DEPARTMENT OF COMMERCE,  
OSMANIA UNIVERSITY, HYDERABAD.  
STRUCTURE OF B.COM (COMPUTERS) DEGREE COURSE  
(w.e.f. ACADEMIC YEAR 2009-‘10)

FIRST YEAR

<table>
<thead>
<tr>
<th>Code</th>
<th>TITLE OF THE PAPER</th>
<th>PPW</th>
<th>Exam Duration</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>FINANCIAL ACCOUNTING</td>
<td>6 (5+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>102</td>
<td>BUSINESS ECONOMICS</td>
<td>4 (3+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>103</td>
<td>BUSINESS ORGANISATION &amp; MANAGEMENT</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>104</td>
<td>FUNDAMENTALS OF INFORMATION TECHNOLOGY</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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<tr>
<td>105</td>
<td>FUNDAMENTALS OF “C”</td>
<td>4 (3+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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SECOND YEAR

<table>
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<tr>
<th>Code</th>
<th>TITLE OF THE PAPER</th>
<th>PPW</th>
<th>Exam Duration</th>
<th>Max. Marks</th>
</tr>
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<tbody>
<tr>
<td>201</td>
<td>ADVANCED ACCOUNTING</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>202</td>
<td>BUSINESS STATISTICS</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>203</td>
<td>FINANCIAL SERVICES – BANKING &amp; INSURANCE</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>204</td>
<td>TAXATION</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>205</td>
<td>RELATIONAL DATABASE MANAGEMENT SYSTEMS (RDBMS)</td>
<td>5 (3+2)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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THIRD YEAR

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<thead>
<tr>
<th>Code</th>
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<th>PPW</th>
<th>Exam Duration</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>301</td>
<td>CORPORATE ACCOUNTING</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>302</td>
<td>E-COMMERCE (wef 20011-‘12)</td>
<td>5 (3+2)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>303</td>
<td>BUSINESS LAW</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
<tr>
<td>304</td>
<td>AUDITING</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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<tr>
<td>305</td>
<td>ELECTIVE: PAPER – I</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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<tr>
<td>306</td>
<td>ELECTIVE: PAPER – II</td>
<td>5 (4+1)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
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<tr>
<td>307</td>
<td>WEB PROGRAMMING</td>
<td>5 (3+2)</td>
<td>3 Hours</td>
<td>70T + 30P = 100</td>
</tr>
</tbody>
</table>

NOTE:

1. 70 MARKS ARE ALLOCATED FOR THEORY EXAM AND 30 MARKS ARE ALLOCATED FOR THE COMPUTER / COMMERCE LAB PRACTICALS.
2. ONE HOUR OF THEORY CLASS IS EQUAL TO TWO COMPUTER/COMMERCE LAB HOURS.
3. PATTERN OF QUESTION PAPER FOR 70 MARKS AND 30 MARKS OF PRACTICAL EXAMINATION IS GIVEN AT THE END.
4. STRUCTURE OF ELECTIVES IS GIVEN IN THE FOLLOWING PAGE, FROM WHICH A STUDENT SHOULD OPT 2 PAPERS OF ANY ONE ELECTIVE.
### B. Com (Computers)

**Third Year - Electives**

(Code 305 & 306)

<table>
<thead>
<tr>
<th>Code</th>
<th>TITLE OF THE ELECTIVE</th>
<th>Papers</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-I</td>
<td>INSURANCE</td>
<td>I) 305: Life Insurance&lt;br&gt;II) 306: Non-Life Insurance</td>
</tr>
<tr>
<td>E-II</td>
<td>BANKING</td>
<td>I) 305: Banking in India&lt;br&gt;II) 306: Computer Applications in Banking</td>
</tr>
<tr>
<td>E-III</td>
<td>ACCOUNTANCY - II</td>
<td>I) 305: Cost Accounting&lt;br&gt;II) 306: Management Accounting &amp; Control</td>
</tr>
<tr>
<td>E-IV</td>
<td>RETAILING</td>
<td>I) 305: Retail Management&lt;br&gt;II) 306: Retail Marketing &amp; CRM</td>
</tr>
<tr>
<td>E-V</td>
<td>TAXATION</td>
<td>I) 305: Direct Taxes&lt;br&gt;II) 306: Indirect Taxes</td>
</tr>
<tr>
<td>E-VI</td>
<td>FINANCE</td>
<td>I) 305: Financial Management&lt;br&gt;II) 306: Micro-credit and Foreign Trade Finance</td>
</tr>
<tr>
<td>E-VII</td>
<td>MARKETING</td>
<td>I) 305: Principles of Marketing&lt;br&gt;II) 306: Rural Marketing</td>
</tr>
<tr>
<td>E-VIII</td>
<td>SECRETARIAL PRACTICE &amp; OFFICE MANAGEMENT</td>
<td>I) 305: Secretarial Practice&lt;br&gt;II) 306: Office Management</td>
</tr>
<tr>
<td>E-IX</td>
<td>COMPUTER APPLICATIONS-II</td>
<td>I) 305: Fundamentals of C++&lt;br&gt;II) 306: Fundamentals of Java</td>
</tr>
<tr>
<td>E-X</td>
<td>BUSINESS MATHEMATICS</td>
<td>I) 305: Business Mathematics-I&lt;br&gt;II) 306: Business Mathematics-II</td>
</tr>
</tbody>
</table>
FINANCIAL ACCOUNTING

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers.

UNIT-I: Introduction to Accounting:
Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations - Basic terminology used - Accounting concepts and conventions.

Computer lab work: Computerized Accounting: Meaning and Features - Advantages and disadvantages - Creating of an organization - Grouping of accounts – Creation of inventory - Creation of stock groups, stock categories, units of measurement, stock items - Entering of financial transactions - Types of vouchers - Voucher entry - Editing and deleting of vouchers - Voucher numbering - Customization of vouchers.

UNIT - II: Subsidiary Books and Bank Reconciliation Statement:

Computer lab work: Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers.


Computer lab work: Preparation of bank reconciliation statement, using computers.

UNIT-III: Trial Balance, Final Accounts; Errors and Rectification:
Computer lab work: Preparation of trial balance, trading, profit and loss account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers. Errors and their Rectification: Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

Computer lab work: Rectification of errors, using computers.

UNIT IV: Consignment and Joint Ventures:
Consignment: Features, terms used, proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal loss - Invoice of goods at a price higher than the cost price.

Joint ventures: Features, difference between joint venture and consignment - Accounting Procedure - Methods of keeping records for joint venture accounts - Method of recording in co ventures books - Separate set of books method.

UNIT V: Depreciation - Provisions and Reserves:


Accounting packages: Wings, Tally, Focus.

Suggested Readings:
1. Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
2. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
5. Accountancy-I: Tulasian, Tata Mcgraw Hill Co
6. Advanced Accountancy: Arulanandam, Himalaya publishers
7. Financial Accounting: Dr.V.K.Goyal, Excel Books
8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
12. Wings, Tally, Focus – Accounting Packages, BPB Publications
13. Manual provided by Wings, Tally solutions and Focus (Accounting packages)
15. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI

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B.COM (COMPUTERS) DEGREE COURSE (I YEAR)

BUSINESS ECONOMICS

Paper:102 Max Marks:70T + 30P= 100
P.P.W: 4 (3 + 1) Hrs Exam Duration: 3 Hrs

Objective: To facilitate the students to learn the concepts of economics and apply them in real life situations.

Unit - I: Introduction:
Lab Work: The students are expected to distinguish between economic concepts and compute various utilities.

Unit - II: Demand, Supply and Market Equilibrium:
Demand: Meaning - Individual demand - Law of demand - Properties of demand curve - Income effect and substitution effect - Exceptions to the law of demand - Individual demand and market demand - Demand function - Determinants of demand and market demand - Shift of demand vs. movement along a demand curve - Elasticity of demand - Price elasticity: Meaning and measurement - Price elasticity and total revenue of a firm - Income elasticity - Classification of goods based on income elasticity - Cross elasticity - Classification of goods into substitutes and complements. Supply: Law of supply - Determinants of supply - Market equilibrium - Concept of consumer surplus.
Lab Work: The students are expected to draw the various demand and supply curves and compute consumer’s surplus.

Unit - III: Production and Costs:
Production function - Distinction between short-run and long-run - Production with one variable input - Relationship between total, marginal and average production functions - Law of variable proportion - Production with two variable inputs - Isoquants - Isocosts - Techniques of maximization of output, minimization of cost and maximization of profit - Scale of production - Economies and diseconomies of scale. Cost function - Short-run total and average costs - Long-run total and average cost.
Lab Work: The students are expected to draw the various costs and revenue curves and compute costs and revenues.
Unit - IV: Market Structure and Factors of Production:
Lab Work: The students are expected to distinguish between concepts and draw curves.

