

**BHAVAN'S VIVEKANANDA COLLEGE**

OF SCIENCE, HUMANITIES &amp; COMMERCE, SAINIKPURI, SECUNDERABAD-500094

Reaccredited with 'A' Grade by NAAC

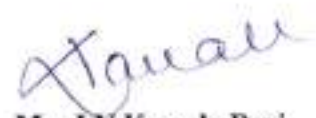
Autonomous College

DEPARTMENT OF COMMERCE

**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24****B.Com (Computer Applications) First Year**

S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
<b>SEMESTER - I</b>					
1	ELS1	English (First Language)	ELS1	4	4
2	SLS1	Second Language	SLS1	4	4
3	AECC1	A)Basic Computer Skills/ B)Environmental Science	AECC1	2	2
4	BCC151	Financial Accounting-I	DSC1	5	5
5	BCC152	Business Organization and Management	DSC2	5	5
6	BCC153	Fundamentals of Information Technology	DSC3	3T+4P	5
		<b>Total</b>		<b>27</b>	<b>25</b>
<b>SEMESTER - II</b>					
7	ELS2	English (First Language)	ELS2	4	4
8	SLS2	Second Language	SLS2	4	4
9	AECC2	A)Environmental Science/ B)Basic Computer Skills	AECC2	2	2
10	BCC251	Financial Accounting-II	DSC4	5	5
11	BCC252	Business Economics	GE	4	4
12	BCC253	Programming with C & C++	DSC5	3T+4P	5
		<b>Total</b>		<b>26</b>	<b>24</b>

  
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**Mrs LV Kamala Devi**  
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DEPARTMENT OF COMMERCE

**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24****B.Com(Computer Applications) Second Year**

SEMESTER - III					
S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
13.	ELS3	English (First Language)	ELS3	3	3
14	SLS3	Second Language	SLS3	3	3
15	BCC351	Advanced Accounting	DSC6	5	5
16	BCC352	Business Statistics - I	DSC7	5	5
17	BCC353	Relational Database Management System	DSC8	4T+2P	5
18	SE354	A) Communication Skills B) Professional Skills	SEC1 UGC Specified course	2	2
19	SE355	A) Banking & Financial System B) Data Analysis using Excel/ C) Principles of Insurance/ D) Foundation of Digital Marketing & Web design	SEC2 Dept Specified Course	1T+2P/2	2
<b>Total</b>				<b>27/26</b>	<b>25</b>
SEMESTER - IV					
20	ELS4	English (First Language)	ELS4	3	3
21	SLS4	Second Language	SLS4	3	3
22	BCC451	Income Tax	DSC12	5	5
23	BCC452	Business Statistics-II	DSC13	5	5
24	BCC453	Web Technologies	DSC14	3T+4P	5
25	SE454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified course	2	2
26	SE455	A) Marketing Management/ B) Human Resource Management/ C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	1T+2P/2	2
<b>Total</b>				<b>28/27</b>	<b>25</b>

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**B.Com(Computer Applications) Third Year**

SEMESTER- V					
S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
27	ELS5	English (First Language)	ELS5	3	3
28	SLS5	Second Language	SLS5	3	3
29	BCC551	Business Law	DSC12	5	5
30	BCC552	Research Methodology	PR1	1T+2R	2
31	BCC553	A)Cost Accounting/ B)Financial Planning &Performance/ C)International Financial Reporting-I	DSE1	5	5
32	BCC554	A)Assessment of Individuals and GST/ B)Financial Decision Making-I/ C)International Tax & Regulation	DSE2	3T+4P/5	5
33	BCC555	A)Multimedia Systems/ B)Data Analytics/ C)Cyber Security	DSE3	3T+4P	5
<b>Total</b>				<b>33</b>	<b>30</b>
SEMESTER - VI					
33	ELS6	English (First Language)	ELS6	3	3
34	SLSL6	Second Language	SLS6	3	3
35	BCC651	Project Report	PR2	4R	2
36	BCC652	A) Cost Control and Management Accounting/ B) Financial Control/ c) International Financial Reporting-II	DSE5	5	5
37	BCC653	A)Auditing and Corporate Governance / B) Financial Decision Making-II/ C)International Auditing	DSE6	5	5
38	BCC654	A)Management Information System/ B) Ecommerce/ C)Mobile Applications	DSE7	4T+2P/ 5	5
<b>Total</b>				<b>26/25</b>	<b>23</b>
<b>GRAND TOTAL</b>				<b>167/164</b>	<b>150</b>

  
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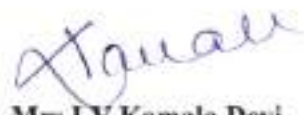
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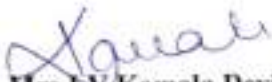
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26	SEC455	A) Fundamentals of Digital Marketing/ B) Fundamentals of Marketing/ C)Data Visualization & Story Telling/ D) Regulation of Insurance Business/ E) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	1T+2P/2	2
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**B.Com(Computer Applications) Third Year**

SEMESTER- V					
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28	SLS5	Second Language	SLS5	3	3
29	BCC551	Business Law	DSC12	5	5
30	BCC552	Research Methodology	PR1	1T+2R	2
31	BCC553	A)Cost Accounting/ B)Financial Planning &Performance/ C)International Financial Reporting-I	DSE1	5	5
32	BCC554	A)Assessment of Individuals and GST/ B)Financial Decision Making-I/ C)International Tax & Regulation	DSE2	3T+4P/5	5
33	BCC555	A)Multimedia Systems/ B)Data Analytics/ C)Cyber Security	DSE3	3T+4P	5
		<b>Total</b>		<b>33</b>	<b>30</b>
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33	ELS6	English (First Language)	ELS6	3	3
34	SLSL6	Second Language	SLS6	3	3
35	BCC651	Project Report	PR2	4R	2
36	BCC652	A) Cost Control and Management Accounting/ B) Financial Control/ c) International Financial Reporting-II	DSE5	5	5
37	BCC653	A)Auditing and Corporate Governance / B) Financial Decision Making-II/ C)International Auditing	DSE6	5	5
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**SEMESTER I**  
**BASIC COMPUTER SKILLS**

PAPER CODE: AECCI  
YEAR/SEMESTER: I/II

PPW :2  
NO. OF CREDITS: 2

*Objective:* to impart a basic level understanding of working of a computer and its usage.

