B.COM (Vocational Course)

Scheme of Examinations & Syllabi
B.Com. Vocational Courses in (Computer Application) – A

NOTE: For each of the six semesters, a student opting for any of the above said courses will be required to take **six** papers in all. The syllabi for the first four papers in each semester shall be common to the syllabi of B.Com. Pass Course .

Semester- wise papers are given as follows:

Vocational Course: First Semester
Scheme of Examinations & Syllabi w.e.f. 2016-17
For the first semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
1.01	Financial Accounting – I	2 0	- -	80	3 hours
1.02	Business Mathematics – I	2 0	- -	80	3 hours
1.03	Business Economics – I	2 0	--	80	3 hours
1.04	Business Management – I	2 0	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:
B. Com I (Computer Application) – A

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
A 1.05	Computer Fundamentals-I	--	30 (Practical)	70	3 hours
A 1.06	Operating Systems and Business Data Processing – I	--	30 (Practical)	70	3 hours

B.Com I (Vocational Course) Second Semester:
For the Second semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
2.01	Financial Accounting – II	20	--	80	3 hours
2.02	Business Mathematics – II	20	--	80	3 hours
2.03	Business Economics – II	20	--	80	3 hours
2.04	Business Management – II	20	--	80	3 hours

Environmental Studies (Qualifying Paper)
Rest two papers will be taken according to the course as mentioned below:
B. Com I (Computer Application) – A

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
A 2.05	Computer Fundamentals – II	--	30 (Practical)	70	3 hours
A 2.06	Operating Systems and Business Data Processing – II	--	30 (Practical)	70	3 hours

B.COM (SECOND YEAR)
Vocational Course: Third Semester
Scheme of Examinations & Syllabi w.e.f. 2017-18

For the Third semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A.* Marks	PR*/TR*	Theory Marks	Time
3.01	Corporate Accounting – I	20	--	80	3 hours
3.02	Business Statistics – I	20	- -	80	3 hours
3.03	Business Regulatory Framework – I	20	- -	80	3 hours
3.04	Corporate Law – I	20	- -	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Computer Application) – A

Paper Code	Name of Paper	I.A.* Marks	PR*/TR*	Theory Marks	Time
A 3.05	Data Base Management System – I	--	30 (Practical)	70	3 hours
A 3.06	Structural Programming and Computer Graphics – I	--	30 (Practical)	70	3 hours

B.Com II (Vocational Course) Fourth Semester:

For the fourth semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A.* Marks	PR*/TR*	Theory Marks	Time
4.01	Corporate Accounting – II	20	--	80	3 hours
4.02	Business Statistics – II	20	--	80	3 hours
4.03	Business Regulatory Framework – II	20	--	80	3 hours
4.04	Corporate Law – II	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Computer Application) – A

Paper Code	Name of Paper	I.A.* Marks	PR*/TR*	Theory Marks	Time
A 4.05	Data Base Management System – II	--	30 (Practical)	70	3 hours
A 4.06	Structural Programming and Computer Graphics – II	--	30 (Practical)	70	3 hours

B.COM (THIRD YEAR)
Vocational Course: Fifth Semester
Scheme of Examinations w.e.f. 2018-19

For the Fifth semester, a student will have to take the following four compulsory papers

Paper Code	Name of Paper	I.A* Marks	PR*/TR*	Theory Marks	Time
5.01	Taxation Law – I	20	--	80	3 hours
5.02	Cost Accounting - I	20	--	80	3 hours
5.03	Accounting for Management	20	--	80	3 hours
5.04	Financial Market Operations	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:
B. Com III (Computer Application) – A

A 5.05	Computer Aided Drafting & Advanced Topics in Computers – I	--	30 (Practical)	70	3 hours
A 5.06	Essentials of E-Commerce	--	30 (Practical)	70	3 hours

B.Com III (Vocational) Sixth Semester:

For the Sixth semester, a student will have to take the following four compulsory papers

Paper Code	Name of Paper	I.A* Marks	PR*/TR*	Theory Marks	Time
6.01	Taxation Law - II	20	--	80	3 hours
6.02	Cost Accounting - II	20	--	80	3 hours
6.03	Financial Management	20	--	80	3 hours
6.04	Auditing	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:
B. Com III (Computer Application) – A

A 6.05	Computer Aided Drafting & Advanced Topics in Computers – II	--	30 (Practical)	70	3 hours
A 6.06	Information Technology in Business	--	30 (Practical)	70	3 hours

*IA Stands for Internal Assessment
*PR Stands for Project Report
*TR Stands for Training Report
*P Stands for Practical

Project Report: Every student of B.Com-Vocational (excepting B.Com.Computer Application) 1_{st}, 2_{nd}, 4_{th} and 6_{th} semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of 1_{st}, 2_{nd}, 4_{th} and 6_{th} semester examinations as the case may be.