Unit - V: National Income, Trade Cycles and International Trade:
Lab Work: The students are expected to distinguish between concepts and compute incomes.

Suggested Readings:
2. Paul A Samuelson: Economics
4. I.C.Dhingra: Business Economics
5. KPM Sundaram: Micro Economics
6. Pailwar: Economics Environment of Business. PHI
7. Deepashree: Business Economics, Himalaya
8. Mithani & Murthy: Business Economics, Himalaya
9. HL Ahuja: Business Economics, S.Chand
12. Joel Dean: Managerial Economics
13. Raj Agarwal: International Trade
14. Nadar & Vijayan: Managerial economics

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B.COM (COMPUTERS) DEGREE COURSE (I YEAR)

BUSINESS ORGANIZATION AND MANAGEMENT

Paper: 103 Max Marks: 70T + 30P= 100
P.P.W: 5 (4 + 1) Hrs Exam Duration: 3 Hrs

Objectives:

1. To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization and provide them practical exposure of entrepreneurial role in business using Commerce lab work and assignments.
2. To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Unit -1: Fundamental Concepts:
Lab Work: The students should go through and present case studies of entrepreneurs – Success and failure.

Unit – II: Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:
Business Organization: Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.
Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit - III: Joint Stock Company:
Lab Work: The students are expected to know preparation of memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus. The students are also expected to know the formalities of registration of a company including documents.
Unit - IV: Management, Planning and Decision Making:
Lab Work: The students are expected to prepare a note on the skills of management required to manage the organization of their choice. The students are expected to study and present case studies of successful leaders in Business.

Unit - V: Organizing:
Centralization – Decentralization: Meaning – Differences between delegating and decentralization.
Lab Work: The students are expected to prepare organization structures of a few organizations and based on this knowledge, they should prepare an organization structure for a small unit. The students are expected to know the functions of the employees at different positions.
The students are expected to prepare feasibility report/viability report to start a new Business / to expand an existing business.

Suggested Readings:
1. Govindarajan and Natarajan: Principles of Management, PHI
2. Bhushan Y K: Business Organization and Management, Sultan Chand
3. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
4. CB Gupta : Industrial Organization and Management, Sultan Chand
5. Sherlekar etal: Business Organization and Management, Himalaya
6. Talloo: Business Organisation and Management. Tata
7. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
8. Subba Rao P: Management and Organizational Behavior, Himalaya
10. Chandra Bose: Principles of Management and Administration, PHI
12. Surendar and Madhavi: Industrial Organization and Management, Himalaya
14. Robins S P: Management, PHI
15. Rao VSP: Management, Excel
16. Gupta CB: Entrepreneurship Development in India, Sultan Chand
17. Prasad L M: Management, Sultan Chand
18. Dubrin: Essentials of Management, Cengage
19. Moshal: Organization and Management, Galgotia
22. Gita Parimal: Successful Business People
23. Gupta: Principles of Management, PHI
24. Massie: essentials of Management, PHI.

Suggested Magazines:
Objective: To impart basic knowledge about computer with application of various packages to Business and Commerce.

Unit – I:
Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

Unit – II:

Unit – III:


Unit – IV:
MS Office II: MS Access - Data, Information, Database, File, Record, Fields - Features, advantages and limitations of MS Access – Application of MS Access –
parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks – (Theory with simple problems)

**MS PowerPoint:** Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting -Insertion of Objects and Charts in slides- Custom Animation and Transition.

**Multimedia:** Meaning, Purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

**Unit- V:**

**Internet & E commerce:** Services available on internet - WWW - ISP.

**E commerce:** Meaning, advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system (including practicals).

**Lab Work:**

**PRACTICALS:**

- MS DOS
- MS WINDOWS
- MS WORD
- MS EXCEL
- MS ACCESS
- MS POWERPOINT
- INTERNET & E COMMERCE.

**Suggested Readings:**

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
4. Information Technology: Dennis P. Curtin, McGraw Hill International
5. Fundamentals of Information Technology: Saha etal, Himalaya
12. MS Office: Sanjay Saxsena
13. MS Office: BPB Publications
16. Efraim Turban: Electronic Commerce, Pearson Education
17. E-Commerce , An Indian Perspective: Joseph, PHI
18. Understanding Computers: Morley, Cengage
22. Fundamentals of Information Technology: Dr.K.Kiran Kumar, Laysa
B.COM (COMPUTERS) DEGREE COURSE (I YEAR)

FUNDAMENTALS OF ‘C’

Paper: 105  Max Marks: 70T + 30P= 100
P.P.W: 4 (3 + 1) Hrs  Exam Duration: 3 Hrs

Objective: To acquaint the students about the basic programming language.

Unit-I:
Fundamentals of C Program: Introduction, History, Importance, Basic Structure, Writing and Executing a C Program, Pre-processors in “C”.
Data Types and I/O operations: Keywords, Constants, Variables, Scope and Life of a Variable, Data types, Storage classes, Reading a character or values, Writing a character or value, formatted Input and Output operations.

Unit-II:
Operators & Expressions: Introduction, Operators (Arithmetic, Relational, Logical, Assignment, Conditional and Special operators), Expressions (Arithmetic, Evaluation), Type conversions, Sample Programs.
Control Flow (Branching & Looping): Introduction, If statements, If-else statements, Switch statements, Conditional statements, While statements, Do statements, For Statements, Sample programs.

Unit-III:
Arrays: Introduction, Defining an array, initializing an array, One-dimensional array, Two-dimensional array, Dynamic array, Sample programs.
Strings: Introduction, Declaring and initializing string variables, Reading and Writing strings, string handling functions, sample programs.

Unit-IV:
Built – in functions: Mathematical functions, String Functions, Character functions, Date functions. Sample programs.
User – defined functions: Introduction, Need for user defined functions, Elements of functions, Return values and their types, function declaration, function calls, Recursive functions. Sample programs.

Unit-V:
Structures and Unions: Introduction, Declaring structures variables, Accessing structure members, Functions and Structures, Array of structures, Enumerated Data types, Unions, Introduction to pointers, Passing parameters to functions, Sample Programs.

Suggested Readings:
1. Computer fundamentals and C Programming: Balagurusamy, Tata
2. Exploring C: Yashwantkanetkar, BPB Publications.
3. Mastering C: K R Venugopal, S R Prasad
4. Let us C: Yashwantkanetkar.
Objectives:

1. To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of non-trading concerns, partnership, organizations.
3. To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

UNIT-I: Accounts from Incomplete Records - Hire Purchase and Installment Purchase System:
Single Entry: Features – books and accounts maintained - Recording of transactions - Ascertainment of Profit (Statement of Affairs method only).

Installment Purchase System: Difference between Hire purchase and Installment purchase systems - Accounting Treatment in the books of Purchaser and Vendor.

UNIT-II: Branch and Departmental Accounts:

Computer lab work: Recording of transaction relating to branch accounts using computers.

Departmental Accounts: need, features, Basis for allocation of expenses, treatment of inter - departmental transfer at cost or selling price - Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

UNIT-III: Accounting of Non-Profit Organizations:
Non-Profit Entities: Features of non - profit entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and special features - Procedure for preparation - Uses and limitations.

**UNIT-IV: Partnership Accounts:**
Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals – Preparation of final accounts – Accounting Treatment of Goodwill and Admission of a partner.

Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).

**Computer lab work:** Recording of partnership transaction and preparation of final accounts using computers.

**UNIT-V: Company Accounts:**
Issue of Shares at Par, Premium and at Discount - Forfeiture and Reissue of Shares - Rights issue - Underwriting of issue of shares (Simple Problems).

**Computer lab work:** Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures - Redemption out of profits (Problems on Sinking fund method).

**Computer lab work:** Recording of transactions relating to issue and redemption of debentures using computers.

**Suggested Readings:**
2. *Accountancy–I*: Tulasian, Tata Mcgraw Hill Co
5. *Financial Accounting*: Dr.V.K.Goyal, Excel Books
6. *Advanced Accountancy*: Arulanandam, Himalaya publishers
7. *Introduction to Accountancy*: T.S.Grewal, S.Chand and CO.
8. *Accountancy–I*: Haneef and Mukherjee, Tata Mcgraw Hill co
12. *Manual of Wings, Tally and Focus Accounting Package*
13. *Advanced Accounting (Vol-I & II)*: D. Chandrabose, PHI.

