

# **B.Com (Computer Applications) (Basic/Hons) (Vocational)**

## **Programme Objectives(PO):**

**PO1:** Impart advanced learning to students in the discipline of Commerce, specifically with the application of software technology for professional requirements, merging the academic domains of Commerce and Computer Applications

**PO2:** To impart central knowledge and skills to the students in emerging areas of commerce like accounting, auditing, finance, marketing, HR, company laws, taxation etc with computing skills for effective domain enrichment

**PO3:** To groom students with desired competence in commerce education and research with computing leverage.

**PO4:** To strengthen theoretical and applied aspects of commerce for preparing the students for higher education and research.

**PO5:** To equip the students with necessary skill sets pertaining to computing principles, software technologies and business practices in software solutions essential for gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge.

**PO6:** To impart demonstratable knowledge, skills and values in order to support students' eventual progression to higher learning and gainful career with resilient value system.

## **Programme Outcomes(PO)**

The Commerce graduates should be able to:

**PO1:** Apply the knowledge of commerce and computers to obtain constructive solutions to complex business & management problems.

**PO2:** Understand the concepts of key areas in computer science and apply latest technologies to solve problems in the areas of computer applications in business and commerce

**PO3:** Design solutions for Socio-economic, commerce and business problems and plan case study, processes to meet the specifications with consideration for sustainable development.

**PO4:** Use modern computing models and tools to conduct investigations of complex economic, business and management problems including analysis and interpretation of data, and synthesis of the information to provide valid conclusions.

**PO5:** Understand digital ethics - what can be made possible by digital technology and what is ethically desirable, in order to be successful leaders in the business world

**PO6:** Use digital edge in order to function effectively as an individual, and as a member or leader in teams, and in multidisciplinary settings, communicate effectively with the business community & IT professionals and with society at large.

**PO7:** Demonstrate knowledge and understanding of Commerce, Management & Software engineering

principles and apply these to one's own work, as a member and leader in a team.

**PO8:** Recognize the need for and have the preparation and ability to engage in independent and life – long learning in the broadest context of technological change.

## Program Structure

### Proposed Scheme of Teaching & Evaluation for B.Com (Computer Applications) (Basic/Hons) with Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Information Technology	DSC	3+0+2	60	40	100	4
5	B.Com.1.3	Problem solving with C	DSC	3+0+2	60	40	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	60	50	100	2
7	B.com. 1.5	Yoga	SEC-VB	0+0+2	-	50	50	1
8	B.com. 1.6	Health and Wellness	SEC-VB	0+0+2	-	50	50	1
9	B.Com.1.7	Accounting for Everyone/Financial Literacy/Managerial Economics	OEC	3+0+0	60	40	100	3
<b>Sub-Total (A)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language-I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language-II	AECC	3+1+0	60	40	100	3
12	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
13	B.Com.2.2	Operating System	DSC	3+0+2	60	40	100	4
14	B.Com.2.3	Desktop publishing	DSC	3+0+2	60	40	100	4
15	B.Com.2.4	Sports	SEC-VB	0+0+2	-	50	50	1
16	B.Com.2.5	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
17	B.Com.2.6	Environmental Studies	AECC	2+0+0	60	40	100	2
18	B.Com.2.7	Financial Environment/Investing in Stock Markets/ Public Finance	OEC	3+0+0	60	40	100	3
<b>Sub-Total(B)</b>					<b>420</b>	<b>380</b>	<b>800</b>	<b>25</b>

**EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Java Programming	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	DBMS	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	60	40	100	2
25	B.Com.3.5	Sports	SEC-VB	0+0+2	-	50	50	1
26	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
27	B.Com.3.5	Advertising Skills/Entrepreneurial Skills/ Modern Bank Management	OEC	3+0+0	60	40	100	3
Sub-Total(C)					420	380	800	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
28	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
29	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
40	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
31	B.Com.4.2	Web Application Development	DSC	3+0+2	60	40	100	4
32	B.Com.4.3	Computerized Accounting	DSC	3+0+2	60	40	100	4
33	B.Com.4.4	Constitution of India	AECC	2+0+0	60	40	100	2
34	B.Com.4.5	Sports	SEC-VB	0+0+2	-	50	50	1
35	B.Com.3.6	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
36	B.Com.4.6	Business Ethics / Corporate Governance/International Trade	OEC	3+0+0	60	40	100	3
Sub-Total(D)					420	380	800	25

EXITOPTIONWITHDIPLOMA - Ability to solve broadly defined problems.

