Shiksha Mandal’s

G. S. College of Commerce & Economics, Nagpur

NAAC Accredited “A” Grade Autonomous Institution

# Syllabus for the Course of
# BACHELOR OF COMMERCE
# (COMPUTER APPLICATION)
# w.e.f. 2020-2021

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| | **BACHELOR OF COMMERCE (COMPUTER APPLICATION) [B.C.C.A.]** |
| **A.** | **PROGRAMME OUTCOMES** |
| | After completing three years of B.Com. (Computer Application) programme, students are expected to |
| PO-1 | Gain fundamental as well as advance knowledge of all the key and broad concepts in the field of Information Technology and Computer Application in general and the main domains of Commerce, Accountancy and Statistics, Business Management and Administration, Economics, and Business Communication in particular through various core, elective and skill-foundation courses including value-addition courses. |
| PO-2 | Acquire and develop basic and advance skills in computer application and information technology for business such as accounting software like Tally.ERP 9.0, management information systems, database management systems, programming languages, web designing etc. in order to develop into professionals in different fields of Information Technology and apply these IT skills for the promotion of Industry and business. |
| PO-3 | Be able to use and apply their knowledge and skills to find effective solutions to real life situations and challenges and take effective decisions. |
| PO-4 | Be capable of gaining employment in public and private sectors by virtue of their knowledge and skills acquired during the course of graduation. |
| PO-5 | Be competent to serve in various industries and sectors especially in the field of information technology, banking and insurance sectors, finance companies, logistical services etc. in various positions viz. system administrator, network system and data analyst, database administrator, chief information officer etc. |
| PO-6 | Be capable of self-employment or venturing into a start-up by virtue of course in entrepreneurship development |
| PO-7 | Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research not only in the field of Commerce and Information Technology but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives. |
| **B.** | **PROGRAMME-SPECIFIC OUTCOMES** |
| | After completing three years of B.Com. (Computer Application) programme, students would |
| PSO-1 | Have proficiency in the basic and advanced knowledge of the core information technology subjects viz. Programming in C, C++ & C#, VB.NET, Core Java, Advanced Java and Android, Python, Dynamic Web Designing, Database Management Systems and Oracle, Operating Systems and Computer Hardware and Networking Commerce as well as the core Commerce subjects of Accountancy, Business Economics, Business Laws, Taxation, Indian Financial Systems etc. |
| PSO-2 | Have proficiency in various Discipline-specific and Generic Electives of their choices and interests. |
| PSO-3 | Have specialized knowledge of Programming Languages, Database Management Systems, Management Information Systems, Web designing and key areas of Financial Accountancy, Management Accountancy, Cost Accountancy, Economics, Business Laws, Corporate Law and Secretarial Practices and Taxation. |
| PSO-4 | Have specialized knowledge of E-commerce, Indian Banking and Insurance System, International Trade and Business Administration, Security Analysis and Portfolio Management, |
| PSO-5 | Have proficiency in both Direct and Indirect Taxes with special emphasis on Corporate Tax and GST. |
| PSO-6 | Have proficiency in HRM, Entrepreneurship Development, Industrial and Labour Laws, E- |

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| | Commerce. |
| PSO-7 | Have exposure to Gandhian Economics, Econometrics, Intellectual Property Rights, E-Governance, Constitution of India, Public Administration etc. through Electives leading to holistic development through an interdisciplinary approach. |
| PSO-8 | Prepare for Competitive Examinations by doing an Elective Course on Quantitative Aptitude and Logical Reasoning. |
| PSO-9 | Be able to apply Computer Application and data analytical skills in business decisions making. |
| PSO-10 | Be acquainted with business ethics and corporate culture and corporate governance. |
| **C.** | **COURSE OUTCOMES** |

| | **Course** | **Outcomes** |
|---|---|---|
| **1.** | **English Language Skills** | Students will able to develop competence and proficiency in English Language by studying relevant and motivating prose texts, Business Communication and Correspondence skills, Grammar skills and Vocabulary. |
| **2.** | **Financial Accounting** | Students will be able to understand the fundamentals of Accounting and the process of preparation of accounts as per the need of business organization. |
| **3.** | **Economics** | Students will be able to relate the concepts and theories of Economics with the real world and its practical application in business. |
| **4.** | **Programing in C** | Students will be able to work on enterprise applications, games, graphics, and applications requiring calculations, etc by learning C language. Students would able to design and develop Operating Systems like Windows, Linux etc. |
| **5.** | **Information System and Information Technology** | Students will be able to get benefit of keeping appropriate data about each user's task in a format best suited to that user and can do any task effectively and efficiently in a suitable format. |
| **6.** | **Mathematics** | Students will be able to get detailed understanding of various aspects of data collection and tabulation, learn application of measures of central tendency and get acquainted with the practical application of index number and to understand practical applications of business mathematics. |
| **7.** | **Operating System and Computer Hardware and Networking** | Student would able to get the knowledge of Operating System and Computer Hardware & Network connected peripheral devices like printers, scanners and copiers or sharing of system and application software between multiple users. |
| **8.** | **Programing in C++** | Student can develop interest in areas where C++ is popularly used i.e. Operating Systems, Libraries, Graphics, Banking Applications, Databases, Embedded Systems, Compilers. |
| **9.** | **Business Ethics and Corporate Culture** | Students will be able to understand the concept of ethics in business and their importance and develop acceptable attitudes and viewpoints with respect to business ethics and social responsibility. |
| **10.** | **Cost Accounting** | Students will be able to understand the fundamentals of Cost Accounting and the process of preparation of cost accounts and statement to arrive at cost of product as well as to know the amount of profit. |

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| **11.** | **Company Law and Secretarial Practice** | Students will be able to understand the process of formation and incorporation of company in India; the framework of Memorandum of Association and Article of Association and Prospectus. Also learn about the concept of Share Capital, Shareholders, Members, Role of a Managing Director and meetings of companies. |
| **12.** | **Web Designing and HTML** | Students will be able to create web pages which can be understood by any web browsers. |
| **13.** | **Programing in C#** | Students would able to develop native windows applications, mobile apps, websites, games and even native Android or iOS apps by learning of C# with some additional frameworks like Xamarin or Mono. |
| **14.** | **MIS and System Analysis** | Students would be able to know the current status of organization at a glance through Management Information System & System Analysis in order to improve the quality of decisions. |
| **15.** | **Computer Application in Business** | Students will be able to use of MS Word, MS Power point and MS Excel Software in business, computerized accounting with the Tally accounting software, E-filing procedures of Direct Taxes and E-compliances of Indirect Taxes. |
| **16.** | **Management Accounting** | Students will understand fundamentals of Management Accounting and practical knowledge about various tools of management accounting for taking managerial decisions. |
| **17.** | **Business Law** | Students will be able to demonstrate an understanding of Legal Environment of Business in Indian scenario, apply basic legal knowledge to business transactions and communicate effectively using standard business and legal terminology. |
| **18.** | **VB.NET** | Students can create wide range of applications like console-based applications, window-based applications, window services web application, web services etc. |
| **19.** | **Dynamic Web Designing (PHP and My SQL)** | Students can present dynamic web content on web browsers for the personal and professional users. |
| **20.** | **Database Management System and Oracles** | Students can manage the database by DBMS & Oracle used for running Online Transactions Processing (OLTP), Data Warehousing (DW) and mixed database workload. Students can store and retrieve related information. |
| **21.** | **Environmental Studies** | Students will be able to understand the concept of Ecosystems and Environment, the concept of biodiversity and its conservation and environmental pollution. |
| **22.** | **Auditing and Corporate Governance** | Students will be able to understand mechanisms of Corporate Governance, role of Board of Directors in Corporate Governance and corporate Governance in Indian context. |
| **23.** | **Indian Financial System** | Students will be able to understand the concept of money markets, capital markets and various instruments of money and capital markets, instruments of global capital markets, financial markets and the meaning and working of derivative market in India. |

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| 24. | **Core Java** | Students would able to design application software for both desktop and web applications. |
| 25. | **Python** | Students can create and learn Console application, Desktop application, web development, Machine learning, Internet of Things (IOT) applications, system scripting. Students can connect to database system so that they can handle big data and perform complex mathematics. |
| 26. | **Indian Banking and Insurance System** | Student will be able to understand, the principles of borrowing and lending, Internet banking and concepts of insurance. |
| 27. | **International Trade and Business Administration** | Students will be able to Explain the concepts in international business with respect to foreign trade/international business and Administration. |
| 28. | **Human Resource Management** | Students would be able to build understanding about the aspects of managing Human Resources in an organisation. |
| 29. | **Entrepreneurship Development** | Students will be able to understand historical evolution of entrepreneurship, various entrepreneurship trends, procedures of opportunity scouting and idea generation, the concept, need, problems of Rural entrepreneurship and measures to develop the same. |
| 30. | **Quantitative aptitude and Logical reasoning** | Student will be able to understand concept of ratio and proportion, concept of interest and logical reasoning. |
| 31. | **Econometrics** | Students would be able to develop clarity on application of statistical techniques to analyses and solve economic issues. Students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution. |
| 32 | **E-Governance** | Student will be able to understand compliance norms of e-governance related to tax filings, GST filings and companies and LLP. |
| 33. | **Introduction to Travel and Tourism** | Student will be able to understand tourism development and impact of tourism and rural tourism and other related aspects. |
| 34. | **Corporate Tax Planning** | Student will be able to understand the provisions of direct taxes relating to corporate tax, application of tax provisions in respect of tax planning considerations relating to companies. |
| 35. | **Adv.Java and Android** | Students can learn simplified mobile app development process. Students can also create custom mobile apps that solve customer problems and increase value for their business. |
| 36. | **ASP.NET** | Students can get help to create web pages and web technologies like amazon.com, ebay.com and many other popular web sites by using ASP. NET as the framework. |
| 37. | **Security Analysis and Portfolio Management** | Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models. |
| 38. | **Goods and Service Tax** | Student will be able to understand the concept of charge and levy of Goods and Service Tax and computation of tax liability of Goods and Service Tax. |
| 39. | **Industrial and Labor Law** | Student will be able to understand functioning of factories and |

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|  |  | industries, compensation Laws and Union Laws. |
| **40.** | **E-Commerce** | Student will be able to understand the concepts of E-Commerce & E-Business, basic requirements of E-Commerce and use of digital payment systems. |
| **41.** | **Gandhian Economics** | Students would be acquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to Economics and the implications of Gandhian Economics with respect to Indian Economy. |
| **42.** | **Introduction to Public Administration** | Student will be able to understand functioning of Public Administrative Authorities, the Concept of Democratic Governance and functioning of Parliament. |
| **43.** | **Intellectual property Rights** | Student will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks |
| **44.** | **Constitution of India and Human Rights** | Student will be able to understand the basics of the Constitution, Citizenship Rights and Human Rights |
| **45** | **Project** | Students would be able to gain practical knowledge through exposure to different problems and are expected to find solutions through project work on any given idea/topic. Students would be able to understand which programming language is handy for them to make their project easier. Live projects will allow students to gain valuable work experience during study. |

## SEMESTER I

| English Language Skills (BCCAL 1.E) | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objectives:**<br>1. Introducing great Entrepreneurs<br>2. Developing Communication Skills<br>3. Developing Grammar and Vocabulary Components | | | |

**Learning Outcome:**

Unit I - The objective of implementing great entrepreneurs was achieved by introducing 6 best entrepreneurs of the world. The biographical sketches of the entrepreneurs from the book- 'Modern Trailblazers' was very interesting and motivating for the students, especially of commerce background. The objective was to make the students aware of the qualities like enterprising attitude, hard work, integrity, creativity etc needed for a great entrepreneur. The BoS approved the text and the students too loved it.

Unit II- The objective of Developing Communication Skills was achieved by introducing the students to basic communication theory, methods of communication etc. The students appreciated the knowledge of basic skills of communication

Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

| Unit | Contents |
|---|---|
| I | **Great Entrepreneurs**<br>Akio Morita, Dhirubhai Ambani, Louis Braille, Rahul Bajaj, Ratan Tata, Steve Jobs |
| II | **Communication:**<br>• Definition, importance, nature , scope<br>• Elements of the Communication Process- Sender, Channel, Message, Receiver and Feedback<br>• Methods of Communication- Verbal & Non-Verbal<br>• Types of Communication- Formal and Informal, Dyadic & Group, Electronic & Print<br>• Directions of Communication- Vertical, Horizontal, Diagonal<br>• Barriers to effective communication<br>• Communication Networks |

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| III | **Grammar**<br>- Parts of Speech<br>- Types of Sentences<br>- Tenses<br>- Transformation of Sentences- Interrogative-Assertive; Affirmative-Negative; Exclamatory-Assertive Question tag; Inter-change of Degree etc. |
| IV | **Vocabulary**<br>- Formation of words: Primary words, compound words, primary derivatives, secondary derivatives (Pre-fixes/suffixes)<br>- Formation of nouns from verbs/adjectives; adjectives from nouns/verbs |
| **Books Recommended:** | |
| 1. Unit I – Prescribed Text-Book - 'Modern Trailblazers' Eds- A.Dhote & H.Dhote, Published by- Orient Blackswan.<br>2. Unit II - Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan), R.C.Sharma & Krishna Mohan<br>3. Unit III -High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)<br>4. Unit IV -English Vocabulary in Use- Michael McCarthy & Felicity O'Dell, English Vocabulary- N.D.V. Prasada Rao<br>5. Unit IV- Macmillan Foundation English, R. K. Dwivedi, Macmillan Publisher. | |

## SEMESTER I

| **Financial Accounting - I (BCCAC 1.1)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. | | | |

**Learning Outcome:**

1. To understand the fundamentals of Accounting
2. To understand the process of preparation of final accounts of sole trading concern
3. To get acquainted with concept and process of joint venture accounts
4. The students would be coherent with the concept of depreciation.

| **Unit** | **Contents** |
|---|---|

<table>
<tr><td>I</td><td><b>Basics of Accounting:</b><br><b>Theory:</b> Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions, Ledgers and Trial Balance<br><b>Practical Problems:</b> Preparation of Journal, Leaders and Trial Balance</td></tr>
<tr><td>II</td><td><b>Final Accounts of Sole Traders:</b><br><b>Theory:</b> Meaning of Final Account, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustment.<br><b>Practical Problems:</b> Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trail balance and Adjustments</td></tr>
<tr><td>III</td><td><b>Joint Venture:</b><br><b>Theory:</b> Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership.<br><b>Practical Problems:</b> Preparation of various accounts as per Centralized Method and Decentralized Method of Joint Venture.</td></tr>
<tr><td>IV</td><td><b>Depreciation:</b><br><b>Theory:</b> Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method<br>v) Depreciation fund insurance policy method.<br><b>Practical Problems:</b> Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii)Reducing balance method iii) Annuity method iv) Depreciation fund method<br>v) Depreciation fund insurance policy method.</td></tr>
<tr><td colspan="2"><b>Books Recommended:</b></td></tr>
<tr><td colspan="2">1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency<br>2. <b>Financial Accounting For Managers</b>- Ghosh, T. P. Taxman Allied Service<br>3. <b>Financial Accounting</b> - Dr.V.K.Goyal, Excel Books<br>4. <b>Financial Accounting</b> - Jain S.P., Narang K.L., Kalyani Publishers, Delhi.<br>5. <b>Financial Accounting</b>- Grewal, Shukla, S. Chand Publications, Delhi</td></tr>
</table>

