biodiversity, Biodiversity at global, National and local levels. Inida as a mega-diversity nation, Hot-sports of biodiversity, Threats to biodiversity, Endangered and endemic species of India, Conservation of biodiversity.

**Unit IV**
Definition: Cause, effects and control measures of :- Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies, Disaster management: floods, earthquake, cyclone and landslides.

**Unit V**
Sustainable development, urban problems related to energy Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns, Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Environmental legislation, Public awareness. Population growth, Population explosion - Family Welfare Programme. Environment and human health. HIV/AIDS.. Role of Information Technology in Environment and human health.

**Text Books:**
1.A text book of Environmental science: Purohit Shami & Agrawal, Agrobios Student edition Jaipur
Paryavaran Addhyan : KL Tiwari and Jadhav

**Suggested Readings:-**

1.Ecology and Environment: PD Saharma,  Rastogi publication Meerut UP
2.Introduction to Environmental Science : Y. Anjaneyulu  BS Publication Hyderabad

# B.Com. (CA)

## I Semester
## FUNDAMENTALS of COMPUTERS

**Objective:** To make students familiar with computer environment.

**Unit I Basic Concepts:**
What is a computer · Characteristics of a Computer · Advantages of Computer · Limitations of Computer · Types of Computer · Applications of computer · Data Representation

**Unit II Essential components of Computer**
Hardware, Firmware, Live-ware, Software: Relationship between hardware and software, System Software: Operating system, Translators, interpreter, compiler, assemblers, and linkers, Overview of operating system, function of operating system, Application software: General Purpose Packaged Software and tailor made software.

**Unit III Information Systems**
Meaning & Need of an efficient Information System, Types of Information System, Information requirement for Planning, Coordination, and Control for various levels in Business, Industry, Basic of data arrangement and access

**Unit IV Database System**
Traditional file environment, Identification of relevant data, Evolution of Database Technology, Databases: The Modern Approach

**Unit V Net works: LAN, WAN, Wireless Network**
Introduction to networking, Importance of networking, Communication devices such as Modem ,Features of Networking

**Text Books:**
1. **Fundamentals of Computer: P.K.Sinha**

2. **Fundamentals of Computer, E. Balagurusamy ,Tata Mcgraw Hills Publication.**

# SSD - FUNCTIONAL ENGLISH-1

## 1st Semester

B.Tech (Engg.)/B.Tech (Ag.)/B.Tech (BT)/B.Sc.(Hons) Ag./B.Sc (BT)/B.Pharm/BBA/B.Com/B.com(Hons)/BCA(Hons)/Diploma (Engg.)

**INTRODUCTION: Grammar is vital for the efficient use of language in academic as well as social environment. You already know that our speech is made up of sentences. A sentence is the basic unit of the written and spoken language. In this unit we will learn about various structural and functional parts of the sentence, their types ,subtypes and their usage.**

**Objectives**:
- ➢ To enable the students to use verbs in appropriate contexts.
- ➢ To improve students' command of spoken English by practicing the functional language needed in different situations
- ➢ To familiarize the students with the concept of Functional English as a multi-focal discipline.
- ➢ To enable the students to use English correctly and confidently

**UNIT-1**

a. Articles: Definite, Indefinite and Zero, Noun: numbers (singular and plural) and Personal Pronouns

b. Introduction to verb :Ordinary and Auxiliary verbs, Regular and Irregular verbs

c.**The Present Tense:** Present Continuous, Simple Present (Form and Use)

**UNIT-2**

**The Past and Perfect Tenses:** Simple Past, The Past Continuous, The Present Perfect, The Present Perfect Continuous, The Past Perfect and The Past Perfect Continuous. ( Form and Use)

**UNIT-3**

**The Future Tense:** Future Simple, The future Continuous ( Form and Use ),Causative Verbs,The Sequence of Tenses.

**UNIT-4**

Introduction to Modal Auxiliaries ( Form and Use )
May and can for Permission and Possibility.
Could for permission in the Past
May ,Might for Possibility.
Can and be able for Ability.
Ought, Should, Must, have to,had to, Need for Obligation.

**UNIT-5**

The Conditional Sentences, The Passive Voice; Active Tenses and their Passive Equivalents including Modals, Use of Passive Structure.

**NOTE: Coverage of 1220 Regular (600) and Irregular Verbs (620) with their meaning and uses.**

**( Teachers are required to Introduce 25 verbs from the given verb list in every lecture)**

**II Semester**
**Auditing**

**Objective**: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

## UNIT:I - Introduction

Meaning. Objects, Nature and, limitations of Auditing. Scope Ethical principles and concept of Auditor's Independence.

**Unit II. Investigation** - objective, Difference between audit and Investigation, Process of Investigation.

## Unit III. Auditing Engagement

Audit planning, –Audit programme, Control of quality of audit work. Delegation and supervision of audit work. , Internal check and Internal Audit

## Unit:IV Audit Procedure

Vouching, Verification of assets & liabilities Documentation-Audit Working Papers,- Ownership and Custody of Working Papers Audit File – Audit note Book, Preparation Before Commencement of a New Audit.

**Audit of payments** – General considerations, Wages, Capital, expenditure, Other payments Bank Payments, Bank Reconciliation.

**Audit of receipts** – General considerations, Cash Sales. Receipts from debtors, Other Receipts.

## Unit:V Audit of Limited Companies

**Company Auditor:** Qualification and disqualifications, Appointment Removal, Remuneration, Rights, Duties and Liabilities  Audit Sampling – Types of sampling, Test checking. Techniques of test check

**Text Books:-**

1.  Auditing Principles & Problems, T.R.Sharma, Sahitya Bhavan Publication
2. "Principles and Practice of Auditing", Dinkar Pagare, Sultan Chand and Sons
**Suggested Readings**
   1.Principles of auditing: B.N.Tandon, S.Chand & Co.
   2.A Dtudent's Guide to Auditing: Aruna Jha, Taxmann Publication.

# B.Com. (CA)

## II Semester
## E-Business

**Objective:** To acquaint the student with basic concepts of e-commerce and internet and the various uses and application of such in business.

### UNIT I (Overview of E- Commerce)

Meaning, Importance in the context of today's business. Advantages of e- commerce( as compared with traditional system of commerce). E-Commerce and E- Business. Internet and its relation to E- Business. Mobile Commerce- Basic idea.

### UNIT II (Categories of E- Commerce( Models)

Business to Consumer model- Basic idea, major activities, major challenges. Model of business to consumer ( Portals, E- Tailer, Content provider, transaction broker). Business to business model: Basic idea, major activities, types of business to business market[ independent, buyer oriented, supplier oriented, vertical and horizontal e- market place]. Other models: Business to Government, Consumer to consumer, Consumer to business**.**

### UNIT III  E-Payment

Types of E-Payment: Payment card (Credit card and Debit Card), Electronic or digital cash, Electronic or digital wallet. Stored value card (Smart card.) Basic idea of online banking [ Core banking solution or CBS]

### UNIT IV E-CRM

Concept and definition, features, goals of E-CRM business framework, three phases of E-CRM, types of E-CRM, functional components of E-CRM, strategy for E-CRM solutions**.**

### UNIT Introduction to ERP

Concept and definition, features, major characteristics, level of ERP, benefit of ERP, Enterprise potential of ERP, Modules of ERP, Phases of ERP, implementation, Limitations of ERP.

**Supply Chain Management:** Concept and definition, features, types of supply chain, E- Supply chain, Planning (Component), E- Supply chain Fusion [Process].

### Text Books:-

E-Commerce and its application: Pandey, Shrivastava and Shukla, S. Chand Publication.