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.5.1	Financial Management	DSC	3+0+2	60	40	100	4
38	B.Com.5.2	VB NET Programming	DSC	3+0+2	60	40	100	4
39	B.Com.5.3	Computer Graphics and animations	DSC	3+0+2	60	40	100	4
40	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	60	40	100	3
41	B.Com.5.6 Elective	GST- Law & Practice	Vocational - 1	2+0+2	60	40	100	3
42	B.Com.5.6 Elective	Internship	Internship - 1	0+0+4	-	50	50	2
43	B.Com.5.7	Sports	SEC-VB	0+0+2	-	50	50	1
44	B.Com.5.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
45	B.Com.5.7	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	60	40	100	2
Sub-Total(E)					360	390	750	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
46	B.Com.6.1	Software Engineering	DSC	3+0+2	60	40	100	4
47	B.Com.6.2	Information securities & Cyber Laws	DSC	3+0+2	60	40	100	4
48	B.Com.6.3	Financial Derivatives	DSC	3+0+2	60	40	100	4
49	B.Com.6.4 Elective	One courses from the Selected Elective Group	DSE - 2	3+1+0	60	40	100	3
50	B.Com.6.5	Basics of Spread Sheet Modeling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	60	40	100	3
51	B.Com.6.6 Elective	Internship	Internship - 2	0+0+4	-	50	50	2
52	B.Com.6.7	Sports	SEC-VB	0+0+2	-	50	50	1
53	B.Com.6.8	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	50	50	1
54	B.Com.6.9	Professional Communication	SEC - SB	2+0+0	60	40	100	2
Sub-Total(F)					360	390	750	24
Grand Total - Degree					2400	2300	4700	148

**EXIT OPTION WITH BACHELOR DEGREE- Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.**

Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
55	B.Com.7.1	International Business	DSC	4+1+0	60	40	100	4
56	B.Com.7.2	Advanced Business Statistics	DSC	4+1+0	60	40	100	4
57	B.Com.7.3	Advanced Financial Management	DSC	4+1+0	60	40	100	4
58	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
59	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	60	40	100	3
60	B.Com.7.6	Research Methodology	-	2+0+2	60	40	100	3
Sub-Total(G)					360	240	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
61	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+0+2	60	40	100	4
62	B.Com.8.2	Strategic Financial Management	DSC	4+0+0	60	40	100	4
63	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+0+2	60	40	100	4
64	B.Com.8.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	60	40	100	3
65	B.Com.8.5	Managing Digital Platforms	Vocational-4	2+0+2	60	40	100	3
66	B.Com.8.6	Research Projects/Internship with Viva - voce	-	0+0+12	120	80	200	6
		OR						
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-6	3+1+0	60*	40*	100*	3*
			DSE-7	3+1+0	60*	40*	100*	3*
Sub-Total (H)					420/ 420*	280/ 280*	700/ 700*	21/ 21*
Grand Total - Honors					3180/ 3180*	2820/ 2820*	6000/ 6000*	190

\* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A)

& 8.5 (B).

Sub Total (H) and Grand Totals Honors vary accordingly.

**BACHELOR DEGREE WITH HONORS - Experience of work place problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.**

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical(s)

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

### ELECTIVE GROUPS AND COURSES:

Discipline Specific Electives - V Semester						
Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

Discipline Specific Electives - VI Semester						
1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

<b>Discipline Specific Electives - VII Semester</b>						
1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL

<b>Discipline Specific Electives - VIII Semester</b>						
1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

NOTE: Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

### **B.com- Question Paper Pattern**

#### **End Semester Exams Bachelor of Commerce- B.Com**

**Course Code:**

**Name of the Course:**

**Duration:** 2Hour

**Total Marks:** 60

#### **SECTION-A**

I. Answer any five of the following questions.

Questions are asked on Remembering (5x2=10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

#### **SECTION-B**

II. Answer any four of the following questions.

Questions are asked on Understanding & Applying (4x5=20)

- 9.