Training Report: Every student of B.Com (Vocational))(excepting B.Com Computer Application) of 2_{nd} and 4_{th} semesters, shall be sent on 2 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report within 20 days after the commencement of 3_{rd} and 5_{th} semester examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall place the Project-Reports for evaluation before the Board of Examiners comprising supervisor and one more examiner (as external to be appointed by the HOD Commerce, MDU Rohtak).

The evaluation of Project- Report/Training Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as mediator. The awards of the Project Report/Training Report shall be sent by the Principal of the concerned college to the Controller of Examinations. The practical examination of Computer Papers for B.Com-Vocational (Computer Application) shall be conducted jointly by the internal and external examiners.

Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80**

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .

Unit-I
Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II
Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III
Final Accounts with adjustments; Rectification of errors

Unit-IV
Accounting for non-profit organizations; Consignment accounts.

Suggested Readings:
1.Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2.Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
3.Shukla M.C., Grewal T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Goel, D.K., Financial Accounting, Arya Publications, New Delhi

Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .*

Unit-I

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

Sequence and Series, A.P, G.P.

Unit-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

Suggested Readings:

Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.
Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.
Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, **importance, determinants of elasticity of demand**, Average revenue; marginal revenue and elasticity of demand and **elasticity of supply**

Unit-II

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit- III

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, Business Economics, Kalyani Publishers.
3. V.G.Mankar, Business Economics, Himalaya Publishing House.
4.H.L.Ahuja, Business Economics, S. Chand and Company Ltd.

Internal Assesment-20 Marks
Time: 3Hrs   **Theory Paper Max Marks-80**
Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Business: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Suggested Readings:

1. *Druker. Peter F. Management Challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Weihrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

Max. Marks: 70
Time: 3 hours   *Practical: 30*

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1
Introduction to Computers: Definition of Computer; Components of Computer, Characteristics of Computers; Limitation of Computer; Generation of Computers; Classification of Computers; Human being Vs. Computer; Difference between Computer and Calculator.
Application of Computers: Computers in Commerce, Marketing, Education, Weather Forecasting, Banking and Research etc., Hardware, firmware, Live-ware

Unit – 2
Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera. Output Devices: Hard Copy Devices; Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

Unit – 3
Memory and Mass Storage Devices: Concept of Memory; Types of Memory; Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks – CD – ROM and WORM disks; Magnetic Tape and Cache Memory; Difference between Primary and Secondary Memory.

Unit – 4
Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information ; Levels of Information; Types of Data Processing System MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

Max. Marks: 30
MS - Word: Practical Knowledge of MS –Word.

Suggested Readings: (1) Introduction to Information Systems, ALEXIS LEON
(2) Computer Fundamentals & Its Business Applications, Dr. S. hand.

B. Com I (Computer Applications) (First Semester)
Vocational Course w.e.f session 2016-17
Paper A 1.06 Operating Systems and Business Data Processing – I
(A)Theory

Max. Marks: 70

Time: 3 hours   *Practical 30*

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1
Operating system Overview: Definition & Concept of an Operating System; Functions of an Operating System; Types of an O.S; O.S. as an Extended Machine and resource Manager.
Process Management Functions: Process Model, Hierarchies and Implementation; Multitasking, Multi programming and Multi-Threading, Long-term and Short-term Scheduler.

Unit – 2
Memory Management Functions: Memory Management of Single User O.S., Memory Mgt. Techniques: Memory Partition, Memory Swapping, Memory Paging; Virtual Memory.
File Management Functions; File Access Methods; File Types; File Operations; File Naming. File Protection and security.

Unit – 3
Unix Operating System: Overview of Unix Operating System; Unix Architecture; Features of Unix Operating System; User Management in Unix; Unix Command; Unix File Types; Naming Files.

Unit – 4
Components of O.S. with reference to DOS: Single User O.S., Task-Loader, Memory Mgt., File Mgt., Directory Structure DOS, Moving renaming copying, deleting and undeleting file under DOS.
Device Management Functions: Input / Output Device and Controllers; Interrupt Handlers; Disk Scheduling Techniques.