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B.COM (COMPUTERS) DEGREE COURSE (II YEAR)

BUSINESS STATISTICS

Paper: 202  
Max Marks: 70T + 30P = 100
P.P.W: 5 (4+1) Hrs  
Exam Duration: 3 Hrs

Objective:

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

UNIT-I: Introduction to Statistics:

Meaning, definition, importance and limitations of statistics - Collection of data - Primary and Secondary data.  

Computer lab work: Diagrammatic and graphic presentation of data using Computers – Excel.

UNIT - II: Measures of Central Tendency:

Definition, objectives and characteristics of measures of central tendency - Types of Averages: Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications.

Computer lab work: Calculation of averages using computers.

UNIT - III: Measures of Dispersion and Skewness:

Dispersion: Meaning, Definitions, Properties – Types: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

Skewness: Definition - Karl Pearson’s and Bowley’s Measures of Skewness - Normal Distribution.

Computer lab work: Calculation of Dispersion and skewness using Computers.

UNIT - IV: Measures of Relation:

Correlation: Meaning, uses – Types of correlation - Karlpearson’s correlation coefficient.
Computer lab work: Spearman’s Rank correlation - Probable error - Calculation of Correlation by using computers.

Regression analysis: Meaning and utility - Comparison between Correlation and Regression – Regression Equations - Interpretation of Regression Coefficient.

Computer lab work: Calculation of Regression by Using Computers.

UNIT - V: Analysis of Time Series & Index Numbers:


Computer lab work: Calculation of trend and seasonal variations using computers.

Index Numbers: Meaning and importance - Methods of construction of index numbers: Price Index Numbers, Quantity Index Numbers – Tests of Adequacy of Index Numbers – Deflating Index Numbers – Cost of Index Numbers - Limitation of Index Numbers.

Computer lab work: Calculation of index numbers using computers.

Suggested Readings:

1. Fundamentals of Statistics: Gupta S.C
2. Statistical Methods: Gupta S.P
3. Statistics for Management: Levin & Rubin
4. Statistics-Problems and Solutions: Kapoor V.K.
7. Statistics: Gupta B.N.
10. Statistics and their applications to Commerce: Borddigion
17. Statistics Made Simple: Sarma, PHI.

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B.COM (COMPUTERS) DEGREE COURSE (II YEAR)

FINANCIAL SERVICES: BANKING & INSURANCE

Paper: 203
Max Marks: 70T + 30P= 100
P.P.W: 5 (4+1) Hrs
Exam Duration: 3 Hrs

Objective:
To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services.

Unit - I: Introduction to Financial Services:
Lab work: Financial and Banking system charts.
b. Definition of Bank - Functions of Commercial Banks and Reserve Bank of India.
Lab work: Forms of various accounts and deposits of Commercial Banks.
c. Definition / Meaning of Insurance and reinsurance - Principles of Insurance - Kinds of Insurance - Advantages of insurance - Globalization of insurance and insurance sector reforms in India.

Unit - II: Banking Systems and its Regulation:
a. Banking Systems: Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking - An overview of banking - Banking Sector Reforms with special reference to Prudential Norms, capital adequacy norms, income recognition norms - classification of assets and NPAs - Innovations in Banking: ATMs, E-Banking, Credit cards, Online & Offshore Banking.
Lab work: Working and operations of ATM, Credit cards, E-Banking.

Unit - III: Banker and Customer, Loans and Advances:
Lab work: Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
b. Promissory Note and Bills of Exchange and Cheque - Differences between them - Types of crossing the cheque - Payment of cheque and consequences of wrongful dishonor - Collection of local and upcountry cheques - Responsibilities and liabilities of collecting banker and statutory protection to the collecting banker.
Lab work: Promissory notes, B/E, Crossed cheques - various modes.
c. Types of loans and advances - Principles of sound lending policies - Credit appraisals of various forms of loans and advances - Modes of creating charges - Lien, pledge, mortgage and hypothecation.
Lab work: Documents required for sanction of loans and advances and the procedure.
Unit – IV: Financial Markets & Services:

a. Indian Money Market: Characteristics – Structure - Composition (call and notice money, market, treasury bills market, CDs, CPs, short term bill market, MMMFs and DFHI) - Problems and reforms in Indian money markets.

Lab work: formats of CDs, CPs, Treasury Bills etc.

b. Indian Capital Market: Composition and growth of primary and secondary markets - Differences between primary and secondary markets - Capital market reforms and NBFCs in capital markets - Stock Exchanges: BSE, NSE, OTCEI, Online Trading and role of SEBI.

Lab work: Trends of Stock market index given in magazines/newspapers.

c. Financial Intermediaries and Services: Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfeiting, Loan Syndication, Factoring, Custodial Services: Depository Services and Depository Participants.

Lab work: Forms, Formats and Documentation procedure.

Unit - V: Types of Insurance and Its Regulation:


Lab work: Formats of types of Insurance.


Lab work: Formats of types of Non Life Insurance.

Suggested Readings:
1. Sethi & Bhatia:  Elements of Banking and Insurance, PHI
2. Guruswamy: Banking Theory Law and Practice, Tata
3. Maheshwari and Paul R.R: Banking theory law and practice
4. Sundaram and Varsheney: Banking theory law and practice
5. Mithani & Gordon: financial Services: Banking and Insurance, Himalaya
6. Tannans: Banking law and practice in India
7. M.Y.Khan: Indian Financial System
8. P.K.Gupta: Insurance and risk management
10. Aryasri &Murty: Banking and Financial Systems, Tata
11. Guruswamy: Merchant Banking and Financial Services, Tata
12. Murthy and Venugpoal: Indian Financial System, IK International
13. Paul Suresh: Management of Banking and Financial Services, Pearson
16. Sriram: Core Banking Solutions–Evaluation of Security and Controls, PHI
19. Muraleedharan: Modern Banking: Theory & Practice, PHI
20. Kutty: Managing Life Insurance, PHI
22. Internet websites of RBI, IRDA,SEBI,BSE,NSE, DFHI, NABARD, SIDBI,NBFC.
23. Vasant Desai, Jain: Financial Services: Banking and Insurance, Himalaya

Suggested Magazines & Journals:

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B.COM (COMPUTERS) DEGREE COURSE (II YEAR)

TAXATION
(w.e.f. A.Y: 2010-'11)

Paper: 204 Max Marks: 70T + 30P= 100
P.P.W: 5 (4+1) Hrs Exam Duration: 3 Hrs

Objective:
To equip the students with the working knowledge of both direct and indirect taxes.

UNIT I:
Introduction: Indian Taxation system – Over view of Direct Taxes.
Wealth tax: Concepts: Previous year, Assessment year, Assessee, Valuation date, Taxable assets, Deemed assets, Exempted assets, Net wealth (Theory only).

Unit-II:
Income from salary: Salary meaning, Allowances, Perquisites, Profits in lieu of salary and their treatment, Deductions from salary income, Computation of salary income, Qualified savings and Provident funds. (including problems)
Income from House property: Meaning, Annual value, Let-out house, Self-occupied house, Deemed to be let-out house, Deductions from annual value, Deemed ownership, Co-ownership, Unrealized rent, Computation of income from house property (including problems).

Unit-III:
Depreciation: Meaning, Basis, Rates, Block of assets, Unabsorbed depreciation. Income from business and profession: Chargeability, Deductions expressly allowed and disallowed, General deductions, computation of profits and gains from business and profession (Including problems).
Capital gains: Capital assets meaning, Types, Cost of inflation index, Transfer types, Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains. Exemptions U/S 54. Computation of taxable capital Gains (Including problems).

Unit – IV:
Income from other sources: Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension, Gifts received and other general incomes including deductions, Deemed income (Including problems).
Deductions from gross total income and Rebates, Clubbing and aggregation of incomes, Set off and carry forward of losses.


Unit – V:

Indirect taxes: Customs duty: Chargeability, Important Terms and Definitions, Procedure for Imports, Procedure for Exports, Concepts of Warehousing and Baggage (Theory only).

Central Excise: Chargeability, Meaning of goods and excisable goods, Deemed Manufacture, Manufacturer, Principles of Classification, Concepts of Specific duty, Advalorem duty, Maximum Retail Sale Price, Cenvat Credit (Theory only).

Value Added Tax (VAT): Historical Background, Important Terms and Definitions, Statement of Objects (Theory only).

Service tax: Introduction, Classification, Chargeability, Taxable event, Tax payment, Registration (Theory Only).

Lab Work: 1. Application form for TOT Registration.
2. TOT Registration Certificate
3. Application Form for VAT Registration.
4. VAT Registration Certificate.
5. Application for Registration for Service Tax.