## SEMESTER I

| **Business Economics (BCCAC 1.2)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** The objective of this paper is to help students to acquire conceptual knowledge of the Micro Economics. | | | |

**Learning Outcome:**

Students would be able to relate the concepts and theories of economics with the real world and its practical application in business.
By the end of the Semester, students will be able to analyze and predict consumption and production behavior.

| **Unit** | **Contents** |
|---|---|
| I | **Foundation of Business Economics**<br>1. Business Economics – meaning, nature, scope<br>2. Micro & Macro economic analysis – meaning, merits and demerits<br>3. Utility – Concept of utility, Law of equi-marginal utility & law of diminishing utility<br>4. Indifference Curve Analysis: Concept, definition, Properties, Indifference Map, Consumer's equilibrium |
| II | **Demand – Elasticity of demand & demand forecasting**<br>1. Demand – Law of demand with exceptions<br>2. Methods of measurement of elasticity of demand<br>3. Meaning, importance & techniques of demand forecasting<br>4. Concept of demand estimation |
| III | **Theory of production, cost & revenue**<br>1. Production Function: Concept, assumptions, Cobb & Douglas Production function<br>2. Law of variable proportion (Short Run); Law of returns to scale (Long Run)<br>3. Costing Concepts, types of costs<br>4. Concepts of revenue, types of revenue |
| IV | **Market Structure**<br>1. Market: Meaning, features, classification<br>Perfect Competition: Concept of firm & Industry, meaning & features of perfect competition, Equilibrium of firm & industry. |

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| | 2. Monopoly: Meaning, features, Price & profit determination, price discrimination: Concept, types, and conditions for price discrimination to be profitable.<br>3. Monopolistic Competition: Meaning, features, price and profit determination.<br>4. Oligopoly: Meaning, features, types, Kinked demand curve |

**Books Recommended:**

1. **Principles of Microeconomics 2/e,** D. Salvatore, Oxford University Press.
2. **Managerial Economics,** Mark Hirschey, Thomson.
3. **Microeconomics for Management Students,** R. H Dholkia and A.N. Oza, Sultan Chand, New Delhi

## SEMESTER I

### Programming in C (BCCAC 1.3)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
|---|---|---|---|

***Objectives:*** It is basic programming language to improve the background for certain classes of Programming problems.

**Learning Outcome:**

- Students can get help to work on enterprise applications, games, graphics, and applications requiring calculations, etc by learning of C language
- Student would learn easily this language because it is smallest one as compared with the other similar computer languages.
- Students would able to design and develop Operating Systems like Windows, Linux etc.

| **Unit** | **Contents** |
|---|---|
| I | **Data Types, Operators and some statements:** Identifiers and keywords, Constants, C Operators, Type Conversion. **Writing a Program in C:** Variable declaration, Statements, Simple C Programs, Simple Input Statements, Simple Output Statements, and Features of stdio.h. **Control Statements:** Conditional Expressions, Loop Statements, Breaking control statements. |
| II | **Function and Program Structures:** Introduction, Defining a Function, Return Statement, Types of Functions, Actual & Formal Arguments, Local & Global Variables, Multifunction Program, and The Scope of Variables, Recursive Function, and ANSI Function Slandered. |

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|  | **Arrays:** Array Notation, Array Declaration, Array Initialization,Processing with Arrays, Arrays and Functions, Multidimensional Array, Character Array. |
| III | **Pointers:** Pointer Declaration, Pointer Arithmetic, Pointers and Functions, Pointers and Arrays, Pointer and Strings, Array of Pointers, Pointers to Pointers. **More on Functions:**Pre-processors, Macros, Header Files, standard Functions. |
| IV | **Structures, unions and Bit Fields:** Declaration of Structure, Initializing a Structure, Functions and Structures, Array of Structure, Arrays within Structure, Structure within structure, Pointer and ?Structure, Union, Bit Fields, Typedef Enumerations. **Data File Operations:** Review of input/output Functions, Opening and Closing of files, Simple File Operation, Structures and File Operation, Block Read/Write, More on File operations, Low level File operations, Random Access File processing. |

**Books Recommended:**

1. **C in Depth**, S. K. Shrivastava & Dipali Srivastava, BPB Publication, New Delhi
2. **Programming in ANSI C**, E. Balaguruswami, Tata McGraw-Hill, New Delhi.
3. **Programming in C,** R Subburaj, Vikash Publishing House Pvt. Ltd.n New Delhi
4. **Let Us C (**9th Edition**)**- Yashwant Kanetkar BPB Publication, New Delhi.
5. **Mastering C**- Veugopal Prasad, Tata McGraw-Hill, New Delhi.
6. **The Complete Reference C**- Schildt, Tata McGraw-Hill, New Delhi

## SEMESTER I

| **Information System and Information Technology (BCCAC 1.4)** |  |  |  |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

***Objectives:*** Information System and Software Package is a Combination of Basic computer So software and Hardware with Internet basics. It improves office productivity, document man agement with Software Packages.

**Learning Outcome:**

- Information System & Information Technology always beneficial for students to keep appropriate data about each user’s tasks in a format best suited to that user.
- Student can do any task effectively and efficiently in the suitable format.

| **Unit** | **Contents** |
|---|---|

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|---|---|
| I | **Computers:-**Basic Organization of Computer, Generation of Computer, Classification of Computer, Number System, **Processor & Memory:-** Types of Processor, Memory Structure, Basic Processor & Memory architecture of Computer System, Primary & Secondary Input, Output Devices. |
| II | **Computer Software and Hardware:-** Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, **Computer languages:-** Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter. **Internet:-** Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types. |
| III | **Microsoft Word and Excel 2016:-** Introduction to Ms-Office 2016, Installation of Ms-Office 2016, **Ms-Word :-**Introduction to Ms-Word, Working with toolbars & ribbons, Parts of Ms-Word Window, Inserting Tables, Mail-merge, Macros, Templates. **Ms-Excel:- Introduction to Ms-Excel:-** Introduction to Ms-Excel, Elements of Ms-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, Vlookup, Hlookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table. |
| IV | **Microsoft PowerPoint and Access 2016:-** Introduction to Ms-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header &Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition. **Ms-Access:-** Introduction to Database, Parts of an Access Window, Creating new Database, Relationships, Query, Forms, Reports, Macros, Modules. |

**Books Recommended:**

1. **Computer Fundamentals**, P. K. Sinha, BPB Publication, New Delhi
2. **A First Course In Computers**, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
3. **I.T. Today**, Encyclopedia, S. Jaiswal, Galgotia Publications, New Delhi

## SEMESTER I

### Mathematics (BCCASFC 1.0)

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|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core Skill Foundation* |

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Learning Outcome:**

1. To get detailed understanding of various aspects of data collection and tabulation.
2. To understand and learn application of measures of central tendency.
3. To get acquainted with the practical application of index number and index number
4. To understand practical applications of business mathematics

| Unit | Contents |
|---|---|
| I | Number Systems and its various conversion methods |
| II | Simple & Compound Interest, Measures of Central Tendency, Measures of Dispersion |
| III | Percentages, Profit, Loss and Discount, Ratio, Proportion and Variations, Partnership, Probability |
| IV | Time and Work, Time, Speed and Distance, Circular motion, Permitation and Combination, Height and Distance, Data Interpretation |

**Books Recommended:**

1. **Business Management and Statistics,** N G Das J K Das, Tata McGraw Hill, New Delhi
2. **Business Mathematics**, Mrintunjay Kumar, Vikas Publishing House Pvt. Ltd, New Delhi.
3. **Mathematics & Statistics,** Ajay Goel, Alka Goel, Taxmann, New Delhi.
4. **Principals of Mathematical Analysis**, Walter Rudin, Tata McGraw-Hill, New Delhi.
5. **Business Mathematics and Statistics**, Dr. S. R. Arora, Dr. Kavita Gupta, Taxmann, New Delhi
6. **Quantitative Aptitude**, Arun Sharma, Tata McGraw-Hill, New Delhi.

## SEMESTER II

| English Language Skills (BCCAL 2.E) | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

**Objectives:**

1. Introducing great Economic Thinkers

2. Developing knowledge of business communication

3. Developing Grammar and Vocabulary Components

**Learning Outcome:**

- The objective of implementing great Economic Thinkers was achieved by introducing 6 outstanding economic thinkers of the world. The economic principlespropagated by the great thinkers taken from the book- 'The Great Economic Thinkers'was very interesting and motivating for the students as they learnt the valuable economic theories which are relevant today.
- The objective of Developing Business Correspondence Skills was achieved by introducing the students to different types of Business letters and Inter-office correspondence. The students appreciated the knowledge of basic skills of formal letter writing.
- Unit III- The objective for introducing Grammar was to enhance the skills of Language learning, which was achieved by implementing grammar concepts.

Unit IV – The objective of implementing Vocabulary was to enhance language skills of students.

| **Unit** | **Contents** |
|---|---|
| I | **Great Economic Thinkers**<br>Adam Smith, David Ricardo, John Stuart Mill, Karl Marx, John Keynes, Amartya Sen (6)<br>**(Only Selected portion of Marked Text of each Economic Thinker from the book 'The Great Economic Thinkers' by Jonathan Conlin is prescribed for study)** |
| II | **Business Correspondence:**<br>• Application for Job<br>• Preparing Bio-data<br>• Letter of enquiry/Reply to enquiry<br>• Order letter/Reply to Order letter<br>• Complaint (Claims) Letter<br>• Internal Communication (Memorandum, Office Order, Office Circular, Office Note, Correspondence with Branch Offices) |
| III | **Grammar**<br>• Active/Passive voice<br>• Direct/Indirect Narration |
| IV | **Vocabulary**<br>• Synonyms, Antonyms, homonyms (Homographs/homophones), look-alikes, one word substitution etc. |

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|  | - Idioms and phrases |

**Books Recommended:**

1. Unit I - Reference book- 'The Great Economic Thinkers' - Edited by Jonathon Conlin.
2. Unit II –Reference books : Business Communication – Urmila Rai, S.M. Rai - (Himalaya Publishing House) & V.K.Jain & Omprakash Biyani (S. Chand)
3. Unit II - Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)
4. Unit II - Developing Communication Skills – R.C.Sharma, Krishna Mohan & Krishna Mohan, Meera Banerji (Macmillan)
5. Unit III- High School English Grammar & Composition– Wren & Martin Revised & Edited by N.D.V. Prasada Rao (S.Chand)
6. Unit IV - English Vocabulary in Use- N.D.V.Prasad Rao, Objective English by Pearson, Michael McCarthy & Felicity O’Dell, Macmillan Foundation English, (Macmillan)

## SEMESTER II

### Financial Accounting II (BCCAC 2.1)

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|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

**Objectives:** To give the knowledge about the preparation of various accounts and their practical utilization

**Learning Outcome:**

1. To understand the process of preparation of final accounts of co-operative society
2. To understand the practical aspects of issue, forfeiture and re-issue of shares
3. To get in-depth understanding of departmental account
4. To understand the practical aspects of consignment accounts

| Unit | Contents |
|---|---|
| I | **Final Accounts of Co-Operative Society:**<br>**Theory:** Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics Profit and Loss Appropriation A/c.<br>**Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960. |
| II | **Issue and Forfeiture and Re-issue of Shares:**<br>**Theory:** Introduction of Company, Types of Company, types of share |

| | |
|---|---|
| | capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares<br>**Practical Problems:** Preparation Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro-rata method, Forfeiture of Shares and Re-issue of Forfeited Shares |
| III | **Departmental Accounts:**<br>**Theory:** Meaning of Departmental Account, Need and Objectives of Departmental Accounting, Nature of Departmental Accounting, Advantages and Disadvantages of Departmental Accounting, Difference between Departments and Branches.<br>**Practical Problems:** Preparation of Trading A/c, Profit and Loss A/c and Balance sheet by allocating the Joint Expenses among the various Departments. |
| IV | **Consignment Account:**<br>**Theory:** Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.<br>**Practical Problems:** Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock. |

**Books Recommended:**

1. **Financial Accounting**, Paul, S. K, New Central Book Agency
2. **Financial Accounting For Managers**- Ghosh, T. P. Taxman Allied Service
3. **Financial Accounting** - Dr.V.K.Goyal, Excel Books
4. **Financial Accounting** - Jain S.P., Narang K.L., Kalyani Publishers, Delhi.
5. **Financial Accounting**- Grewal, Shukla, S. Chand Publications, Delhi

## SEMESTER II

| **Monetary Economics (BCCAC 2.2)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** The objective of this course is to apply the basic theories of economics in critical thinking and problem solving. | | | |

**Learning Outcome:**

Students would be acquainted with an understanding of the significance and role of

RBI and Commercial Banks in the development of economy.
By the end of the Semester students will be able to know how changes in money supply can lead to economic fluctuations in a dynamic economic system.
Students would be able to understand the policies and measures undertaken by the RBI for the regulation of money & in turn controlling the money induced economic issues/irregularities in the economy.

| Unit | Contents |
|---|---|
| I | **Money Evolution**<br>**1.** Meaning, Definition, Stages of Evolution of Money<br>**2.** Nature and Functions of Money<br>**3.** Paper Currency: Concept, merits and demerits<br>**4.** Methods of Note Issue- Fixed Fiduciary Method, Proportionate Reserve Method, Minimum Reserve Method: Concept, merits & demerits |
| II | **Commercial Banks:**<br>1. Meaning & Importance of Commercial Banks<br>2. Functions of Commercial Banks<br>3. Credit Creation by Commercial Banks<br>4. Principles of Sound Banking System |
| III | **National Income & Economic Issues:**<br>1. National Income: Meaning, Methods of Calculation<br>2. Inflation- Meaning, Nature, Causes, Effects, Remedies, Types of inflation<br>3. Deflation - Meaning, Nature, Causes, Effects, Remedies<br>4. Trade cycle: Concept, features, phases |
| IV | **RBI & Money Market**<br>1. History, Meaning & Functions of Central Bank<br>2. Importance of Monetary Policy<br>3. Methods of Credit Control by Central Bank<br>Money Market: Concept, Objectives, importance |
| **Books Recommended:** | |

1. **Monetary Economics,** RR Paul, Kalyani Publishers, New Delhi.

2. **Money,Banking,Trade & Public Finance,** M.V.Vaish, New Age International Pvt.Ltd, New delhi.

3. **Money, Banking and International Trade**, K.P.M. Sundaram , Sultan Chand, New Delhi.