Max. Marks: 30
(1) DOS commands, MS – Word: Basic Commands.
(2) MS – Excel: Functions, Preparing a Salary Statement, Result Sheet, MS – Excel: Basic Commands.

Suggested Readings: (1) Introduction to Information Systems, ALEXIS LEON
(2) Computer Fundamentals & Its Business Applications, Dr. S. Chand.

B.Com I Second Semester w.e.f session 2016-17
Financial Accounting-II
2.01

Time: 3Hrs.

Internal Assesment-20 Marks
Theory Paper Max Marks-80 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper. .

Unit-I

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution, Amalgamation and sale of partnership firms.

Unit-IV

Joint-Venture Account; Royalty Account.

Suggested Readings:
   1.Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
   2.Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
   3.Shukla M.C., Grewal T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.
   4. Goel, D.K., Financial Accounting, Arya Publications, New Delhi

Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and theoritical questions in the question paper.

 Unit-I

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

Unit-II

Differentiation (only algebraic problem) ; Application of differentiation

Unit-III

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value
and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case
of continuous compounding

Unit-IV

Ratio, Proportion and Percentage; Profit and Loss

Suggested Readings:
   1. *Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.*
   2. *Vohra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.*
   3. *Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.*

B.Com I Second Semester w.e.f session 2016-17
Business Economics-II
2.03

Internal Assesment-20 Marks
Time: 3Hrs.   **Theory Paper Max Marks-80 Marks**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I
Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications. **Monopoly**: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

Unit-II
Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

Unit-III
Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Recardian concept and Modern Theories of rent; Quasi Rent.

Unit-IV
Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

Suggested Readings:
   1. Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH publishing and distributors p (Ltd.), New Delhi.
   2. R.K Lekhi, Business Economics, Kalyani Publishers.
   3. V.G.Mankar, Business Economics, Himalaya Publishing House.
   4. H.L.Ahuja, Business Economics, S. Chand and Company Ltd.

<div align="right">

Internal Assesment-20 Marks
</div>

Time: 3Hrs.   **Theory Paper Max Marks-80 Marks**

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II

Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.
Leadership: concept and Leadership styles, Leadership Theories.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.

Control: Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

Suggested Readings:

1. *Druker. Peter F. Management challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Weihrich and Koontz, O. Donnel: Essential of Management. Tata McGraw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B. Com I (Computer Applications) (Second Semester) w.e.f session 2016-17
Vocational Course Paper A 2.05 Computer Fundamentals – II
(A) Theory

Time: 3 hours   *Theory marks: 70*
                                                                                            Practical: 30 Marks

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1
Fundamental to Computers: Model of a digital Computer; Functioning of a digital Computer; Types of digital Computer; Advantages of a digital Computer; difference between Digital and Analog Computer Arithmetic and number systems, ASCII & EBCDEC character sets.

Unit – 2
Software concepts: Types of Software and their role, Relationship between Hardware and Software, Different system Software Types- Operating Systems, Translators, Systems,
Translators, System Utilities – File Manger, Loader, Linker, Editor; Concept of Application Packages: Word-Processing, Spread-sheet Software, Database Software, Graphics Software and Entertainment software.

Unit – 3
Introduction to Windows: Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools; Data Communication: Introduction of Data Communication; Modes of Data Transmission; Forms of Data Transmission, Data Transmission Speed, Communication Channels: Wire-cables, Fibre Optics, Microwave, Communication Satellites.

Unit – 4
Computer Networks: Need for Networking; Types of Computer Networks; Difference
between LAN and WAN; Hardware of WAN; Internet and its Application: History of Internet, Application of Internet, ISDN Internet in India, Internet Basic Services; MS-Excel: Worksheet Overview: Rows, Columns, Cell, Menus, Creating Worksheet Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

Max. Marks: 30
MS-Excel: Practical Knowledge of MS – Excel

Suggested Readings: (1) Introduction to Essential Tools, Dr. Sushila Madan
(2) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill
(3) Introduction to Information Systems, Alexis Leon, Mathews
Leon

B. Com I (Computer Applications) (Second Semester)
Vocational Course w.e.f 2016-17
Paper A 2.06 Operation System and Business Data Processing – II
(A)Theory

Max. Marks : 70
Practical: 30

Time : 3 hours

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – 1
Data Processing System: Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Utilities: file sorting Utility, Searching, Merging, Copying, Printing and Maintenance Utility.