Electronic Commerce: Bharat Bhaskar, Tata Mc Graw Hill Publication.

### Suggested Readings

Computer Buswiness Application: C.S.V. Murthy, Himalaya Publicaqtion

Computer Business Application: R.B. Saha, Himalya Publication.

# B.Com. (CA)

## II Semester
## Business Law

**Objectives:** To familiarize the students with the understanding and provisions of business laws. Case studies and problems involving issues in business laws are required to be discussed.

### UNIT-I The Indian Contract Act, 1872

Meaning, Nature, Kinds and Essentials of valid contract, Void Agreements, Discharge Of Contract-Mode of discharge and remedies. Contingent Contract. Contract of Indemnity and Guarantee. Contract of Bailment. Contract of Agency.

### UNIT-II The Sale of Goods Act, 1930

Contract of Sales, Formation of Contract of sales , Hire Purchase Agreement, Meaning and difference between sale and agreement to sell, Caveat emptor.

Conditions and Warranties. Performance of Contract of Sale. Unpaid Seller- Meaning and rights of an unpaid seller against the goods and the buyer.

### UNIT--III The Limited Liability Partnership Act, 2008

Salient features of limited liability partnership. Difference between Limited liability partnership and Partnership. Difference between Limited Liability Partnership and Company.

Limited Liability Partnership Agreement. Nature of Limited Liability Partnership.

Conversion of Limited Liability Partnership. Winding up and Dissolution.

### UNIT--IV  Negotiable Instruments Act, 1881

Meaning, Definition, features of negotiable instruments. Promissory Note: Meaning, Definition, Features.

Cheque: Meaning, Definition, Types of Cheque, Modes of crossing cheque; Inchoate Stamped Instrument; Accommodation Bill; Fictitious Bill.

Endorsement: Meaning and types of endorsement.  Holder and Holder in due course: Rights of Holder in due course.

### UNIT--V The Information Technology Act, 2000:- Definitions, Digital Signature, E-Governance, Acknowledgement and Dispatch of electronic records. Regulation of certifying authorities. Duties of subscribers.

**Text Books:**
1.Business Law: N.D. Kapoor, Sultan Chand and Sons, New Delhi.
2.An Easy Approach to Business Law: J.P.Sharma, Sunaina Kanojia, Ane Books Pvt. Ltd.
**Suggested Readings:-**
1.  Business Law: P.C. Tulsian, Tata Mcgraw Hill Publication.
2.  .Business Law: M.C. Kucchal, Vikas Publishing House Pvt. Ltd

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**B.Com. (CA)**
**II Semester**

## Office Automation Tools

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**Objective:** To acquaint the student with basic concepts of Operating System and MS- Office.

**UNIT I Operating System and Services of Operating System:**

Dos- History, Files and Directories, Internal and External Commands, Types of Operating System.

**Windows Operating Environment**: Features of MS-Windows, Control Panel, Taskbar, Desktop, Windows Application, Icons, Windows Accessories, Notepad, Paintbrush.

**UNIT II**

**MS Word 2007:-** Word basics, Formatting texts and documents, Working with headers and Footers and Footnote, Tabs, Tables and Sorting. Working with graphics, Templates, Wizards and Sample documents, Introduction to mail merge and macros.

**MS Power Point 2007:-** PowerPoint basics, creating presentation the easy way, working with graphic. Inserting various objects( Picture, Organizational Chart, Audio, Video etc.) in slide. Adding animation effects in slide.

**UNIT III**

**Excel 2007:-** Excel basics, rearranging worksheets, excel formatting tips and techniques. Introduction to functions, Excel chart features, working with graphics. Using worksheet as a Database.

**UNIT IV**

**MS Access 2007:-** Database creation, Sorting and filtering the Database, Screen/form design, Data Export- Import. Report generation using tool and  wizard**.**

**UNIT V**

**Networking:** Peer to Peer, Client Server, Communication Media, WWW, Internet and Intranet, Search Engines, Web Site access and information search. E-Mail, Chat( Textual/Voice), E-Commerce.

**Text Books:-**

1.Fundamental Of Computer: E-Balaguruswamy, Tata Mc Graw Hill Publication.

2.Fundamental Of Information Technology: Deepak Bharihoke, Excel Books

**Suggested Readings**

1.IT Infrastructure and Management: Manish Mahajan, Achme Learning

## II Semester
## Business Statistics

**Objective:** The objective of this course is to familiarize students with the applications of statistical techniques in business decisions process.

**UNIT I Introduction**

Definition of Statistics, Statistics in business decisions, Limitations.

Collection and Classification of Data– Primary and Secondary data; Methods of data collection; Classification and Tabulation of data

Investigation:- Meaning, Techniques and Limitations of Investigation

**UNIT II Presentation of Data**

Presentation of Statistical Data :Graphic and Diagrammatic Presentation( Histogram, Ogive Curve, Pie Chart etc.) Frequency distributions.

**UNIT III Measures of Central Tendencies**

Measures of Central Tendency – Common measures of central tendency – mean (Arithmetic Mean, Geometric Mean, Harmonic Mean) , median and mode; Partition values :Quartile, Decile, Percentile.

**UNIT IV Dispersion and its Coefficient**

Measures of Dispersion – Common measures of dispersion – range, quartile deviation, mean deviation , standard deviation, Coefficient of Variation.

Skewness:- Calculation of Skewness and Coefficient of Skewness from Karl Pearson and Bowley Method.

**UNIT V Correlation Analysis**

Meaning and types of Correlation, simple, multiple and partial, linear and non-linear, Simple correlation coefficient, from Karl Pearson method, Concurrent Method and Spearman Rank method.

**Text Books:-**

**1.Principles of Statistics**: B.K. Mehta, SBPD, Agra

**2.Principles of Statistics**: S.M. Shukla and Sahay, Sahitya Bhawan Publication.

**Suggested Readings**

**1.Quantitative Aptitude Statistics**: Dr. P.N. Arora and S. Arora, S. Chand and Co. Pvt. Ltd.

**2.Fundamental of Statistics**:　　　S C Gupta, Himalaya Publishing House

**SSD- CSEP(COMMUNICATION SKILLS ENHANCEMENT PROGRAM)**

**FUNCTIONAL ENGLISH-II**

**2nd Semester**

B.Tech (Engg.)/B.Tech (Ag.)/B.Tech (BT)/B.Sc.(Hons) Ag./B.Sc
(BT)/B.Pharm/BBA/B.Com/B.com(Hons)/BCA(Hons)/Diploma (Engg.)

**Unit-1**

Subject verb Agreement, Adjectives and Comparison of Adjectives, Determiners

**Unit-2**

Introduction to Prepositions ( Use and omission), Preposition of travel and movement, Preposition of Date and Time, Relations expressed by Preposition, Words followed by preposition, Finite and Non Finite Clauses& Uses of Let.

**Unit-3**

Conjunction: Co-ordinating and Subordinating,Sentences :Simple, Compound and Complex

**Unit-4**

Statement : Direct & Indirect, Phrasal Verb, Antonyms, Synonyms, Letter Writing: Formal (Parts& Layout)

**Unit-5**

*Communication:* Definition & Meaning of Communication, Importance &Process,Types: Verbal & Non-Verbal, Barriers, and how to overcome these barriers.

## Reference:

Thomson, A.J and A.V. Martinet.*A Practical English Grammar.* Oxford University Press: New York.

Wren and Martin.*High School English Grammar and Composition.*S.Chand& Company Pvt. Ltd. : New Delhi

Greenbaum, Sidney. *Oxford English Grammar.* Oxford University Press: New York.