SUGGESTED READINGS:

1. Student guide to Income tax: Singhania - Taxman publications
2. Income tax and accounts: H.C. Mehrotra - Sahitya bhavan publications
3. Elements of Income tax: Gaur and Narang - Kalyani publications
4. Direct taxes: Bhagawathi prasad – Vishwa prakashan
5. Elements of income tax: P.V.Ramana Rao, A.Sudhakar – National

Note: problems have to be worked out, assuming current academic year as assessment year.

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UNIT-I:

UNIT-II:
**UNIT-III:**
Structured query language (SQL) – Role of SQL in Database Architecture – Data Schema and Table Definition – Data Manipulation – Database Change operations – Arithmetic operators – addition (+), Subtraction (-), Division (/), Multiplication (*), Exponentiation (**), Enclosed operation (). Logical operators – and operator, Or operator, NOT operator, Dual Table in ORACLE – Null value Concepts – aggregate functions or group functions – Nested queries – Correlated Nested Queries – Grouping Data from tables – views or Virtual tables – client server Database systems.

**UNIT-IV:**
File organization and Addressing Methods – Sequential File organization, Indexed sequential file organization, Data file organization, Mapping logical data structures to physical data structures, mapping relational databases, mapping network databases, mapping hierarchical databases. Database administration. Functions of DBA – Schema definition, Storage structure and Access method definition, Schema and physical organization modification, granting of authorization for Data access, integrity constraint specification. Goals of DBA- having knowledge of SQL, having knowledge of operating system, database initialization, able to create database, perform backup methods etc., database security – Authentication, authorization and views, Encryption. Database recovery – code rules in database – information rule, not null rule etc., uses of code rules – classification of data base on code rules.

**UNIT-V:**
Need of distributed databases - distributed database system design - distributed query processing – Data integrity – Two phase commit protocol, distributed locking, time stamping, distributed two phase locking. Client server systems – Two tire architecture. DBMS functions and Capabilities – DMBS feature requirements – Mandatory, important, optional, Unnecessary, Undesirable. Implementation issues – database administration, database testing, preparing users for change, loading database, database maintenance.

**Lab Work:** Developing simple queries using SQL.

**SUGGESTED READINGS:**
1. Modern Database Management : MeFadden
2. An Introduction to Database System: Bipin C. Desai
3. Database Management & Design : Gary Hansen & James Hansen
4. DBMS : F-korth and Sudershan.
B.Com. (COMPUTERS) DEGREE COURSE (III YEAR)

CORPORATE ACCOUNTING

Paper: 301
P.P.W: 5(4+1)

Max. Marks: 70T + 30P= 100
Time: 3 Hours

OBJECTIVES:

1. To provide the knowledge relating to the Accounting Standards
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

UNIT-I: Accounting Standards - Valuation of Goodwill and Shares:

Accounting Standards: Need and importance - An overview of Indian Accounting Standards.


UNIT-II: Company Final Accounts - Issue of Bonus Shares and Profits Prior to Incorporation:


Computer lab work: Preparation of final accounts using computers.

Issue of bonus shares - Provisions of company’s Act and SEBI guide lines - Acquisition of business and profits prior to incorporation – Accounting treatment.

UNIT-III: Amalgamation and Internal Reconstruction:

Amalgamation in the nature of merger and purchase: Calculation of purchase consideration - Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter-company holdings)

Computer lab work: Recording of transactions relating to mergers using computers.
Internal Reconstruction: Accounting Treatment – Preparation of final statements after reconstruction.  
**Computer lab work:** Recording of transactions relating to Internal Reconstruction using computers.)

**UNIT-IV: Bank Accounts:**

Bank Accounts: Books and Registers to be maintained by banks - Slip system of posting - Rebate on bills discounted - Schedule of advances - Non performing assets - Legal provisions relating to preparation of final accounts.  
**Computer lab work:** Preparation of bank final accounts using computers.

**UNIT-V: Accounts of Insurance Companies:**

Life Insurance Companies: Preparation of Revenue Account - Profit and loss account - Balance Sheet and Valuation Balance Sheet.

General Insurance: Preparation of final accounts with special reference to fire & marine insurance only.

**Suggested Readings:**

3. Accountancy-III: Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy: Arulanandam; Himalaya
7. Advanced Accounting (Vol-II): Chandra Bose, PHI
8. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
10. Financial Accounting: Dr.V.K.Goyal, Excel Books
11. Introduction to Accountancy: T.S.Grewal, S.Chand and CO
12. Corporate Accounting: Goyal VK, Excel
13. Corporate Accounting: Verma KK, Excel
14. International Accounting: Das Mohapatra, PHI
15. International Accounting: Saudagaran, Cengage
17. Accounting package: Tally, Wings, Focus.
18. Manuals provided by Wings, Tally and focus (accounting package)

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B.COM (COMPUTERS) DEGREE COURSE (III YEAR)

E-COMMERCE

Paper: 302 Max. Marks: 70T + 30P= 100
P.P.W: 5(3+2) Time: 3 Hours

UNIT-I:

UNIT-II:

UNIT-III:
Consumer Oriented E-Commerce Applications, Mercantile Process Model: Consumers Perspective and Merchant’s Perspective.
Electronic Payment Systems: Advantages and risks, Types of Payment System (Credit Cards, E-Cash, Smart-Cards).

UNIT-IV:
Electronic Data Interchange: Non EDI System, Partial EDI System, Fully Integrated EDI System, Prerequisites for EDI.

UNIT-V:
E-Marketing Techniques: Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chain letters.
Applications of 5P’s (Product, Price, Place, Promotion, People ),E-Advertising Techniques: Banners, Sponsorships, Portals, Online Coupons.

Lab work: Using Microsoft front-page editor and HTML in Designing a Static (simple) Website.

Suggested Readings:
1. E-Commerce: A Managerial Perspective: Micheal change, etc. A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control

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UNIT-I: Contract Act:
2. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – Communication and revocation of offer and acceptance.

Lab work: Students are expected to know the cases of Contract act and able to create a written contract. Students are advised to refer to Internet website and prepare the assignments.

UNIT – II: Discharge of a Contract
1. Legality of object and consideration: Illegal and immoral agreements – Agreements opposed to public policy.
2. Agreements expressly declared to be void – Wagering agreements and contingent contracts.
3. Discharge of a contract: Various modes of discharge of a contract – Performance of contracts;

UNIT – III: Sale of Goods Act:
2. Rights of an unpaid seller.
3. Conditions and warranties: Meaning and distinction – Express and implied conditions and warranties – Sale by non-owners – Auction sale.

Lab work: Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments.

UNIT IV: Consumer Protection Act and Intellectual Property Rights:

**Lab work:** Students are expected to know the Model for a complaint. Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission. Cases and practical problems under the Consumer Protection Act and Information Technology Act. Students are advised to refer to the Internet Website and prepare the assignments.

**UNIT V: Company Law:**
3. Winding up of companies: Various modes – Compulsory winding up – Powers and duties of official liquidator – Members and creditors voluntary winding up – Winding up subject to the supervision of the court – Dissolution.

**Lab work:** Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments.

**Suggested Readings:**

2. Kapoor ND: Mercnetile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. SN Maheswari & SK Maheswari: Business Laws, Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
9. Pillai Bhagavathi: Business Law, S.Chand
14. Maheswari & Maheswari: Mercantile Law, Sultan Chand
15. Chandra Bose: Business Law, PHI
16. Bare Acts of different laws (As per the syllabus) – Law Publico
17. Company Act – Law Publico
18. Consumer Protection Act – Law Publico
19. IPR (Intellectual Property Rights) – Law Publico
B.COM (COMPUTERS) DEGREE COURSE (III YEAR)

AUDITING

Paper: 304  
P.P.W: 5(4+1)  
Max. Marks: 70T + 30P= 100  
Time: 3 Hours

Objectives:

i) To impart knowledge pertaining to basic concepts of auditing.

ii) To acquaint oneself with auditing procedure & report writing.

Unit-I: Introduction to Auditing:

Auditing: Meaning - Definition - Evolution - Objectives - Importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

Unit-II: Planning of Audit and Control:


Lab Work: Preparation of audit plan documents for an organization.

Unit-III: Vouching and Audit of Financial Statements:

Vouching: Meaning - Vouching of cash and trading transactions – Investigation, Verification and Valuation of assets and liabilities - Differences between vouching, investigation, verification and valuation.

Audit of Financial Statements: Receipts – Payments – Sales – Purchases - Fixed assets – Investments - Personal ledger – Inventories - Capital and Reserves - Other assets - Other liabilities.

Unit-IV: Audit of Institutions:

Audit of institutions: Partnership - Manufacturing and Other Companies - Non-trading concerns.


Lab Work: Collection of model audit reports from a local auditor and preparation of similar reports.