- 10.
- 11.
- 12.
- 13.
- 14.

### **SECTION-C**

III. Answer any two of the following questions.

Questions are asked on analysing &evaluating (2x15=30)

- 15.
- 16.
- 17.
- 18.

**Note: Break up of 40 marks for Continuous Internal Evaluation (CIE) is as follows:**

- 20 marks for 2 internal exams per course per semester.
- 10 marks for Seminar/ Presentation/Activity/Project/Field work/ Assignment.
- 10 marks for Case study/ Excel / Zoho books.

# **I<sup>st</sup> Semester B.Com (Computer Applications)**

## **Course Contents**

- 1.1 Financial Accounting**
- 1.2 Information Technology**
- 1.3 Problem solving with C**
- 1.4 Digital Fluency**
- 1.5 Yoga**
- 1.6 Health and Wellness**
- 1.7 Accounting for Everyone / Financial Literacy/ Managerial Economics**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.1.1 <b>Name of the Course:</b> Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the theoretical framework of accounting as well accounting standards.</li> <li>b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.</li> <li>c) Exercise the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>d) Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> <li>e) Outline the emerging trends in the field of accounting.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Theoretical Framework of Accounting</b>		<b>10</b>
Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).		
<b>Module No. 2: Financial Statements of Sole Proprietors</b>		<b>10</b>
Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet;Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account-Balance Sheet.		
<b>Module No. 3: Consignment Accounts</b>		<b>10</b>
Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. -Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.		
<b>Module No. 4:Royalty Accounts</b>		<b>10</b>
Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent - Short Workings -Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor - Journal Entries and Ledger Accounts including minimum rent account.		
<b>Module No. 5: Emerging Trends in Accounting</b>		<b>08</b>
Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).		
<b>Skill Developments Activities:</b>		
<ol style="list-style-type: none"> <li>1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.</li> <li>2. Collect Annual Reports of sole proprietors and identify the different components.</li> </ol>		

3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.1.2 <b>Name of the Course:</b> Information Technology.		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & Computer lab.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Be able to apply knowledge of computing analyze a problem, and identify and define the computing requirements appropriate to its solution</li> <li>b) Be able to design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs</li> <li>c) Be able to effectively integrate IT based solutions into the user environment</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Computers</b>		<b>10</b>
Introduction, Characteristics computers, Evolution computers Generation of Computers, Classification of computers, the computer system, Application of computers. <b>Number system:</b> Introduction, Number system, Conversion between number bases, Arithmetic system, signed and unsigned numbers, concept of overflow, Binary coding. <b>Computer Architecture:</b> Introduction, Central processing unit, main memory unit, interconnection of units, cache, communication between various units of a computer system. <b>Primary memory:</b> Introduction, memory representation, memory hierarchy, Random access memory, Types of RAM, Read-only memory, Types of ROM.		
<b>Module No. 2: Secondary Storage</b>		<b>10</b>
Introduction, classification, magnetic tape, magnetic disk, Optical disk, Magneto-optical disk, Memory stick, Universal serial bus, Mass storage devices. <b>Input devices:</b> Introduction, Types of input devices, Optical character recognition, Optical Mark Recognition, Magnetic ink character recognition, Bar code reader, <b>Output devices:</b> Introduction, Types of output, Classification of output devices, Terminals.		
<b>Module No. 3: Computer Program</b>		<b>10</b>
Introduction, algorithm, flowchart. <b>Computer languages:</b> Introduction, Evolution of programming languages, classification of programming languages, generation of programming languages, Features of a good programming language, selection of a programming language. <b>Computer software:</b> Introduction, software definition, relationship between software and hardware, software categories, terminology software <b>Network basics:</b> Computer networks, Network topologies, Network devices.		
<b>Module No. 4: Internet basics</b>		<b>10</b>
Introduction, Evolution, Basic internet terms, getting connected to internet, internet Applications, <b>Working with Application Software, Productivity software:</b> Word processing program, Spreadsheet program, presentation program, <b>Database and DBMS:</b> working with database, RDBMS		