Rudzka-Ostyn, Brygida.(2003) *Word Power: Phrasal Verbs and Compounds.*Mouton de Gruyter, Berlin: New York

Chambers Dictionary of Antonyms & Synonyms

Hudson, Richard. *English Grammar.* Routledge: New York.

Rodriques, M.V. *Effective Business Communication*. Concept Publishing Company: New Delhi.

Raman,Meenakshi&Sangeeta Sharma.Communication Skills. Oxford University Press

# SPIRITUAL STUDIES (HINDUISM)
## SRIMADBHAGWADGITA
### Compulsory for All Prgramme/ Courses
### श्रीमद्भगवद्गीता

**UNIT-I**

**अध्याय–एक**

अर्जुन की मोहग्रस्तता,

**अध्याय–दो**

अर्जुन का नैराश्य, शरीर और आत्मा का विश्लेषण, कर्तव्यपालन, निष्काम कर्मयोग, स्थितप्रज्ञ एवं तापत्रय

**अध्याय–तीन**

कर्मयोग, षटिवकार

**UNIT-II**

**अध्याय–चार**

गीता का इतिहास, भगवान के प्राकट्य का कारण एवं उनकी सर्वज्ञता

**अध्याय–पांच**

ईश्वरभावनाभावित कर्म

**अध्याय–छ:**

ध्यान योग या सांख्य योग, सिद्धि या समाधियोग

**अध्याय–सात**

परा और अपरा शक्ति, पुण्यात्मा मनुष्य के लक्षण

**UNIT-III**

**अध्याय–आठ**

ब्रह्मा, आत्मा, अधिभूत, अधिदैव, अधियक्ष, मुक्तिलाभ की विधि

**अध्याय–नौ**

परमगुह्याज्ञान

**अध्याय–दस**

श्रीभगवान का ऐश्वर्य

**UNIT-IV**

**अध्याय–ग्यारह**

श्रीभगवान का विराटस्वरूप

### अध्याय—बारह

भक्तियोग का वर्णन, अव्यक्त की उपासना में क्लेश, शुद्ध भक्त के लक्षण

### अध्याय—तेरह

क्षेत्र, क्षेत्रज्ञ एवं कर्मक्षेत्र की परिभाषा, ज्ञान, ज्ञेय, प्रकृति एवं परमात्मा, चेतना

### अध्याय—चौदह

त्रिगुण स्वरूप

### अध्याय—पंद्रह

परम पुरुष का स्वरूप, जीव का स्वरूप

## UNIT-V
### अध्याय—सोलह

दैवीय स्वभाव, आसुरी स्वभाव

### अध्याय—सत्रह

श्रद्धा के तीन प्रकार, भोजन के प्रकार, यज्ञ के प्रकार, तप के प्रकार, दान के प्रकार, ॐ कार का प्रतिपादन, सत्, असत् का प्रतिपादन

### अध्याय—अठारह

सन्यास एवं त्याग में अंतर, त्याग के प्रकार, कर्म के कारण, कर्म के प्रेरक तत्व, कर्म के प्रकार, कर्ता के प्रकार, चार वर्णों के स्वाभाविक गुण, प्रभु के प्रति समर्पण भाव

## Recommended books
### संदर्भ ग्रंथ सूची

1. श्रीमद्भगवद्गीता—गीताप्रेस, गोरखपुर।
2. श्रीमद्भगवद्गीता—मधुसूदनसरस्वती, चौखम्भा संस्कृत संस्थान, वाराणसी, 1994।
3. श्रीमद्भगवद्गीता—एस.राधाकृष्णन् कृत व्याख्या का हिन्दी अनुवाद, राजपाल एण्ड सन्स, दिल्ली, 1969।
4. श्रीमद्भगवद्गीता—श्रीमद् भक्तिवेदांत स्वामी प्रभुपाद, भक्तिदांत बुक ट्रस्ट, मुंबई, 1996।
5. Srimadbhagawadgita-English commentary by Jaydayal Goyandaka, Gita Press, Gorakhpur, 1997.

# SULLABUS
# SPIRITUAL STUDIES (ISLAM)
## Compulsory for All Prgramme/ Courses

**UNIT-I**

इस्लाम धर्मः— 6वीं शताब्दी में अरब की (राजनैतिक, धार्मिक, सामाजिक, आर्थिक परिस्थितियां व कबीलाई व्यवस्था)

मोहम्मद साहब का जीवन परिचय, संघर्ष व शिक्षाएं, इस्लाम का प्रारम्भ,

इस्लाम क्या है और क्या सिखाता है, ईमान—ईमाने मोजम्मल, ईमाने मोफस्सल।

**UNIT-II**

इस्लाम धर्म की आधारभूत बातें:—

तोहीद, कल्मा—कल्मा—ऐ—शहादत, कल्मा—ऐ—तैय्यबा, नमाज, रोजा, जकात और,

हज का विस्तारपूर्वक अध्ययन

**UNIT-III**

खोदा—तआला की किताबें (आसमानी किताबें):—

''वही'' की परिभाषा, तौरेत, जुबूर, इंजील का परिचय, पवित्र कुरान का संकलन, पवित्र कुरान का महत्व, कुरान की मुख्य आयतें, पवित्र कुरान और हाफिजा

**UNIT-IV**

पवित्र हदीसें और सुन्नतें:—

हदीस और सुन्नत क्या है, हदीस और सुन्नत का महत्व, कुछ प्रमुख सुन्नतें और हदीसों का अध्ययन,

सोकर उठने की सुन्नतें, लेबास की सुन्नतें, बीमारी और अयादत की सुन्नतें, सफर की सुन्नतें

**UNIT-V**

इस्लाम धर्म की अन्य प्रमुख बातें:—

मलाऐका या फरिशते (देवदूत), खुदा के रसूल, खुदा के पैगम्बर, नबी और रसूल में अन्तर,

कयामत, सहाबा, खलीफा, मोजिजा और करामात, एबादत, गुनाह (कुफ्र और शिर्फ), माता—पिता,

रिश्तेदार व पड़ोसी के अधिकार, इस्लाम में औरत के अधिकार, इस्लाम में सब्र और शुक्र,

इस्लाम में समानता और भाईचारा

**ADDITIONAL KNOWLEDGE:-**

IN THE LIGHT OF 'QURAN' AND 'HADEES', TEN POINTS WILL BE DELIVERED TO THE STUDENTS DAILY, IN A SECULAR COUNTRY THE STUDENTS SHOULD KNOW THE PHILOSOPHY OF OTHER RELIGION ALSO SUCH AS "JAINISM", "BUDHISM" AND "SANATAN DHARMA".

# B.Com. (CA)

## III Semester

## Income Tax for Individuals

**Objective:** To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.

### UNIT I Important definitions and residence

**Basic concepts:** Meaning of Income, types of Income, Taxable Income, Gross Total Income, Total Income, agricultural income, exempted income, person, Assessee, Financial year,  Previous Year, Assessment Year. Residential status and tax liability on the basis of residential status.

### UNIT II Income from Salary:

Meaning of salary, meaning  and types of allowances, valuation of taxable perquisite, computation of taxable income from salary, Calculation of  retirement benefits.

### UNIT III Income from House Property

Meaning and concept of Income from House Property, Calculation of Annual rental value and net annual value, Provisions regarding interest on loan, Computation of taxable income from house property.

### UNIT IV Income from Business or Profession

Meaning and concept of business and profession, Expenses expressly allowed and disallowed under the head of business or profession,. Computation of taxable income from business or profession

### UNIT V Capital Gain and Income from Other Sources

Meaning and types of Capital Gain, Deductions given for calculation of taxable income from Capital Gain. Computation of taxable income from capital gain and Computation of taxable income from other sources.