**UNIT. WISE COURSE OBJECTIVES**

**COB1:** To get an insight of physical components, OS and word processing.

**COB2:** To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

**UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING**

Knowing computer: What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of IECTI Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems: The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different windows; Using help; Creating Short cuts, Basics of OS Setup; common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

**UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS**

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.


Introduction to Internet, WWW and Web Browsers:

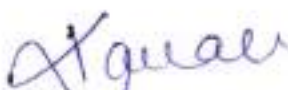
Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address;

Using e- governance website.

Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

  
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**SUGGESTED READINGS:**

1. Introduction to Computers, Peter Norton, McGrawHill, 2012
2. Using Information Technology, Brian K Williams, Stacey Sawyer, Tata McGrawHill.

**Web Resources:**

1. <https://online.stanford.edu/courses/soe-yescs-101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

- AECC1 CO1:** Identify parts of computers, distinguish various OS and apply word processors.  
**AECC1 CO2:** Apply knowledge of spreadsheet, presentation, Internet and Browsers.

*bc*  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**FINANCIAL ACCOUNTING - I**

**PAPER CODE: BCC151**  
**YEAR/SEMESTER: I/I**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: to acquire conceptual knowledge of the accounting process, preparation of final accounts of sole traders, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.*

#### **UNIT- WISE COURSE OBJECTIVES**

**COb1:** To familiarise with accounting principles, process and various branches of accounting.,

**COb2:** To learn different subsidiary books.

**COb3:** To learn the preparation of Bank Reconciliation Statement.

**COb4:** To identify the types of errors and to apply the relevant procedure for rectification and to learn different methods of depreciation.

**COb5:** To learn the preparation of final accounts.

#### **UNIT-I: INTRODUCTION**

Financial Accounting: Introduction – Definition – Evolution - Functions - Advantages and Limitations – Users of Accounting Information – Branches of Accounting – Accounting Principles: Concepts and Conventions – Accounting Standards – Meaning – Importance – List of Accounting Standards issued by AB – Accounting System – Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance. (Including problems)

#### **UNIT-II: SUBSIDIARY BOOKS**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper. (Including problems)

#### **UNIT-III: BANK RECONCILIATION STATEMENT**

Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and overdraft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

#### **UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION**

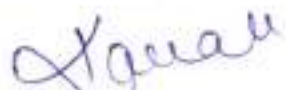
Capital and Revenue Expenditure - Capital and Revenue Receipts: Meaning and Differences - Deferred Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation: Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

#### **UNIT-V: FINAL ACCOUNTS**

Final Accounts of sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries. (Including problems)

  
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**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
6. Advanced Accountancy-I: S. N. Maheshwari & V. L. Maheshwari, Vikas.

**REFERENCES:**

1. Fundamentals of Financial Accounting: Deepak Sehgal, Tax Mann Publication.
2. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to


**BCC151 CO1:** Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

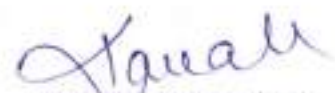
**BCC151 CO2:** Acquaint them with different types of subsidiary books.

**BCC151 CO3:** Compare the balances of cash book and pass book and reconcile them.

**BCC151 CO4:** Examining different types of errors and to assess the value of assets by using different methods of depreciation.

**BCC151 CO5:** Preparing the final accounts.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**BUSINESS ORGANISATION AND MANAGEMENT**

**PAPER CODE: BCC152**

**YEAR/SEMESTER: I/I**

**PPW :5**

**NO. OF CREDITS: 5**

*Course Objective: To familiarize about the functioning of different business organisations and the role of management towards the development of the business organisations*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To provide an insight about the origin of business and the existence of different forms of business organisations

**COB2:** To understand the meaning, types and the stages of promotion of a joint stock company as per the guidelines of Companies act 2013

**COB3:** To study the meaning, functions, role and principles of management within the business.

**COB4:** To understand about the types and approaches of planning and know the different types organizational structures.

**COB5:** To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

**UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS**

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business - Social Responsibility of a business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership firms - Meaning and Characteristics - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership - Meaning, Characteristics of Hindu Undivided Family - Meaning and features of Co-Operative Organization.

**UNIT-II: JOINT STOCK COMPANY**

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement In lieu of Prospectus (As per Companies Act.2013).

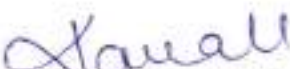
**UNIT-III: INTRODUCTION TO MANAGEMENT**

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management.

**UNIT-IV: PLANNING AND ORGANISING**

Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses—Definition of Organizing-Organization-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**UNIT-V: AUTHORITY, COORDINATION AND CONTROL**

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control -Steps in Control - Types of control. - Requirements for effective control.

**SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers.
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to


**BCC152 CO1:** Explain about the origin of business and the functioning of different forms of Business organisations.

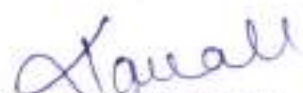
**BCC152 CO2:** Illustrate about the types and functioning of the joint stock companies as per the guidelines of the Companies Act 2013.

**BCC152 CO3:** Describe the Importance, role and the principles of Management.

**BCC152 CO4:** Explain about the different approaches to planning and the various forms of organisational structures.

**BCC152 CO5:** Describe the features of control and delegation of authority for effective co-ordinations.

  
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## BHAVAN'S VIVEKANANDA COLLEGE

OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### FUNDAMENTALS OF INFORMATION TECHNOLOGY

PAPER CODE: BCC153

YEAR/SEMESTER: I/I

EXAM DURATION : 1 ½ HRS

*Course Objective: To understand the basic concepts and terminology of information technology and to identify issues related to information security.*

PPW: 3T +4P

NO. OF CREDITS: 5

MAX MARKS: 50T+15I+35P

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** To understand about computer arithmetic, differentiate between various operating systems on the basis of their features and learn the DOS commands.

**COB2:** To get an insight about software, needs and types.

**COB3:** To understand the concepts of network, types, components and connectivity methods.

**COB4:** To classify conditional format, formulae function, group and subtotal

**COB5:** To describe charts and graphs with options.

#### UNIT -I: COMPUTER ARITHMETIC & OPERATING SYSTEMS:

Computer Arithmetic: Binary, Binary Arithmetic, Number System: Positional & Non-Positional, Binary, Octal, Decimal, Hexadecimal, Converting from one number system to another. (Converting from decimal to binary and vice versa)

Operating Systems: Functions, Measuring System Performance, Assemblers, Compilers and Interpreters.