**Skill Development Activities:**

1. Design, implement, and evaluate a computer-based system, process, component, or program to meet desired needs.
2. Integrate IT based solutions into the user environment.
3. Working with database, RDBMS.
4. Any other activities, which are relevant to the course.

**Text Books:**

1. ITL Education Solutions Limited, **Introduction to Information Technology**, Pearson Education India; 2 edition, 2012.
2. Peter Norton, **Introduction to Computers**, 7<sup>th</sup> edition, Tata McGraw Hill Publication, 2017 (Unit - IV).

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.1.3 <b>Name of the Course:</b> Problem Solving with C		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & computer lab.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> a) To apply programming knowledge to create solutions to challenging problems, including specifying, designing, implementing and validating solutions for new problems.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Overview of C Program, Importance of C-Program, Basic structure of a C-program, Execution Style of C- Program. <b>Constants, Variables &amp; Data types:</b> Features of C language, Character set, C token, Keywords & identifiers, Constants, Variables, data types, Declaration of variables, assigning values to variables, defining symbolic constants. <b>Operators and Expression:</b> Arithmetic, Relational, logical, assignment, increment & decrement, conditional, bit wise & special operators, evaluation of expressions, Precedence of arithmetic operators, type conversions in expressions, operator precedence & Associativity, built in mathematical functions. <b>Managing Input and Output operations:</b> Reading & writing a character, Formatted input and output.		
<b>Module No. 2: Decision Making and Branching</b>		<b>10</b>
Decision making with if statement, simple if statement, the if else statement, nesting of if ... else statements, the else if ladder, the switch statement, the?: operator, the go to statement. <b>Decision making and looping:</b> The while statement, the do statement, for statement, exit, break, jumps in loops. <b>Arrays:</b> Declaration, initialization & access of one dimensional & two-dimensional arrays. Programs using one and two dimensional arrays. : Adding multiplying, transposing matrices, sorting and searching arrays.		
<b>Module No. 3: Handling of character strings</b>		<b>10</b>
Declaring & initializing string variables, reading strings from terminal, writing strings to screen, Arithmetic operations on characters, putting strings together, comparison of two strings, string handling functions, table of strings. <b>User defined functions:</b> Need for user defined functions, Declaring, defining and calling C functions return values & their types, Categories of functions: With/without arguments, with/without return values, recursion, functions with arrays, the scope, visibility & lifetime of variables.		
<b>Module No. 4: Structures and union:</b>		<b>10</b>
Structure definition, giving values to members, structure initialization, comparison of structure variables, arrays of structures, arrays within structures, structures within structures, structures & functions, unions, size of structures, bit fields. <b>Pointers:</b> Understanding pointers, accessing the address of a variable, declaring & initializing pointers, accessing a variable through its pointer, pointer expression, pointer increments & scale factor, pointers & arrays, Passing pointer variables as function arguments. <b>The</b>		

**Preprocessor:** Macro substitution, file inclusion, compiler control directives, command line arguments & illustrative programs. **File Management in C:** Introduction, defining and opening a file, closing a file, I/O operations on files, error handling during I/O operations.

**Module No. 5: C Programming**

**08**

**Skill Development Activities:**

1. Functional, logic and also learn skills of problem solving and implementation of solution
2. Specifying, designing, implementing and validating solutions for new problems.
3. Any other activities, which are relevant to the course.