**Text Books:-**
1. Income tax Law and Practice:-  Dr.H.C.Mehrotra Sahitya Bhwan Agra
2.  Income Tax Law and Practices:- Prof. Shripal Saklecha and Neetu Jain.


**Suggested Readings:**
1. Systematic Approach to Income Tax. Girish Ahuja, and Ravi Gupta. Bharat Law House, Delhi.
2. . Income Tax Law and Practice, Mahesh Chandra, S.P. Goyal and D.C. Shukla. Pragati Prakashan, Delhi.

# B.Com. (CA)

## III Semester
## Corporate Law and Secretarial Practices

**Objective:-**To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, CS and ICWA.

### Unit-I Company
Definition, Classification, Incorporation, Memorandum of association, Articles of Association. Doctrine of constructive notice, Doctrine of Indoor management, Commencement of Business.

### Unit:II Company Management
Appointment, Rights and obligations of Directors, Managers and secretary.

### Unit-III
Steps before issue of prospects, Definition and contents of prospectus, Liability for untrue statements. Shares: Definition, share Vs stock, classes of shares, voting rights, issue of shares at par, premium and discount, ESOP, Bonus, Rights, Buyback, Public shares at par, premium and discount, ESOP, Bonus, Rights, Buyback, Public issue, Calls, Forfeiture, Lien and Surrender, Transfer and transmission, statutory restriction on transfer, Borrowing power, mortgages and changes, Debentures.

### Unit-IVSecretarial Practice
Duties and responsibilities of Company Secretary, secretarial duties relating to issue and allotment of shares, Calls, forfeiture Lien and transfer of shares. Majority powers and minority rights, oppression and management. Specimen of certificate of incorporation. Certificate of commencement of Business, Share certificates and share warrants, Dematerialization of shares.

### Unit-V Meeting and proceedings
Provisions relating to the company and Board meetings, Secretarial duties relating to meetings, Notice, Agenda, Proxy, Motion, Resolution

### Text Books:-
1. Elements of Company Law. N.D. Kapoor
2. Company Law & Secretarial Practice, Bhagwati Prakash Sharma.

### Suggested Readings:-
1: Company Law & Secretarial Practice, Avtar Singh
2: Company Law & Secretarial Practice, Balachandran , Sultan Chand & Sons, New Delhi

# B.Com. (CA)

## III Semester
## Business Environment

**Objective: -** The objective of the course is to provide the student with a background of various environment factors that have major repercussions on business and sharpen their mind to watch and update the changes that occur constantly in this sphere.

### Unit-I: Introduction

Meaning of business environment .Factors affecting environment to the business. Business organisation, forms of business organisation, sole proprietorship, partnership, Joint Hindu Family firm. Joint stock company. Co-operative organisation. A brief profile of Indian financial system. Financial markets. Financial intermediaries  and SEBI

### Unit-II: Economic Environment

Economic environment nature of economy, Structure of the economy. Economic policy. Economic condition Trade agreements. Bilateral multilateral .Export Import policy. Types of bank, Banking system. Natural resources of India: - land , forest , minerals , human resources.

### Unit-III : Socio-Political and Global Environment

Political environment, Economic role of the government ,Government and legal environment economic role of the government, Technological Environment – Introduction, definition technology & its features Social responsibility of business. Consumerism and ethics.

### Unit-IV: Global Environment

Internal trade, Meaning of channels of distribution, Choice of channels of distribution
International business-Concept and rationale of globalisation of Indian business. Foreign capital investment. Choice and transfer of technology. Important provision of FEMA,FERA MNCS, WTO ,MNCs and Transnational Corporations (TNCs), Global Competitiveness.

### Unit-V: Industrial Environment

Industrial policy, Industrial Reforms, New Industrial Policy.
Small Scale Industries. Industrial sickness.
Pattern of industrial development. Industrial policy. IDRA. MRTP ACT.


**Text Books:-**

1. Business Environment**,** Shaikh & Saleem. (Pearson1st edition)

**2.** Business Environment **V**ivek Mittal

**Suggested Readings:-**
3.  Economic Environment of Business: S.K.Mishra and V.K. Puri

4. Business environment: Suresh bedi- (excel books 1$^{st}$ edition)

# B.Com. (CA)

## III Semester
## Micro Economics

**Objective:** To expose students of Commerce to basic Micro Economic concepts and inculcate an analytical approach to the subject matter.

**UNIT 1**:- **Micro Economics:**
Meaning, Definition, Nature, Importance and Limitations of Micro Economics. Inductive and Deductive Method.  Relationship of Micro economics with Macro. Economics. Concept of demand; Individual and market demand. Factor affecting demand, law of demand, assumptions of law of demand, exceptions of law of demand, why demand curve slopes downward. Concept of supply , factor affecting supply, individual and market supply, Law of supply. Concept of market equilibrium.

**Unit 2:-Elasticity of Demand & supply and Consumer Behaviour**
Elasticity of Demand: Concept, definition, importance, types and measurement of Elasticity of Demand. Difference between slope of demand curve and elasticity of demand curve .Elasticity of supply, Theory of consumer behavior- concepts of utility. Cardinal analysis, Law of diminishing marginal Utility, Law of equi-marginal utility, Consumer Surplus, Ordinal Approach, Indifference Curve: concept, Assumptions, Properties, Marginal rate of substitution, Consumers equilibrium..

**Unit 3:- Market**
Meaning, Types of market and their features, Determination of price under perfect and imperfect competition.

**Unit 4**
**Product differentiation:** Selling costs, Excess capacity under monopolistic competition.
**Factor of Production**: Land, Labour, Capital, Organisation and Enterprises.

**Unit: 5**
**Production Function:**  Fixed and variable inputs, production function, Total, average and marginal products, law of variable proportions, production ISO-Quaint, the expansion path, isoclines, returns to scale.
**Cost of Production**: Social and private cost of production, difference between accounting and economic costs, long run and short run costs of production, Economies and diseconomies of scale.

**Text book:**
1. Micro Economics,  M. L. Jhingan, Virinda Publication
**2.** Micro Economics, V.C Sinha, Sahitya Bhawan Publication

**Suggested Readings:**
1. Micro Economics (Theory and Policies)  by H. L. Ahuja, S. Chand, New Delhi.

# B.Com. (CA)

## III Semester
## HTML and Web Designing

**Objective:** To expose students of Commerce to basics of html and web designing concepts.

**Unit I**

**HTML** - Concepts of Hypertext, Versions of HTML, Basic text formatting, Head & Body Sections, Inserting texts, Images, Hyperlinks, Backgrounds and Color controls. Different HTML tags, Table layout and presentation, Use of Fonts, List types and its tags, Use of Frames and Forms in web pages.

**Unit II**

Cascading Style Sheet- Introduction, Level s of CSS   inline style sheet, External style sheet, classes, class and ID method, DIV and SPAN tags.

**Unit III**

JavaScript- Introduction, Language Basics-Variables, operators, statements, functions, JavaScript Events, Such as onclick, mouse out, mouseoveretc, form validation.

**Unit IV**

XML-Introduction, XML Fundamentals, XML Syntax, Accessing Data from XML Documents.

**Unit V**

Dynamic web designing(Dream viewer):- HTML basics , website and pages , text formatting , tables , images ,links , the basic dream viewer environment, creating a site profile, the importance of site profile, organizing files and folders, folder and file naming rules, creating folder and web page file, implementation/coding process.

**Text Books**
     1.    E.Stephen Mack &Janan Platt "HTML 4.0", BPB Pub
     2.    Joel sklar "Principles of Web Design", Vikas Pub. House.