Types of Operating Systems: Batch Processing, Multiprogramming, Multi-Tasking, Multiprocessing, Time Sharing, DOS – Internal and External Commands, Windows, Unix/Linux.

#### UNIT-II: SOFTWARE:

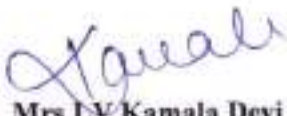
Software and its needs, Types of S/W. System Software: Operating System, Utility Programs  
Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Presentation, Graphics, DBMS s/w.

**UNIT-III: DATA COMMUNICATION:** Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Media, Modem and its working, characteristics, Types of Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

#### UNIT-IV: FUNCTIONS & FORMULAS IN SPREADSHEET

Introduction to Excel-Getting acquainted with Excel Window- Conditional Formatting-Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet. Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions (Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical, Lookup functions)-check formulas for errors, trace precedents and dependents. Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database. Calculate a Conditional sum, conditional Count, conditional average, square Root, financial functions: Calculate future Value, calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, ANOVA, calculate Rank.

  
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**Lab:** Implement Math and trigonometric function for student worksheet and generate report.

**UNIT -V- PIVOT TABLES & DATA VALIDATION**

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters). Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart; Data Validation

**Lab work:** Create pivot tables and charts for single and multiple values.

**SUGGESTED READINGS:**

1. Computer Fundamentals: P.K.Sinha
2. Information Technology: Punet Kumar & SushilBharadwaj, Kalyani Publishers
3. Fundamentals of Information Technology- R.GSaha, L.L.Narasimha Rao & N. Bhaskar, Himalaya Publications
4. Introduction to Computers: Peter Norton, McGraw Hill.
5. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
6. Computer Fundamental: AnithaGoel, Pearson.
7. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
8. Introduction to Information Technology: ITL ESL, Pearson.
9. Introduction to Information Technology: V. Rajaraman, PHL.
10. Fundamental of Computers: Balaguruswamy, McGraw Hill.
11. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
12. Information Technology and C language: Rajiv Khanna, New Age International.
13. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
14. Informational Technology: P. Mohan, Himalaya Publishing House.
15. Information Technology: R. Renuka, Vaagdevi Publishers.
16. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to


**BOC153 CO1:** Implement computer arithmetic, categorise various operating systems and execute DOS commands.

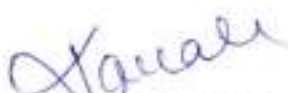
**BOC153 CO2:** Distinguish different types of software and get an insight into their applications

**BOC153 CO3:** Build knowledge on networking, types and implementation procedure.

**BOC153 CO4:** Analyse and implement calculations using formulae and function methods.

**BOC153 CO5:** Apply knowledge for Design Chart and graphs.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**SEMESTER II**

**ENVIRONMENTAL SCIENCE**

**PAPER CODE: AECC2**

**YEAR/SEMESTER: I/II**

**PPW: 2**

**NO. OF CREDITS: 2**

**COURSE OBJECTIVES:**

**Cob1:** To create awareness on sustainable practices and conservation of Natural Resources

**Cob2:** To sensitize students about the effects of human activity on the environment

**UNIT-I: Ecosystem, Biodiversity & Natural Resources**


1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (In situ & Ex situ)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

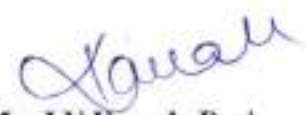
**UNIT-II: Environmental Pollution, Global Issues & Legislation**

1. Causes, Effects & Control measures of Air Pollution, Water Pollution
  2. Solid Waste Management
  3. Global Warming & Ozone layer depletion.
  4. III - effects of Fire - works
  5. Disaster management - floods, earthquakes & Cyclones
  6. Environmental legislation:- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
  7. Human Rights
  8. Women and Child welfare
  9. Role of Information technology in environment and human health.
- \* Field Study: Pond Ecosystem, Forest Ecosystem

**AECC2 CO1:** Appraise various sustainable practices to conserve Biodiversity and Natural Resources.

**AECC2 CO2:** Analyse the effects of human activity on the environment.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**FINANCIAL ACCOUNTING - II**

PAPER CODE: BCC251

YEAR/SEMESTER: I/II

PPW: 5

NO. OF CREDITS: 5

*Course Objective: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To know the different methods used in single entry system.

**COB2:** To learn accounting of non-profit concerns.

**COB3:** To learn accounting of partnership firms.

**COB4:** To learn accounting of dissolution and insolvency.

**COB5:** To understand various contemporary issues of accounting.

**UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS:**

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

**UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS:**

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

**UNIT-III: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

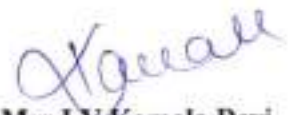
**UNIT-IV: PARTNERSHIP ACCOUNTS-II:**

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

**UNIT-V: CONTEMPORARY ISSUES IN ACCOUNTING:**

Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

  
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**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Accountancy-I: S.P. Jain & K.L. Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**BCC251 CO1:** Identify the profit/loss under statement and conversion method.

**BCC251 CO2:** Prepare accounts of non-business concerns.

**BCC251 CO3:** Solve problems related to types of capital accounts, admission, retirement and death of a partner.

**BCC251 CO4:** Evaluate the firms at the time of dissolution and insolvency.

**BCC251 CO5:** Outline the various contemporary issues of accounting.

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**  
**BUSINESS ECONOMICS**

**PAPER CODE: BCC252**  
**YEAR/SEMESTER: I/II**

**PPW: 4**  
**NO. OF CREDITS: 4**

*Course Objective: To acquire knowledge for application of economic principles and tools in business practices.*

**UNIT- WISE COURSE OBJECTIVES**

- COB1:** Provide understanding about nature and scope of economics and to illustrate laws of utility graphically.  
**COB2:** Give them insight into various types of demand and explain laws of demand along with the concepts of elasticity of demand using schedules and graphs, make them understand supply functions and laws associated with it graphically along with consumer surplus and market equilibrium.  
**COB3:** Provide them insights for various production concepts and help them illustrate various production laws using graphs and to acquaint them with various cost concepts along with economies and dis-economies of scale.  
**COB4:** Enumerate the role of different types of competition in market and to analyse the market situation.  
**COB5:** Explain various concepts of National Income and to study the methods of measurement of national income, study phases of business cycles along with its causes and understand types of inflation in economy.