Unit – 2
Database Management System: Objectives of a Database System or Advantages of Database System; Components of a Database System; Disadvantages of Database System; Database Administrator (DBA); DBMS and its Functions; Main Components of DBMS-DDL, Query Language and Report Generator; Architecture of DBMS; Data Independence, various keys in DBMS- Primary key, Foreign key, candidate key, alternate key, super key

Unit – 3
Database Models: Hierarchical Model Network Model and Relational Model; Creating and Using a Database-Define its Structure, Designing Forms, Entering data; Viewing, Modifying, Deleting and Adding Records.

Unit – 4
Spreadsheet and its Business applications; features of Spread-Sheet; Creating a Workbook;
Saving a Work-sheet, Creating a table and converting in graph, Built-in-functions; Business Application using MS-Access: Concept of Field, Records and files, Creation of Database, Reports; Sorting and Searching records, Designing queries and reports.Basic of data arrangement and access. Traditional file environment, identification of relevant data, evaluation of database technology. Databases: the Modern approach

Max. Marks: 30
MS-Access: Practical Knowledge of MS–Access Package

Suggested Readings: (1) Database Mgt. Systems, Gerald V. Post, Tata McGraw Hill
(2) Database Mgt. Systems, Aswani Kush

Paper: Corporate Accounting-I

Code: 3.01

Time: 3 Hours   **Theory Marks: 80**
                                                                                                            Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods.

Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit- IV

Profit or loss before and after incorporation.

Final accounts of companies.

Suggested Readings:

> *1. Shukla M.C, Grewal T.S and Gupta S.C. **Advance Accounts**: S.Chand & comp., New Delhi.*
> *2. Gupta R.L & Radha Swami M. **Company Account**: Sultan Chand, New Delhi.*
> *3. Monga J.R ,.Ahuja Girish and sehgal Ashok **Financial Accounting**: Mayur paper backs, Noida*
> *4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi*

Time: 3 Hours   **Max Marks: 80**

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit- II

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

Unit- IV
Analysis of Bivariate data:
Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

Suggested Readings:
1.   *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2.   *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3.   *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4.   *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

Time: 3 Hours   **Max Marks: 80**

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who nay pledge, Rights and Duties of Pawnor and Pawnee.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Suggested Readings:
1.   *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2.   *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3.   *Texman*
4.   *Resai T.R. **Partnership Ac**t, S.C.Sarkar and Sons, kolkata.*

Time: 3 Hours   **Max Marks: 80**

                                                                                                                         Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre-incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit- III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:
   1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
   2. Kapoor N.D. Company Law Incorporating the provisions of the companies
   Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow

Paper: Data Base Management System-I
Code: A 3.05

Time: 3 Hours   Max Marks: 70
                                                                                                               Practical: 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I
Introduction to Database System: Basic concepts and definitions, Data Dictionary, Database, DBMS, Operations performed on DBMS System, DBA, File Oriented System versus Database System, Database system Environment, Database Languages: DDL, DML, Data Control Language(DCL), Data Query Language(DQL), Transaction Control Language(TCL), Advantage and Disadvantage of DBMS, Basic concept of Files: File Types, File Organization Techniques.

Unit-II
Database System Architecture: Introduction, Schemas, Sub Schemas, Instances, Levels of Database Architecture. Data Independence, Structure, Components and Functions of DBMS, Data Models, Types of Database System(DBMS),Structure of Relational Database, Keys of Relations

Unit-III
Introduction to Database Design: Software Development Life Cycle (SDLC), Development Cost and Structure System Analysis and Design (SSAD), Database Development Life Cycle (DDLC), Database Design, Automated Design Tools, Normalization: Normal Forms: 1st, 2nd and 3rd NF, BCNF, 4NF and 5NF.Functional Dependency and Decomposition Techniques.

Unit-IV
Query Processing and Query Optimization: Techniques: - Transaction Processing and Concurrency Control Methods. Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, Oracle Transactions(Revoke, Rollback, Commit statements)

Practical **(Examination will be held in 4th semester)**
Max marks: 30
Application Development Using 'Oracle and DBMS-III+'
Suggested Books: (1) Database Systems, S.K.Singh, and Pearson Education, Published by
Dorling Kindersley.
(2) DBMS, Alexis Leon, Vikas Publication House,

B.Com II Vocational Course (Computer application) w.e.f session 2017-18
IIIrd Semester
Paper: Structural Programming & Computer Graphics- 1
Code: A 3.06

Time: 3 Hours   **Max marks : 70**
                                                                                                         Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each

Unit-I
Planning the Computer Programming: - Purpose of Program Planning, Methods of analyzing a program requirements, Representations of Algorithms, Flow Charts: Flowchart Symbols, Levels of Flowcharts, Flow Chart Rules, Advantage & Disadvantage of Flow Chart.