**Suggested Readings:**
     1.  Thomas A. Powell  "The Complete reference HTML", TMH.

# B.Com. (CA)

## III Semester
## Internet and its applications

**UNIT-I**

Motivation for internetworking, the TCP/IP internet, internet service, internet protocol and standardization, Ethernet, FDDI, LAN, WAN, ATM, application and network level interconnection, properties of internet, internet architecture, inter connection through IP routers, Internet addresses.

**UNIT-II**

ARP, RARP, internet protocol : connectionless datagram delivery, routing IP datagrams ,subnet and supernet address extensions.

**UNIT-III**

The TCP/IP internet layering model, the protocol layering principle, boundaries in the TCP/IP model, UDP: the user datagram protocol, format of UDP message, UDP pseudo-header, UDP encapsulation and protocol layering, layring and the UDP checksum computaion, UDP multiplexing, demultiplexing, and ports, reliable stream transport service: properties of the reliable delivery service, transmission control protocol, response to congestion, establishing and closing TCP connection, Routing: Cores, peers and algorithms, an exterior gateway protocol.

**UNIT-IV**

The domain name system, applications, Telnet, FTP, SMTP, POP3, IMAP-4, MIME, SNMP, internet security and firewall design,.

**UNIT-V**

Good web design, the process of web publishing, document overview, header elements, heading, image, forms, tables, website hosting, HTTP & URL, search engines, Javascript, ASP, servlets.

**Text Books**
1. Douglas E. Comer "Internetworking with TCP/IP", Volume-I, PHI.
2. Thomas A. Powell "The Complete reference HTML", TMH.

**Suggested Readings:**
3. Douglas Comer "The Internet Book - Pearson Education", Asia
4. K.Kalata "Internet Programming Thomson learning".

**3rd Semester**

**B.Tech (Engg.)/B.Tech (Ag.)/B.Tech (BT)/B.Sc.(Hons) Ag./B.Sc (BT)/B.Pharm/BBA/B.Com/B.com(Hons)/BCA(Hons)/B.Sc. (IT)/Diploma (Engg.)**

**CSEP PROGRAM:** This programme is devised to give you all an exposure to the language used in various communication activities. The objective of the programme is to enhance our communication skills. Research says that the more you listen and speak a language the faster you learn. In these sessions, we are going to practice to speak sentences and words used in different situations. Once you have the command on the language, you can use it for any context; be it interviews, presentations, business, technology so on and so forth.

Learning through activities is more effective than learning through lectures and books. We are going to provide you with opportunities to make speeches, presentations, interact with various people etc.

**Unit-1**

**Thematic structure:** Money, Cricket, A trip to Gizmo world, Culture and Shopping

**Assignment: Progress Test-1**

**Unit-2**

**Thematic structure:** Festivals, Computers, Auto mania, Environment and studying abroad.

**Assignment: Progress Test-2**

**Unit-3**

Thematic structure: Internet, Fashion & Style, Globalization, all about jobs and Trends in Technology.

**Assignment: Progress Test-3**

**Unit-4**

**Conversation Questions:** College, Beauty and Physical attractiveness, Food and eating, Entertainment, Advertising, Films in your own language, Books & reading.

**Activities:** Reading newspaper and news analysis, Role plays, Extempore, JAM, Story creation, Picture description, Group Discussion and celebrity Interview.
**Assignment: Post assessment Test**

# B.Com. (CA)

## IV Semester

## Financial Management

**Objective:** To familiarize the student with the elements and tools of financial management.

### UNIT I

Introduction, Scope of financial management, Function of finance, Financial Manager's Role, Profit Maximization Vs Wealth maximization

### UNIT II

Concept of Value and Return – Time preference, Future value of single cash flow and annuity, Present value of single cash flow and annuity, Net present value

Capital budgeting decision- Introduction, Nature and types of Investment Decisions, Investment Evaluation Criteria

### UNIT III

Cost of capital- Introduction, Significance, determining components, Cost of debt, equity Capital, preference Capital and Weighted Average cost of capital

### UNIT IV

Leverage- Introduction, Measures of Calculating Leverage- Financial leverage, operating leverage and combined leverage

### UNIT V

Management of working capital- Introduction, Determinants, Operating and cash conversion cycle, Permanent and Variable working capital.

**Text Books:-**

Financial Management (10th Edition) - I M Pandey, Vikas Publishing House Pvt. Ltd.

Financial Management, Prasanna Chandra, Tata-McGraw Hill Education

**Suggested Readings**

Basic Financial Management ,M.Y.Khan and P.K.Jain

Financial Management, P C Tulsian, S Chand Publications

**B.Com. (CA)**

**IV Semester**

**Indirect Taxes**

Objective: The objective of this subject is to make students understand how the Indirect taxation part of the government works and how does it affect the economy.

**Unit 1:- Custom Duty:**

Introduction and nature, types of custom duty, prohibition of import and export, Valuation rules, Computation assessable values and calculation of custom duty

**Unit 2: Central Sales Tax**

Introduction and important definitions, provisions relating to inter state sales. Determination of gross sales and taxable turnover. Registration of dealers.

**Unit 3: M.P. VAT**

Introduction, important definitions, Tax free goods, registration and licensing of dealers, assessment procedures, computation of taxable turnover and VAT

**Unit 4 : M.P VAT**

Tax payment and recovery of tax, Input tax rebate, Authorities: Powers and duties.  Appeal and Revisions.  Difficulties in implementation of VAT.

**Unit 5: Service Tax**

Introduction, Objectives, Main provisions, Assessment procedures and Computation of Service Tax

**Text Books:**

Indirect Tax: Shripal Saklecha : Satish Prineters, Indore

Indirect Tax: - H.C. Mehrotra, Sahitya Bhawan Publication

**Suggested Readings:**

Indirect Tax: M.C. Shukla, T.S. Grewal, S. Chand Publication.

Indirect Taxes Laws and Practice,: V.S. Datey Taxmann

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**B.Com. (CA)**
**IV Semester**
**Cost Accounting**

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**Objectives:**

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

2. To provide the student knowledge about use of costing data for planning, control and decision making.

**UNIT-I  Concept of Cost Accounting**

Meaning of cost, costing and cost accountancy; scope, objectives, advantages and limitations of cost accounting;  Cost accounting vs. Financial accounting; Installation of costing system; cost unit, cost centers, profit centre,  classification of costing methods and techniques; and their merits and demerits; elements of cost

**UNIT-II  Material Control**

Importance and need for material control; Material purchase procedure; Stores functions: Overview, Stock turnover ratio – Bin card, Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling –Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO,  inventory control techniques – EOQ, levels of inventory, ABC analysis.

**UNIT-III  Labour & Overheads**

Labour- Meaning, overview of idle time and over time, Method of wages payment: Time rate, piece rate and  Incentive methods  of wages payment, labour remuneration, Labour turnover

Overheads--Meaning and classification of overheads; allocation and apportionment of overheads, methods of overhead absorption ,  Machine Hour Rate

**UNIT-IV Unit Costing**,:

Preparation of Cost Sheet, and statement of cost (including tender value price),   Contract Costing:-preparation of contract account, Work in progress account and balance sheet.

**UNIT-V Process Costing**

Process Costing; treatment of normal and abnormal loss; Preparation of process Accounts ( excluding inter-process profit); Reconciliation of cost and financial accounts.

**Text Books:-**
**1Cost Accounting:** M.L. Agrawal, Sahitya Bhawan Publication**.**
**2Cost Accounting**: R.N. Khandelwal, SBPD Agra.
**Suggested Readings**
1Cost Accounting, V K Saxena & C D Vashist, Sultan Chand & Sons
 2Cost Accounting *:* – Principles and Practice: M. N. Arora , Himalaya Publication House.