**UNIT-I: INTRODUCTION**

Business Economics: Meaning - Nature - Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

**UNIT-II: DEMAND AND SUPPLY ANALYSIS**

Meaning - Function - Types of Demand - Demand Curve - Law of Demand-Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand - Factors influencing Demand - Importance of Elasticity of Demand - Law of Supply - Factors influencing Supply -Market Equilibrium- Consumer Surplus.

**UNIT-III: PRODUCTION AND COST ANALYSIS**


Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Isoquants - Economies and Dis-economies of Scale - Theory of Cost - Concepts of Cost - Short run and Long run cost curves.

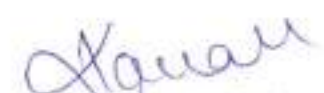
**UNIT-IV: MARKET ANALYSIS**

Definition of market - Market structure (Perfect competition, Imperfect competition) - Price determination - Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly.

**UNIT-V: MACRO-ECONOMICS FOR MANAGERS**

Concepts of National income - GDP - GVA - Fiscal Deficit - Current Account Deficit - Business cycles - Nature - Phases - Causes - Inflation causes and control - Deflation and stagflation.

  
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#### **SUGGESTED READINGS & REFERENCES:**

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: Mithani, Nagalaxmi, Himalaya Publishing house
4. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
5. Business Economics: D.S. Vittal, S. Chand & Co. Ltd
6. Business Economics: Dr. Venugopal Rao, PBP.
7. Business Economics: R. K. Lekhi, Kalyani Publishers
8. Managerial Economics: Craig H Peterson and Jain, Pearson education
9. Business Economics: Kavitha Krishna, Himalaya Publishing House.

#### **COURSE OUTCOMES:**

At the end of the course, the students will be able to

**BCC252 CO1:** Identify various utility approaches and the laws associated with cardinal utility approach.

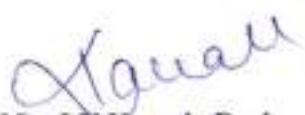
**BCC252 CO2:** Identify various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand. Identify various factors determining the supply along with the laws of supply. And understand the concept of consumer surplus and market equilibrium.

**BCC252 CO3:** Identify various factors of production and will be able to demonstrate short run and long run production laws also distinguish between various types of costs and will be able to demonstrate short run and long run costs.

**BCC252 CO4:** Familiarize the students with behaviour of firms and markets along with different types of competition in market and to analyse the market situation.

**BCC252 CO5:** Understand various concepts of National Income and methods of measurement of national income, understand deficit, recognize phases of business cycles, understand its causes and understand various types of inflation.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### PROGRAMMING WITH C & C++

PAPER CODE: BCC253

PPW: 3T+ 4P

YEAR/SEMESTER: I/II

NO. OF CREDITS: 5

EXAM DURATION: 1 ½ HRS

MAX MARKS: 50T+15I+35P

**Course Objective:** To understand the fundamental concepts of programming in C and Object-Oriented Programming using C++.

#### UNIT-WISE COURSE OBJECTIVES:

**COB1:** To discuss about history of C language, Basic structure, Programming Rules, Flowchart and algorithms and pre-processors. Explain basic concepts like Constants, Variables, Data types, Operators.

**COB2:** To illustrate different control statements and looping statements with examples.

**COB3:** To explain the usage of Functions Arrays and Strings.

**COB4:** To explore the concepts of Pointers, Structures and Unions.

**COB5:** To construct Simple Object-Oriented programs using classes and explain basic concepts of OOPS programming.

#### UNIT-I: INTRODUCTION TO C LANGUAGE, VARIABLES, DATA TYPES AND OPERATORS

**Introduction:** Types of Languages- Basic Structure –Programming Rules – Flow charts- algorithms– Executing the C Program - Pre-processors in "C"-(#include)- Keywords & Identifiers – Constants – **Variables:** Rules for defining variables - Scope and Life of a Variable– **Data types** - Type Conversion - Formatted Input and Output operations. **Operators:** Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Increment / Decrement operator.

#### UNIT-II: WORKING WITH CONTROL STATEMENTS, LOOPS

**Conditional statements:** Introduction - If statements - If-else statements – nested if-else – break statement-continue statement-go to statement-Switch statements.

**Looping statements:** Introduction- While statements – Do-while statements - For Statements- nested loop statements.

#### UNIT-III: FUNCTIONS, ARRAYS AND STRINGS

**Functions:** User defined functions: Introduction - Need for user defined functions – Elements of functions – (Function declaration, Function definition, Function call) – (converted to Lab) - Recursive functions.

**Arrays:** Introduction - Defining an array - Initializing an array – One dimensional array – Two dimensional array

**Strings:** Introduction - Declaring and initializing string - Reading and Writing strings - String standard functions(strlen(),strupr(),strlwr(),strcat(),strrev(),strcpy(),strcmp()).

#### UNIT-IV: POINTERS, STRUCTURES AND UNIONS

**Storage Classes-** Auto, Extern, Register, Static.**Pointers:** Declaration of Pointers, initialization of the pointer, assigning values to pointer variable.

**Structures:** Features of Structures – Declaring and initialization of Structures –Structure within Structure- Array in structure.

**Unions-**Definition and advantages of Unions comparison between Structure & Unions.

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### UNIT-V: OBJECT ORIENTED CONCEPTS USING C++

**Object Oriented Programming:** Introduction to Object Oriented Programming - Structure of C++ - Simple program of C++ - Similarities and Differences between C & C++ - Data Members-Member Functions - Object Oriented Concepts -Class-Object-Inheritance- types of inheritance (simple programs), Polymorphism- function overloading (simple program) Encapsulation - Abstraction. (OO concepts only Theory)

### SUGGESTED READINGS:

1. Programming with C&C++ : IndrakantiSekhar, V.V.R.Raman&V.N.Battu, Himalaya Publishers.
2. Programming in ANSI C: Balagurusamy, McGraw Hill.
3. Mastering C: K.R. Venugopal, McGraw Hill.
4. C: The Complete Reference: H.Schildt, McGraw Hill.
5. Let Us C: Y.Kanetkar, BPB.
6. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
7. Mastering C++: KR.Venugopal&R.Buyya, McGraw Hill.
8. Schaum's Outlines: Programming with C++: by John R Hubbard.
9. Let Us C++: Y.Kanetkar, BPB.