Unit-V: Report Writing:

Business Correspondence and Report writing: Basic principles – Business letters.

Business reports: Structure – Preparation of routine reports and special reports.

Lab Work: Drafting of model business letters and preparation of business reports.

Suggested Readings:

2. Contemporary Auditing: Kamal Gupta
3. Practical auditing: Spicer & Pegler
4. Principles and Practices of Auditing: Jagdish Prakash
5. Principles of Auditing: Ghatalia
8. Business communications and Report writing: Kalyani
9. Auditing: N.D.Kapoor
10. Practical Auditing: T.N.Tandon
11. Auditing: Dinkar Pagare
12. Fundamentals of Auditing: Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques: Basu SK
14. Auditing Principles & Practice: Kumar Sharma, PHI
15. Auditing & Assurance: Ainapure, PHI

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WEB PROGRAMMING

Paper: 307 Max. Marks: 70T + 30P= 100
P.P.W: 5(3+2) Time: 3 Hours

Unit-I: HYPER TEXT MARKUP LANGUAGE (HTML):

Unit-II: DYNAMIC HYPER TEXT MARKUP LANGUAGE (DHTML):
Meaning Of DHTML - Comparison between HTML and DHTML, Static and Dynamic, Procedural and Non Procedural, Programming in DHTML, Cascading Style Sheets (CSS), Document Object Model (DOM), Dynamic Changes like Style, Text, Graphics, Placements, Creating Multimedia Effects with Filters, Different Types of Errors, Runtime Errors, System Errors etc.,

Unit-III: V.B.SCRIP:
Introduction to Visual Basic Language, Introduction to Scripting Language, Introduction to V.B. Script, Features of V.B. Script, Data Types in V.B. Script, Client Side Programming.

Unit-IV: V.B.SCRIP (Contd...):
Arrays - Singular Array, Multiple Array, Array Handling Mechanism, Examples of Arrays. Data Validation Techniques - Strings, Meaning of String, Meaning of Functions, String Functions (or) String Manipulation Mechanism.

Unit-V: EXTENSIBLE MARKUP LANGUAGE (XML):
Introduction to XML - Comparison of XML with other Web Designing Languages, Creating XML Documents, XML Style Sheets, XML Document Object Model, XML Query Language, XML DTD.

Lab Work: Creation of Dynamic Web Pages through HTML.

Suggested Readings:
1) Microsoft official curriculum
2) Essential XML : Box
3) Dynamic HTML : Rule
4) HTML for the WWW : Castro

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ELECTIVES

ELECTIVE–I: INSURANCE

Paper-I: LIFE INSURANCE
Paper-II: GENERAL INSURANCE

LIFE INSURANCE

<table>
<thead>
<tr>
<th>Paper – E-I: P-I</th>
<th>Max. Marks: 70T + 30P= 100</th>
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<tr>
<td>P.P.W:</td>
<td>Time: 3 Hours</td>
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**Unit – I:**

**Unit – II:**
**Lab:** Developing Case studies for personal financial planning by considering individual financial position and objectives. It includes income assets, non-income assets, liabilities and objectives to fulfill of an individual.

**Unit – III:**
**Lab:** Collecting Brochures of all plans (Whole life, Term, Endowment and Unit Linked) from different life insurance companies and identifying their features – Comparative analysis – Filling proposal form.

**Unit – IV:**
Health Insurance: Coverage and Plans; Annuities - Characteristics and Types.
**Lab:** Collecting Brochures of all plans (Medical expense and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling proposal form.

**Unit – V:**
Individual life and health insurance - Group Life and health Insurance – Types, Characteristics, Disadvantages & Advantages.
**Lab:** Collecting Brochures of all plans (individual and Group Plans for Life, Health and Retirement) from different life insurance companies and identifying their features - Comparative analysis – Filling the claim form for settlement.

**SUGGESTED READINGS:**
1) Principles of Life Insurance: IC-01 Insurance Institute of India, Mumbai.
2) Practice of Life Insurance: IC-02 Insurance Institute of India, Mumbai.
3) Essentials of Risk management and insurance: Vaghan EMMETTJ and Therese.
4) Principles of Life Insurance: Dr. Shrikrishan Laxman Karve, Himalaya.
6) Life & Health Insurance: Black, Pearson
7) Fundamentals of Life Insurance: Theory & Applications: Kaninika Misra, PHI
8) Insurance: Theory & Practice: Tripathy & Pal, PHI
9) Managing Life Insurance: Kutty, PHI.
NON-LIFE INSURANCE

Paper - E-I: P-II
P.P.W: 5 (4+1)
Max. Marks: 70T + 30P= 100
Time: 3 Hours

Unit – I: Introduction to Risk and General Insurance:
Risk and Insurance - Concept of Risk pooling and Risk sharing - Role of General insurance in economic development - General Insurance Market in India – General Insurance intermediaries.
Lab: Identify and classify risks – Map the general insurance market companies – familiarize with IRDA norms for agency license.

Unit – II: Principles of General Insurance:
Lab: Practical application of these principles through select case studies

Unit – III: Insurance Forms:
Lab: Filling up Proposal forms and collecting various documents.

Unit – IV: General Insurance Policies:
Fire Insurance; Marine Insurance; Miscellaneous insurance – Motor and Liability insurance policies.
Lab: Evaluating a Fire, Miscellaneous policy by approaching any general insurance company.

Unit – V: Claims:
Claims – Surveyors - Investigation – Negotiation and Assessment – Reserves and Claims Expenses.
Lab: Examining and documenting a claim by approaching a Surveyor.

Suggested Readings:
2. KSN Murthy and Dr. KVS Sarma: Modern law of Insurance in India, (4th Edition), Lexiv Nexis Butter worths India, New Delhi, 2002.
3. IC – 01: Principles of Insurance, Insurance Institute of India.
7. Tripathi & Pal; Insurance Theory & Practice, PHI

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**ELECTIVE-II: BANKING**

**Paper-I: BANKING IN INDIA**
**Paper-II: COMPUTER APPLICATIONS IN BANKING**

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**BANKING IN INDIA**

Paper – E.II: P-I  
Max. Marks: 70T + 30P = 100  
P.P.W: 5(4+1)  
Time: 3 Hours

**UNIT-I: CENTRAL BANKING:** Meaning, Functions of a central bank - Role of a Central Bank in Developing economies like India – RBI and its structure.  
**Lab:** Prepare a report on the role of RBI on currency management.

**UNIT-II: MONETARY POLICY:** Objectives - Instruments of Monetary policy - credit control methods- Quantitative credit control methods – Qualitative credit control methods. Monetary Policy in Planned economy of India.  
**Lab:** Prepare a list of instances in which RBI initiated credit controls.

**UNIT-III: DEVELOPMENT BANKING:** Functions, objectives and operations of a development bank – Different types of Development banks. Role of development banks in developing economy of India.  
**Lab:** Preparation of sectoral reports financed by developmental banks.

**UNIT-IV: COMMERCIAL BANKING:** IDBI: origin, objectives, functions, role and performance – ICICI: origin, objectives, functions, role and performance – HDFC: origin, objectives, functions, role and performance.  
**Lab:** Prepare performance reports - NPA reports – Project appraisals.

**UNIT-V: PERFORMANCE EVALUATION OF STATE LEVEL DEVELOPMENT BANKS:** (1) State Financial corporation (SFC) (2) State Industrial Development Corporation (SIDCO) (3) Small Industries Development Bank of India (SIDBI) (4) State Small Industrial Development Corporation (SSIDC).  
**Lab:** Prepare performance reports - NPA reports – Project appraisals.

**SUGGESTED READINGS:**

1. S.N.Sen: Central Banking in underdeveloped Money Market  
2. M.H.De Kock: Central Banking  
3. C.R. Basu: Central Banking in a planned Economy  
4. R.M. Srivstava: Management of Financial Institution in India  
5. Vasanth Desai: Development Banks: Issues and Operations  
6. O.P. Agrawal: Modern Banking in India  
7. Paul: Management of Banking & Financial System  
8. Sethi & Bhatia: Elements of Banking & Insurance  
9. Muralidharan: Modern Banking: Theory & Practice

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UNIT I: Introduction: Computers and Commercial world - Principles of Computer science with reference to banking operations - Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.

Lab: A report is to be prepared on approaches to computerization of banking operations in Nationalized and private banks.

UNIT II: Banking Reconciliation: approaches to bank computerization computer in banks and Indian experiment - Process for withdrawing cash Teller machines at Bank counters - A TMS in India Electronic Commerce the emerging trends - Internet as a Network Infrastructure - Business of internet commercialization electronic Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.