# B.Com. (CA)

## IV Semester

### Emerging Trends of E-COMMERCE

**Objective:** To acquaint the student with basic concepts of e-commerce and internet and the various uses and application of such in business.

**UNIT I**

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based, Business with land-based business; Growth of e-Commerce—Present and potential. Electronic Commerce Environment

**UNIT II**

E-Marketing- Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, types of e marketing.

**UNIT III**

Designing an E-Commerce Model for a middle level organization-The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart.

**UNIT IV**

Security threats - Virus, Trojan, Hacking and Spam. Security Measures - Firewall, Antivirus software, Digital Signature. Concept of data Encryption & Decryption. Symmetric and asymmetric encryption. Digital envelope.

**UNIT V**

HTML- Introduction, History of its development and versions, features, elements, Uses and application, Variations and Steps of forming html pages

**Text Books:-**

1.Electronic Commerce: Greenstein, Merylin, Tata Mc.Graw Hill

2.Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business) S. Jaiswal,Galgotia Publications.

**Suggested Readings:-**

1.E Commerce Managemnt, Krishnamurthy, Vikas Publishing House

2.E Business 2.0 Roadmap For Success, Dr. Ravi Kalakota & Marcia Robinson, Pearson Publication

# B.Com. (CA)

## IV Semester

### Accounting with Tally

**Objectives:**

To acquaint the students with basic concepts of Tally.ERP9 and the various uses and application of such in business.

**Unit I: Accounting Concepts**

Concepts of Accounting, Manual Vs Computerized Accounting, Golden Rule, Accounting Equation etc.

**Unit II: Fundamentals of Tally**

Introduction, Creation of Company, Introduction to Gateway of Tally, Menu, Company Info menu. Accounting master: Features, configuration, setting up of account heads, voucher entries, Purchase / Sales order Receipt note, Purchase / Sales bills, Debit / Credit note Journal, Voucher, VAT Bills

**Unit III: Trial balance and final accounts**

Ledger-wise trial balance., Trading account, Profit and loss account, Balance sheet, Outstanding, Practical work and reports

**Unit IV: VAT and CST**

**Configuring VAT in tally**

Creating masters, entering transactions, accounting for return of goods, rate difference in purchase/sale, exempt transactions, sales for registered and composite dealers, Vat report

**Configuring CST in tally:** Basics of CST, Recording interstate transactions, payment of CST, CST reports.

**Unit V: Technological efficiencies in tally.erp9**

Tally vault, security control, import export of data, tally audit

**Management controls:** Concept of control centre. Installing tally.erp9, logging and managing control centre

**Online support and help**

**Text Books**
1.Tally.ERP 9 in Simple Steps, Kogent Learning Solutions Inc. , Dreamtech Publications
2.Tally .ERP 9 Training Guide 1st Edition, A. K. Nadhani, BPB Publications (2009)
**Suggested Readings**
1.Tally for Beginners –Tally Press
2.Tally.ERP9, Computer World Publication

# B.Com. (CA)
# IV Semester

## DBMS AND SQL

**Objective:** To provide students with the knowledge of maintaining the database and understanding the basics of SQL.

### UNIT I

Purpose and advantages of DBMS, view of data, DBMS architecture and data independence, database language. Classification of DBMS, Schema and sub schema. Database administrator and users, data dictionary, data modeling using ER model, Entities, attributes and relationship, different types of attributes, ER diagrams, specialization and generalization, relationship, types of degree higher than two.

### UNIT II

Domains, relation, kinds of relations, various types of key, candidate, primary, alternate and foreign key. Codd's rule, RAID model

### UNIT III

Relational database design:- pitfalls in relational database design, trivial and non trivial dependencies, closure set of dependencies and of attributes.

Introduction to normalization, non loss decomposition, FD diagram, $1^{st}$, $2^{nd}$ , $3^{rd}$ BCNF,$NF,5NF

Basic SQL:- DDl, DML and DCL commands, specifying constraints in SQL, select statement, additional features of SQL

### UNIT IV

Transaction management:- basic concepts, ACID properties, transaction states, implementation of atomicity and durability. Basic idea of serializibility. Concurrency control-lock based protocols, time stamp based protocols, validation based protocol

### UNIT V

Advanced topics in DBMS

Meaning of deductive database, Internet technology and its relevance to DBMS, Technology of multimedia database, Overview of digital libraries, Mobile database, Distributed and parallel DBMS. use of B+ tress in database

**Text Books:**
DATABASE MANAGEMENT SYSTEM, ORACLE SQL AND PL/SQL, DAS GUPTA, PRANAB KUMAR

# SSD- CPP (Campus Placement Program)

## 4th Semester

### B.Tech (Engg.)/B.Tech (Ag.)/B.Tech (BT)/B.Sc.(Hons) Ag./B.Sc (BT)/B.Pharm/BBA/B.Com/B.com(Hons)/BCA(Hons)/Diploma (Engg.)

**Introduction to CPP Program:** 'Soft skills' are a framework of desirable qualities which gives a candidate an edge over his peers during the selection process of a company. We, at AKS University, have designed the Campus Placement Program (CPP) to help out our students who are sitting for their placement process in various Companies.

**Teaching methods:** The teaching methods in CPP training includes lectures, projects, role plays, quizzes, and various other participatory sessions. The emphasis will be on learning by doing. Since the method of training is experiential and highly interactive, the students imbibe the skills and attributes in a gradual and subtle way over the duration of the program. The students will not only learn the skills and attributes but also internalize them over a period of time.

**Objective of the Program:**
- ❖ Develop effective communication and Presentation skills.
- ❖ Develop all-round personality with a mature outlook to function effectively in different circumstances.
- ❖ Understand the skills tested and participate effectively in Group Discussion.
- ❖ Take part effectively in various selection procedures adopted by the recruiters.
- ❖ Develop broad career plans, evaluate the employment market, identify the organizations to get good placement, match the job requirements and skill sets.

## UNIT-1
Soft skills – a general overview, Talking about Present, Past and Future, Describing Processes and operations, Expressing Opinion: Agreement & Disagreement, Special Expressions in English, Pronunciation and neutral accent,

## UNIT-2
Introduction and definition of a GD, Purpose of a GD, Types and strategies in a GD, Do's and Don'ts in GD, Presentation skills: A presentation about the company will be made by the students throughout the Unit. Each and every student is required to go through at least 10 Companies Profile related to their domain expertise., Telephone etiquettes- Preparing for business calls/Making business calls/Telephonic phrases, Dining etiquettes, Email etiquettes

## UNIT-3
Industry Expectations, SWOT & STAR, Self Discovery, Leap to success- 7 Orientations, Time Management, Team building & leadership, Goal Setting, Developing Positive Attitude, Organizing meetings, Anchoring in a formal setting.

## UNIT-4
**Resume writing:** Concept and Practice, Body Language, Corporate Grooming Dressing.
**Mastering Personal Interviews:** Paper Interview, Personal Interview, FAQs, Interview Practice, Domain Specific Interview Preparation, Peer review- Pair interview, Interview model (
Vocabulary for an effective Interview).

**Reference Books:**

1.Peter, Francis. Soft Skills and Professional Communication. New Delhi: Tata McGraw Hill.

2. Singh, Prakash and Raman, Meenakshi. Business Communication. New Delhi: Oxford UP.

3. Bailey, Edward P. Writing and Speaking at Work: A Practical Guide for Business Communication.

4. Pease, Allan and Peas, Barbara. The Definitive Book of Body Language.

5. Sherfield, R. M. ; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills. 4th ed. New Delhi: Pearson.

6. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon.