### COURSE OUTCOMES:

At the end of the course students will be able to:


**BCC253 CO1:** Develop simple programs.

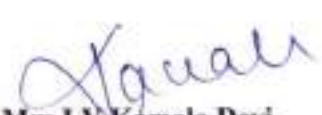
**BCC253 CO2:** Implement different control statements.

**BCC253 CO3:** Program the concepts Functions, Arrays and Strings.

**BCC253 CO4:** Apply the concepts Pointers, Structure and Unions.

**BCC253 CO5:** Implement simple Object Oriented Programming.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24****B.Com(Computer Applications) Second Year**

<b>SEMESTER – III</b>					
S.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
13.	ELS3	English (First Language)	ELS3	3	3
14	SLS3	Second Language	SLS3	3	3
15	BCC351	Advanced Accounting	DSC6	5	5
16	BCC352	Business Statistics – I	DSC7	5	5
17	BCC353	Relational Database Management System	DSC8	4T+2P	5
18	SE354	A) Communication Skills B) Professional Skills	SEC1 UGC Specified course	2	2
19	SE355	A) Banking/ B) Data Analysis using Excel/ C) Principles of Insurance/ D) Foundation of Digital Marketing & Web design	SEC2 Dept Specified Course	1T+2P/2	2
		<b>Total</b>		<b>27/26</b>	<b>25</b>
<b>SEMESTER – IV</b>					
20	ELS4	English (First Language)	ELS4	3	3
21	SLS4	Second Language	SLS4	3	3
22	BCC451	Income Tax	DSC12	5	5
23	BCC452	Business Statistics-II	DSC13	5	5
24	BCC453	Web Technologies	DSC14	3T+4P	5
25	SE454	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified course	2	2
26	SE455	A) Marketing Management/ B) Human Resource Management/ C) Regulation of Insurance Business/ D) Search Engine Optimization & Online Advertising	SEC4 Dept Specified Course	1T+2P/2	2
		<b>Total</b>		<b>28/27</b>	<b>25</b>





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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**SEMESTER- III**

**ADVANCED ACCOUNTING**

**Paper: BCC351**

**YEAR/SEMESTER: II/III**

**PPW: 5**

**No. of Credits: 5**

**Course Objective:** To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

**UNIT WISE- COURSE OBJECTIVES**

**COB1:** To understand the various methods of Valuation of Goodwill and shares.

**COB2:** To study the various classes of shares, distinguish between them, accounting for issue of shares by a company and preparation of Statement of Profit and Loss and Balance sheet as per schedule III of Companies Act 2013.

**COB3:** To explain the various schedules maintained by a bank, also the Profit and Loss account and Balance sheet.

**COB4:** To illustrate various schedules of Life Insurance Company and also preparation of Revenue account and Balance sheet.

**COB5:** To explain the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet and also explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

**UNIT-I: VALUATION OF GOODWILL AND SHARES:**

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods.

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

**UNIT-II: COMPANY ACCOUNTS:**

Introduction: Definition of company, Types of Companies, Classes of Shares, Difference between Equity and Preference shares, Presentation of Share capital in Balance sheet.

Company Final Accounts- Schedule III of Companies Act 2013: Structure- General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss –Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

**UNIT-III: ACCOUNTS OF BANKING COMPANIES:**

Books and Registers maintained – Slip system of posting – Legal Provisions relating to final accounts–Preparation of Profit & Loss a/c and Balance sheet –Rebate on Bills Discounted – Performing & Non-Performing Assets.

**UNIT-IV: ACCOUNTS OF LIFE INSURANCE COMPANIES:**

Introduction - Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet - Ascertainment of Net Surplus (Including problems).

**UNIT-V: AMALGAMATION AND INTERNAL RECONSTRUCTION: Amalgamation(AS-14):**

Amalgamation & Absorption: In the nature of merger and purchase as per AS 14, Methods and Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee.(Excluding intercompany holdings and intercompany Owings)(Simple problems)

**Internal Reconstruction:** Legal provisions, accounting treatment – Preparation of Balance sheet after reconstruction (Simple problems).

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#### **SUGGESTED READINGS:**

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy-III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L.Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

#### **COURSE OUTCOMES:**

At the end of the course, students will be able to


**BCC351 CO1:** Estimate the Value of Goodwill and Shares by various methods

**BCC351 CO2:** Execute the process of accounting for issue of Shares and also Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting.


**BCC351 CO3:** Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a bank.

**BCC351 CO4:** Examine the various provisions for preparation of Final accounts of a Life insurance and drawing up of Revenue account and Balance sheet.

**BCC351 CO5:** Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee and to determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**BUSINESS STATISTICS-I**

**Paper: BCC352**

**YEAR/SEMESTER: II/III**

**PPW: 5**

**No. of Credits: 5**

*Course Objective: To inculcate analytical and computational ability among the students*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To introduce the basic concepts of statistics along with methods of collection and presentation of data

**COB2:** To understand & calculate all the measures of central tendency.

**COB3:** To measure the variations using various measures of dispersion.

**COB4:** To find out the direction of variation and also the peak of the curve.

**COB5:** To identify the relationship among the variables in business-related areas.

**UNIT-I: INTRODUCTION:**

Origin and Development of Statistics In India- Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

Diagrammatic and Graphic Presentation: One Dimensional (Bar Diagrams Only) and Two-Dimensional Diagrams (Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms. Diagrams and graphs using Excel.

**UNIT-II: MEASURES OF CENTRAL TENDENCY:**

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode - Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of Different Averages.

**UNIT-III: MEASURES OF DISPERSION:**

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.

**UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS:**


Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis-Meaning - Raw Moments, Central moments, Skewness and kurtosis using moments (Excluding Shepard's correction).

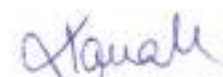
**UNIT-V: CORRELATION:**

Meaning - Types - Correlation and Causation - Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Difference Method - Concurrent Deviation Method.