Lab: “E-Commerce powered by E-Banking” be practically studied by selecting Commercial banks in India.


Lab: Identifying lapses in security measures & laws- Rules & Regulations for on detection of fake currency.

UNIT IV: Inter Branch Reconciliation: Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR arid OCK, etc.)’ -Document storage and retrieval systems (Micro films, etc.) - Documentation transmission systems (Fax etc.)

UNIT V: Cash management systems in banks: investment management Systems - Statistical analysis transmission - Magnetic Stripe.

SUGGESTED READINGS:

1. Sony and Agarwal: Computers and Banking.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya.
6. Revathy Sriram: Core Banking Solution: Evaluation of Security & Controls, PHI

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ELECTIVE - III: ACCOUNTANCY-II

Paper-I: COST ACCOUNTING
Paper-II: MANAGEMENT ACCOUNTING & CONTROL

COST ACCOUNTING

Paper – E-III-II: P-I  Max. Marks: 100 (70 + 30)
P.P.W: 5 (4+1)  Time: 3 Hours

Lab: Using Excel, prepare a cost sheet.

Lab: Preparation of stores Ledger, using Excel.

Lab: Using Excel, compute problems on contract costing, process costing and operating costing.

UNIT-IV: Marginal Costing and Break Even Analysis: Concept of Marginal costing – Variable and absorption costing – Benefits and limitations of Cost, Volume and Profit analysis – Break-even point – Margin of safety (including problems).
Lab: Using Excel, compute problems on marginal costing.

Lab: Using Excel, compute problems on variance analysis.

Suggested Readings:

1. Cost Accounting: N.K.Prasad
2. Cost Accounting: P.K.Gosh
3. Cost Accounting: Jain and Narang
4. Cost Accounting: S.P.Jyengar
5. Cost Accounting: B.K.Bhar
7. Cost Accounting: KS Thakur
8. Cost Accounting: Dutta

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MANAGEMENT ACCOUNTING & CONTROL

Paper – E-III-II: P-II
P.P.W: 5(4+1)
Max. Marks: 100 (70 +30)
Time: 3 Hours


UNIT-II: Financial Statement Analysis: Meaning, types, uses and limitations of financial statements. Meaning, process and techniques of analysis of financial statements – Comparative, common size statements and trend analysis (including problems).
Lab: Using Excel/ Accounting packages computation of problems on various techniques of financial statement analysis.

Lab: Using Excel/ Accounting packages computation of problems on Ratio Analysis.

Lab: Using Excel/ Accounting packages computation of problems on Cash Flow and fund flow statements.

UNIT-V: Budgetary Control: Introduction, objectives, essentials, organization of Budgetary control - Classification of budgets: Production budget, Sales budget, Cash budget, Overheads budget, Fixed budget, Flexible Budget – Advantages and limitations of Budgetary control. (including problems).

Suggested Readings:
1. Introduction to Management Accounting: Charles T, Horngren etal
2. Tools and Technique of Management Accounting: N.Vinayakam
3. Management Accounting: S.P.Gupta
4. Management Accounting: Manmohan & Goyal
5. Management Accounting: V.Krishna Kumar
6. Practical problems in Management Accounting: Dr.Kulsreshtha & Gupta
7. Management Accounting: J.R.Monga & M.Prabhakar Reddy
8. Management Accountancy: H. Premraja, Srihamsarala
10. Management Accounting: Bhattacharya
11. Management Accounting: Sharma Shashi K. Gupta
12. Management Accounting: MN Arora, Himalaya
ELECTIVE –IV: RETAILING

Paper-I: Retail Management

Paper-II: Retail Marketing - Customer Relationship Management

RETAIL MANAGEMENT

Paper – E-IV: P-I
P.P.W: 5 (4+1) Max. Marks: 70T + 30P= 100


Lab: Reports to be prepared on various types of retailing.


Lab: Preparation of reports on retail organizations – Case studies relate to retailing outlets.


Lab: Preparation of report of layout of retail stores, Departmentation, customer flow, strategic location.


Lab: Preparing the report on supply chain management of different companies.


Lab: Preparing the reports on brand practices of various companies.

Suggested Readings:


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RETAIL MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT

Paper – E-IV: P-II
P.P.W: 5 (4+1)
Time: 3 Hours

Max. Marks: 70T + 30P= 100

Lab: Preparing the reports on the various promotion strategies.

Unit-II: Role of IT in retailing: Electronic data exchange – bar coding – RFID – Electronic payment systems.
Lab: Cases/ Case lets to be studied.

Unit-III: Relationship marketing: Conceptual foundation of Relationship Marketing, evolution of relationship marketing, its significance in Indian context - Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyer seller relationships. Relationship marketing in Mass markets, relationship marketing and marketing Strategy.
Lab: Preparing the reports on mass markets.

Unit-IV: Sales force automation tools & Relationship marketing: Role of Information Technology in building, maintaining and enhancing relationships Customer profitability design and analysis CRM in retailing – process – planning and implementing loyalty programs.
Lab: Preparing the reports on Distribution channels of the products.

Unit-V: Customer satisfaction & Service quality in service marketing: Service Encounter -Role of HR & Internal Marketing - Monitoring and Measuring customer satisfaction –SERVQUAL & GAP model - Handling complaints effectively - Service Failure – Recovery
Lab: Cases/ Case let’s to be studied.

Suggested Readings:

1. Retailing Management – Swapna Pradhan
2. Retail Marketing Management – Swapna Pradhan
3. Retail Management – Gibson Vedamani
4. Retail Management – Levy & Weitz
5. Relationship Marketing-S.Shajahan
6. Customer Relationship Management - Jagdish Seth,Atul Parvatiyar, G Shainesh
8. Retail Management – Barry Berman, Pearson
9. Electronic Customer Relationship Management – Fjemestad & Romano, Jr. (Eds)
10. Channel Management & Retail Management – Meenal Dhotre
11. Retail Management – Ron Hasty & James Reardon
12. The Art of Retailing – A.J. Lamba

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**DIRECT TAXES**

Paper – E-V: P-I

Max. Marks: (70T+30P)=100

P.P.W: 5 (4+1) Hrs Time: 3 Hours

**A. INCOME TAX:**

**UNIT-I: ASSESSMENT OF INDIVIDUAL**- Share of Income from HUF
with Income from a Firm - Remuneration or Interest received from a
Firm - Income of Other Person included in the Income of Individuals -
Computation of Taxable Income - Computation of Tax payable - (Theory and
Problems).

**UNIT-II: ASSESSMENT OF HINDU UNDIVIDED FAMILY**: Meaning of
HUF under Hindu Law and Under Income Tax Act - Schools of Hindu Law -
Share of Income from HUF Property - Ancestral Property - Coparcener -
Conversion of self acquired property into Joint Family Property - Partition of
HUF - Computation of Total Income of HUF - (Theory and Problems).

**UNIT-III: ASSESSMENT OF FIRMS AND ASSOCIATION OF PERSONS:**
Meaning of Firm, Partner and Partnership-Essential Conditions for Firm
assessed as such (PFAAS)- Change in the Constitution of Firm and
Succession of Firm - Remuneration and Interest Payable to Partners -
Provisions regarding Set-off and Carry Forward of losses by Firm -
Conditions for assessment of firm as Association of Persons (PFAAOP) – Tax
Planning in respect of conversion of firm into a company Computation of Tax
liability of PFAAS and PFAAOP - (Theory and Problems).

**UNIT-IV: ASSESSMENT OF COMPANIES:** Meaning of Domestic Company,
Foreign Company, Indian Company, Widely Held Company and Closely Held
Company - Minimum Alternate Tax (MAT) Tax on Distributed Profits - Carry
Forward and Set off of losses - Computation of Tax liability of Companies -
(Theory and problems)

**B. WEALTH TAX:**

**UNIT-V: CHARGEABILITY:** Valuation Date - Location of Assets - Meaning
of Asset - Deemed Assets - Exempted Assets Debt Owned - Computation of
Taxable Net Wealth - Valuation of Assets - (Theory and Problems).

**Lab Work:** Filling necessary proformas for computation and
payment of taxes.

**Suggested Readings:**
1. Bhagwati Prasad: Law and Practice of Income Tax, Navman Prakashan
2. Vinod K. Singania: Direct Taxes Law and Practice, Taxmann's
INDIRECT TAXES


UNIT–III: CENTRAL SALES TAX: Historical Background - Important Terms and Definitions - Meaning of Inter State Sale – Sale outside the State - Sale in the course of Import or Export Determination of Taxable Turnover - Registration - Declared Goods - Offences and Penalties - (Theory and Problems).


