

**SYLLABUS
B.COM. PART-II**

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Corporate Accounting	75 }	150	50
II. Company Law	75 }		
Group-II			
I. Cost Accounting	75 }	150	50
II. Principles of Bus. Management	75 }		
Group-III			
I. Business Statistics	75 }	150	50
II. Fundamental of Entrepreneurship	75 }		

B.Com.II year

COMPULSORY

Group - I PAPER - I (CORPORATE ACCOUNTING)

OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

(As per company act 2013)

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	
UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.	UNIT-II Final Accounts (as per company act 2013) Liquidation of Company.	Ommission of managerial remuneration, and disposal of profit
UNIT-III Valuation of Goodwill and Shares.	UNIT-III Valuation of Goodwill and Shares.	
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	
UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. <u>Final Account of Banking Companies.</u>	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only.	Ommission Final Account of Banking Companies.

SUGGESTED READINGS :

1. Dr. S.M. Shukla, Sahitya Bhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

Group - II PAPER - I (COST ACCOUNT)

OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

Current Syllabus	Proposed Syllabus	Remark
<p>UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.</p>	<p>UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.</p>	
<p>UNIT-II Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.</p>	<p>UNIT-II Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.</p>	
<p>UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.</p>	<p>UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.</p>	
<p>UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.</p>	<p>UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.</p>	
<p>UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.</p>	<p>UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.</p>	

SUGGESTED READINGS :

1. M.L. Agrawal : Sahitya Bhawan Agra.
2. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.

Group - II - PAPER - II
PRINCIPLES OF BUSINESS MANAGEMENT

OBJECTIVE

This Course familiarizes the students with the basics of principles of management.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.	UNIT-I Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.	
UNIT-II Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.	UNIT-II Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.	
UNIT-III Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.	UNIT-III Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.	
UNIT-IV Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.	UNIT-IV Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.	
UNIT-V Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.	UNIT-V Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.	

SUGGESTED READINGS :

1. Dr. R.C. Agrawal, Agra.
2. Dr. S.C. Saxena, Agra.
3. Wehrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.

Group - I - PAPER - II
COMPANY LAW

OBJECTIVE

This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	
UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	
UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	
UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	

SUGGESTED READINGS :

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi.

Group - III - PAPER - I

BUSINESS STATISTICS

OBJECTIVE

It enable the students to gain understanding of statistical techniques as are applicable to business.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	UNIT-I Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	
UNIT-II Dispersion - and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.	UNIT-II Dispersion - and their measures; Partition values; Skewness and measures;	Omission of movements & Kurtosis
UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	
UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	
UNIT-V Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	UNIT-V Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	

SUGGESTED READINGS :

1. S.M.Shukla, Shahitya Bhawan,Agara.
2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

Group - III PAPER - II

FUNDAMENTALS OF ENTREPRENEURSHIP

OBJECTIVE

It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.	UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.	
UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	
UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	
UNIT-IV Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	UNIT-IV Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	
UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	

SUGGESTED READINGS :

3. Srivastava S.B. : A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Tandon B.C. : Environment and Entrepreneur; Chugh Publications, Allahabad.
5. Prasanna Chandra : Project Preparation, Appraisal, Implementation; Tata McGrow Hill, New Delhi.

COMPUTER APPLICATION
MARKS DISTRIBUTION PAPER - I
INTERNET APPLICATION & E-COMMERCE

Current Syllabus	Proposed Syllabus	Remark
<p>UNIT - I Introduction to HTML</p> <p style="text-align: center;">Introduction to Internet & World Wide Web</p> <p>Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.</p> <p>World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.</p>	<p>UNIT - I Introduction to HTML</p> <p style="text-align: center;">Introduction to Internet & World Wide Web</p> <p>Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.</p> <p>World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.</p>	
<p>UNIT - II</p> <p style="text-align: center;">Introduction to HTML & Designing Web Page</p> <p>Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.</p> <p>HTML Document Structure - Head Section</p> <p>IIIustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.</p>	<p>UNIT - II</p> <p style="text-align: center;">Introduction to HTML & Designing Web Page</p> <p>Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.</p> <p>HTML Document Structure - Head Section</p> <p>IIIustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.</p>	
<p>UNIT - III</p> <p style="text-align: center;">HTML Document Structure & HTML Forms</p> <p>Body Section - IIIustration, Body elements,</p>	<p>UNIT - III</p> <p style="text-align: center;">HTML Document Structure & HTML Forms</p> <p>Body Section - IIIustration, Body</p>	