7. Jain, Alok, Pravin S.R. Bhatia & A.M.,Sheikh Professional Communication Skills. S.Chand.

8. Krishnaswami,N and Sriraman, T., Creative Englishfor Communication,Macmillan.

9. Mohan Krishna & Meera Banerji. Developing Communication Skills. Macmillan.

       10. Robbins, S. P. and Hunsaker, Phillip, L" Training in Interpersonal skills"

# B.Com. (CA)

## V Semester
## Corporate Accounting

**Objective:** To familiarize the students with the basics of corporate accounting.

**Unit I**

Issue of Share, forfeiture, reissue of forfeiture share, buy back of share. Redemption of preferential share. Issue of debenture

**Unit II**

Final accounts of companies. Calculation of managerial remuneration. Declaration of dividend, profit and loss appropriation account and disposal of profit

**Unit III**

Accounting for underwriting of share, calculation of prior and post incorporation of profit or loss

**Unit IV**

**Valuation of goodwill:** meaning, types and causes of arising goodwill, method of valuation of goodwill.

**Valuation of share:** meaning of share and objectives of valuation of share, method of valuation of share.

**Unit V**

**Holding and Subsidiary company:** meaning, preparation of consolidated balance sheet of a holding company with one subsidiary company. Accounting for liquidation of company

**Text books:-**
1. Corporate Accounting, S. N.Shukla, Sahitya Bhawan Publications
2. Corporate Accounting, S.N. Maheshwari, Vikas Publishing House, New Delhi

**Suggested Readings:-**
1. Company Acconts, R.L. Gupta, M. Radhaswamy ,Sultan Chand and Sons, New Delhi.

2. Company Accounts, Ramesh Mangal, Universal Publication, Agra

# B.Com. (CA)

## V Semester
## Marketing Management

**Objective**: - To provide knowledge regarding marketing concept and its use to the students

**Unit: I**
Nature and scope of marketing, Marketing concepts-traditional and modern, Selling Vs Marketing, Marketing functions, Importance of marketing, Marketing Mix-Seven-Ps, Marketing environment, Growth & Future of marketing in India.

**Unit: II**

**Market Segmentation and Consumer Behavior :** Meaning and Definitions of Market Segmentation, Importance of Market Segmentation and Basis of effective Market Segmentation, Strategies of Market Segmentation, Consumer Behaviour Analysis – Meaning, Determinants of Buyer Behaviour - Maslow's Hierarchy of Needs; Buyer Decision Process.

**Unit: III**
**Product Planning and development:** Concept and types of product, product life cycle, strategies adopted in PLC, new product development, branding, BCG matrix, case studies.

**Unit: IV :  Pricing Decision**
Price : its meaning, Pricing objectives, Factors affecting price of a product, Pricing a new product, Importance of pricing, Price policies**.**

**Unit: V:  Promotion Decision**
Promotion mix and its elements, Importance of promotion, Personal selling – its advantages & limitations, Advertising budget, advertising agency and measurement of advertising effectiveness, Sales promotion methods, Designing of sales promotion programme.

**Text Books:**
1. Marketing Management, A. Kumar & Meenakshi, Vikas Publishing House, New Delhi.
2. Marketing Management, R. Saxena, Himalaya Publishing House, Mumbai.
**Suggested Readings:**
3. Marketing Management, Philip Kotlar, Pearson Education, New Delhi.
4. Marketing Management, S. A. Sherlekar,, Himalaya Publishing House, Mumbai.

5. Vipdan Prabandh: S.C.Jain, Kailash Pustak Sadan.

# B.Com. (CA)

## V Semester
## Public Finance

**Objective:** To make the students familiar with the concepts of public finance and policies in general as well as in the Indian context.

### UNIT I

**Public Finance:** Meaning, Nature, Scope and Importance, Public and Private Finance Principle of Maximum Social Advantage

### UNIT II

**Public Revenue:** Source of public revenue, Objectives of taxation, Concepts of impact of tax, tax incidence, shifting of tax and taxable capacity, Requirements of a sound tax system, Meaning and type of canons of taxation

### UNIT III

**Public Expenditure:** Methods of debt redemption, Classification, effects of public finance Public, external and internal debt, Deficit financing

### UNIT IV

**Indian Public Finance:** Financial Relation between Central, State and local government Financing of five year plans, Overview of Tax System in India

### UNIT V

**Budget:** Meaning and Importance, Capital and Revenue Budget, Surplus, Deficit and Balance Budget, Review of the current budget of India

**Text books:**

1. Lok Vitta , HL Bhatia, Vikas Publishing House
2. Monetory economic institutions, theory and policy, (1st Reprint Edition), S B Gupta, S. Chand and Company Ltd

**Suggested Readings:**

3. Public Finance (1 Edition), S. Chand, Atlantic
4. Public Finance, Theory and Practice, Kumar N, Anmol Publications

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## V Semester
## Management Information System

**Objective:** To make the students familiar with the concepts of  MIS

### UNIT I

**Management Information Systems -** Need, Purpose and Objectives -Contemporary Approaches to MIS - Information as a strategic resource - Use of information for competitive advantage - MIS as an instrument for the Using IT for Strategic Advantage: Business Process Re-engineering

### UNIT II

Information Systems, Organizations, management and  Strategy  Organisations and Information Systems  How information system impact organizations and business firms  The impact of IT on management decision making   Information business and business strategy decision making  Decision making concepts  Decision methods, tools and procedures  Behavioral concepts in decision making  Organizational decision making  MIS and Decision Making Concepts

### UNIT III

**Choice of Information Technology  Introduction :** Nature of IT decision  Strategic decision  Configuration decision  Evaluation  Information Technology Implementation plan  Choice of the Information Technology and the Management Information System  Enterprise Applications and Business Process Integration  Enterprise Systems  Supply chain management systems  Customer relationship management systems  Enterprise Integration trends

### UNIT IV

**Developing MIS Systems:** System Development Life Cycle. , Investigation Phase, Prototyping, Feasibility Analysis, System Analysis (DFD and ER Diagram), System Design, Implementing Business Systems, Testing, Documenting, Training, Conversion and Maintenance Management Issues in MIS - Information Security and Control – Quality Assurance -Ethical and Social

### UNIT V

**Decision Support System DSS :** Concept and Philosophy of  DSS : Deterministic Systems  AI Systems  Knowledge based expert system  MIS and Role of DSS Project

# B.Com. (CA)

## V Semester
## System Analysis and Design

**Objective:** To make the students familiar with the concepts of System Analysis and Design

## UNIT I

**SYSTEM CONCEPTS**: The system concept, Characteristics of system, Elements of system, Types of system, man made information systems. Basic System Development Life Cycle with different users and their role in SDLC.
**PROCESS MODELS**: Different Approaches and Models for System Development. Waterfall Model, Spiral Model, Prototyping, RAD, COCOMO Model, Capability Maturity Model Integration (CMMI).