4. **Public Finance**, Tyagi & Jai Prakash, Nath Publishers, Kolkata

5. **Money and Financial System**, P.K. Deshmukh, PhadkePrakashan, Kolhapur

6. **Principles of Economics,** H.L Ahuja,S Chand Publication, New Delhi

## SEMESTER II

| **Operation System and Computer Hardware & Networking (BCCAC 2.3)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| *Objectives:* Operating System is interface between the hardware's resources which de the processors, memory, data storage and I/O devices. It understands basic concept ructure of c computer hardware & networking. | | | |

**Learning Outcome:**

- Student would able to get the knowledge of Operating System and Computer Hardware &Network connected peripheral devices like printers, scanners and copiers or sharing of system and application software between multiple users.

| **Unit** | **Contents** |
|---|---|
| I | **DOS & Windows**<br>DOS – Introduction booting procedure, types simple batch, multiprogramming, time sharing, parallel system, distributed system, real time system, multiprocessing, DOS Commands : Internal & External Commands.<br>Windows 10: - Introduction, Functions, Customize setting, use of control panel. |
| II | **Linux**<br>Introduction to Linux, uses. **File Handling Commands** - ls, pwd, vim, cp,mv, rm, find; history; pattern; text processing – cut, echo, wget, grep, wc, sort, linux, file permission, system administration – chnode, chown, su, password, who; **process Management commands –** ps, kill, A**rchival commands -** tarzip, unzip |

| | |
|---|---|
| III | **Computer Hardware**<br>**Introduction about Computer:** Basics of computer, Organization of computer, Software and hardware. **Input/output devices**: Motherboard, Types of Motherboard, SMPS, troubleshooting. **Inside the PC:** Opening the PC and identification, Study of different blocks, Assembling and dissembling. |
| IV | **Networking: Network basic and configuration:** Setting IP addresses, Sharing files and folders. Network troubleshooting, PING test, ipconfig etc, **Types of servers:** Introduction to server,Files servers, Email Servers, Proxy servers etc. Network Security, Network topologies, **Network Types:** LAN, WAN, MAN & PAN **Networking Model:** The OSI model, TCP/ IP Model**. Introduction to various networking devices:** Routers, Switches, Modems, Hubs etc. Wired and Wireless technology, Basics of Internet and Intranet |

**Books Recommended:**

1. **Operating System Concept**, Silberschatz, Galvin & Gagne, John Willey & Sons Inc, Haboken, NJ
2. **The UNIX Programming Environment**, Kernighan & Pike, PHI, London
3. **Linux: The Complete Reference (Sixth Edition)**, Richard Petersen, McGraw Hill, New delhi
4. **The Complete Reference,** PC Hardware- Craig Zacker John Rourke, Mcgraw Hill, New Delhi
5. **Cisco Networks**, Christopher Carthern , William Wilson, Noel Rivera, Richard Bedwell
6. **Computer Networks**, Fourth Edition, Andrew S., Tanebaum

## SEMESTER II

### Programming in C ++ (BCCAC 2.4)

| Teaching Hours: 4 | Total Credit: 4 | Total Marks: 80 | Group: Core |
|---|---|---|---|

*Objectives:* C++ improves C with object-oriented features. It is a general-purpose Pogramming language which is regarded as a middle-level language, as it comprises a combination of b both high-level and low-level language features.

**Learning Outcome:**

- Student can get their interest in some areaswhere C++ is popularly used i.e. Operating Systems, **Libraries, Graphics, Banking Applications, Databases, Embedded Systems, Compilers.**

| **Unit** | **Contents** |
|---|---|
| I | **Introduction to Object Oriented Programming:-** What is OOP, Structured, Procedural Programming, Basic concepts of OOPS, Advantages of OOPs, Disadvantages of OOPs, Applications of OOPS, Comparison of PPL & OOP, Steps in developing OOPs Programs, **Token :-** Keywords, Identifier and Constants, Data type, Symbolic Constant, Variables, Dynamic initialization of variables, Operators in C++, Scope resolution Operator, Memory Dereferencing Operator, Memory Management Operator, Manipulator, **Functions in C++**:- Main(), Function Prototyping, Call by Reference, Return by reference, Inline Function, Default Argument, Constant Arguments, Function Overloading, Friend and Virtual Function. |
| II | **Classes and Object :-** Structure and Class, Declaration of class, Member Function, Access Specifier, Arrays within class, Pointer and Classes, Nested Class, **Special Member Functions:-** Constructor, Destructor, Inline Function, Static Class Member, Friend Function, Dynamic Memory Allocation, This Pointer, Mutable, |
| III | **Inheritance:-** Introduction, Types, Define Derived Class, Types of Derivation, Types of Base Class, Ambiguity and resolution in single and multiple inheritance, Array of class object in single inheritance, Container Classes, Virtual Base Class, Abstract Class, Constructor in derived class, Member Classes(Nesting of Classes), **Overloading function and Operator:-** Function Overloading, Operator Overloading, Rules of Overloading Operators, Overloading unary operator, Overloading Binary Operator, Manipulation of string using operator, Overloading Binary operator using Friend Function. |
| IV | **Polymorphism and Virtual Functions :-** Introduction to polymorphism, Early Binding, Late Binding, Polymorphism with Pointers, Virtual Function, Pure Virtual Function, **Abstract Class,** Constructor under Inheritance, Destructor under Inheritance, Virtual Destructor, Virtual Base Class, **Templates and Exception Handling:-** Function Template, Class Template, Exception Handling Mechanism Throw, Try, Catch, Multiple Catch Statement, **File Operations:-** Opening & Closing files, stream state, member function, reading, writing a character from a file, Classes and File operations, Structure and file operation, Array of classes object and file operation, Random Access Files. |
| **Books Recommended:** | |
| 1. **Object Oriented Programming**, E. Balagurusamy, Tata McGraw Hill, New Delhi<br>2. **Let Us C++**, - Yashwant Kanitkar, BPB Publications, New Delhi | |

## SEMESTER II

| Business Ethics and Corporate Culture (BCCASFC 2.0) | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core Skill Foundation* |
| **Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. | | | |

**Learning Outcome:**

i) To develop an understanding of ethical principles, values and ethical theories
ii) To familiarize them with the concept of Corporate code of ethics
iii) To develop conceptual understanding of ethics in business, LPG and global trends in business ethics
iv) Student will be able to apply theoretical knowledge in practical situation while dealing with ethical concerns in various aspects of business
v) To acquire knowledge about CSR along with its dimensions
vi) Ability to analyze and apply the concept of corporate governance
vii) To develop an overall idea about ethical investing, insider trading and whistle blowing.

| Unit | Contents |
|---|---|
| I | **Introduction to Business Ethics**<br>Meaning & definition of ethics, nature of ethics and sources of ethics, values & types of values.<br>Meaning of business ethics, objectives of business ethics, need & importance of business ethics. |
| II | **Ethics in Workplace**<br>Introduction, factors affecting ethical behavior at work, ethical issues, discrimination, harassment, importance of ethical behavior at workplace, guidelines for managing ethics in the workplace.<br>**Ethics in Marketing**<br>Ethics & marketing, unethical issues in marketing.<br>**Ethics in Accounting & Finance**<br>Need for ethics in finance, fundamental principles relating to ethics, reasons for unethical behavior/ unethical practices in finance. |
| III | **Corporate Culture**<br>Meaning of corporate culture, objectives & importance of corporate culture, factors affecting corporate culture. Types of attitude, types of ego, how to deal with interpersonal conflict between coworkers, Relevant Case Studies. |

| | |
|---|---|
| IV | **Corporate Social Responsibility**<br>Concept of CSR, Need of CSR, forms & dimensions of CSR.<br>**Corporate Governance**<br>Concept of CG, objectives of CG, features of good corporate governance, advantages of good corporate governance, corporate governance and its obligations to stakeholders. |
| **Books Recommended:** | |
| 1. **Business Ethics**, CSV Murthy, Himalaya Publishing House, Mumbai<br>2. **Business Ethics**, An Indian Perspective; A.C. Fernando, Pearson, Chennai | |

## SEMESTER III

| **Cost Accounting (BCCAC 3.1)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective**: this course exposes the students to the basic concepts and the tools used in cost accounting. | | | |

**Learning Outcome:**

1. To understand the concept and practical application of cost sheet and tender sheet
2. To understand the procedure of reconcile the profit as per cost and financial books
3. To understand the basic concept and profit recognition in contract costing
4. To get the detailed understanding of process costing including the concept of loss and by-product

| **Unit** | **Contents** |
|---|---|
| I | **Cost Sheet and Tender Sheet:**<br>**Theory:** Meaning, Nature, Scope, Advantages & Disadvantages of Cost Accounting, Elements of Cost, Concept of Overheads, Direct & Indirect Overheads, Segregation of Indirect Overheads, Advantages and Disadvantages of Cost Sheet and Tender Sheet.<br>**Practical Problems:** Preparation of Cost sheet and Tender Sheet. |
| II | **Reconciliation Statement of Profit:**<br>**Theory:** Meaning of Reconciliation statement of Profit, Need, Objectives and Advantages of Reconciliation Statement of Profit. **Practical Problems:** Preparation of Recompilation Statement of Profit of Cost Sheet and Financial Account by various methods. |
| III | **Contract Account:** |

| | |
|---|---|
| | **Theory:** Meaning of Contract, Types of Contract, Objectives, Advantages and Disadvantages of Contract Costing, Difference between Contract Costing and Job Costing.<br>**Practical Problems:** Preparation Contract Account for including Completed Contract and Incomplete Contract. |
| IV | **Process Account:**<br>**Theory:** Meaning of Process, Characteristics, Advantages and Disadvantaged of Process, Meaning of Normal Loss, Abnormal Loss and By-product.<br>**Practical Problems:** Preparation Process Accounts for Simple Process, By-product, Normal Loss, Abnormal Loss and Gains |

**Books Recommended:**

1. **Cost Accounting,** Dr. V.S. P. Rao, Vrinda Publication Pvt. Ltd., Delhi, 2000.
2. **Cost Accounting,** Dr. M.P. Gupta, Mansarovar Publication, Kanpur, 2016.
3. **Cost Accounting,** Dr. R. N. Khandelwal, SBPD Publication, Agra, 2015
4. **Cost Accounting,** Prof. S.N. Patil, Vishwa Publication, Nagpur, 2001.

## SEMESTER III

**Company Law & Secretarial Practice (BCCAC 3.2)**

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

**Objective**: To impart among the students company law and basic practices of a Secretary.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The formation and incorporation of Company in India.
ii) The framework of Memorandum of Association and Article of Association and Prospectus.
iii) The concept of Share Capital and Shareholders, Members and Role of a Managing Director.
iv) Understand the conduct of Company Meetings

| **Unit** | **Contents** |
|---|---|
| I | **Corporate Personality:** Meaning of a company, characteristics of a company, Kinds of company, lifting the corporate veil. Formation and Incorporation of company: Stages in formation of a company, Certificate of Incorporation, certificate to commence business, Pre-incorporation contracts |

| | |
|---|---|
| II | **Memorandum of Association and Articles of Association:** Meaning of Memorandum of Association, contents of Memorandum of Association, alteration in Memorandum of Association, importance of Memorandum of Association, Meaning and definition of Articles of Association, contents of Articles of Association, Doctrine of constructive notice, Doctrine of ultra vires, procedure for alteration of Articles of Association,<br>**Prospectus:** Definition of Prospectus, Contents of prospectus, Types of Prospectus- Abridged prospectus, Shelf prospectus, Deemed Prospectus, Statement in Lieu of Prospectus, misrepresentation in Prospectus, consequences of misrepresentations |
| III | **Share Capital:** Classification of share Capital, Meaning of Shares, Kinds of Shares, Issue ofShares<br>**Shareholders and Members:** Meaning of shareholder/ Member, Procedure to become a member, kinds of members.<br>**Directors:** Meaning of Directors, D.I.N, Appointment of Directors, Powers and duties of Directors<br>**Managing Directors:** Meaning of Managing Directors, Qualifications of Managing Directors, Appointment of Managing Directors |
| IV | **Secretary:** Meaning, Definition of secretary, qualifications of company secretary, duties of secretary, Liability of Company Secretary, Role of Secretary: As trustee, As an employee, As an administrative officer,<br>**Company meetings**: need for meeting, notice, agenda, quorum; Statutory general meeting, Annual general meeting, Extra ordinary general meeting |

**Books Recommended:**

1. **Company Law & Secretarial Practice,** Kapoor, N.D, Sultan Chand & Sons, New Delhi.
2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur
4. **Corporate & Allied Laws,** Munish Bhandari, Best Word Publication
5. **Analysis of Companies Act,**2013 CCH

## SEMESTER III

## Web Designing & HTML (BCCAC 3.3)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
|---|---|---|---|
| ***Objectives:*** *W*ebsite Design works on getting a website that provides solutions for business requirements. It is used for “Selling on the internet” or “Online ping”. | | | |

**Learning Outcome:**

- HTML is Basic of all Programming Languages so that students will be able to create web pages which can understand by any web browsers.

| **Unit** | **Contents** |
|---|---|
| I | **Creating Static Web Pages with HTML:** Introduction, Designing web site, Advantages and Disadvantages of HTML, Flow of Web Information, Role of Web Browser and Web Server, Process of Web Publishing, **Creating a Simple Static Web Page :** About HTML, Basic elements : <html>, <head>, <title>, <p>, <br>, <h1> to <h6>, <ol>, <ul>, <li>, <dl>, <pre>, <marquee>, <hr>, Physical and Logical tags **Path :** Relative and Absolute path, Comments, Special Characters, Text Formatting tags, <center> |
| II | **Adding Links, Images, Background and Table :** Hyperlinks <a href ...>, Creating links to web pages and URLs, Creating links within the same page, various types of URLs that can be used in links, Image tag and their related attributes, Inline images, Links to (external) images, Using Inline images, Using images as hyperlinks, Popular images formats for internet and HTML. **Tables :** Basic table tags and their related attributes. |
| III | **Frames and Embedding Multimedia: Frames, Image Map and Web Font Creator :** Frames and their creation, Image Maps <map> and <area> tags, Client – Side and Server – Side image maps. Form designs, Form Controls, **Embedding Multimedia:** Introduction, Embedding Multimedia, Inserting sound/audio formats, video file formats. |
| IV | **Cascading Style Sheets (CSS) : CSS** : Defining style sheets, features, adding style to document, Linking to a single sheet, Embedding style sheet, Using inline style, Style sheet properties, Font properties, Color and Background properties, Text properties, Box properties. **JavaScript:** Introduction, Client-Side Java Script, Advantages and Limitations, Incorporating Java Script in HTML Document. |

**Books Recommended:**

1. **World Wide Web with HTML**, C Xavier, McGraw Hill, New Delhi

2. **Complete HTML**, BPB Publications, New Delhi
3. **XML**, Xavier (TMH)
4. **JavaScript in Easy Steps**, Mike McGrath, Tata McGraw-Hill, New Delhi.