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand

  
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7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L. Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn, Sweenly, Williams, Cingage.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**BCC352 CO1:** To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

**BCC352 CO2:** To compute averages using different methods of central tendency

**BCC352 CO3:** To examine the variation of data through different methods of dispersion.

**BCC352 CO4:** To identify the skewness and peak in the data using the methods of skewness and kurtosis.

**BCC352 CO5:** To determine the relation between variables using the methods of correlation.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### RELATIONAL DATABASE MANAGEMENT SYSTEMS

PAPER CODE: BCC353

YEAR/SEMESTER: II/III

EXAM DURATION: 11/2HRS

PPW: 4T +2P

NO. OF CREDITS :5

MAX MARKS: 70T+10I+20P

*Course Objective: to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.*

#### **Unit wise Objectives**

**COb1.** To acquire basic conceptual background to design and develop simple database system,

**COb2.** To Construct a Relational database model by normalizing the relations to remove inconsistencies.

**COb3.** To query simple relations of different data in a database using a standard query language called SQL.

**COb4.** To explain the concepts of Concurrent Transactions and Database security.

**COb5.** To characterize the Structure, advantages and disadvantages of Distributed Databases and Client -Server Databases

#### **UNIT-I: BASIC CONCEPTS:**

Database Management System - File based system - Advantages of DBMS over file-based system - Database Approach - Objectives of database approach - Advantages and disadvantages of database approach - Three level architecture of DBMS or logical DBMS architecture - Database Administrator (DBA) Functions & Role -Types of DBA -Relational and Entity Relationship (ER) Data Models- E-R Diagram.

#### **UNIT-II: DATABASE INTEGRITY AND NORMALISATION:**

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalization - Rules of Data Normalization - The First Normal Form -The Second Normal Form - The Third Normal Form. File Organization: Physical Database Design Issues - Storage of Database on Hard Disks - File Organization and Its Types Sequential File Organization - Indexed (Indexed Sequential) File Organization.

#### **UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):**

Meaning – SQL characteristic features - SQL data types – SQL commands - Data Definition Language (Create, Alter, Desc, Drop) - Data Manipulation Language (Insert, Update, Delete, Select) - Data Control Language (Grant, Revoke) – Transaction Control language (Commit, roll back) – SQL operators and its types- Queries using Order by – Where - Group by Set operation- SQL aggregate functions- SQL Nested query -Joins (only theory) – Views (Create, Modify and Delete).

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#### UNIT-IV: TRANSACTIONS AND CONCURRENCY MANAGEMENT:

Transactions & its properties (ACID properties) - Concurrent Transactions - Locking Protocol - Serializable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Security & Integrity - Database Security - Authorization.

#### UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation.

Client Server Databases: Need for Client Server Computing - Structure of Client Server Systems & its advantages.

#### SUGGESTED READINGS:

1. Database Systems: R.Elmasri & S.B. Navathe, Pearson.
2. Introduction to Database Management System: ISRD Group, McGraw Hill.
3. Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.
4. Modern Database Management: J.A.Hoffer, V.Ramesh & H.Topi, Pearson.
5. Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill.
6. Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.
7. Database Management System: Nirupma Pathak, Himalaya.
8. Database Management Systems: Pannerselvam, PHI.
9. Relational Database Management System: Srivastava & Srivastava, New Age
10. PHPMySQL Spoken Tutorials by IIT Bombay.
11. Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.

**COURSE OUTCOMES:** A student will be able to:

**BCC353 CO1:** Articulate the basic database concepts such as database architecture, Role of a DBA, and the ER model

**BCC353 CO2:** Construct a relational database by removing any inconsistencies by Normalization.

**BCC353 CO3:** Query a relation database by querying it using basic SQL commands.

**BCC353 CO4:** Discuss the various problems that arise through concurrent transactions and their solutions by locking protocols.

**BCC353 CO5:** Differentiate between the implementation and advantages of Distributed Databases and Client Server Databases.

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**COMMUNICATION SKILLS**

PAPER CODE: SE 354A  
YEAR/SEMESTER: II/III

PPW: 2  
NO. OF CREDITS: 2

*Course Objective: To acquire good verbal, written and non-verbal communication skills.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To identify common communication (verbal, written) problems and rectify them

**COB2:** To learn communication through digital media and nonverbal communication

**UNIT I: VERBAL & WRITTEN COMMUNICATION:**

**Listening** -Techniques of effective listening -Listening and comprehension -Probing questions -Barriers to listening; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors

**Reading** -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

**Writing and different modes of writing** - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information -Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well- knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -Emails -Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

**UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION**

**Digital Literacy:** Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint  
**Effective use of social media** -Introduction to social media websites -Advantages of social media -Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media - Introduction to digital marketing

**Nonverbal Communication** -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**SE354A CO1:** Exhibit good verbal and written communication skills

**SE354A CO2:** Apply digital tools for communication and nonverbal communication

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### PROFESSIONAL SKILLS

PAPER CODE: SE 354B  
YEAR/SEMESTER: II/III

PPW: 2  
NO. OF CREDITS: 2

*Course Objective: To acquire good verbal, written and non-verbal communication skills.*

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** To acquire career skills and fully pursue to partake in a successful career path

**COB2:** To help students understanding the significance of team skills and acquiring them

#### UNIT-I: CAREER SKILLS

**Resume Skills-** Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

**Interview skills** Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts , Situation, Task, Approach, and response (Star Approach) for facing an interview , Interview procedure (opening, listening skills, closure etc.), Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

**Group Discussion Skills-** Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors

**Exploring Career Opportunities-** Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

#### UNIT II- TEAM SKILLS

**Presentation Skills** -Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation ,Using presentation tools ,Handling questions Presentation to heterogenic group, Ways to improve presentation skills over time

**Trust and Collaboration-** Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

**Listening as a Team skill** - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

**Brainstorming** -Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

**Social and Cultural Etiquette-** Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

**Internal Communication-** Use of various channels of transmitting information including digital and physical to team members.

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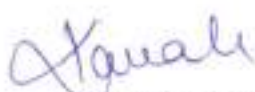
**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**SE354B CO1:** Demonstrate career skills through proper resume making, group discussion and interviewing skills

**SE354B CO2:** Acquire presentation skills and team skills

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**BANKING & FINANCIAL SYSTEM**

PAPER CODE: SE 355A  
YEAR/SEMESTER: II/III

PPW: 2  
NO. OF CREDITS: 2

*Course Objective: To inculcate knowledge of banking and financial systems.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To gain conceptual knowledge about various aspects related to the Indian financial system and its role in economic development

**COB2:** To study about the functioning of different Banks in India and the regulatory role of Reserve bank of India.

**Unit I: UNIT-I: INDIAN FINANCIAL SYSTEM**

Structure of Financial System - Components - Functions - Flow of Funds Matrix - Financial System and Economic Development

Recent Developments in Indian Financial System - Weaknesses of Indian Financial System

**UNIT-II: COMMERCIAL BANKS AND RBI**

Commercial Banks - Origin -Functions- Emerging Trends Innovations in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking-Universal Banking -Micro Finance Scheme- Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management – Objectives – Functions

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**SEC 355A CO1:** To illustrate about the functions, components of the Indian Financial system and its role in economic development.