**Reference Materials:**

1. E. Balagurusamy, **Programming in ANSI C**, McGraw Hill Education India Private Limited; Seventh edition, (2017)
2. .M. T. Somashekara, D. S. Guru, K. S. Manjunatha, **Problem Solving with C**, PHI Learning Pvt. Ltd.; Second edition, 2018
3. Hanly, **Problem Solving and Program Design in C**, Pearson Education India; 7 edition, 2013
4. Satish Jain, **Programming & Problem Solving Through C Language**, BPB Publications, 2012

**Note: Latest edition of text books may be used.**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com. 1.7 (Open Elective Course) <b>Name of the Course:</b> Accounting for Everyone		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Analyse various terms used in accounting;</li> <li>b) Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>c) Prepare accounting equation of various business transactions;</li> <li>d) Analyse information from company's annual report;</li> <li>e) Comprehend the management reports of the company.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>08</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR - Business responsibility report - Corporate governance report - Secretarial audit report.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Download annual reports of business Organizations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.</li> <li>2. Prepare accounting equation by collecting necessary data from medium sized firm.</li> <li>3. Prepare financial statements collecting necessary data from small business firms.</li> <li>4. Collect the management reports of any large scale organization and analyze the same.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>		

**Text Books:**

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com. 1.7 (Open Elective Course) <b>Name of the Course:</b> Financial Literacy		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance & select instrument for investment in shares		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>08</b>
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
<b>Module No. 2: Financial Planning and Budgeting</b>		<b>08</b>
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
<b>Module No. 3: Banking Services</b>		<b>08</b>
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
<b>Module No. 4: Financial Services from Post Office</b>		<b>08</b>
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
<b>Module 5: Protection and Investment Related Financial Services</b>		<b>08</b>
<b>Insurance Services:</b> Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies		

offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

**Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

**Skill Development Activities:**

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com. 1.7 (Open Elective Course) <b>Name of the Course: Managerial Economics</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> 1. Describe the importance of managerial economics in decision making process. 2. Learners would be able to apply the concepts and principles in their day to day life. 3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Nature and scope of business economics</b>		<b>08</b>
Nature of Business Economics: Meaning, definitions, nature, scope and significance of business economics. Economic laws and principles: Meaning and nature of economic laws. Economics and business environment: Economic and Non-economic factors determining business. Business objectives: Economic, Non-Economic, Human, Social and National objectives of business.		
<b>Module No. 2: Demand Analysis</b>		<b>08</b>
Law of diminishing marginal utility: Meaning, Assumptions, Illustration, Exceptions and Uses law of demand: Meaning, Demand Function, why does the demand curve slope downwards? Exceptions to the Law of demand, determinants of demand, increase and decrease in demand. Price elasticity: Meaning, types of price elasticity and methods of measurement of price elasticity. Factors of determining elasticity demand. Income elasticity, cross elasticity and promotional elasticity.		
<b>Module No. 3: Supply, Cost and Revenue analysis</b>		<b>08</b>
Supply: Meaning, Law of supply, exceptions to the law of supply and determinants of supply. Elasticity of supply: Meaning and types of elasticity of supply. Cost concepts: Opportunity cost, total cost, variable cost, fixed cost and marginal cost. Cost-output relationships in the short run and long run. Concepts of revenue: Total revenue, average revenue and marginal revenue. Revenue curves under perfect and imperfect competition.		
<b>Module No. 4: Production and market analysis</b>		<b>08</b>
Production analysis: Law of variable proportion and law of returns to scale. Perfect competition: Meaning and features. Monopoly: Meaning, features and price-output determination. Price discrimination: types, price- output determination under discriminating monopoly. Monopolistic competition: Meaning, features and price-output determination under monopolistic competition. Oligopoly: Meaning, features and types. Kinked demand curve.		

**Module No. 5: Business Cycles Analysis****08**

Business Cycles Analysis: Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.

**Skill Development Activities:**

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

**References:**

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand & Sons, New Delhi.
2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvatore Dominic – Managerial Economics, Megrew Hill, New York.