## SEMESTER III

| **Programming in C # (BCCAC 3.4)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| ***Objectives****:* The C # Programming language is intended for use in developing software components suitable for deployment in distributed environments. It is suitable for writing applications for both hosted and embedded systems | | | |

**Learning Outcome:**

- Students would able to develop native windows applications, mobile apps,websites,games and even native Andriod or iOS apps by learning of C# with some additional frameworks like Xamarin or Mono.

| **Unit** | **Contents** |
|---|---|
| I | Introduction to c#, An Overview of C#, Data Types, Literals, and Variables, Operators, Program control statements, Introducing classes and objects, Arrays and strings, A closer look at methods and classes. Operator Overloading, Indexes and properties, Inheritance, Interfaces structure and Enumeration, Exception Handling, Using I/O |
| II | Delegates and Events, Applying Events : A case study, Namespaces preprocessor and assemblies, runtime type ID, Reflection and attributes, Generics, Unsafe code , Pointers, Nullable types, Miscellaneous keywords |
| III | Exploring the C# library, system Namespace, string and formatting, Multithreaded programming, Windows programming, Basic Windows programming, Advanced Windows forms features, Deploying Windows Application |
| IV | Introduction and Understanding .NET with C# Environment –The .NET Strategy, The Origin of .NET Technology, The .NET Framework, The Common Langue Runtime, Framework Base Class, User and Program Interface, Visual Studio .NET, .NET Languages, Benefits of the .NET Approach, C# and .NET. |

**Books Recommended:**

1) **The complete reference C# 2.0**, Schildt Herbert, Publisher McGraw-Hill Professional Publishing, New Delhi

2) **Beginning Visual C# 1010,** Waston, Karli Nagel, Christian Pedersen, Jacob Hammer raid, Jon D, John Wiley & Sons Incorporation
3) **Beginning C#3.0**, Purbum, Jack, John Wiley & Sons Incorporation
4) **C# Black book,** Telles, Matthew A, Coriolis Group books

## SEMESTER III

| **MIS and System Analysis (BCCAC 3.5)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| *Objectives:* MIS and System Analysis is the process of studying a procedure or business in order to identify its goals and purposes and create systems and procedures that will achieve them in an efficient way. | | | |

**Learning Outcome:**

- Students would able to know the current status of the organization at a glance of Management Information System & System Analysis, so it will helpful for improving the quality of decisions.

| **Unit** | **Contents** |
|---|---|
| I | System concepts and the information systems environment, System Development Life Cycle, Role of System Analyst |
| II | System Planning and the initial investigation, information gathering, The tools of structured analysis |
| III | Feasibility Study, Input/Output and forms design, System Testing and Quality Assurance |
| IV | Implementation, Post Implementation and Software maintenance, Security, Disaster recovery and ethics in system development |

**Books Recommended:**

1. **System Analysis and Design Methods,** Jeffrey L Whitten, Lonnie D Bentley, McGraw-Hill, New Delhi.
2. **System Analysis and Design**, Edward, McGrew-Hill, New Delhi.
3. **Management Information Systems**, A. K. Gupta, S. Chand, New Delhi.
4. **Management Information Systems,** Mahesh Halale, Himalaya Publishing house
5. **System Analysis and Design**, Elias M. Awadh, Galgotia Publications, New Delhi
6. **Management Information System**, D. P. Goyal, Vikas Publishing House, New Delhi

## SEMESTER III

## Computer Applications in Business (BCCASFC 3.0)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core Skill Foundation* |
|---|---|---|---|

***Objectives:*** This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.

**Learning Outcome:**

- Students can manage Accounting, Inventory Management, Order Management, Tax Management, Payroll, Banking and many such requirements of the business by learning of Tally.ERP9 Accounting Software

| Unit | Contents |
|---|---|
| I | **Introduction to Tally.ERP 9-** Features of Tally, Enhancement in Tally, Installation Procedure , Opening Tally, Components, Creating a Company. **Groups, Ledgers & Vouchers-** Introducing Groups, Introducing Ledgers, Introducing Vouchers. |
| II | **Stock and Godown in Tally-** Stock Groups, Stock Categories, Stock Items, Units of Measure, Godowns, Introducing Purchase Orders, Introducing a Sales Order, Introducing Invoices. **Reports in Tally.ERP 9-** Working with Balance Sheet, Working with Profit & Loss A/c Report, Working with Stock Summary Report, Understanding Ratio Analysis, Bank Reconciliation, Tally Audit, Check Printing |
| III | **Exploring Payroll in Tally.ERP 9-** Working with Payroll Vouchers, Defining Payroll Reports, Working with Statements of Payroll Report, Describing Salary Disbursement, Cost Category & Cost Center. **Taxation-** Indian Tax Structure, Tax Deducted at Source (TDS), Tax Collected at Source (TCS), Introduction to GST, Advantages, Disadvantages, Slabs of GST, Features of GST, GST Reports, E-way bill. |
| IV | **Important Features of Tally.ERP 9-** Taking Backup in Tally.ERP 9, Restoring Data in Tally. ERP 9, Using E-mail in Tally.ERP 9, Migrating Data from Tally 7.2 to Tally.ERP 9, **Tally.NET in Tally.ERP 9-** Configuring the Tally.NET Feature, Assigning Security Levels, Creating Security Controls, Connecting a Company to the Tally.NET Server, Logging as a Remote User. |

**Books Recommended:**

1. **Computerized Accounting using Tally ERP 9,** Sahaj Enterprise, Tally Education Private Ltd (TEPL).
2. **Business Accounting with MS Excel and Tally.ERP 9 Course Kit,** Vikas Gupta,

Dreamtech Press, New Delhi.

3. **Accounting with Tally,** K. K. Nadhani, BPB Publication, New Delhi.
4. **Tally Tutorial**, K. K. Nadhani and A.K. Nadhani, BPB Publications, New Delhi.
5. **Tally.ERP 9 in Simple Steps,** Dreamtech Press, New Delhi.

## SEMESTER IV

### Management Accounting (BCCAC 4.1)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
|---|---|---|---|

**Objectives:** The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accountingand to make the students develop competence with their usage inmanagerial decision making and control.

**Learning Outcome:**

1. To understand practical aspects of preparation of cash budget
2. To get acquainted with practical aspects of ratio analysis
3. To be coherent with the concepts and practical aspects of fund flow statement
4. To understand the concepts of marginal costing and application of the same in short term managerial decisions

| **Unit** | **Contents** |
|---|---|
| I | **Introduction and Budgetary Control:**<br>**Theory:** Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Difference between Financial Accounting, Cost Accounting and Management Accounting. Meaning of Budgetary Control, tools of Budgetary Controls, Types of Budget, Advantages and Disadvantages of Cash Budget<br>**Practical Problems:** Preparation of Cash Budget. |
| II | **Ratio Analysis:**<br>**Theory:** Meaning of Ratios, advantages and limitations of Ratio Analysis. Types of Ratios - Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios.<br>**Practical Problems:** Calculation of Operating Ratios and Financial Ratios. |
| III | **Fund Flow Analysis**<br>**Theory: -** Meaning of Fund Flow, Uses of fund flow statement, Objectives, Advantages and Disadvantages of Fund Flow Statement, |

| | |
|---|---|
| | Meaning of Working Capital, Meaning of Current Assets and Current Liabilities, Changes of Working Capital<br>**Practical Problems:** Preparation of Statement Showing Changes in Working Capital, Profit and Loss Adjusted Account and Fund Flow Statement. |
| IV | **Marginal Cost Analysis:**<br>**Theory: -** Meaning of Marginal Costing, Use of Marginal Costing, Advantages of Marginal Costing, Meaning and Use of Break Even Point, Advantages and Limitation of Break Even Point, Introduction of Various Concepts Like Contribution, Profit Volume Ratio, Fixed Costs, Margin of Safety.<br>**Practical Problems:** Calculation of BEP in Units and Amount, Profit Volume Ratio, Margin of Safety, Fixed Cost, Sale, Profit, Variable Cost, Contribution |

**Books Recommended:**

1. **Management Accounting,** Surendra Singh, PHP Larning Pvt. Ltd., Delhi, 2016.
2. **Management Accounting,** M. Y. Khan. K. P. Jain, Tata Macgraw Hill Education Pvt. Ltd., Delhi, 2011.
3. **Management Accounting,** Dr. B. K. Mehata, SBPD Publication, Agra, 2015.
4. **Management Accounting,** RSN Pillai, S. Chand & Co., Ltd., New Delhi, 2012.
5. **Management Accounting,** M. Muniraju, Himalaya Pub. House, 2011.
6. **Management Accounting,** Dr. Jawaharlal, S. Chand & Co., Ltd., New Delhi, 2006.
7. **Principles of Management Accounting**, S. N. Maheshwari, S. Chand & Co., Ltd., New Delhi, 2007.
8. **Financial Management,** Ravi M. Kishore, Taxmann, New Delhi.
9. **Accounting for Management Planning and Control,** Richard M. Lynch and Robert Williamson,
10. **Advanced Management Accounting,** Ravi Kishor, Taxmann, New Delhi.

## SEMESTER IV

| **Business Laws (BCCAC 4.2)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** To provide a brief idea of the laws available for the common man | | | |

**Learning Outcome:**

After learning this subject, the student will be able to:

i) Demonstrate an understanding of Legal Environment of Business in Indian scenario.

ii) Apply basic legal knowledge to business transactions.

iii) Communicate effectively using standard business and legal terminology.

| Unit | Contents |
|---|---|
| I | **INDIAN CONTRACT ACT, 1872**<br>Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration, no consideration no contract, Capacity of parties to contract, Free consent, Legality of object, Agreement declared void.<br>Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract;<br>Quasi contract, Contingent Contract |
| II | **SALE OF GOODS ACT, 1930**<br>Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of 'Caveat Emptor', 'Nemo dat quod non habet', Unpaid seller, Rights of an unpaid seller, Sale by auction |
| III | **CONSUMER PROTECTION ACT, 1986**<br>Definitions- Complaint, Complainant, Consumer, Person, Service, Defect, Deficiency, Unfair trade practices.<br>Rights of consumers; Procedure to file complaint; procedure on receipt of complaint; Remedies available toconsumers<br>Consumer protection Councils; Consumer Disputes Redressal agencies- District Forum, State Commission, National Commission, their jurisdiction. |
| IV | **INTELLECTUAL PROPERTY LAW**<br>Copyright- meaning of copyright, infringement of copyright;<br>Trademark Act1999- Definition of trade mark; Doctrine of deceptive similarity; infringement of trademark; Remedies in case of infringement<br>Patents Act- Definition, patentable inventions; Procedure for obtaining patent; opposition to grant of patents; infringement of patents; Offences under the Patent Act;penalties |

**Books Recommended:**

1. **Business Laws,** Kapoor N.D., Sultan Chand & Sons, NewDelhi

2. **Intellectual property Rights &Law,** G.B. Reddy –Gogia Law agencyHyderabad.

3. **Law and Practice of intellectual Property,** Vikas Vashisht, Bharat Law House Delhi, 1999.

4. **I.T. Rules with Information Technology Act, 2000,** Taxmann Publication Pvt. Ltd. NewDelhi

5. **Law of Information Technology,** Paintall D; Taxmann Publication Pvt. Ltd., New Delhi

## SEMESTER IV

| **VB. NET (BCCAC 4.3)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| *Objectives:* **Visual Basic .NET (VB.NET)** is a multi-paradigm, object- oriented programming language, implemented on the .NET Framework. | | | |

**Learning Outcome:**

- VB.NET language is easy to learn and easy to use so students can create wide range of applications like console based application, window based applications, window services web application, web services etc.

| **Unit** | **Contents** |
|---|---|
| I | **Welcome to Visual Basic.NET –** Windows versus DOS Programming, Installing Visual Basic.NET, The Visual Basic.NET IDE, Creating a Simple Application, Using the Help System. **The Microsoft.NET Framework** – Microsoft‘s Reliance on Windows, Writing Software for Windows, Common Language Runtime, The Common Type System and Common Language Specification. **Writing Software –** Information and Data, **Variables**, Comments and Whitespaces, Data Types, Sorting Variables, Methods. **Controlling the Flow** – Making Decisions, The if Statement, Select Case, Loops. |
| II | **Working with Data Structure –** Understanding Array, Understanding Enumerations, Understanding Constants, Structures, Working with Collection and Lists, Building Lookup Tables with Hashtable, Advanced Array Manipulation. **Building Windows Application –** Responding to Events, Building a Simple Application, Creating Complex Applications, Using Multiple Forms. **Displaying Dialog Boxes –** The Message Box Dialog box, The Open Dialog Control, The Save Dialog Control, The Font Dialog Control, The Color Dialog Control, The Print Dialog Control. |

| | |
|---|---|
| III | **Creating Menu –** Understanding Menu Features, Creating Menu, Context Menu. **Debugging and Error Handling –** Major Error Types, Debugging, Error Handling. **Building Objects** – Understanding Objects, Reusability, Our First Object, Constructor, Inheritance, and the Framework Classes. |
| IV | **Accessing Database –** What is Database, SQL Select Statement, Queries in Access, Data Access Components, Data Binding. **Database Programming with SQL Server and ADO.NET** –ADO.NET, The ADO.NET Classes in Action, Data Binding. **Deploying Your Application** – What is Deployment?, Creating a Visual Studio .NET Setup Application, Assemblies as Installers, The Core of Deployment, Deploying Different Solution, Advance Deployment Option. |

**Books Recommended:**

1. **Beginning VB.Net 2003**, Thearon Willis, Jonathan Crossland, Richard Blair, Dreamtech Press, New Delhi
2. **The Complete Reference**, Jeffry R. Shapiro, Visual Basic.NET, McGraw- Hill, New Delhi.
3. **Programming Microsoft Visual Basic.Net**, Francesco Balena, Microsoft Press.
4. **Visual basic.Net – A Beginner‘s Guide**, Jeffrey Kent, McGraw- Hill, New Delhi.
5. **Beginning VB.NET 2003,** Jonathan, Richard Blair, Wiley India Pvt. Ltd.

## SEMESTER IV

### Dynamic Web Designing (PHP and MySql) (BCCAC 4.4)

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

***Objectives:*** PHP and MySQL make creating dynamic web sites easier and faster. Its purpose is to provide a way to publish and retrieve HTML pages. PHP makes web development easy.