**SEC 355A CO2:** Illustrate about functions of banks, emerging trends in banking and RBI's role as a regulator.

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24****SEMESTER IV****INCOME TAX**PAPER CODE: BCC451  
YEAR/SEMESTER: II/IVPPW: 5  
NO. OF CREDITS: 5

*Course Objective: To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

**COB2:** To apply the provisions of IT in calculating income from salaries.

**COB3:** To estimate house property income following the deductions under section 24

**COB4:** To articulate the computation of the income from business and profession.

**COB5:** To highlight the types of capital gains including computation

**UNIT-I: INTRODUCTION:**

Direct and Indirect Taxes - Canons of Taxation - Origin of Indian Tax System- Manusmriti -Features and History of Income Tax in India — Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes. (Theory only)

**UNIT-II: INCOME FROM SALARIES:**

Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary

**UNIT-III: INCOME FROM HOUSE PROPERTY**

Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

**UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

**UNIT-V: CAPITAL GAINS:**

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets – Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain Capital Gains u/s 54– Problems on computation of capital gains.

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**SUGGESTED READING:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

**COURSE OUTCOMES:**

At the end of the course, the students will be able to


**BCC451 CO1:** Identify types of taxes and explain Income Tax Concepts and Summarize the agricultural income and the scope of residential status of a person

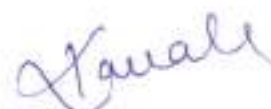
**BCC451 CO2:** Enumerate the Income from Salaries

**BCC451 CO3:** Assess income from house property of an individual.

**BCC451 CO4:** Determine the profits and gains from business and profession.

**BCC451 CO5:** Interpret income from capital gains.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**BUSINESS STATISTICS-II**

**PAPER CODE: BCC452**  
**YEAR/SEMESTER: II/IV**

**PPW: 5**  
**NO. OF CREDITS: 5**

*Course Objective: To inculcate analytical and computational ability among the students*

**UNIT- WISE COURSE OBJECTIVES**

**COB1:** To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

**COB2:** To construct the simple, price, quantity, value and other indices.

**COB3:** To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

**COB4:** To categorize the various elements of probability and calculate the probability of occurrence of an event.

**COB5:** To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

**UNIT-I: REGRESSION:**

Correlation vs Regression Analysis, Linear and Non-Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**UNIT-II: INDEX NUMBERS:**

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES:**

Time Series: Components - Methods-Semi Averages - Moving Averages -Least Square Method (Straight line method only)- Shifting and conversion -utility of time series analysis

**UNIT-IV: PROBABILITY:**

Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's. -Simple problems. (Proof not required for theorems)

**UNIT-V: THEORETICAL DISTRIBUTIONS:**

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.

Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution.

Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

  
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**SUGGESTED READINGS:**

Statistics for Management: Levin & Rubin, Pearson,

1. Fundamentals of Statistics: Gupta S.C, Himalaya
2. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
3. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
4. Business Statistics: K. Alagar, Tata Mc Graw Hill
5. Fundamentals of Statistical: S. P Gupta , Sultan Chand
6. Business Statistics: J. K. Sharma, Vikas Publishers
7. Business Statistics: Vora, Tata Mc Graw Hill
8. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
9. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
10. Business Statistics: S. K. Chakravarty, New Age International Publishers
11. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to

**BCC452 CO1:** Identifies the dependent and independent variables using simple Regression.

**BCC452 CO2:** Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

**BCC452 CO3:** Implementing the utility of time series analysis.

**BCC452 CO4:** Assessing the theorems of probability and its utility in estimating and analysing a situation.

**BCC452 CO5:** Facilitating in operation research, sales forecasting and in risk evaluation.



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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

**WEB TECHNOLOGIES**

**PAPER CODE: BCC453**  
**YEAR/SEMESTER: II/IV**  
**EXAM DURATION: 11/2HRS**

**PPW: 3T +4P**  
**NO. OF CREDITS :5**  
**MAX MARKS: 50T+15I+35P**

*Objective: To gain skills of usage of Web Technologies to design Web pages.*

**UNIT- WISE COURSE OBJECTIVES**

- COb1:** Discuss about HTML controls as list, link, image, forms and frames.
- COb2:** Illustrate CSS with external, embedded and inline style sheets.
- COb3:** Define Java script Programs with operators, conditional and looping statements.
- COb4:** Explore about multimedia effects, and event handling method
- COb5:** Construct XML programs.

**UNIT-I: INTRODUCTION:**

Introduction to web technology–HTML – types of HTML tags–basic Structure of HTML –Web design principles–HTML attributes – styles – Hypertext - Formatting text–Forms &formulating instructions & formulation elements – Commenting code – Back grounds – Images–Hyperlinks– Lists –Tables –Frames

**UNIT-II:AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:**

An overview of dynamic webpages–technologies: Introduction to Dynamic HTML programing - Cascading style sheets (CSS) – types and advantages of CSS – CSS basic syntax and structure – Selectors and its types - Changing Text and Attributes - Dynamically changing style - Text Graphics and placements.

**UNIT-III:JAVA SCRIPT:**

Java Script: Introduction - Client-side Java script - Server-side Java script - Core features – Data types and variables – Operators - Expressions and statements – Functions – Objects – Array –Date and math related objects- Window objects - Document object model – Event handling.


**UNIT-IV: EVENTS AND EVENT HANDLERS:**

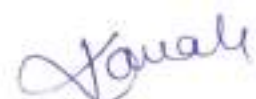
Events And Event Handlers: General information about Events – Sources of Event – types of events – Mouse Events – Keyboard Events – Form Events – Window Events - Creating multimedia effects with filters and Transactions.

**UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):**

Extensible Markup Language (XML): Introduction - Creating XML Documents - XML style Sheet–Hyperlinks in XML- Document Object Model–XML Query Language – XML DTD

**LABWORK:** Creating a website with dynamic functionality using client-side and server-side scripting.

  
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**SUGGESTED READINGS:**

1. Web Technology: Indrakanti Sekhar, V.N.Battu, Himalaya Publishers.
2. Internet & World Wide Web How to Program: Deitel & Deitel, Pearson.
3. Web programming: Chris Bates.
4. HTML & XML An Introduction NIIT, PHI.
5. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
6. Internet and Web Technologies: Raj Kamal, McGraw Hill.
7. Web Technology: A Developer's Perspective: Gopalan & Sivaselvan, PHI.
8. Internet Technology and Web Page Design: R. Singh & M. Sonia, Kalyani.
9. Web Technology and Design by Xavier, New Age International Pub.

**COURSE OUTCOMES:**

At the end of the course, the students will be able to:

**BCC453 CO1:** Enable to comprehend HTML controls


**BCC453 CO2:** Categorizing the CSS style sheets.

**BCC453 CO3:** Develop Java Script programs.

**BCC453 CO4:** Implementing programs filters and event handlers'

**BCC453 CO5:** Apply the concepts of XML

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE454A

PPW: 2

YEAR/SEMESTER: II/IV

NO. OF CREDITS: 2

*Course Objective: To acquire leadership, managerial and entrepreneurial skills.*

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** To develop emotional and social intelligence and integrative thinking for effective leadership

**COB2:** To develop creative and entrepreneurial mindset

#### UNIT I- LEADERSHIP & MANAGERIAL SKILLS

**Leadership Skills-** Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

**Managerial Skills-** Basic Managerial Skills - Planning for effective management, organise teams, Recruiting and retaining talent, Delegation of tasks, learn to coordinate, Conflict management;

**Self-Management Skills-** Understanding self-concept, Developing self-awareness, Self-examination, Self-regulation

**Innovative Leadership and Design Thinking** - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

#### UNIT II- ENTREPRENEURIAL SKILLS

**Entrepreneurial Skills-** Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making

**Ethics and Integrity-** Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life

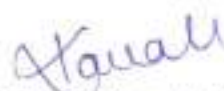
#### COURSE OUTCOMES:

At the end of the course, the students will be able to

**SE454A CO1:** Examine various leadership models and demonstrate leadership and managerial skills

**SE454A CO2:** Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.

  
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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### UNIVERSAL HUMAN VALUES

PAPER CODE: SE454B  
YEAR/SEMESTER: II/IV

PPW: 2  
NO. OF CREDITS: 2

*Course Objective: To inculcate universal human values among students.*

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.

**COB2:** To Realise their potential as human beings and conduct themselves properly in the ways of the world.

#### UNIT I: LOVE, TRUTH & NON-VIOLENCE

**Love & Compassion** - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion? Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

**Truth**-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they do n't practice it?, Learners' individual and/or group experience(s), Simulated situations, Case studies

**Non-Violence**- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence: What will learners learn/gain if they practice non violence? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies

**Righteousness**- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

#### UNIT II: PEACE, SERVICE & RENUNCIATION

**Peace**-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

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**Service** - Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies  
**Renunciation (Sacrifice)**- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

#### **COURSE OUTCOMES:**

At the end of the course, the students will be able to

**SE454B CO1:** Demonstrate universal human values in individual, social circles, career path, and national life.

**SE454B CO2:** Practice human values consciously

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**B.COM (COMPUTER APPLICATIONS- CBCS) COURSE w.e.f. 2023-24**

### MARKETING MANAGEMENT

PAPER CODE: SE455A  
YEAR/SEMESTER: II/IV

PPW: 2  
NO. OF CREDITS: 2

*Course Objective: To inculcate marketing management among students.*

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** Explain the core concepts of marketing management and its role in entrepreneurship.

**COB2:** Develop marketing mixes strategies and plans to achieve marketing goals.

#### Unit 1: Marketing Fundamentals

Introduction to marketing and marketing management Objectives-Concepts of Marketing- Marketing environment: Competition, consumers, and other external Factors-Marketing Mix-Marketing Myopia

#### Unit 2: Marketing Strategy & Implementation

Product life cycle -Pricing strategies and Tactics-Promotion mix elements - Marketing Channels: Nature Levels – Participants – Functions of Marketing Intermediaries

#### COURSE OUTCOMES:

At the end of the course, the students will be able to


**SE455A CO1:** Apply marketing principles to real-world business scenarios.

**SE455A CO2:** Design an appropriate marketing mix (product, price, place, and promotion) for a target market.

#### SUGGESTED READINGS:

1. Philip Kotler: Principles of Marketing, PHI
2. Ramaswamy & Namakumari: Marketing Management
3. Jain: Marketing Planning and Strategy,
4. Gandhi IC : Marketing Management
5. Me Carthy EJ & OtheIS: Basic Marketing
6. Rosenbloom: marketing Channels
7. Majare: The Essence of Marketing
8. Ian Chasten: New Marketing Strategies
9. Rajan Saxena: Marketing Management.

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### HUMAN RESOURCE MANAGEMENT

PAPER CODE: SE455B

PPW: 2

YEAR/SEMESTER: III/VI

NO. OF CREDITS: 2

*Course Objective: To demonstrate Human resource management concepts, recruitment process and illustrate the recent trends in HRM.*

#### UNIT- WISE COURSE OBJECTIVES

**COB1:** To define Human Resource Management concept, functions of HR manager and the process of HR acquisition.

**COB2:** To summarize the concepts of measurement of employee engagement, compensation management and emerging trends in Human resource management.

#### UNIT-I: INTRODUCTION TO HRM

Human Resources Management (HRM): Definition, Concepts – Significance – Objectives – Scope – Functions Changing role of Human Resource Manager; HR acquisition- Recruitment, Sources, Selection procedure, Types of Interviews- Placement & Training methods

#### UNIT-II: EMPLOYEE ENGAGEMENT AND RECENT TRENDS IN HR

Employee Relations: Concept of Employee Engagement – Measurement of employee engagement – Performance appraisal concept; Compensation Management, Objectives, Essentials of Sound Wage Structure: Minimum Wage, Living Wage and Fair Wage – Wage Differentials; Emerging Trends in HR: Virtual Organization, Learning Organization, Work Life Balance – Business Cases

#### COURSE OUTCOMES:

At the end of the course, the students will be able to

**SE455B CO1:** To assess the functions of HR manager and the process of HR acquisition.

**SE455B CO2:** To make use of compensation management and build the competencies to meet the emerging trends in HR.

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