Unit-II
Introduction to 'C' language: Concept of structural programming, Basic Constructs of Structural Programming: Sequence, Selection, Repetition (Iteration), Advantage of 'C' Language, Data types, Constant, Variable, Keywords, Structure of 'C' program, arithmetic Operators, bitwise operators, conditional operators; IF statements, Switch statements, GoTo Statement

Unit-III
Computer Graphics: - Definition, Role of Graphics in various fields e.g.: (CAD) Computer Aided Design/Drafting Package, Animators, (DTP) Desktop Packages, Types of Graphics, Hardware & Software used in Graphics, Graphics Primitives, Application of Computer Graphics, Graphics Functions, Types of Printer using in DTP, Types of Graphics Card, Categories of Fonts, Style and Size.

Unit-IV
Arrays, single dimensional array, advantages of arrays, string of arrays, string functions (strrev, strupr, strcat, strcpy, strcmp) and programming of these functions without using direct functions

Practical - Max. Marks: 30
Development of a programming application using by 'C'
Preparation of a document & publishing it using by DTP Program

Suggested Books: Programming With ANSI and Turbo C, Ashok N. Kamthane, Pearson
Education, published by Dorling Kindersley,
(2) Computer Graphics C Version, Pearson Edu, M.Pauline Bakaer
(3) Introduction to computer Graphics and Multimedia, Arup Chattopadhyay, Vikas
Publication House.

Time: 3 Hours   **Max Marks: 80**
                                                                                                   Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company ; Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies

Unit- IV

Accounts of Holding Companies.

Suggested Readings:
    *Shukla M.C, Grewal T.S and Gupta S.C **Advance Accounts**: S.Chand and Comp., New Delhi.*
    *Gupta R.L & Radha Swami M. **Company Accounts**: Sultan Chand and sons, New Delhi.*
    *Monga J.R. ,Ahuja Girish and Sehgal Ashok **Financial Accounting**: Mayur Paper Bags, Noida.*
    Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

Time: 3 Hours   Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit – I

Index Numbers:- 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.

Unit- II

Analysis of Time Series: - Causes of Variations 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- III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit- IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution-Their Properties and Parameters.

Suggested Readings:
1.   *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2.   *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3.   *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4.   *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

Time: 3 Hours   **Max Marks: 80**

                                                                                                          Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit- III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit- IV

RTI Act : features, rights and importance.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
3. Texman
4. Resai T.R. **Partnership Ac**t, S.C.Sarkar and Sons, kolkata.

Time: 3 Hours   **Max Marks: 80**

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares;   Paperless Trading – Benefits and Procedure; Need for educating investors

Unit- II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit- IV

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

Suggested Readings:

1. *Kuchal M.C.* **Modern Indian Company Law** *Shri Mahavir Books, Noida.*
2. *Kapoor N.D.* **Company Law**: *Incorporating the provisions of the companies Amendment Act.*
3. *Singh Avtar* **Company Law**, *Eastern Book Company, Lucknow*

Time: 3 Hours

Max marks : 70
Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I
Data, Information, Data Processing, Database Terms, Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Mobile Databases, Data Independence Concepts,
Physical Data Organization: Introduction, Physical Storage Media, RAID (Redundant Arrays of Independent Disk) Technology, Advantage and Disadvantage of RAID Technology. E.R Model: - Basics of E.R Model, Conversion of E.R. Model into Relations.

Unit-II
Decision Support Systems (DSS): History of DSS, Characteristics of DSS, Benefits of DSS, Components of DSS, Operational Data versus DSS Data. Relationship: One-to-one, One-to-Many, Many-to-Many. Data Warehousing and Data Mining: Introduction, Main Components of Data Warehouses, Benefits and Limitations of Data Warehouse, Data Mining: Introduction, Data Mining Tools, Data Mining Application.

Unit-III
Advanced Database Models, Database Security: Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Data Encryption and Data Decryption(Data Cryptography).