**Learning Outcome:**

- By using PHP, students can present dynamic web content on web browsers for the personal and professional users.

| **Unit** | **Contents** |
|---|---|
| I | **Getting Started With PHP-** Basic HTML Syntax, Basic PHP Syntax, Using FTP, Testing Your Scripts, Sending Text To The Browser, Using The PHP Manual, Sending HTML To The Browser, Adding Comment To The Script, Basic Debugging Steps. |

| | |
|---|---|
| | **HTML Forms And PHP-** Introduction, Installation, PHP Syntax, Comments, Creating A Simple Forms, Choosing A Form Data In PHP, PHP File, Manually Sending Data To A Page.<br>**Variables and Constants-** Variables, Types Of Variables, Quotation Marks, PHP Constants.<br>**Using Numbers-** Creating Forms, Performing Arithmetic, Formatting Numbers, Understanding Precedence, Incrementing and Decrementing a Number, Creating Random Numbers. |
| II | **Data Types-** String, Integer, Float, Boolean, Array, Object, NULL, Resource.<br>**Using Strings-** Creating the HTML Forms, Concatenating Strings, Handling Newlines, HTML And PHP, Encoding And Decoding Strings, Finding Substrings, Replacing Parts Of A String. **Control Structures-** Creating The HTML Forms, Form URL/E-Mail, The if Conditional, Form Validation Functions, Using IF….Else, PHP Operators, Using elseif, The Switch Conditional, PHP Loops.<br>**Using Arrays-** What Is An Array, Creating An Array, Types of Array, Adding Items To An Array, Accessing An Array From A Form, sort function for Array. |
| III | **Creating Web Applications-** Creating Templates, Using External Files, Using Constants, Working With The Date And Time function, Handling HTML Forms With PHP, Making Forms Sticky, Sending Email, Output Buffering, Manipulating HTTP Headers.<br>**Cookies And Sessions-** What Are Cookies?, Creating Cookies, Reading From Cookies, Adding Parameters To Cookies, Deleting A Cookie, What Are Sessions?, Creating Session, Accessing Session Variables, Deleting Session, Filters, Captcha.<br>**Creating Functions-** Creating And Using Simple Functions, Creating And Calling Functions That Take Arguments, Setting Default Arguments Values, Creating And Using Functions That Return A Value, Understanding Variable Scope, PHP Global Variables – Superglobals. **Object-Oriented PHP, Error and Exception Handling** |
| IV | **Files And Directories-** File Permissions, Writing To Files, Locking To Files, Reading From Files, Handling File Uploads, Form Handling, Navigating Directories, Creating Directories, Reading Files Incrementally, Exception Handling.<br>**Intro To Database-** Introduction To SQL, Connecting To MYSQL, MYSQL Error Handling, Creating And Selecting A Database, Creating A MYSQL Database, Create MYSQL Table, Inserting Data Into A Database, Securing Query Data, Retrieving Data From A Database, Deleting Data |

| | |
|---|---|
| | In A Database, Updating Data In A Database.<br>**Putting It All Together-** Getting Started, Connecting To The Database, Writing The User- Defined Function, Creating The Template, Logging In, Logging Out, Adding Quotes, Listing Quotes, Editing Quotes, Deleting Quotes, Creating The Home Page. |

**Books Recommended:**

1. **The Complete Reference,** Holznr, PHP, McGraw-Hill, New Delhi.
2. **PHP & MySQL in Easy Steps**, Mike Mcgrath,McGraw-Hill, New Delhi.
3. **PHP and MySQL**, Steve Suehring, Tim Converse & Joyce Park, Wiley India Pvt. Ltd.
4. **PHP and MySQL,** Joel Murach & Ray Harris, Murach's, Shroff Publishers, Delhi.
5. **Beginning PHP and MySQL,** Jason Gilmore, APress
6. **PHP for Web**, Larry Ullman, Pearson, Chennai.

## SEMESTER IV

### Database Management System and Oracle (BCCAC 4.5)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
|---|---|---|---|

*Objectives:* Database management system is the means of controlling databases either

the hard disk in a desktop system or on a network. The **goal** of a relational database design is to generate a set of relation schema.

**Learning Outcome:**

- Students can manage the database by DBMS & Oracleused for running Online Transactions processing (OLTP), Data Warehousing (DW) and mixed database workload.
- Students can store and retrieve related information.

| Unit | Contents |
|---|---|
| I | Database environment, Data processing, Traditional and DBMS environment, Database system, Types of databases - Centralize, distributed, Database management system, Components of DBMS, DBMS elements, Database Approach - Objectives, benefits, characteristics, Advantages of DBMS, The three tire architecture, Three level architecture, Database administration – Roles, Functions and responsibilities of DBA. |
| II | **The E-R Model –** Data models, Entities, attributes and relationship, Logical and Physical database design, Mapping Cardinalities, Database |

| | |
|---|---|
| | development process, Database development life cycle. Integrity constrains. Transforming ERR diagrams into relations, tree structure and hierarchical. Normalization,Codd's 12 rules, hierarchical database structure, Network database structure, Relational database structure RDBMS. |
| III | Introduction to ORACLE as RDBMS, History& standardization of SQL, Elements of SQL: Database objects, reserved words, Keywords, Variables, Data Types, Operators. Types of SQL : DDL, DML, DCL, Create table, Alter table, Crate view, Drop table, grant, revoke, commit, delete, insert, lock table, rollback, save point, Update, Select statement, Where clause. Functions: Arithmetic & Characters comparison, Logical set, Like function, Group function, Date Functions. |
| IV | Introduction to PL/SQL, Variables, Initialization of variables, Dynamic data types, Control loop statements, PL/SQL Cursor: Declare cursor, Fetch, Open cursor, Close cursor. Triggers :Concepts, Trigger definition, Trigger type, Enabling, Disabling & Dropping triggers, synonyms, collections and Record, Varray, Nested table, Records |

**Books Recommended:**

1. **Database System Concept**, Korth and Sudarshan, McGraw Hill, New Delhi

2. **An Introduction to Database System**, Bipin C. Desai, Galgotia Publications Ltd, New Delhi

3. **Database Management System**, R. Panneerselvam, PHI, New Delhi

4. **Oracle : I.T. Today (Encyclopedia) 5. Oracle**, Oracle Press

6. Oracle Pl/SQL : PL/SQL in 21 days (Techmedia) SAMS

## SEMESTER IV

### Environmental Studies (BCCASFC 4.0)

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core Skill Foundation* |

**Objectives:**

At the end of the course it is expected that the students will be

- Proficient and knowledgeable about the understanding of natural system.
- Familiar with the issues and problems in environment, causes of such problems, effect of such issues and pollution on human life and remedies for these problems and pollution.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The concept of Ecosystems and Environment
ii) The facts about use and over exploitation of Natural resources and the role of individual in conservation of such natural resources
iii) The concept of biodiversity and its conservation and environmental pollution.
iv) Population issues and environment, role of information technology in environment and human health.

| Unit | Contents |
|---|---|
| I | **Multidisciplinary Nature of Environmental Studies-** Environment, Environment Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment**. Natural Resources-** Introduction, Types of Natural Resource, Forest Resources, Water Resources, mineral Resources, Food Security Resources, Energy resources, Land Resources, Conservation of Natural Resources, Sustainable Lifestyles, Sustainable Water Management (SWM), Biogeochemical Cycle. |
| II | **Natural resources & Conservation:** Natural resources (overview, challenges, conservation strategies) – renewable and non-renewable, energy, water, forest, soil, mineral resources; Role of an individual in conservation of natural resources; the rights of animals – basic rights, arguments for and against animal rights. |
| III | **Biodiversity and its Conservation**<br>a) Definition, Genetic, Species and Ecosystem diversity, Bio-geographical classification of India.<br>b) Value of biodiversity: Consumptive use, Productive use, Social, Ethical, Aesthetic and option values.<br>**Environmental pollution**<br>a) Definition, Causes, effects and control measures of Air pollution. Water pollution and Soil pollution.<br>Causes, effects and control measures of Marine pollution, Noise pollution, Nuclear Hazards. |
| IV | **Social Issues and the Environment-** Introduction, Sustainable Development, Urbanization, Water Conservation, Resettlement and Rehabilitation of People ; Its Problems and Concerns, Social Issues and The Environment, Wasteland Reclamation, ACTs for Environmental Protection, Carbon Credits, Industrial Symbiosis, Initiatives and Roles of Nongovernmental Organization (NGOs) in Environmental Protection, Issues Involved in Enforcement of Environmental Legislation ,Animal Husbandry. **Human population and the Environment-** Population Growth, Family Welfare Programs, Environment and Human Health, Fundamental Rights, Human Rights, Value Education, HIV/AIDS, Environmental Education, Women's Education, Role of Information Technology in Environment and Human Health. |

**Books Recommended:**

1. **Environmental Studies**, Dr. D. K. Asthana, Dr. Meera Asthana, S. Chand, New Delhi.
2. **Environmental Studies,** Dr. K. Mukkanti, S. Chand, New Delhi.
3. **Fundamental Concepts in Environmental Studies,** Dr. D. D. Mishra, S.Chand, New

Delhi.
4. **Environmental Studies**, Benny Joseph, McGraw Hill Education, New Delhi.
5. **Environmental Studies**, Shashi Chawla, McGraw-Hill, New Delhi.

## SEMESTER V

| **Auditing & Corporate Governance (BCCAC 5.1)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Mechanisms of Corporate Governance.
ii) Role of Board of Directors in Corporate Governance
iii) Corporate Governance in Indian context.

| Unit | Contents |
|---|---|
| I | **Introduction:** Definition of audit, Objectives and Advantages of auditing, Basic principles of auditing, Types or Classification of auditing, Techniques of Auditing.<br>Internal control system – Features, Objectives, Advantages & Disadvantages.<br>Internal check – Fundamental Principles & Advantages.<br>Internal audit – Need and function of internal auditing.<br>Audit Plan & documentation of audit plan. Audit programme & constructing an audit programme, Audit evidence. |
| II | **Company Audit:** Qualification, Disqualification, Appointment & Removal of auditors. Ceiling on number of audits, rights, powers & duties of a company auditor, remuneration of auditor, Audit Committee. Civil liabilities of an auditor, professional negligence. |
| III | **Audit Reports**<br>Introduction and Basic elements of an auditor’s report, Form of opinion (Modified, Unmodified, Qualified, Adverse and Disclaimer of opinion) and basis for opinion, Introduction to Standards on Auditing (SA).<br>**Companies (Auditor’s Report) Order, 2020**<br>Introduction to CARO 2020, Applicability of CARO 2020, Overview |

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|---|---|
| | of reporting requirement under CARO 2020 |
| IV | **Corporate Governance:**<br>Meaning, definition, need & objectives, importance, features of good corporate governance. Role of SEBI in corporate governance, Good corporate governance companies in India, Models & Theories of corporate governance.<br>**Reforms & Committees:**<br>Corporate governance reforms in India, Types of Committee Reports on Corporate Governance, Principles of corporate governance, Corporate Governance Failure (Case Studies of ENRON, WAL-MART & SATYAM) |

**Books Recommended:**

1. **Auditing Principles and Practice**, Ravinder Kumar and Virender Sharma,PHI, New Delhi
2. **Auditing**, ArunaJha, Taxmann Publication, New Delhi.
3. **Auditing Theory and Practice**, A. K. Singh, and Gupta Lovleen, Galgotia Publishing Company, New Delhi.
4. **Corporate Governance: Theory and Practice**, Anil Kumar, Indian Book House, New Delhi
5. **Modern Indian Company Law**, M.C. Kuchhal, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

## SEMESTER V

| **Indian Financial System (BCCAC 5.2)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** To enable and equip the students with the understanding of Indian Financial System. | | | |

**Learning Outcome:**

After learning this subject, the students will be able to understand:

i) The concept of money markets, capital markets and various instruments of money and capital markets.

ii) The instruments of global capital markets, financial markets.

iii) The meaning and working of derivative market in India.

| **Unit** | **Contents** |
|---|---|
| I | **Components of formal financial system-** Structure & Functions of Financial system, Nature and role of financial institutions and |

| | |
|---|---|
| | financial markets, financial system and economic growth.<br>**Money Markets -** Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercialpapers, Commercial bills, Call money market, Moneymarket intermediaries, Money markets and monetory policies in India.<br>**CAPITAL MARKET**<br>Capital Market: Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market - Interlink between Money Market and Capital Market - Overview of Debt Market in India |
| II | **Financial regulations & financial services-**<br>Financial Regulation - SEBI – Management, powers and functions, Investor protection measures, RBI – objectives, organization, role. Financial services: Meaning, need and importance Factoring, Securitization of debt, Plastic money, Venture Capital, Credit rating |
| III | **Financial Instruments:**<br>Traditional Instruments: Equities, Debentures and Bonds; Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds |
| IV | **The Derivative Market in India:**<br>Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitragers and Speculators; Significant of Derivative Market; Types of Financial Derivatives – Forwards, Futures, Options and Swaps; Derivatives Trading in India |

**Books Recommended:**

1) **Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2$^{nd}$ Edition)**, Pearson Education, New Delhi.
2) **Financial Institutions and Markets, Growth and Innovation,** Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.
3) **Financial Economics**, Bodie, Z. et. el, Pearson Education, New Delhi, 2009.
4) **Introduction to Futures and Options Market**, Hull John, Prentice Hall of India, Delhi, 2002.
5) **Financial Services**, Khan M.Y., Tata McGraw Hill, New Delhi, 2007.
6) **Management of Banking and Financial Services**, Paul, J. and P. Suresh, Pearson Education, Delhi, 2008.
7) **Reserve Bank of India (various issues) Report on Currency and Finance,** RBI, Mumbai.

8) **Reserve Bank of India,** Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997.
9) **Derivatives: An Introduction,** Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002.
10) **Futures and Options**, Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006.

## SEMESTER V

| **Core java (BCCAC 5.3)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| ***Objectives:*** It is intended to let application developers write once, run anywhere (WORA), meaning that compiled Java code can run on all platforms that support Java without the need for recompilation. | | | |

**Learning Outcome:**

- Student can use Core Java to design Android Applications.
- Students would able to design application software for both desktop and web applications.

| **Unit** | **Contents** |
|---|---|
| I | History and evaluation of Java, Overview of Java, Data types Variables and Arrays, Operators, Control Statements, Introducing Classes, Methods and Classes. |
| II | Inheritance, Constructors, Method Overriding, Package and Interfaces, Exception Handling, Multithreaded Programming, Enumerations, autoboxing and Annotations(Metadata). |
| III | I/O, Applets, Generics, String Handling, Exploring Java.Lang, Java.util: Collection Framework, Input/Output: Exploring Java.io, The Stream Class, Character Stream, Consoal Class, Serialization, |
| IV | Applet Class, Event handling, Introducing AWT: Working with windows, graphics, text, Using AWT controls, Layout Managers and Menus, Images. |

**Books Recommended:**

1. **Programming with Java**, E. Balagurusamy, McGraw-Hill, New Delhi.
2. **Java The Complete Reference**, Seventh Edition, Herbert Schildt, Mc Grew Hill
3. **Java The Complete Reference,** Ninth Edition by Herbert Schildt Publication, Oracle Press

## SEMESTER V

| Python (BCCAC 5.4) | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| ***Objectives:*** Python supports multiple programming paradigms, including object-oriented, imperative, functional programming, and procedural styles. It has a large and comprehensive standard library allows programmers to express concepts in fewer lines of code. | | | |

**Learning Outcome:**

- Python is easy to use and students can easilylearn it like English Language.
- Students can create and learn Console application, Desktop application, web development, Machine learning, Internet of things (IOT) applications, system scripting.
- Students can connect to database system so that theycan handle big data and perform complex mathematics.

| Unit | Contents |
|---|---|
| I | **Introduction to Python:** Introducing python, Installing python on windows, Launching Python on your machine, Identifiers and Variables, Writing your first program, Obtaining user input, Correcting Errors. **Performing operations -** Doing arithmetic, Assigning values, Comparing Values, Assessing logic. , Examining Conditions, Setting precedence, Type Casting, **Making statements -** Writing lists, Manipulating lists, Restricting lists, associating list elements, Branching with if, Looping while true, Looping over items, Breaking out of loops. |
| II | **Defining Functions-**Understanding scopes, Supplying arguments, Returning Values, Using callbacks, Adding placeholders, producing generators, Handling exceptions, Debugging assertions. **Importing Modules -** Storing functions, Owning function names, Interrogating the system, Performing mathematics, Calculating decimals, Telling the time, Running a timer, Matching patterns. |
| III | **Managing strings -**Manipulating strings, Formatting strings, Modifying strings, Accessing files, Reading and writing files, Updating file strings, Pickling data **Programming objects**, Encapsulating data, Creating instance objects, Addressing class attributes, Examining built-in attributes, Collecting garbage, Inheriting features, Overriding base methods, Harnessing polymorphism. **Processing requests-**Sending responses, Handling values, Submitting forms, Providing text areas, Checking boxes, Choosing radio buttons, Selecting options, Uploading files |

| | |
|---|---|
| IV | **Building interfaces-**Launching a window, Responding to buttons, Displaying messages, Gathering entries, Listing options, Polling radio buttons, Checking boxes, Adding images **Developing applications-** Generating random numbers, Planning the problem, Designing the interface, Assigning static properties, Initializing dynamic properties, Adding runtime functionality, **Python and Databases** – ODBC and Python, Installing and Logging into MySQL, Working with MySQL, Accessing MySQL Data from Python, Testing the program, Freezing the program, Deploying the application. |

**Books Recommended:**

1. **Python Training Guide**, John V. Guttag, Publication : BPB Publication
2. **Python Projects**, Laura Cassell & Alan Gauld
3. **Think Python**, Allen B. Downey, Shroff Publishers, New Delhi.
4. **Practical Programming – An Introduction to Computer Science using Python**, Paul Greis, Jennifer Campbell, Jason Montojo, Shroff Publishers, New Delhi
5. **Python in Easy Steps**, Mike McGrath, McGraw-Hill, New Delhi.