## UNIT II: INITIAL INVESTIGATION AND ANALYSIS

Requirement Investigation & Fact Finding Methods, Types of Requirements - Functional and Non-Functional, Quality criteria, Fundamental problems in defining Requirements, Software requirement Specification (SRS) -Structure and contents of the requirements specification analysis modeling,
**COST / BENEFITS ANALYSIS**: Data analysis, Cost/benefit analysis, categories, determination and system proposal. Software metric

## UNIT III: SYSTEM PLANNING AND TOOLS OF STRUCTURED ANALYSIS

Planning a software project: Defining the problem - Developing a Solution Strategy - Planning the Development Process - Planning an Organization structure - Other Planning Activities.
Logical and Physical models, Data flow diagram, Data dictionary, system structured charts, system model. Pseudo codes, Decision tree, Decision tables, HIPO and IPO chart, Gantt charts, Warries diagram. PER Tchart

## UNIT IV
**SYSTEM DESIGN**: Stages of system design, Logical and physical design methods, Form driven mythologies, Input and output form design methodologies like prompts, menu, screen design, layout consideration, zoning box design
**Implementation issues**: Structured Coding Techniques - Coding Style - Standards and Guidelines - documentation guidelines -Type Checking - Scoping Rules - Concurrency Mechanisms.

## UNIT V: TESTING AND QUALITYASSURANCE:

Testing Strategies: Strategic Approach to Software Testing, Validation Testing, System Testing, Black-Box Testing, White-Box Testing and their type, Quality assurance, implementation and software maintenance, System security, Disaster, Recovery planning, Ethics in system development
**Text Books:**
SYSTEM ANALYSIS AND DESIGN,  E. M. AWARD.
**Reference Books:**
ANALYSIS AND DESIGN OF INFORMATION SYSTEM , J. SENU

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## V Semester

## Research Methodology

*Objectives:* To provide students an insight into how to define research problem, sampling techniques, source of data, statistical techniques for evaluation of data and report writing.

**Unit I**

**Research-** meaning, objective, significance; Philosophy of Research.Types of research**;** Business research; research process; objectives scope and boundaries , Logic of Scientific Investigation, Selection and Formulation of a Research Problem, research hypothesis.

**Unit II**

**Research design-** meaning; Exploratory research- use of different methods e.g., survey of experts, pilot survey, case studies, secondary data and qualitative research; Descriptive research-survey methods; Causal research- use of some experimental designs. Types of Data – Primary and Secondary;

**Primary Data Collection Instruments;** Methods- observation, interview, questionnaire, schedule; Advantages and limitations of these methods, secondary data sources. Ethical Issues in Data Collection; Data Editing, Coding and Tabulating. Questionnaire design.

**Unit III**

Sampling, Sampling design process, Nonprobability sampling techniques, probability sampling techniques, determination of sample size; Measurement and scaling- primary scales of measurement; Comparative scaling techniques; Noncomparative scaling techniques.

**Unit IV**

Data collection; data preparation; Data analysis-frequency distribution, tabulation, hypothesis testing, Type I and Type II error- parametric test, chi-square test, ANOVA; An introduction of multivariate techniques- Factor Analysis, Cluster Analysis, Multiple Regression.

Report preparation, report format, report writing. Research Project**-**The student or group of students needs to apply this course learning in a real research project of their interest area with submission of research project report and class presentation of the same.

**Unit V**

**Introduction to SPSS;** Defining variables, data feeding, Importing and exporting data, preparation of graphs, charts and diagrams. Calculation of mean and standard deviation, One-sample t-test, paired sample t-test, chi-square test, ANOVA, Correlation and regression.

**Text Books:**
1. Business Research Methods ,W. G. Zikmund
2. Marketing Research- An Applied Orientation, Naresh Malhotra and S Dash, Pearson

**Suggested Readings:-**
3. Marketing Research, G C Beri, TMH.
4. Research Methodology- Methods & Techniques, C R Kothari, New Age

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## VI Semester

### Cyber Security and Cyber Laws

Objective: To give an advanced knowledge about Cyber Security and Cyber Laws

### UNIT -1

Introduction to computer security, security implication, threats and security, information system threats and attacks, classification of threats, government requirement, information protection, access control, computer security efforts, security mandates and legislation, privacy consideration, international security activity, assessing damages, authentication service, E-governance IT ACT 2000

### UNIT-2

Secure System Planning and administration. Introduction to orange book, security policy requirement, accountability, assurance and documentation requirement, network security, the red book, government network evaluations, certifying authorities and power, function of controller, digital signature certification, suspension and revocation of digital signature certificate

### UNIT-3

Information security policies and procedures, corporate policies tier -1, tier -2, tier -3, process management, planning and preparation, developing policies, asset classification policy, developing standards, concept of domain names, new concept in trademark and dispute, cyber squatting, reverse hijacking, spamming, framing

### UNIT-4

Information Security functions, employee responsibilities, information classification, information handling, tools of information security, information processing, secure program administration, cyber crime S-65 to S-74,tampering with computer source document, hacking with computer system, publishing of information in obscene form, offences: breach of privacy and confidentiality, offences: related to digital signature certificate

### UNIT-5

Organizational and human security, adoption of information security management standard, human factors in security, role of information security professional overview of Indian IT ACT, Ethical Issues in intellectual property right, copy right, patent, data privacy and protection, DNS, software piracy, plagiarism, ethical hacking

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## VI Semester

## RDBMS

**Objective:** To give an advanced knowledge about RDBMS

Unit I

Introduction To RDBMS Introduction to Popular RDBMS Product and their Features, Difference Between DBMS and RDBMS, Relationship among application programs of RDBMS

Unit II

PL/SQL: introduction, performance, performance improvement, portability, PL/SQL data types, what PL/SQL can do for programming, the PL/SQL execution environment, the PL/SQL syntax, the character set, understanding the PL/SQL block structure, oracle transactions, locks, cursors, error handling in PL/SQL, stored procedures: what are

procedures, where do procedures reside, how oracle create a procedure, how oracle executes procedures, advantages of procedures, syntax for creating stored procedure, an application using a procedure, deleting a stored procedure

Unit III

Transaction Management , Transaction Concept, Transaction Properties, Transaction States, Concurrent Execution, serializability, Conflict Serializability, View Serializability, Recoverability, Recoverable Schedule, Cascadless Schedule

Unit IV

Stored functions: what are functions, where do functions reside, how oracle crates a function, how oracle executes a function, advantages o functions, syntax for creating a stored function, an application using a function, deleting a stored function. Database triggers: introduction, use of database triggers, how to apply database triggers

Unit V

(DSS) Decision Support Systems: Operational Data Vs. Decision Support Data, The DSS Database Requirements. The Data Warehouse: The Evaluation Of The Data Warehouse, Rules For Data Warehouse. Online Analytical Processing (OLAP): OLAP Architecture Relational OLAP And Comparison, Data Mining

**TEXT BOOKS**

1) Database System Concepts 5th Edition - Silberschatz, Korth, Sudershan.

2) Database Management System - Bipin Desai

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## VI Semester

### Management Accounting

**Objective**: To provide the students knowledge about the use of accounting data for planning, control and decision making.

Unit I

Management Accounting : Meaning, Nature, Scope and function of management accounting, Role of management accounting in decision making, tools & techniques of management accounting, Management Accounting vs. Financial Accounting, Management accountin g vs. Cost accounting

Unit II

Financial Statement: Meaning, Limitation, Objectives, Methods of financial statement Analysis

Ratio Analysis: Classification of ratios – Profitability ratio, Turnover ratio, Financial ratio, Advantages of ratio analysis, Limitations of accounting ratios

Unit III

Fund flow statement- Preparation as per Indian Accounting Statement 3

Cash flow statement – Preparation as per Indian Accounting Statement 3

Unit IV

Marginal Costing : Marginal & differential costing as a tool for decision making- make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shut down 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

**Text books:**

1.Management Accounting, S.P. Gupta

2.Management Accounting , Agrawal , Gupta, R.B.D. Jaipur
**Suggested Readings:**

1.Management Accounting,  S.P. Jain, K.L. Naraga

2.Management Accounting, M.N. Arora