Unit-IV
Database Operation in Microsoft Access: Creating Table, Creating forms, creating a Simple Query and Modifying a Query, Types of Query, subqueries, retrieveal and deletion Microsoft Power Point: Introduction, Tools, Menus , slides, Animation

Practical – Max Marks = 30

 (Application Development using Visual Basic and MS Access)

Suggested Book :(1) Database Mgt. Systems: S.K.Singh, Office-14 Local Shopping Centre,
Panchsheel Park, and New Delhi.
(2) DBMS, Alexis Leon, Vikas Publication House.
(3)Programming with Visual Basic, Pearson Education,
(4)Programming with Visual Basic, Vikas Publication House

B.Com.II Vocational Course w.e.f session 2017-18
(Computer Application)
IVth Semester
Structural Programming & Computer Graphics- II
Code:A 4.06

Time: 3 Hours   **Max marks : 70**
                                                                                        Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit- I
Introduction to 'C' Language: Introduction, Programming Rules, Executing the Program, Operators, Decision Statement, Loop Control Statement; Structure Programming: Advantages and disadvantages of Structured Programming. Scanf( ) and Printf( ).

Unit-II
Pointer: Declaration, Operations on Pointer, Array of Pointers to Arrays. Functions: Definition, Prototype, Passing parameters, Recursion. Data Structures: Array, Overview of Compilers and Interpreters, Program Development in C., difference between compiler and interpreter

Unit-III
Data handling formatted and unformatted console functions, difference between union and structures, nesting of structures, searching sequential and binary searching by array, difference between while , do while and for loop

Unit-IV
Computer Graphics: Computer Graphics Applications, Computer-Aided Design, Presentation Graphics, Computer Art, Entertainment, Education and Training, Visualization, Image Processing, Graphical User Interfaces, Display Devices, Overview of Display Method, Raster Scan Display Processing Unit, Input Devices for Interactive Graphics, Programmers Model of Interactive Graphics Systems, Storage Formats for Pictures.

Practical – Max Marks = 30
Development of a Programming Application using by 'C'.
Preparation of a document & publishing it using by PageMaker

Suggested Books :
(1) Computer Graphics C Version, published by Dorling Kinderslay,
Pearson education, patparganj-482, F.I.E.
(2)Computer Graphics: Vikas Publication House

Time: 3 Hours   **Theory Marks: 80**
                                                                      Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit-I
Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.

Unit-II
Income from Salaries (including retirement benefits); Income from House property.

Unit-III
Profits and Gains from Business or Profession; Depreciation; Capital Gains.

Unit IV
Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

Suggested Readings:
  1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
  2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
  3. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*

Time: 3 Hours   **Theory Marks: 80**
                                                                                 Internal Marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit-I
Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.
Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – II
Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – III
Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit – IV
Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types.
Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

Suggested Readings:-
1. *S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.*
2. *Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.*
3. *Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.*

Time: 3 Hours   **Theory Marks: 80**
                                                                                                       Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit – I
Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit – II
Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover rations, advantages and limitations of ratio analysis.

Unit – III

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning.

Unit – IV

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

Suggested Readings

       1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
       2.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.
       3.M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
       4.Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
       5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

Time: 3 Hours   **Theory Marks: 80**
                                                                               Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I
Money Market: Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit – II
SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.
Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Unit - III
Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository.
Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit – IV
Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI.
Meaning and benefits of mutual funds, types, SEBI guidelines.

Suggested Readings:
1. *Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.*
2. *Gupta Sural b: Monetary Planning in India: Oxford, Delhi.*
3. *Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.*
4. *Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.*
5. *Hooda, R.P,: Indian Securities Markets- Investors View Point; Excell Books, New Delhi.*

B.Com - III(Vocational Course) – Vth Semester w.e.f session 2018-19
(Computer Application)
Paper : A 5.05   Computer Aided Drafting & Advanced Topics in Computer-I

Time: 3 Hours   Max marks : 70
                                                                                                                        Practical : 30

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

Introduction: CAD/CAM Defined, Product cycle and CAD/CAM, Automation and CAD/CAM. Computer Technology: Introduction, CPU, Types of memory, Input/Output, Data epresentation, Computer Programming Languages, Operating the computer System, Introduction to Mini computers, Micro computers and programmable controllers.

Unit – II

Computer- Aided Design: Fundamentals of CAD Introductions, Design Process, application of computers for design, Creating the manufacturing Data base, Benefits of Computer – Aided Design with examples, Hardware in Computer – Aided Design: Introduction, Design workstation, Graphics terminal, Operator input devices, Plotters and other output devices, CPU, secondary storage.