## SEMESTER V

### Indian Banking & Insurance Systems (BCCADE 5.51)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Elective* |
|---|---|---|---|

**Objective:** To familiarize the students with the principles and practices of Banking and Insurance.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Principles of borrowing and lending.
ii) Internet banking.
iii) Concepts of insurance.

| Unit | Contents |
|---|---|
| I | **Introduction to Banking:**<br>Basic Concepts: Origin, Need, Types, Scope and Functions of Banking, Brief history, Forms of banking – unit banking, branch banking, Group banking, Chain banking, Satellite and affiliate banking, Correspondent banking, Managerial functions in banks. |
| II | **Principles of Bank Lending & Internet Banking:**<br>Types of advances - Loans, Cash Credit, Overdraft, Bills Purchased, Bills Discounted, Letters of Credit - Types of Securities – Sound |

| | |
|---|---|
| | principles of BankLending,<br>**Internet Banking –**<br>Meaning, Benefits, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash. |
| III | **Introduction to Insurance:**<br>Need and Scope of insurance - - Basic concept of risk, Life cycle needs including solutions, Kinds of business risks, Principles of insurance - Types of insurance and policies: Life and Non-life, Re-insurance - Risk and Return relationship |
| IV | **Insurance Business Environment in India-**<br>Evolution of Insurance -Growth of Insurance Business - Actuarial Role- Claim and Settlement Procedures - Power, functions and Role of IRDA. |

**Books Recommended:**

1. **Banking and Insurance,** Agarwal, O.P., Himalaya Publishing House
2. **Financial Services Banking and Insurance,** Satyadevi, C., S.Chand
3. **Practical and Law of Banking,** Suneja, H.R., , Himalya Publishing House
4. **Elements of Banking Law,** Chabra, T.N., Dhanpat Rai and Sons
5. **Elements of Banking and Insurance,** Jyotsna Sethi and Nishwan Bhatia, PHI Learning

## SEMESTER V

### International Trade & Business Administration (BCCADE 5.52)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Elective* |
|---|---|---|---|

**Objective:** The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India’s involvement with global business.

**Learning Outcome:**

Students will be able to Explain the concepts in international business with respect to foreign trade/international business and Administration.

| Unit | Contents |
|---|---|

| | |
|---|---|
| I | **Introduction to International Business:**<br>Importance, nature and scope of International Business. Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. |
| II | **Theories of International Trade:**<br>**An overview** ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage factor endowment theory comparative cost theory); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components Balance Of Trade. |
| III | **Regional Economic Co-operation:**<br>Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia Structure and functioning of NAFTA, EU , ASEAN and SAARC . International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign investments - types and flows; Foreign investment in Indian perspective. Measures for promoting foreign investments into and from India. |
| IV | **Foreign Exchange Rate and Managemen**t:<br>Foreign Exchange Rate : Meaning and importance of foreign exchange rate. Fixed and flexible exchange rate ; Merits and demerits . Foreign exchange market-meaning functions, effects of changes in exchange rate. Foreign Exchange Control : Meaning. Objectives of exchange control. |

**Books Recommended:**

1. **International Business**, Charles W.L. Hill and Arun Kumar Jain,. New Delhi: McGraw Hill Education.
2. **International Business**, Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. Pearson Education.
3. **International Business - Themes & Issues in the Modern Global Economy,** Johnson, Derbe., and Colin Turner. London: Roultedge.
4. **International Business**, SumatiVarma, Pearson Education.
5. **International Business: Text and Cases**, Cherunilam, Francis. PHI Learning
6. **International Business**, Michael R. Czinkota. et al.. Fortforth: The Dryden Press.
7. **International Business**, Bennett, Roger. Pearson Education.
8. **International Business Environment** , Francis Cherunilam – Himalaya Publishing

House.

9. **The International Business Environment** , Anant K. Sundaram/J.Stewart Black-Prentice Hall.
10. **International Business**, K. Aswathappa, Mcgraw hill education.

## SEMESTER V

| **Human Resource Management (BCCADE 5.53)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Elective* |
| **Objective:** To help the students to develop an understanding of the concept & techniques of essential functions of human resource management. The course will use and focus on Indian experiences, approaches and cases | | | |

| **Learning Outcome:** |
|---|
| Students would be able to build understanding about the Aspects of managing Human Resources in an organisation. |

| **Unit** | **Contents** |
|---|---|
| I | **Introduction:** Concept, Nature, Scope, Objective, Scope and Importance of HRM, role of personnel Manager, evaluation of the concept of HRM in India. |
| II | **Human Resource Planning:**<br>Introduction, process of HRP; recruitment - definition, sources & process; orientation; Selection- selection process, new tools & methods of selection, interview, test & assessment of effectiveness of selecting tools; induction and placement.<br>**Training & Development –**<br>Meaning, definition, importance, needs, types of training , evaluation & effectiveness of training, task analysis, man analysis, organizational analysis, responsibility of training areas identified by trainers. |
| III | **Employment Remuneration Compensation:**<br>Introduction, nature & purpose of wage determinations process, incentive plans & profit sharing, exit policy – VRS, resignation, termination.<br>**Job Evaluation and Design:** concept, objectives, limitations, importance; methods and procedures. Competency approach to Job evaluation, Job design, job specification & role analysis, factors affecting Job design, Techniques of Job Design. Cases & exercise in understanding Job analysis. |

| | |
|---|---|
| | **Personal Records, Audit and Research:** introduction, purpose and fundamental principles of record keeping. |
| IV | **Performance Appraisal and Merit Rating:** Nature, objective, limitation- various methods- modern & traditional, multiple person evaluation methods, performance test & field review techniques, appraisal, praise, recognition, rewards and incentives, promotion. HR record , MIS, HR report, HR formats, personal files, attendance, leave, medical records, absenteeism, Merit rating- concepts, methods, difference between job evaluation and merit rating. |

**Books Recommended:**

1. **A Text book of Human Resource Management**, C. B. Mamoria& S. V. Gankar., Himalaya Publishing House
2. **Personnel and human Resource management**, Text & cases, P SubbaRao, Himalaya Publishing House
3. **Human resource Management**, P. Jyothi, Oxford University Press.
4. **Human Resource Management,** Ninth Edition, R.WayneMondy, Robert M, Noe, Pearson Education
5. **Human Resource and Personnel Management – Text and cases,** K. Aswathappa, McGraw- Hill Publishing co. ltd.

## SEMESTER V

**Entrepreneurship Development (BCCADE 5.54)**

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Elective* |
|---|---|---|---|

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Historical evolution of entrepreneurship.
ii) Various entrepreneurship trends.
iii) Procedures of opportunity scouting and idea generation.
iv) The concept, need, problems of Rural entrepreneurship and measures to develop the same.

| **Unit** | **Contents** |
|---|---|
| I | **Introduction:**<br>Entrepreneur - Meaning- importance- nature, types, and challenges. |

| | |
|---|---|
| | Economic difference between Entrepreneur and Intrapreneur. Entrepreneurship development-its importance- Role of Entrepreneurship in economic development Characteristics of successful entrepreneurs. Social entrepreneurs, meaning and importance, Women Entrepreneurs, reasons for low/no women entrepreneur, their Problems and Prospects. |
| II | **Entrepreneurial skills:-**<br>Entrepreneurial leadership- meaning and characteristics, entrepreneurial leadership, Significance and impediment of creativity in entrepreneurship process, Techniques of Idea generation and screening. |
| III | **New Venture planning and financing:-**<br>Franchising-process and opportunities, Business plan-need, perspective, elements, Business plan failures, Managing growing and ending the new venture - Preparing for the new venture launch, criteria for evaluating new venture proposals; Early management decisions; New venture expansionstrategies and issues - Going public - ending the venture. |
| IV | **International Entrepreneurs:-**<br>Global Entrepreneurs- Opportunities and challenges, Disruptive innovation- meaning and process, Business models; Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various; incentives, subsidies and grants - Export Oriented Units – Government Schemes. |

**Books Recommended:**

1. **Entrepreneurship: Creating and Leading an Entrepreneurial Organization**, Kumar, Arya, Pearson, India
2. **Entrepreneurship: Starting, Developing and Managing a New Enterprise**, Hishrich, Peters, Irwin
3. **Launching New Ventures: An Entrepreneurial Approach Cengage Learning,** Allen, K.R.,
4. **Entrepreneurship Development**, Ramachandran K., Tata McGraw Hill, New Delhi, India.
5. **Entrepreneurship**, Roy, Rajeev, Oxford University Press.
6. **Entrepreneurship**, Hisrich, Robert D., Michael Peters and Dean Shephered, Tata McGraw Hill, New Delhi

## SEMESTER V

| **Quantitative Aptitude and Logical Reasoning (BCCAGE 5.61)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Generic Elective* |

| **Objectives:** |
|---|
| **1.** To develop an understanding of the basic mathematical and statistical tools and their application in business and finance.<br>2. To develop logical reasoning skills and apply the same in simple problem solving.<br>3. The students should be able to evaluate various real life situations by resorting to analysis of key issues and factors |

| **Learning Outcome:** |
|---|
| After learning this subject, the student will be able to understand:<br>i) Concept of ratio and proportion.<br>ii) Concept of interest.<br>iii) Logical reasoning. |

| **Unit** | **Contents** |
|---|---|
| I | **Ratio & Proportion and Indices**<br>Ratio - Meaning, properties, the concept & application of inverse ratio.<br>Proportion – Meaning, properties of proportion, laws on proportion (Invertendo, Alternendo, Componendo, Dividendo)<br>Indices – Meaning of indices & laws of indices (Easy applications) |
| II | **Simple & Compound Interest& Annuity**<br>Concept of interest, reasons why interest is charged, definition of Interest, Principal, Rate of interest & Accumulated amount.<br>Simple interest & Compound interest, difference between SI & CI, effective rate of interest, basic concept of Annuity & Future value, future value of an annuity regular, basic concept of present value. |
| III | **Basic Concepts of Permutation & Combination**<br>Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level). |
| IV | **Logical Reasoning**<br>Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level) |
| **Books Recommended:** | |
| 1. **Quantitative Aptitude for competitive exams,** Dr. R. S. Agrawal, S. Chand.<br>2. **A Modern Approach to Logical Reasoning,** Dr. R. S. Agrawal, S. Chand<br>3. **Quantitative Aptitude for all competitive exams,** Abhijit Guha, Tata Mac Graw Hill. | |

4. **Quantitative Aptitude for CAT,** Deepak Agrawal & D. P. Gupta.
5. **Quantitative Aptitude,** Shripad Deo, Allied Publishers Pvt. Ltd.
6. **ICAI study module of CA Foundation course,** Paper 3 Business Mathematics & Logical Reasoning & Statistics.

## SEMESTER V

| **Econometrics (BCCAGE 5.62)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Generic Elective* |
| **Objectives:** The course is designed to equip students with basic econometric skills required for applied research in Economics. | | | |

**Learning Outcome:**

Students would be able to build clarity on application of statistical techniques to analyse and solve economic issues.