**Note: Latest edition of text books may be used.**

## **II<sup>nd</sup> Semester B.Com (Computer Applications)**

### **B. Course Contents**

- 2.1 Advanced Financial Accounting**
- 2.2 Operating System**
- 2.3 Desktop publishing**
- 2.4 sports**
- 2.5 NCC/NSS/R&R(S&G)/Cultural**
- 2.6 Environmental Studies**
- 2.7 Financial Environment / Investing in Stock Markets/ Public Finance**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.2.1 <b>Name of the Course:</b> Advanced Financial Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	48 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand &amp; compute the amount of claims for loss of stock &amp; loss of Profit.</li> <li>b) Learn various methods of accounting for hire purchase transactions.</li> <li>c) Deal with the inter-departmental transfers and their accounting treatment.</li> <li>d) Demonstrate various accounting treatments for dependent &amp; independent branches.</li> <li>e) Prepare financial statements from incomplete records.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Insurance Claims for Loss of Stock &amp; Loss of Profit</b>		<b>10</b>
Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.		
<b>Module No. 2: Hire Purchase Accounting</b>		<b>10</b>
Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.		
<b>Module No. 3: Departmental Accounts</b>		<b>10</b>
Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment		
<b>Module No. 4: Accounting for Branches</b>		<b>10</b>
Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).		
<b>Module No. 5: Conversion of Single Entry into Double Entry</b>		<b>08</b>
Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1 Identify the procedure &amp; documentations involved in the insurance claims.</li> <li>3 Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.</li> <li>7. Identify the common expenditures of an organization among various departments.</li> <li>8. Collect the procedure and documentations involved in the establishment of various branches.</li> <li>9. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.</li> <li>10. Any other activities, which are relevant to the course.</li> </ol>		
<b>Text Books:</b>		



1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), *Advanced Accounting*, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) *Accounting: Text and Cases*, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) *Introduction to Financial Accounting*, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), *Financial Accounting Vol. I & II*, United Publishers & Distributors
8. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com. 2.2 <b>Name of the Course:</b> Operating System		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & computer lab.		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Analyze the structure of OS and basic architectural components involved in design</li> <li>b) Analyze the various resource management techniques</li> <li>c) Interpret the mechanisms adopted for file sharing</li> <li>d) conceptualize the components involved in designing a contemporary OS</li> <li>e) To be familiar with various types of operating systems</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Operating system, Mainframe systems, Desktop Systems, Multi-processor Systems, Distributed Systems, Cluster systems, Real Time Systems, Handheld Systems, Future Migration, Computing Environment. Operating System Structures: System Components, Operating System Services, System Calls, System structures. Process Management: Process concept, Process Scheduling, Operations on process, Cooperative Process, Inter process Communication. Threads: Overview, Multithreading Models.		
<b>Module No. 2: CPU Scheduling</b>		<b>10</b>
Basic concepts, Scheduling criteria, Scheduling algorithms, multiple processor scheduling. Process Synchronization: Background, the critical section Problems, Synchronization, Semaphore, Classic problems synchronization hardware, Critical region Monitor, Semaphore. Deadlocks: System model, deadlock characterization, Methods for handling deadlocks, Deadlock prevention, Deadlock avoidance, Deadlock detection.		
<b>Module No. 3: Memory Management</b>		<b>10</b>
Background, Swapping, contiguous Memory allocations, Paging, segmentation, segmentation with paging, Virtual Memory: Background, demand paging, process creation, page replacement, allocation of frames and thrashing. File Management: File concept, Access methods, Directory structure, File system Mounting, File sharing, Protection.		
<b>Module No. 4: Linux</b>		<b>10</b>
An introduction, reason for its popularity, Linux file system, login and logout. Linux commands: Command format, Directory oriented command, wild card characters, File oriented commands, File Access Permissions, Process oriented commands, Background processing, Communication oriented commands, General purpose commands, Pipe and Filters related commands, vi editor, Shell programming, System administration.		
<b>Module No. 5: Lab Exercises in Linux</b>		<b>08</b>
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. Study structure of OS and basic architectural components involved in designing operating system of a company.</li> </ol>		

2. Visit any information technology company in your area and collect the information about File system Mounting, File sharing, Protection etc.
3. Any other activities, which are relevant to the course.