<p>Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.</p> <p>Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.</p> <p>HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.</p>	<p>elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.</p> <p>Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.</p> <p>HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.</p>	
<p>UNIT - IV</p> <p>Introduction to E-Commerce & Business Strategy in Electronic Age</p> <p>E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective.</p> <p>Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.</p>	<p>UNIT - IV</p> <p>Introduction to E-Commerce & Business Strategy in Electronic Age</p> <p>E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective.</p> <p>Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.</p>	
<p>UNIT - V</p> <p>B to B e-Commerce & B to C e-Commerce</p> <p>Business to Business e-Commerce - Inter-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e-Commerce.</p> <p>Business to Consumer e-Commerce - Consumer trade transactions.</p> <p>The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.</p> <p>e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.</p>	<p>UNIT - V</p> <p>B to B e-Commerce & B to C e-Commerce</p> <p>Business to Business e-Commerce - Inter-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e-Commerce.</p> <p>Business to Consumer e-Commerce - Consumer trade transactions.</p> <p>The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.</p> <p>e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.</p>	

COMPUTER APPLICATION
PAPER - II
RELATIONAL DATABASE MANAGEMENT SYSTEM

Current Syllabus	Proposed Syllabus	Remark
<p>UNIT - I</p> <p>DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :</p> <p>Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generatization; Specialization and aggregation. Converting and ER-model into relational.</p>	<p>UNIT - I</p> <p>DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :</p> <p>Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generatization; Specialization and aggregation. Converting and ER-model into relational.</p>	
<p>UNIT - II</p> <p>Relational Database Management System</p> <p>Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. Relational Database Design :- Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : INF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & intergrity security specification in SQL.</p>	<p>UNIT - II</p> <p>Relational Database Management System</p> <p>Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. Relational Database Design :- Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : INF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & intergrity security specification in SQL.</p>	

<p>UNIT - III</p> <p>RELATIONAL DATABASE DESIGN :</p> <p>Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.</p>	<p>UNIT - III</p> <p>RELATIONAL DATABASE DESIGN :</p> <p>Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.</p>	
<p>UNIT - IV</p> <p>Introduction to RDBMS Software - Oracle</p> <p>(a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.</p> <p>(b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.</p>	<p>UNIT - IV</p> <p>Introduction to RDBMS Software - Oracle</p> <p>(a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.</p> <p>(b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.</p>	
<p>UNIT - V</p> <p>(a) Security : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.</p> <p>(b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.</p>	<p>UNIT - V</p> <p>(a) Security : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.</p> <p>(b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.</p>	

COMPUTER APPLICATION
MARKS DISTRIBUTION

Theory Paper	Paper - I	Total Marks - 50
	Paper - II	Total Marks - 50
Every unit of theory paper will consists of 10 marks.		
Practical Paper		Total Marks - 50
Practical Marks Distribution :		
	Viva	- 10
	Internal	- 15
	Practical	- 25
		<hr/>
		Total Marks - 150
		<hr/>

Practical Test will consist of 3 Hrs.

Syllabus of B.Com.-II (Computer Application)

PAPER - I

INTERNET APPLICATION & E-COMMERCE

(Paper Code-1139)

UNIT - I Introduction to HTML

Introduction to Internet & World Wide Web

Internet - Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.

World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.

UNIT - II

Introduction to HTML & Designing Web Page

Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.

HTML Document Structure - Head Section

Illustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.

Sharma
11-06-2018
(Dr. Jayjay Kumar)

Anuj
11/06/18
(Dr. A.K. Devedi)

Garol
11/06/18
(L.K. Gaur)

Sharma
Laxmi
11-06-18
Hari Shankar Prasad Tiwari

11/06/18
(Dr. J. Dey)

UNIT - III

HTML Document Structure & HTML Forms

Body Section - Illustration, Body elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.

Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.

HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.

UNIT - IV

Introduction to E-Commerce & Business Strategy in Electronic Age

E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective.

Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.

UNIT - V

B to B e-Commerce & B to C e-Commerce

Business to Business e-Commerce - Inter-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e-Commerce.

Business to Consumer e-Commerce - Consumer trade transactions.

The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.

e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

TEXT BOOKS :

1. An Introduction to HTML - Dr. Kamlesh N. Agarwala, Dr. O.P. Vyas, Dr. Prateek A. Agarwala.
2. E-Commerce strategy, technologies & applications - David Whiteley.