The students would build an attitude towards the applicability of statistical techniques to various economic issues to evolve with a concrete solution.

| Unit | Contents |
|---|---|
| I | **Introduction**<br>Concept, Meaning and Definition; Methodology of Econometrics- Statement of Theory or Hypothesis, Specification of the Econometric Model of Consumption, Forecasting or Prediction, Use of the Model for Control or Policy Purposes.<br>Types of Econometrics. |
| II | **Classical Linear Regression Model**<br>Types of Data: Cross-Section, Time Series, Panel Data; Steps in Empirical Econometric Analysis; Concept of Population Regression Function and Sample Regression Function; |
| III | **Estimation and Results**<br>Estimation of the SRF using OLS; Analysis of Variance; Coefficient of Determination R2 ; Assumptions underlying Classical Linear Regression Model; Gauss Markov Theorem |
| IV | **Multiple Linear Regression Model –I**<br>Interpretation of Partial Regression Coefficients; Interval Estimation and Hypothesis Testing: Parametric and Non-Parametric Tests (F-test, t-test, Z-test, chi-square test) |

| **Books Recommended:** |
|---|
| 1. **Basic Econometrics,** Gujarati, Damodar N.; Porter, Dawn C. & Gunasekar, Sangeetha: (5th ed.) New Delhi. Tata Mcgraw Hill Education Private Limited, 2012.<br>2. **Introduction to econometrics,** Dougherty, Christopher: (4th ed.) New Delhi. Oxford University Press, 2011.<br>3. **Econometric models, techniques and applications,** Intriligator, Michael D.: New Delhi. Prentice-Hall Of India Private Limited, 1980.<br>4. **Elements of econometrics,** Kmenta, Jan: (2nd ed.) New York. Macmillan Publishing Company, 1986. |

## SEMESTER V

| **E-Governance (BCCAGE 5.63)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Generic Elective* |
| **Objectives:** To aware students about the application of information and communication technology (ITC) for delivering government services, exchange of information, communication transaction, etc. | | | |

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Compliance norms of e-governance related to tax filings.

ii) Compliance norms of e-governance related to GST filings.

iii) Compliance norms of e-governance related to Companies and LLP.

| **Unit** | **Contents** |
|---|---|
| I | **Introduction to E-Governance:**<br>1. Overview of e-governance and role of ICT in GoodGovernance<br>2. Objectives, Need and Importance of E-Governance |
| II | **E-governance Compliance in Direct Taxes:**<br>1. Procedure for registration for online portal of Income Tax; Procedure for e-filing of Income Tax Returns; Various types of forms of income tax return; E-verification of Income Tax Returns, E- payment of Income Tax: Due Dates; Various Challans for E-payment of IncomeTax.<br>2. E-filing of audit Report: Various forms of Audit Report:3CA, 3CB, annexures to Audit Report 3CD. |
| III | **E-governance Compliance in Indirect Taxes:**<br>1. GST Network: Meaning, Facilities provided byGSTN<br>2. Procedure for online registration of a dealer for Good and Service |

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|---|---|
| | Tax<br>3. Procedure for filing GST returns; Various types of GSTReturns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08. |
| IV | **E-governance Compliance for Companies and Limited Liability Partnerships (MCA21 Portal):**<br>1. Services provided by Ministry of Corporate Affairs online portal; Procedure for online application for Director's Identification Number (DIN); Procedure for online application for Corporate Identification Number (CIN), E-filing of Annual returns ofCompany<br>2. Services for Limited Liability Partnership (LLP): Check LLP name; Annual E-filing for LLP; Change LLP Informationetc. |

**Books Recommended:**

1) **E-Governance and Social Inclusion – Concepts and Cases,** Scott Baum and Arun Mahizhnan, IGI Publications.
2) **E-Governance,** Pankaj Sharma, APH Publishing
3) **E-Governance in India – Initiatives and Cases,** R. P. Sinha

## SEMESTER V

### Introduction to Travel and Tourism (BCCAGE 5.64)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Generic Elective* |
|---|---|---|---|

**Objectives:**

1. To make students understand the scope in travel and tourism and various aspects related to it.

2. To give brief description about the Indian tourism vis-à-vis world tourism.

3. To aware about basic concepts and types of travel and tourism.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Tourism development.
ii) Impact of tourism.
iii) Rural tourism and other related aspects.

| **Unit** | **Contents** |
|---|---|
| I | **Tourism Concepts & Significance**<br>Definitions, Tourist, Tourism, Leisure, Recreation, Terminology, An overview of Tourism, Historical Development of Tourism, A historical |

| | |
|---|---|
| | perspective. of travel, Famous travelers, The Industrial revolution and travel, History of transport and its impact on tourism development |
| II | **Tourism Systems, Scope, & Impacts**<br>System approach to Tourism; Tourism Industry; Structure and Components: Attractions, Accommodation, Activities, Transportation, F&B, Shopping, Entertainment, Infrastructure and Hospitality, Ideals of • Responsible Tourism, Alternate Tourism, Tourism Impacts, Tourism Area Life Cycle (TALC), Demonstration Effect, Push and Pull Theory |
| III | **Travel Motivations & Types**<br>Major motivations and deterrents to travel; Typology of Tourism, Emerging areas of tourism - Rural, Eco, Medical, MICE, Literary, Indigenous, Wellness, Film, Golf, etc., Classification of Tourists; Tourism Destinations of India: Ecotourism, Rural Tourism, Golf Tourism, Wine Tourism, Camping Tourism, Medical Tourism, MICE Tourism, Pilgrimage Tourism |
| IV | **Tourism Communication System**<br>Process of Communication, Formal and Informal Communication, Verbal and non-Verbal Communication, Barriers to Communication, Role of Language in Tourism Communication, Communication Process, Tourism Communication System, Methods of achieving Effective Communication, Measurement of Impact of Communication, Mass Media, Media Relations |

**Books Recommended:**

1. **International Tourism Management,** Bhatia, A.K. (2001), Sterling Publishers, New Delhi.
2. **Tourism Operations and Management,** SunetraRoday, et al (2009), Oxford UniversityPress.
3. **Tourism - Past, Present and Future,** Burkart A.J., Medlik S. (1974), Heinemann, London.
4. **The Travel Industry,** Chuck Y. Gee, James C. Makens & Dexter J. L. Choy (1989), Van Nostrand Reinhold, NewYork.
5. **Effective Business Communication,** Kaul, Asha (2005), PHI, NewDelhi.

## SEMESTER VI

| Corporate Tax Planning (BCCAC 6.1) | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
| **Objective:** To provide basic knowledge about corporate tax planning and practices and its impact on decision making. | | | |

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The provisions of direct taxes relating to corporate tax.

ii) The application of tax provisions in respect of tax planning considerations relating to companies.

| Unit | Contents |
|---|---|
| I | **Introduction of Income Tax Act 1961 and basic concepts**<br>**Theory:** Introduction to Income Tax Law: Overview of Income Tax Law in India, Constitutional powers to levy Income Tax, Concepts of Finance Act, Income Tax Rules, Circulars and Notifications, Levy of Income Tax, Rates of Taxes applicable for various assessees for relevant assessment year, Introduction to heads of Income.<br>**Residential Status -** Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax |
| II | **Profits and Gains from Business and Profession**<br>**Theory:** Scope of Chargeability (Section 28), Admissible Deductions (Section 30 to 37) (excluding depreciation on assets held by power generation units). Inadmissible Deductions (Section 40), Disallowances under certain circumstances (Section 40A), Deemed Profits (Section 41), Deductions on the basis of actual payments (Section 43B)<br>**Problems:**Computation of Income from Profits and Gains from Business or Profession |
| III | **Capital Gains and Other Sources**<br>**Income under the head Capital Gains:** Basis of charge -Section 45 (1), definition of Capital asset & kinds of capital asset, transfer of capital asset, simple problems on computation of capital gain, tax on capital gain, exemptions under section 54D, 54EC, 54EE.<br>**Income under the head Other Sources:** Scope of Chargeability [Section 56]; Dividends Section 2(22) & taxation of dividends, meaning of securities, interest on securities, kinds of securities, ex-interest & cum-interest transactions, Admissible Deductions (Section 57), Disallowances (Section 58) and simple problems on |

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|---|---|
| | computation of income from other sources. |
| IV | **Tax Planning**<br>**Theory:** Introduction to Tax Planning: Concept of Tax Planning, Tax Management, Tax Evasion and Tax Avoidance.; Problems onAssessment of companies<br>**Definitions -** Company, Types of companies, Indian Company, Domestic Company, Foreign Company.<br>Computation of Tax Liability of a corporate assessee including Computation of Minimum Alternate Tax (MAT) (Section 115JB), Tax planning in respect of managerial decisions.<br>***Note: Academic year will be considered as Assessment Year.*** |

**Books Recommended:**

1. **Corporate Tax Planning**, Singhania, Vinod K. and Monica Singhania. Taxmann Publications Pvt. Ltd., New Delhi.
2. **Corporate Tax Planning and Management**, Ahuja, Girish. and Ravi Gupta. Bharat Law House, Delhi
3. **Tax Planning under Direct Taxes**, Acharya, Shuklendra and M.G. Gurha. Modern Law Publication, Allahabad.
4. **Law of Transfer Pricing,** D.P. Mittal, Taxmann Publications Pvt. Ltd., New Delhi.
5. **IFRSs, IAS – 12 and AS – 22. 6**, T.P. Ghosh, Taxmann Publications Pvt. Ltd. New Delhi.

## SEMESTER VI

### Advance Java and Android (BCCAC 6.2)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |
|---|---|---|---|

*Objectives:* Advance Java is intended for developing Enterprise applications. Students will design Client end and Server end of application by understanding life-cycles of Servlet & JSP Projects.

**Learning Outcome:**

- Adv Java helps student in building Web and Desktop applications. Though it is a server - side programming language class so students can make dynamic web pages.

- Android is an open source mobile operating system so that students can learn this easily for simplified mobile app development process. Students can also create custom mobile apps that solve customer problems and increase value for their business.

- Kotlinis a latest platform coding option for students.Students would able to learn this official coding language for Android app development which is very popular now days.

| **Unit** | **Contents** |
|---|---|
| I | Introduction to web application, benefits of web application, Technologies used in web application, architecture models, MVC architecture, Introduction to JDBC, working with JDBC APIs, Implementing JDBC statements and CRUD Operation, Describing Advanced JDBC concepts. |
| II | Understanding JAVA servlet, understanding request processing and http, handling sessions in servlet, implementing filters, listeners and wrapper, Applet- servlet communication, Interservlet communication, |
| III | Introduction to JSP, Working with JSP basic tags and implicit objects, working with Java beans and action tags in JSP, Enhancing the JSP tag support, Implementing security in web application, Bootstrap. |
| IV | Introduction to Android, developing android applications, building android projects, creating user interface, coding application, Turning application into app widget, publishing your app in Google play store.<br>Introduction of Kotlin, Advantages, Disadvantages, Usage and applications, Kotlin over Java |

**Books Recommended:**

1. **Java the complete reference Eighth Edition,** Herbert Schildt, ORACLE Press
2. **Head First Servlets and JSP**, Bryan Basham, Kathy Sierra and Bert Bates, Oreilly
3. **Black book second edition**, Santosh Kumar K. Publication Dreamtech Press
4. **Android App development for DUMMIES**, Michel Burton, Willey

## SEMESTER VI

### ASP. NET (BCCAC 6.3)

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Core* |

***Objectives:*** ASP.NET is an open-source server-side web application framework designed for web development to produce dynamic web pages.

**Learning Outcome:**

- Students can get help to create web pages and web technologies like amazon.com, ebay.com and many other popular web sitesby using ASP. NET as the framework.

| Unit | Contents |
|---|---|
| I | ASP.NET Fundamentals- ASP.NET Web form Structure, Controls – ASP.NET server controls and client-side script, ASP.NET Web server controls, Validation server controls, User and server controls, Data Access – Data Binding, Model Binding, Querying with LINQ, Entity Framework, ASP.NET Dynamic data, Working with services. |
| II | Providers- Introduction to Provider Model, Extending the Provider Model, ASP.NET Features – Working with Master Pages, Site Navigation, Personalization, Membership and role Management, Security, Application State, Caching |
| III | Client-Side Development- ASP.NET AJAX, AJAX control toolkit, jQuery, Real – time communication, Developing web site with mobile in mind |
| IV | Application Configuration and Deployment- Configuration, Debugging and Error Handling, Modules and Handler, Asynchronous Communication, Building Global Application, Packaging and Deployment ASP.NET Application. |

**Books Recommended:**

1. **ASP.NET 4.0 Black Book,** KOGENT Learning solutions INC, Dreamtech press
2. **The Complete Reference ASP .NET**- Matthew MacDonald, McGrew Hill Education
3. **ASP.NET 4.5 in C# and VB**- Jason N. Gaylord Christan Wenz, Pranav Rastogi, Todd Miranda, Scott Hanselman, WROX A Willey Brand

## SEMESTER VI

| **Security Analysis and Portfolio Management (BCCADE 6.41)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Electives* |

**Objective:** The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

**Learning Outcome:**

Students will be able to understand risk & return analysis, share valuation and portfolio Management through application of Various Models.

| Unit | Contents |
|---|---|
| I | Basics of risk and return: concept of returns, application of standard |

| | |
|---|---|
| | deviation, coefficient of variation, beta, alpha. Systematic and Unsystematic Risk, Fundamental analysis: EIC framework. |
| II | Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. |
| III | Portfolio analysis: portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier |
| IV | Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. |

**Books Recommended:**

1. **Security Analysis & Portfolio Management**, Fischer, D.E. & Jordan, R.J., Pearson Education.
2. **Investments**, Sharpe, W.F., Alexander, G.J. & Bailey, J Prentice Hall of India.
3. **Security Analysis & Portfolio Management**, Singh R,. Excel Books.
4. **Investment Analysis and Portfolio Management**, Frank K Reilly & Keith C Brown: Cenage India Pvt. Ltd.

## SEMESTER VI

| **Goods and Service Tax (BCCADE 6.42)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Electives* |
| **Objective:** To know the basic regulatory aspects of Banking and Finance | | | |

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The concept of charge and levy of Goods and Service Tax

ii) The concept of supply and computation of tax liability of Goods and Service Tax.

| **Unit** | **Contents** |
|---|---|
| I | **Introduction to GST:** Constitutional Background of GST; GST Network (GSTN); GST online portal.<br>**Registration:** Procedure of registration; Procedure for making application of registration; Procedure of verification of application and its approval; Physical verification of business premises; Procedure for issuance of registration certificate; Suo Motu Registration; Method of authentication; Assignment of unique identity number to certain special entities; Deemed Registration; Amendment of Registration; Cancellation or suspension of Registration. |
| II | Concept of Taxable Supply; Exempt Supply; Non-taxable Supply; Inward supply; Outward Supply; inter-State and Intra-State supplies; Zero-rated supplies; Taxability of mixed and composite supply.<br>**Place of Supply:** Need for determination of place of supply; Place of supply of goods in domestic transactions i.e. within India; **Place of Supply of Services:** General provisions [Section 12(1) and (2)]<br>**Time of Supply:** Time of supply of goods under forward charge; Time of supply of services under forward Charge; change in the rate of tax in respect of supply of goods or services.<br>**Taxable Supply:** Value of Taxable Supply; Inclusions in the value of supply; Exclusions in the value of supply; Computation of value of taxable supply. |
| III | **Input Tax Credit:** Concept of Input Tax Credit; Eligibility and conditions for availing Input Tax Credit; Time limit for availing of ITC, Reversal of Input Tax credit in case of non-payment of consideration; Case studies on input tax credit eligibility; Tax liability for Goods in transit.<br>**Accounts & Records:** Accounts and other records; E-Records, Records prescribed by the Rules; Period of retention of accounts; Manner of maintaining accounts; Procedure of Generation and maintenance of electronic records; Invoice; Credit Note and Debit Note.<br>**GST Returns:**<br>Returns and due dates for filing GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08; Procedure of e-filing of GST Returns GSTR-1, GSTR-3B, GSTR-4 and GST CMP-08. |
| IV | **Payment of Tax, TDS and TCS:**<br>Manner of payment of tax, interest, penalty and other amounts [Section 49]; Electronic Cash Ledger; Electronics Credit Ledger; Electronic Liability Ledger; Concept of Common Portal Identification |

| | |
|---|---|
| | Number (CPIN), Challan Identification Number (CIN), Bank Reference Number (BRN), Electronic Focal Point Branch (E-FPB); Interest on delayed payment of tax; Concept of Tax deduction at source (TDS) and Tax Collection at Source (TCS); Difference between TDS and TCS; Due dates of payment of GST; Process of Online Payment of GST through Challans. |

**Books Recommended:**

1. **Indirect Taxes – Law and Practice,** V. S. Datey– Publisher, Taxmann Publications Pvt. Ltd, New Delhi.
2. **Students Guide to Indirect Taxes**, Written by CA Vineet Sodhani, Taxmann Publications.