**Text Books:**

1. Silberschartz, Galvin and Gagne, **Operating Systems Concepts**, 8<sup>th</sup> Edition, John Wiley & sons, Pvt. Ltd.2008
2. 2. B Mohamed Ibrahim, **Linux: A Practical Approach**, Laxmi Publications; First edition, ,2016

**Reference Books:**

1. Pramod Chandra P. Bhatt, **An Introduction to Operating Systems: Concepts and Practice (GNU/Linux)**, **Prentice Hall India Learning Private Limited; Fourth edition, 2013**
2. Richard Blum, Christine Bresnahan, **Linux Command Line and Shell Scripting Bible**, Third edition, Wiley, 2015.
3. Sobell, **Practical Guide to Linux Commands Editor**, Pearson Education India; 3 edition, 2013.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.2.3 <b>Name of the Course: Desktop Publishing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Gain basic understanding of the field of desktop publishing</li> <li>b) Acquire skills of preparing projects for publication which include layout and design</li> <li>c) Learn both the technical and aesthetic aspects of text, image manipulation and integration</li> <li>d) Learn using design as a means of communication, along with using tools to implement effective design strategies</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to InDesign:</b>		<b>10</b>
Introduction to the Workspace • Getting to Know InDesign • Setting Up a Document and Working with Pages • Working with Objects • Flowing Text • Editing Text • Working with Typography • Working with Color • Working with Styles • Importing and Modifying Graphics • Creating Tables • Working with Transparency • Printing and Exporting • Creating Adobe PDF Documents with Form Fields • Exporting for E- Readers • Working with Long Document.		
<b>Module No. 2: Introduction to CorelDraw</b>		<b>10</b>
• Getting started with Corel Draw Introduction to Corel Draw Features of Corel Draw Corel Draw Interface Tool Box Moving from Adobe Illustrator to Corel Draw Common Tasks • Drawing and Coloring Introduction Selecting Objects Creating Basic Shapes Reshaping Objects Organising objects Applying color fills and Outlines • Mastering with Text Introduction Text Tool Artistic and paragraph text Formatting Text Embedding Objects into text Wrapping Text around Object Linking Text to Objects • Applying Effects Introduction Power of Blends Distortion Contour Effects Envelopes Lens effects Transparency Creating Depth Effects Power Clips • Working with Bitmap Commands Introduction Working with Bitmaps.		
<b>Module No. 3: Introduction to Photoshop</b>		<b>10</b>
Zoom and navigate through a photo. Crop, straighten horizon lines and rotate., Adjust the image for levels and color. Change modes from RGB to grayscale and create duotones, Dodge and burn specific areas of a photo, Use selection tools to further adjust and enhance the image, Use the clone tool to repair and manipulate the image, Use filters to change the image in artistic and unreal ways.		
<b>Module No. 4: Graphics and animation</b>		<b>10</b>
Getting Started with Flash Professional CS6, Working with Graphics, Working with Symbols and Instances, Timelines and Animation, Creating Interactive Navigation, working with Text.		
<b>Module No. 5: DTP Packages practices</b>		<b>08</b>
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>a) Identify the tasks and use appropriate software and documentation to create specific projects in desktop publishing house in the local area.</li> <li>b) Create and present publication project using and describing the principles and skills</li> </ol>		

necessary for its creation.

- c) Evaluate projects according to criteria defined in technology application standards for desktop publishing
- d) Any other activities, which are relevant to the course.