UNIT–V: SERVICE TAX: Chargeability - An overview of specified taxable services - Registration - Valuation - Cenvat Credit - Offences - Penalties and Prosecution (Theory Only).

Lab Work: Filling necessary proformas for computation and payment of taxes.

Suggested Readings:
1. Indirect Taxes : V. K. SAREEN and MAY SHARMA, Kalyani.

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**FUNDAMENTALS OF FINANCIAL MANAGEMENT**

Paper – E-VI: P-I  
P.P.W: 5 (4+1)  
Max. Marks: 70T + 30P= 100  
Time: 3 Hours

**Unit–I: Introduction to Financial Management & Investments:**

**Financial Management:** Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Financial decisions – Basic considerations – Liquidity Vs. Profitability (Theory only).

**Investments:** Types of Investments and their features – Meaning and importance of a portfolio of investments - Security risk – Portfolio risk - Risk classification – Concept of Risk Vs. Return trade off in finance & investments – Choice of an investment (Theory only)

**Unit–II: Time Value of Money and Capital Budgeting:**

**Time Value of Money:** Valuation concept - Future value of a single cash flow - Multiple flows and annuity; Present value of single cash flow - Multiple flows and annuity (simple problems)

**Capital Budgeting:** Meaning, Need and significance of Capital Budgeting – Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting – Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation), NPV(Need, importance and computation) and IRR (Need, importance and computation). (simple Problems).

**Lab work:** The students are required to compute the problems of time value of money and capital budgeting using EXCEL functions.

**Unit–III: Capital Structure and Cost of Capital:**

**Capital structure:** Meaning, need and importance of Capital structure – Optimum capital structure - **Leverages:** Financial leverage - Operating leverage – Combined leverage; EBIT-EPS Analysis (simple problems)

**Cost of Capital:** Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (simple problems)
Lab work: The students are required to compute the problems of cost of capital using EXCEL functions.

Unit – IV: Working Capital Management:

Cash management: cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory).

Lab work: The students are required to compute the problems using EXCEL functions.

Unit – V: Dividend Decision:


Lab work: The students are required to compute the problems of EBIT - EPS analysis using EXCEL functions.

Suggested Reading:
1. Maheshwari S.N. Element of Financial Management
5. Van Horne J.C. Financial Management and Policy
8. Chandra Prasanna Financial Management

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UNIT- I: Bank Lending and Credit Management Services:

Lab work: I. Students are required to know the following: 1. Guidelines of RBI on fair practices code for lenders; 2. Credit Investigation Report; 3. Contents of a typical credit policy.
II. Each student is required to prepare a ‘Credit Investigation Report’ of an individual (assuming that he/she is a borrower) from within the College or outside, with the co-ordination and support of banker.

UNIT- II: Micro-Credit Finance:

Lab work: Students are required to expose themselves to the following:
1. SHG Bank Linkage documents; 2.NABARD Refinance schemes; 3. Skill up gradation and capacity building of SHGs; 4. SHGs graduating into income generating activities; 5. Success stories of SHGs.

Unit- III: Foreign Exchange Market -I:

Lab work: 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-III.

Unit- IV: Foreign Exchange Market – II:
Foreign exchange transactions of a Bank with its customers (Exporters and Importers) – Purchase and sale of foreign exchange – Foreign exchange rate quotations (Basis, exchange margins prescribed by FEDAI) – Types of buying rates and their calculations (in US Dollars) – Types of Selling rates and their calculations.
(in US Dollars) - Calculation of exchange rates based on Cross rates (Euro and Pound Sterling) - Buying rates – Selling rates. (with simple problems).

**Lab work**: 1. The students are required to expose themselves to various Foreign Exchange related documents (forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit-IV.

**UNIT- V: Export Procedure**:

**Lab work**: 1. The students are required to expose themselves to various DGFT related documents for export procedure(forms and formats); 2. The students are also required to understand the key terms and concepts (based on the forms and formats) involved in this unit.

**Suggested Readings**:

1. C.Jeevanandam: Foreign Exchange and risk Management; Sultan Chand & Sons
3. Patel shah, Vimalo: Rural Economy; Himalaya U.C.Patnaik, R.N.Mishra: Rural Banking in India, Anmol Publication
4. Khemani and Dr. B. Yerram Raju: How and Why of Rural Banks
5. Armendariz & Morduch: Economics of Microfinance, PHI
8. Karmakar, K.G: Rural credit and self help groups: Micro finance needs and concepts in India; Sage publications India Pvt. Ltd.
10. www.microjournal.com
11. www.microfinance.com
12. www.mfc.ow.pl
13. www.gdrc.org/icm
11. www.nabard.org/microfinance/assessmentmethods.asp
12. RBI websites.

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ELECTIVE - VII: MARKETING

Paper-I: PRINCIPLES OF MARKETING
Paper-II: RURAL MARKETING

PRINCIPLES OF MARKETING

Paper – E-VII: P-I

Max. Marks: 70T + 30P= 100
P.P.W.: 5(4+1)

Time: 3 Hours

UNIT - I: INTRODUCTION: Nature and scope of marketing; Importance of Marketing as a business function, Importance of marketing in Indian context, Marketing concepts - Selling vs. marketing; Marketing mix; Marketing environment.
Lab: Preparation of reports on Marketing environment of different FMCG’s or retailing companies.

UNIT - II: CONSUMER BEHAVIOUR AND MARKET SEGMENTATION: Nature, scope and significance of consumer behavior, consumer behavior theories, Market segmentation concept and importance; Bases for market segmentation.
Lab: A report preparation on changing life styles in different walks of life creating demand for new companies / sectors.

UNIT - III: PRODUCT: Concept of product, Types of products, New product development; packing role and function, Brand name and trademark; After sales services, Product life cycle concept.
Lab: Stages of product life cycle (PLC) for different companies – NPD stages for imaginary products.

UNIT - IV: PRICE: Importance, price as marketing mix; Factors influencing price determination of a product / service; Discount and rebates.
Lab: Report on factors influencing price fixation for different products in selected sectors in the recessionary period.

UNIT - V: DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION: Distribution channels - concept and role; types of distribution channels; Factors affecting choice of distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; Inventory control; Order Processing.
Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations.
Lab: Report on promotional mix for different FMCG products.

SUGGESTED READINGS:
1. Philip Kotler: Marketing, Prentice Hall
2. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
4. Lamb Charless W. et al: Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D. Irwin
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Pearson
11. S.A.Sherlekhar: Marketing Management, Himalaya
13. Chandra Bose: Modern Marketing, PHI.
RURAL MARKETING

Paper – E-VII: P-II

Max. Marks: 70T + 30P= 100
P.P.W.: 5(4+1) Time: 3 Hours

UNIT-I: RURAL MARKETING:
Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.
Lab: A report preparation on the transformation for rural markets in India.

UNIT-II: RURAL MARKETING ENVIRONMENT:
Geographical, economic, Scio-cultural and infrastructural factors. Factors influencing Rural marketing operations.
Lab: Preparation of the report on invisible forces influencing the rural markets in India.

UNIT-III: RURAL CONSUMER:
Characteristics, product and brand awareness in rural marketing - Attitude and behavior, Buying patterns and influences; Segmenting rural markets.
Lab: A small survey conducted and report be prepared about the level of Brand Awareness in rural areas about Indian and MNC’s branded products.

UNIT-IV: RURAL MARKETING STRATEGIES:
Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.
Lab: Exercises on redesigning the new products by keeping requirements of rural markets.

UNIT-V: PROMOTION AND DISTRIBUTION IN RURAL MARKETS:
Media and Advertising copy decisions; Distribution channels and logistics in rural markets.
Lab: A report reparation on logistics management for rural market on existing products and markets.

SUGGESTED READINGS:

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi
2. Neelameghan S: Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopalaswamy T.P: Rural Marketing; Wheeler Publishers, New Delhi

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ELECTIVE – VIII: SECRETARIAL PRACTICE & OFFICE MANAGEMENT

Paper-I: Secretarial Practice
Paper-II: Office Management

SECRETARIAL PRACTICE

Paper – E-VIII: P-I
Max. Marks: 70T + 30P= 100
P.P.W: 5 (4+1)
Time: 3 Hours


Lab Work: Specimen form and agreement for the appointment of a Secretary, Specimen Resolution for conversion of Private Company into a Public Company, Specimen Resolution for conversion of Public Company into a Private Company, Specimen forms Certificate of Incorporation, Specimen forms of Commencement of Business.

Unit – II: Duties of the secretary at the company promotion incorporating at registration stage – duties at the capital subscription stage – duties at the commencement of business stage – secretarial procedure – alteration of the memorandum securities.