REFERENCE BOOKS :

1. Business on the Net - Dr. Kamlesh N. Agarwala (Macmillan India Ltd.)

B.Com. -Part-II

(14)

Suman
11-06-2018

Dr. Anuj Kumar

Anuj
11/6/18
(Dr. A.K. Dwivedi)

Praveen
11/06/18
(L.K. Goyal)

Yash
Tareel
11-06-18
Hari Shankar Prasad Tareel

Hari
11/6/18
(Dr. J. J. Singh)
Kumar

PAPER - II
RELATIONAL DATABASE MANAGEMENT SYSTEM
(Paper Code-1140)

UNIT - I

DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :

Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generalization; Specialization and aggregation. Converting and ER-model into relational.

UNIT - II

Relational Database Management System

Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. **Relational Database Design :-** Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : 1NF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & integrity security specification in SQL.

UNIT - III

RELATIONAL DATABASE DESIGN :

Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.

UNIT - IV

Introduction to RDBMS Software - Oracle

- (a) **Introduction :** Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.
- (b) **DDL and DML :** Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.

Sanjay Kumar
11-06-2018
(Dr. Sanjay Kumar)

Anuj
11/6/18
(Dr. A.K. Desai)

Gaurav
11/06/18
(L. K. Gavel)

Yash
11-06-18
Hari Shankar Prasad (son)
(Dr. J. D. Bhasin)

UNIT - V

- (a) **Security** : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.
- (b) **PL/SQL** : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/SQL, Triggers in PL/SQL.

SUGGESTED BOOKS :

- 1. Data base system : Korth & Siberschatz.
- 2. An Introduction to Data base System : C.J. Date

PAPER - III

PRACTICAL EXERCISES BASED ON PAPER I & II

Practicals to be done :

- 1. Creating simple Web-pages using html.
- 2. Designing *business web-sites* using HTML features (e.g. html forms)
[Each student should study the existing *business web-sites* and do atleast 05 exercises to create business websites using various html features]
- 3. Should perform various queries using SQL.
[Each student should create ER diagrams for various business scenario, and convert it into tables, using any RDBMS Software (i.e. Oracle / Access)]
- 4. Practical using various aspects of Oracle.
[At least 10 practical-exercises covering the contents of paper-II]

B. Com. -Part-II

Suresh
11-06-2018
(Dr. Sanjay Kumar)

Anuj
11/6/18
(Dr. A.K. Devede)

Praveen
11/06/18
(C.K. Goyal)

(16)
Yash
Laxmi
11-06-18
Hari Manjun Prasad Rande
(Dr. J. Jagan Prasad Rao)



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS

B.COM. PART-II

TAX PROCEDURE & PRACTICE

PAPER- I

STATISTICAL ANALYSIS

M.M.: 75

Objective – It enable the student to gain understanding of statistical techniques as one applicable to business & taxation area.

- UNIT-I** Introduction, definition and significance of statistics, how of statistical regularity. Construction of frequency distribution. Mean Mode and medium. Geometric mean & Harwork mean.
- UNIT-II** Dispersion: Mean deviation, standard deviation. Coefficient of variation. Skewness and its measures.
- UNIT-III** Linear Co-relation, Analysis of bivariate Data, Linear Regression (Two Variable only). Collection of primary Data: Observation, Interview, & Schedule methods, cash study method.
- UNIT-IV** Index Number: Meaning, Types, Significance and uses of index Numbers. Cost of living index Number. Fishers ideal index Number.
Analysis of Teine Series, Moving Average Method and least square method.
- UNIT-V** Forecasting & Methods: Methods of Business forecasting: Demand, industry V/s company sales Forecast. Factors affecting company sales.
Theory of Probability: Dependent, Independent and naturally extensive events.
Addition and Multiplication Laws of Probability.



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SYLLABUS

B.COM. PART-II

TAX PROCEDURE & PRACTICE

PAPER- II

DIRECT TAXES: PROCEDURE & PRACTICE

M.M.: 75

Objective – It enable the student to gain theoretical & Practical Knowledge of Directs Taxes.

UNIT-I Income Tax Act 1961 (Amended up to data) compilation of gross Total Income and Deduction under chapter VI-A of income Tax 1961. Computation of total income and compilation of tax relating to individuals, Deductions under section 88.

UNIT-II Compilation of Total income and compilation of Tax relating to HUF, Firms and companies.

UNIT-III Payment of Tax: Tax deducted at Source, Advance payment, Recovery and Refund of Tax.

UNIT-IV Introduction of Wealth Tax Act 1957 Wealth Tax, Deemed Assets, Exempted Assets & valuation of Assets.

UNIT-V Wealth Tax Authorities; Assessment Procedure of Wealth Tax; Appeals and Revision.

Penalties and Prosecutions. Collection and Recovery of Wealth Tax.