**Text Books:**

- 1. Ramesh Bangia, **Learning Desk Top Publishing (DTP)**, Khanna Book Publishing Co. (P) Ltd.; 1 edition, 2016.
- 2. Satish Jain, **BPB DTP Course**, BPB, 2014
- 3. Satish Jain, Adobe Flash Professional CS6 Training Guide Paperback, First edition, BPB Publications, 2016

**Reference Books:**

- 1. Kogent Learning Solutions Inc., **InDesign CS6 in Simple Steps**, Dreamtech Press, 2012
- 2. Kogent Learning Solutions Inc., **Photoshop CS6 in Simple Steps**, Dreamtech Press, 2012 Kogent Learning Solutions Inc., **“Flash CS6 in Simple Steps”, First Edition, Dreamtech Press, 2013.**
- 3. Kogent Learning Solutions Inc., **CorelDRAW X7 in Simple Steps**, Dreamtech Press, 2014.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com. 2.7 (Open Elective Course) <b>Name of the Course:</b> Financial Environment		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>2 Hrs</b>	<b>24 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Understand the fundamentals of Indian Economy and its significance.</li> <li>Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>Examine the status of inflation, unemployment and labour market in India</li> <li>Inference the financial sector reforms in India.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>05</b>
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>05</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>05</b>
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>05</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; <b>Unemployment</b> - natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
<b>Module 5: Financial Sector Reforms:</b>		<b>04</b>
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act-Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>Collect last ten year GDP rate and examine the same.</li> <li>Collect last two years monetary policy rates of RBI and analyse the impact of the same.</li> </ol>		

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, Mcgraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.- Computer Applications) <b>Course Code:</b> B.Com.2.7 (Open Elective Course) <b>Name of the Course:</b> Investing in Stock Markets		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return;</li> <li>b) Analyse Indian securities market;</li> <li>c) Examine EIC framework and conduct fundamental analysis;</li> <li>d) Perform technical analysis;</li> <li>e) Invest in mutual funds market.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Investing</b>		<b>08</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module No. 2: Fundamental Analysis</b>		<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module No. 3: Technical Analysis</b>		<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.		
<b>Module No. 4: Indian Stock Market</b>		<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
<b>Module 5: Investing in Mutual Funds</b>		<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
<b>Skill Development Activities:</b>		
<ol style="list-style-type: none"> <li>1. Work on the spreadsheet for doing basic calculations in finance.</li> <li>2. Learners will also practice technical analysis with the help of relevant software.</li> <li>3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.</li> <li>4. Calculate of risk and return of stocks using price history available on NSE website.</li> <li>5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental</li> </ol>		



analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

6. Any other activities, which are relevant to the course.

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com) <b>Course Code:</b> B.Com.2.7 (Open Elective Course) <b>Name of the Course:</b> PUBLIC FINANCE		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
a) Identify the basis of Money and sources of Public Finance		
b) Identify the stages of business cycles and take appropriate decisions.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Money</b>		<b>08</b>
Meaning, definitions, functions & classification - money and near money. Demand and supply of money: determinants; High – powered money and the money multiplier.		
<b>Module No. 2: Value of money and its application</b>		<b>08</b>
Value of Money: meaning and theories - The quantity Theory of money – Fisher’s Theory and the Cambridge Equations, Friedman’s restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies -stagflation.		
<b>Module No. 3: Business Cycles</b>		<b>08</b>
Meaning features, phases- causes: Hawtrey’s theory, Hick’s theory and Schumpeter’s Theory – Measures to control business cycles.		
<b>Module No. 4: Public Finance</b>		<b>09</b>
Meaning, Difference between public Finance and Private Finance ; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption.		
<b>Module 5: Fiscal Policy and Deficit Finance</b>		<b>08</b>
Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.		
<b>Skill Development Activities:</b>		
1. Acquire basics of money market operations& functioning of the money market through intermediaries.		
2. Acquire knowledge about the functioning of the economic system & about economic fluctuations.		
3. Gains hand on experience of working of the banking system & the monetary policy.		
4. Understand the importance of Inter-National Finance		
5. Any other activities, which are relevant to the course.		
<b>Books for reference:</b>		
1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson		

Education, 6<sup>th</sup>edition, 2009.

2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rd edition,2009.

3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5<sup>th</sup>edition, 2011.

4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7<sup>th</sup> edition, 2011.

5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.

6. Musgrave Public Finance theory and Practice, Tata Mc Graw Hill, 5<sup>th</sup> Edition,2011.

7. Taylor, ' Public Finance'.

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