Lab Work: Specimen of Memorandum of Association and its alterations, Specimen of articles of Association and its alterations, Specimen of Prospectus, Remedies of its misstatements.

Unit – III: Role of the Secretary in conducting of company meetings & importance kinds of company meetings statutory meeting - secretarial duties relating to statutory meeting. – annual general meeting – extra ordinary general meeting – creditors meetings – board meeting – debenture holder meetings – meeting of creditors.

Lab Work: Forms of Notice of the Statutory Meeting, Statutory Report, Notice of the Annual General Meeting, Specimen of Directors’ Report, Chairman’s Speech, Admission Card, Form of Notice and Agenda of first Board Meeting and Subsequent Board Meeting.

Unit – IV: Company meetings – law, practice & procedure requisites of a valid meeting. Proper authorities – notice, quorum, chairman, agenda: procedure of discussion, motion, interrupting of debate amendments, formal motion, paints of order: validity methods of voting secretarial duties regarding poll: proxy: Resolutions – kind –circulations of members resolution registrations of certain resolutions and agreements minutes, kinds – difference between minutes and reports hints for writing minutes – statutory provision regarding minutes.

Lab Work: Agenda for the Statutory Meeting, General Meeting and Extraordinary General Meeting, Specimen of Polling Paper and Polling list, Form of Proxy, Specimen Ordinary Resolutions and Special Resolutions, Specimen Minutes of the Statutory Meeting, Annual General Meeting and Extraordinary General Meeting.

Unit – V: Secretarial procedure for accepting deposits – income taxes company deposits. Secretarial duties regarding payment of dividends – secretarial duties regarding issue of bonus shares – secretarial duties in connection with compromises or arrangements. Secretarial duties in connection with reconstructions or amalgamative transferee under falling and transferor under falling – principles of corporate governance. Duties of secretary in respect of compressor winding up voluntary winding up – creditors voluntary winding up – winding up subject to supervision of the court.

Lab Work: Specimen of Registered Debentures, Bearer Debentures, A specimen form of Advertisement in News Papers regarding Invitation and Acceptance of Deposits, Specimen form of Dividend List / Register, Notice and Warrant, Specimen of Declaration of Solvency.

SUGGESTED READINGS:
1) Secretarial Practice: Avatar Singh; 2) Secretarial Practice: N.D.Kapoor
OFFICE MANAGEMENT


Lab work: Preparation of Relation charts in an office, Ideal Layout chart, Office Manual, Office Forms and Filing Index.


Lab Work: Preparation of different organization charts, delegation of authority chart.


SUGGESTED READINGS:

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ELECTIVES – IX  COMPUTER APPLICATIONS -II

Paper-I : FUNDAMENTALS OF C++
Paper-II : FUNDAMENTALS OF JAVA

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FUNDAMENTALS OF C++

Paper – E-IX – II: P-I  
Marks: 100 (70+30)
P.P.W.: 5 (4+1)  
Time: 3 Hours

Unit–1: Object Oriented Programming

Unit–2: C Versus C++

Unit–3: Arrays
Introduction to Arrays - Declaration of Arrays - Different Types of Arrays : - One Dimensional Array, Two Dimensional Array. Array Examples on Variables – Array Examples on Constants.

Unit–4: Programming Constructs

Unit –5: Important Features of C++
Classes - Objects - Structure - Pointers - Enumerated Data Types - Constructors - Destructors.

Lab: Using Turbo “C”.

Suggested Readings:
1) Object Oriented Programming with C++ by E.Balagurusamy.
2) Introduction to Object Oriented Programming with C++ by Yashavant Kanetkar.
3) Programming with C++ by D.Ravichandran.
4) Let Us C++ by Yashavant Kanetkar.
Unit–1: Fundamentals of Java
Introduction to Java - History of Java - Properties of Java :- CREATE and PUT values in a table, STORE properties table in a file, LOAD properties from a file, Use DEFAULT properties, CONSTRUCTOR and METHOD. Comparing Java with C++ – OOP concepts supporting Java :- Class, Object, Method, Inheritance, Encapsulation, Abstraction, Polymorphism. Comparison between Compiler and Interpreter.

Unit–2: Java Developer Kit
Java Compiler - Java Interpreter - Java Debugger - Applet Meaning - Applet Viewer

Unit–3: Fundamental Concepts
Identifier - Literals :- Integer Literals - Character Literals - Boolean Literals - Floating Point Literals - String Literals - Null Literals - Operators :- Assignment Operator( = ), Arithmetic Operators( +, -, *, /, % ), Unary Operators( +, -, ++, --, ! ), Equality and Relational Operators( = =, ! =, >, >=, <, <= ), Bit wise Operators( & (AND), ^ (EXCLUSIVE OR), | (INCLUSIVE OR) ), Conditional Operator ( & & (AND), | | (OR)). Variables - Keywords - Data Types

Unit–4: Programming Constructs
If..else statement - Break statement - Switch statement - Return statement - While statement - Do..while statement - For loop - Continue statement - Constructors

Unit–5: Importance of Java
Classes - Objects - Fields - Access Controls - Interfaces - Exceptions :- Interrupted, Runtime, Arithmetic, Null Pointer. Threads - Strings

Lab: Using Core JAVA.

Suggested Readings:
1) Programming with Java by E.Balagurusamy.
2) Your Brain on Java by Kathy Sierra and Bert Bates.
3) Java Complete Reference by Herbert Schildt.
4) Programming with Java by Bhave

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ELECTIVE -X: MATHEMATICS

Paper-I : Business Mathematics-I
Paper-II: Business Mathematics-II

BUSINESS MATHEMATICS-I

Paper – E-X: P-I Max. Marks: 70T + 30P= 100
P.P.W : 5 (4+1) Time: 3 Hours

UNIT-I:
Set Theory – Sets, Types of Sets – Operations on Sets – Venn Diagrams –
De Morgan Laws – Applications of Set Theory.
Lab: Calculation of Sets values & Venn diagrams using Excel.

UNIT-II:
Laws of Indices – Progressions – Arithmetic Progression – Geometric
Progression – Harmonic Progression.
Lab: Calculation of the values of progressions and matrices over M.S.Excel

UNIT-III:
Matrix – Meaning & Operations, - Matrix Algebra – types of Matrices – Matrix
Multiplication – Matrix Determinants, Minors and Co-factors Matrix Inverse.
Lab: Application of Addition, Multiplication, conditional probabilities and
distributions using MS. Excel

UNIT-IV:
Probability – Approaches to Probability – Classical, Empirical, Subjective &
Axiomatic approaches – Theorems of Probability – Additional, Multiplication,
Conditional laws of probability, Bayes theorem and Mathematical
expectation.

UNIT-V:
Theoretical Distributions – Binomial, conditions, Fitting of a Binomial
Distribution, Poisson - conditions, Fitting of a Poisson Distribution, and
Normal Distributions – Characteristics of a Normal curve, Central Limit
theorem, Fitting of a Normal Distribution – Areas Method Only.

SUGGESTED READINGS:
1) Business Mathematics: P.N.Arora, Allied publishers
2) Business Mathematics: Quazi Zmiruddin, Vikas Publishers
3) Business Mathematics: J.K.Sharma, Anne Books
4) Business Mathematics: Garg, Galgotia publishers
5) Business Mathematics: Ak Singh, Himalaya
6) Business Mathematics: Amarnath Dixith & Others, Himalaya
7) Business Mathematics: Trivedi, Pearson

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BUSINESS MATHEMATICS-II

Paper – E-X: P-II
P.P.W: 5 (4+1) Max. Marks: 70T + 30P= 100
Time: 3 Hours

UNIT-I:
Lab: Fit all the binomial applications by using M.S.Excel.

UNIT-II:
Integration – Standard forms of Integration – Methods of Integration – Definite Integral – Geometrical Interpretation of derivatives – Cost functions – Profit function – BEP (Numericals and integrating the day to day applications of cost and profit functions).
Lab: Calculate and arrive the values of equation of integration over MS Excel.

UNIT-III:
Lab: Calculate all the values of Graphic method, Simplex method, Maxima & Minima by using MS.Excel.

UNIT-IV:
Lab: Calculate problems, using MS. Excel.

UNIT-V:
Queing Theory – Components – Structure of Queing System – Operating characteristics for a waiting line – Single & Multiple models.
Lab: Calculate problems, using MS. Excel.

SUGGESTED READINGS:
1) Quantitative techniques: Digamber pathri, Kalyani publishing house.
2) Quantitative techniques for Business Decisions: Waynes, PHI
3) Business Mathematics: Garg, Galgotia publishers
4) Business Mathematics: P.N.Arora, Allied publishers
5) Business mathematics: M.Wilson, Himalaya

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