Unit – III

Computer Graphics Software and Data Base : Introduction software Configuration of a Graphics system, Functions of a Graphic Package, Exchange of CAD Data; Role of Multimedia;

Unit – IV

Data warehousing Components –Building a Data warehouse –- Mapping the Data Warehouse to a Multiprocessor Architecture – DBMS Schemas for Decision Support – Data Extraction, Cleanup, and Transformation Tools –Metadata.

Practical - Max Marks = 30
Prepare a practical report on SQL queries

Books Suggested:

1. CAD/CAM, M.Grover & E-Zimmers Peason Education.
2. Peason Education.
3. Indroduction to Computer Graphic and Multimedia, Anirbara
4. Ham & kambller

(Computer Application)

Paper : A 5.06 : Essentials of E-Commerce

Time: 3 Hours   Max marks : 70
                                                                                                                   Practical : 30

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I
Introduction of E-Commerce:- Definition, Main activities of E-Commerce Benefits of E-Commerce, E-Commerce Applications, E-Commerce systems, Advantages and disadvantages of E-Commerce, E-Commerce Technologies, Types of E-Commerce: B2B, B2C, C2B, B2G,G2C, Mobile commerce, E-Markets, Future of E-Commerce Introduction to Portals: Functions of Portals, Advantages of Portals, Market place for E-Commerce, E-Commerce Portals, Types of Portals.

Unit – II
Business to Business Electronic Commerce: Inter organization Transactions, Introduction to Electronic Market, Online Shopping, Online Purchasing, Models of Electronic Market, Markets Category, E-Business, B2B E-Commerce, B2B application, B2B Electronic Commerce requirements, Virtual Supply Technologies, Electronic Applications Categories, Electronic Tailing, E-Tailing in India, Auctions and the Emerging Electronic market place, Essential Elements of an Electronic Business, Differentiation in Catalogs for B2B as opposed to B2C, Instant Messaging. Electronic Date interchange (EDI): Definition, Benefits of EDI, Applications of EDI.

Unit –III
Business to Commerce electronic commerce: Definition, e-shop, Internet Shopping and the Trade cycle, Advantages and disadvantages of consumer e-Commerce.**Electronic Payment Systems**: Introduction, Traditional Payment Systems, Modern Payment system: PC Banking, Credit cards, Electronic Cheque, Micro payments, Smarts cards, E-cash, EFT.
Security Schemes: Encryptions, Digital Signatures, Security Certificates, Protocols used in Internet Security; Secure Socket Layer (SSL), Secure Hypertext Transfer Protocol (SHTP), Secure Electronic Transaction (SET), e-Commerce, I.T.Act

Unit – IV
E-Banking/ Online Banking: Introduction, Advantages of Online Banking, issues in Internet Banking, Tools of Financial Banking, E-Banking Risks, e-Commerce and Internet: Definition, e-Commerce Technical components: Web resources, ISP, Cookies; Evolution of the Internet, Internet for Business, TCP/IP and OSI Model protocol, Broad Band Technology. Supply chain management; Definition, Different categories of supply chain, Functions of SCM, Benefits of SCM;

Practical -   Max Marks 30

Books suggested
1. e-Commerce, CSV, Murthy, Himalaya Publishing House.
2. e-Commerce, Keunth. L. Landon, Pearson Education.
3. e-Commerce, Renu Gupta, Mahavir Publications

Time: 3 Hours   **Theory Marks: 80**
                                                                                                               Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least Two numerical questions in the question paper.

Unit – I
Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filling and Filing of return (ITR – I and II)

Unit – II
Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

Unit – III
Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

Unit – IV
   Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

Suggested Readings:
   1. *Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.*
   2. *Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.*
   3. *Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi*
   4. *Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra*

Time: 3 Hours   **Theory Marks: 80**
                                                                                                                       Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit – I
Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

Unit – II
Contract Costing – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

Unit- III
Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.

Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

Unit – IV
Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.

Suggested Readings:-
   1. *S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi., Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana., Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.*

B.Com. III Pass (Pass Course) VIth Sem w.e.f. from 2018-19
Paper : Financial Management
Code: 6.03

Time: 3 Hours   **Theory Marks: 80**
                                                                                            Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit – I
   Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciples, **Financial planning**

Unit – II
   Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit –III
Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

Units – IV
Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.
Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

Suggested Readings:-
   1. Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.
   2. Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.

Time: 3 Hours   **Theory Marks: 80**
                                                                      Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I
Auditing : Meaning, objectives, importance and types of Auditing.
Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II
Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

Unit – III
Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit – IV
Audit Report and Investigation
Audit Report : Meaning, objectives, contents and types.
Investigation : Meaning, Nature and objectives.

Suggested Readings:
1. *Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.*
2. *Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.*
3. *Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.*

B.Com III (Vocational) Sixth Semester w.e.f session 2018-19
(Computer Application)
Paper: A 6.05 Computer Aided Drafting & Advanced Topics in Computer-II

Time: 3 Hours   **Max marks : 70**
                                                                                              Practical : 30

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Unit – I
Computer Aided Design: Implementations of CAD, Features of CAD, Future of CAD, Artificial Inelegancy (AI) for intelligent and manufacturing, Element of AI, Knowledge based Expert System, Machine Vision System, Neural Networks.

Unit II
Hardware & Software requirements of Auto CAD, Data Communication and networks; Data Encryption, Industrial Report; Definition and Robot history, Features of Robots, Application of Robots in Industry, Robot Programming Methods and Robot Programming Language.

Unit III
Multimedia: Definitions, Multimedia Components; Compact disk, Sounds, Image, Text, Hypertext, hypermedia, Animation, Morphing, Video, Virtual Reality, Virtual Reality Technology and Tools, Computer-Integrated manufacturing Systems.

Unit – IV
Computer Graphic: Applications of Computer Graphics, Display devices Basic Terms; Raster-Scan Display, Randam Scan, Display, Direct View Storage Tube, Flat panel Display, Input Devices, hardcopy devices.

Practical   -   Max Marks 30
Prepare a Practical work report on Visual Basic programming & its tools.

Books Suggested:

   1. CAD/CAM, M.Grover & E-Zimmers Peason Education.
   2. Peason Education.
   3. Indroduction to Computer Graphic and Multimedia, Anirbara
   4. Ham & kambller

Max. Marks: 70
Practical Marks: 30

Time: 3 Hours

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I:
Information Technology Basis: Introduction, Information, Information Technology (IT), Present Scenario, Role of Information Technology, introduction to Telecommunications, Computer Networks, Communication Systems, Internet and W.W.W. , E –Mail, Introduction to Intranets & Extranets.
Emerging trends in IT: Introduction, Electronic Commerce (E-Commerce), (EDI) Electronic Data Interchange, Mobile Communication, Bluetooth, Global positioning system, Imminent communication, Smart Card, Imminent Technologies.

UNIT-II
Types of Modern Data base Mgt. System,; Distributed data processing:- Introduction, Advantages and disadvantages of Distributed Systems Introductions to Multimedia: introduction, Multimedia Systems, Multimedia Authoring Tools, Types of Presentations, Multimedia in Marketing and educations, Introduction to virtual Reality;

UNIT-III
New Technologies in Introduction Technology: Introduction to Hypermedia, Artificial Intelligence and Business Intelligence, Knowledge Discovery in Data base (KDD), Data wise houses and Data Marts, Data Mining and on line Analytical Processing (OLAP), Enterprise Resource Planning (ERP); Introduction, reason for growth of ERP in Market Benefits of ERP, Supply Chain Management (SCM): evaluation of CRM, Element of Supply Chain, Customer Relationship Management (CRM) & Retailers, Advantage of SCM, Geographic Information System (GIS).

UNIT-IV
Computer in Business and Industry : Accounting Inf. System (AIS): Meaning, Characteristics, its Major Sub System, Management Information System: Meaning. Concept, Input & Output of MIS, Decision support System, Office Automation Systems, Executive Inf. System, Marketing Inf. System and Financial Information System
Mobile Computing and Business on the Internet: Mobile computing, Mobile Newspaper, Tele Communicating, Wireless Mobile Computing, Business on the Internet:- Electronic Catalogs, Web advertising, Secure transactions the Internet: - Electronic Catalogs , Web Advertising, Secure Transactions.

Practical - Max Marks 30
Working with Photoshop

Book Suggested:
1.   Funda Mental of Introduction Technology, Alexis leon, Vikas publishing House Pvt LTD
2.   Introduction to information Technology, ITL Education solutions limited, Pearson education.
3.   Introduction to Information Systems, Alxis Leon, Vikas Publishing House PVT. LTD