## SEMESTER VI

### Industrial & Labour Laws (BCCADE 6.43)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Electives* |
|---|---|---|---|

**Objective:** To develop conceptual knowledge about industrial law

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Functioning of factories and industries.
ii) Compensation Laws.
iii) Union Laws.

| Unit | Contents |
|---|---|
| I | **Indian Factories Act 1948**<br>Provisions regarding workers health, safety and welfare; rules relating to employment of young persons, employment of women, adult; Provisions relating to hours of work for adult and young person; Rules of annual leave<br>**Industrial Disputes Act, 1947**<br>Definition of Industry; Meaning of industrial dispute; Concept of Strike, lockout, Lay-off and Retrenchment, Difference between strike and lockout; Closure, authorities for settlement of industrial dispute namely- Works committee, Conciliation Officer, Conciliation Board, Court of Enquiry, Labor Court, Industrial Tribunal, National Tribunal |
| II | **Labour Welfare:** Meaning and objectives of labour welfare, theories of labour welfare, welfare officer in Indian industry, qualification and role of welfare officers |

| | |
|---|---|
| | **Workmen's Compensation Act:** Object, definition of employer and employee, partial disablement and total disablement, occupational disease, employer's liability for compensation |
| III | **Payment of Bonus (as per Code on wages 2019):** meaning of bonus**,** eligibility for bonus, disqualification for bonus, minimum and maximum bonus, available surplus, allocable surplus, set on and set off of allocable surplus, Time limit for payment of bonus<br>**Payment of Gratuity Act**: Concept, Scope and application of the act, Provisions relating to payment of gratuity, nomination, Employers duty to pay gratuity |
| IV | **Child Labour (Prohibition Regulation) Act, 1986:**Object, Scope, application, Provisions regarding hours and period ofwork, Provisions regarding health and safety of working children<br>**Trade Unions Act 1926**<br>Objectives of the Act, Definitions of the Trade Unions; Trade Disputes,Registration of Trade Unions, Advantages of Registered Trade Unions, Rights and Liabilities of Office Bearers; Functions of Trade Union inIndia |

**Books Recommended:**

1. **Labour Legislation**, Dr. M. M.Verma &R. K. Agrawal, King Books, New Delhi
2. **General & Commercial Laws**, Taxmann Publication
3. **Industrial Relation &Labour Law**, P.C. Tripathi, C.B Gupta & N. D. Kapoor, S. Chand & Sons.

## SEMESTER VI

### E-Commerce (BCCADE 6.44)

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Discipline Specific Electives* |

**Objective:** To provide knowledge about the electronic transaction in the business and brief about various modes used in the process.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Concepts of E-Commerce & E-Business
ii) Basic requirements of E-Commerce.
iii) Use of digital payment systems.

| **Unit** | **Contents** |
|---|---|

| | |
|---|---|
| I | **E-Commerce:** Introduction, Definition, Benefits of E-Commerce, Impact of E-Commerce on business models, Traditional Commerce Vs E-Commerce, Advantages and Disadvantages of E-Commerce, Electronic Commerce and the Trade Cycle. |
| II | **The Elements of e-Commerce:** Elements, e-Visibility, The e-Shop, Online Payments, Delivering the Goods, After Sales Service, Internet e- Commerce Security.<br>**E-Payment Systems:**Electronic Fund Transfer, Immediate Payment Systems (IMPS), Real Time Gross Settlement; Unified Payment Interface (UPI) and other Modern e-Payment Systems, Steps for electronic payment |
| III | **E-Business: Introduction**, Internet Bookshops, Grocery Supplies, Software Supplies and Support. Electronic Newspapers, Internet Banking, Virtual Auctions, Online Share Dealing, Gambling on the Net, e-Diversity **Electronic Market:** Usage, Advantages and Disadvantages and its future. |
| IV | **Electronic Data Interchange (EDI):** Introduction, Benefits, Trade Cycle and Example. **Internet Commerce:** Introduction, Internet Trade Cycle and example, **Internet Security:** Issues, Security threats like damage to data, loss of data and unauthorized use of data, **Security Procedure:** Firewall, Encryption, Password, Access Control List, Digital Certificate. |
| **Books Recommended:** | |
| 1. **E-Commerce -** David Whiteley, Tata McGraw Hill, New Delhi<br>2. **E-Business**- Bajaj & Nag, TMH, New Delhi | |

## SEMESTER VI

| **Gandhian Economics (BCCAOE 6.51)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Open Elective* |
| **Objectives:**<br>1. To familiarize the students with the application of Gandhiji's principlaes and value in economics.<br>2. To imbibe the teaching and thoughts of Gandhiji that are applicable to present day economic and financial aspect in overall economy. | | | |

**Learning Outcome:**

Students would be aquainted with the understanding about the various aspects of socio-economic principles of Gandhian ideology related to economics

Students would be able to understand the implications of Gandhian ideology with respect

| |
|---|
| Economics |

| Unit | Contents |
|---|---|
| I | Introduction & basic concepts underlying Gandhian Thought, Truth, Non-violence and purity of ends and means. Fundamental Principles of Gandhian Economic thought. Labour capital relations, Theory of trusteeship, use of local energy sources. Gandhi's views on distribution of wealth. Concept of Economic Equality. Economic problems of India, Welfare Economics. |
| II | Gandhian Concept of Rural Economic development, Role of Co-operative Sector in Rural Development, Micro planning and Village Swaraj, Community Development, Concept of Self-sufficient Villages through local industries development, Economics of Khadi and Small-Scale Industries Development, Agricultural Sector Reforms, Economic Reconstruction of Villages. |
| III | Swadeshi Economic Pattern AndSarvodaya Economics; Decentralisation and its present relevance; Economics ideas of Gandhi; Gandhian theory and Business Ethics; Social Responsibility of Corporates; Economics and Ethics; Relevance of Gandhian Economic Thought in Indian and Global Content. |
| IV | Ethical Man vs Economic Man; Simplicity of Life and Limitation of wants; Use of Appropriate Technology; and Alternative Development; Sustainable Development. Importance and Co-operation in Economic Development; Economic Value Based Approach. |
| **Books Recommended:** | |
| 1. **"Foundations and Gandhian Thought",** Mahajan P. M. and Bhakti K. S. – Dattson, Nagpur<br>2. **"Gandhian Economics: A Human Approach",** Sharma R: Deep & Deep Publishers, New Delhi<br>3. **"A Critical Study of Gandhian Economic Thought",** Jha S. N.: Agra Publication.<br>4. **Gandhi M.K.: "The Story of my Experiments with Truth",** Navjeevan Publishing House, Ahmedabad. | |

## SEMESTER VI

| **Introduction to Public Administration (BCCAOE 6.52)** | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Open Elective* |
| **Objectives:**<br>1. To introduce to the students three types of administration in India Democratic | | | |

Republic.

2. To acquaint students of principles of administration.

3. To acquaint the students the scalar chain applicable in Indian Government.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) Functioning of Public Administrative Authorities

ii) The Concept of Democratic Governance.

iii) Functioning of Parliament.

| Unit | Contents |
|---|---|
| I | Meaning, Nature, Scope and Significance of Public Administration; Public and Private Administration; Indianization of public services, Central, State and Local Government |
| II | Constitutional framework of government: Salient features and value premises; Constitutionalism;<br>Political culture; Bureaucracy and democracy; Fundamental rights and duties; Directive principles of<br>State policy. |
| III | Public administration and governance: government and governance; Good Governance-concept, evolution and applications; Democratic Governance-concept and contextualization; E-Governance and M-Governance. |
| IV | Union Government and Administration: Executive, Parliament, Judiciary- structure, functions, work processes; The Prime Minister's Office; Central Secretariat; Ministries and Departments. |

**Books Recommended:**

1. **Indian Public Administration: Institutions and Issues,**Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.

2. **From Government to Governance,** Kuldeep Mathur: National Book Trust, New Delhi, 2010.

3. **Indian Administration,** Hoshiar Singh: Kitab Mahal, New Delhi, 2004.

4. **Indian Administration,** S.R. Maheshwari: Orient Longman, Delhi, 2005.

5. **Public Administration in India,** S.R. Maheshwari: Oxford University Press New Delhi, 2005.

6. **Public Adminstration in India,** Padma Ramchandran: Natonal Book Trust, New Delhi, 2006.

7. **Indian Administration,** Ashok Chanda: George Allen & Unwin, Lndon, 1958.

8. **State Governments in India,** S.R. Maheshwari: Orient Longman, Delhi, 2005.

9. **Agenda for Improving Governance,** Bibek Debroy (ed.): New Delhi, Academic Foundation, New Delhi, 2004.

10. **Public Institutions in India,** Devesh Kapur and Pratap Bhanu Mehta (eds.): OUP, New Delhi, 2005.

11. **District Administration in India,** M.I. Khan: Anmol Publication, New Delhi, 1997.

12. **Indian Administration-Politics, Policies and Prospects** Kamala Prasad:, Pearson Education, New Delhi, 2000.

13. **BharatiyaPrashashan,** K. R. Bang: Vidya Books, Aurangabad, 2004. (Marathi)

14. **BharatiyaPrashashan,** Satish Dandge: Chinmay Prakashan, Aurangabad, 2007. (Marathi)

15. **PrashashanachePailu, Vol. I and II,** Mahav Godbole: ShreevidyaPrakashan, Pune, 1999 and 2000. (Marathi)

16. **Bhartiya Prashasanachi Roopresha,**Shyamsunder Waghmare and others: RajmudraPrakashan, Latur, 2008. (Marathi)

## SEMESTER VI

### Intellectual Property Rights (BCCAOE 6.53)

| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 80* | *Group: Open Elective* |
|---|---|---|---|

**Objectives:**

1. To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.

2. To aware students about the procedure of registration and protection of intellectual property rights such as trademarks, copyrights, patents and designs etc.

3. To aware students about the practice aspects of registration of intellectual property in order to protect their research work and get it registred under regulations of IPR.

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The concept of Intellectual Property Rights.
ii) Functioning of Patents.
iii) Concepts of Copyright and Trademarks

| **Unit** | **Contents** |
|---|---|

| | |
|---|---|
| I | **Overview of Intellectual Property**<br>Introduction of IPR, Scope of IPR, Need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International Trade Agreements concerning IPR — WTO — TRIPS |
| II | **Patents**<br>Definition of patent, invention and new invention; Need for patent, Inventions not patentable, Classification of patents in India, Classification of patents by WIPO, Categories/types of Patent, procedure for grant of patent,opposition to grant of patent, Patent Rights, Regulatory authority, Patent misuse, Penalties, Macro-economic impact of the patent system |
| III | **Copyrights**<br>Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copyright in literary,dramatic and musical works, computer programmes and cinematograph films Neighbouring rights, Rights of performers and broadcasters, etc, Infringement of copyrights, Remedies for infringement of copyright |
| IV | **Trademark**<br>Concept of Trademark, Definition, Types of Trademark, Importance, Registration process for Trademark, Grounds for refusal of registration, Rights of Trademark, Duration of Trademark, Infringement of Trademark<br>**Geographical indication**<br>Concept of Geographical indication (GI), Difference between GI and Trademarks, Need for GI, Registered GI in India, |

**Books Recommended:**

1) **Indian Patents Law – Legal & Business Implications,** AjitParulekar and Sarita D’ Souza, Macmillan India Ltd., 2006
2) **Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications,** B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000
3) **Law of Copyright and Industrial Designs,** P. Narayanan; Eastern law House, Delhi, 2010.
4) **Handbook of Indian Patent Law and Practice,** Subbaram N. R., S. Viswanathan, Printers andPublishers Pvt. Ltd.,1998.

## SEMESTER VI

## Constitution of India and Human Rights (BCCAOE 6.54)

| Teaching Hours: 4 | Total Credit: 4 | Total Marks: 80 | Group: Open Elective |
|---|---|---|---|

**Objectives:**

1. To understand the significance of constitution of India.
2. To understand the concept of Human rights.
3. To understand the role of constitution of India in protection and promotion of human rights

**Learning Outcome:**

After learning this subject, the student will be able to understand:

i) The basics of the Constitution.
i) Citizenship rights
ii) Human rights

| Unit | Contents |
|---|---|
| I | Meaning of Constitution, Need for constitution, Salient features of Indian Constitution, Union and State Legislatures - Composition, Powers, Functions and Privileges,<br>President and Union Council of Ministers, Governor and State Council of Ministers - Powers of President and Governor |
| II | Citizenship under Indian Constitution -Person vis-s-vis Citizen; Fundamental Rights- Meaning, Nature and Significance<br>Right to Equality: Concept and Significance; Equality before Law and Equal Protection of Law, Right against discrimination, Equality in Public Employment, Right to Education, Right Against Exploitation |
| III | Meaning and definition of Human Rights, Sources of Human Rights, Universal Declaration of Human Rights, UN Charter<br>Right to development, Right to Healthy Environment, Protection of human rights of Women, Protection of human rights of child, Protection of human rights of migrant workers and disabled persons |
| IV | Human Rights Protection in India-<br>Steps taken to protect human rights in India, Salient features of National Human Rights Commission of India (NHRC); Functions of NHRC, Role of NGOs in protection of human rights, Role of UN in Protection and Promotion of Human Rights |

**Books Recommended:**

1. **Indian Constitutional Law,** M.P. Jain, Wadhwa & Co, Nagpur
2. **Constitution of India,** V.N. Shukla, Eastern Book Company, Lucknow
3. **Indian Constitutional Law,** G.C. V. Subba Rao, S.Gogia & Co., Hyderabad
4. **Constitutional Law of India,** N.Pandey, Central Law Agency, Allahabad
5. **Human Rights and International Law: Legal and Policy Issues,** Meron Theodor
6. **Human rights Under International Law and Indian Law,** S.K. Kapoor
7. **Human Rights in India,** C. J. Nirmal, Oxford
8. **International Human Rights Documents,** P.R. Gandhi, Universal, Delhi

## SEMESTER VI

### Project Work based on IT (BCCAPR 6.6)

| | | | |
|---|---|---|---|
| *Teaching Hours: 4* | *Total Credit: 4* | *Total Marks: 100* | *Group: Core* |

**Learning Outcome:**

- The final year students of B.Com. (Comp.App.) consists of two semesters in which students are asked to prepare a module or software to show their learning throughout their academics.
- Students are asked for practical knowledge and come up with the best idea in this filed so project helps a lot for their industry requirement.
- Students would able to understand which programming language is handy for them and it will make their project easier.
- Live projects will allow students to gain valuable work experience during study.

## PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

**Time: 3.00 Hours** **Marks: 80**

- ***Note: All questions are compulsory.***

| | | **THEORY SUBJECTS** | **NUMERICAL SUBJECTS** | | |
|---|---|---|---|---|---|
| Q. No. | Sub-Question | Nature | | Unit | Marks |
| **1.** | | **LAQ** | **LAQ** | | |
| | A | Theory | Problem | Unit No. I | 10 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. I | 10 |
| 2. | | **LAQ** | **LAQ** | | |
| | A | Theory | Problem | Unit No. II | 10 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. II | 10 |
| 3. | | **LAQ** | **LAQ** | | |
| | A | Theory | Problem | Unit No. III | 10 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. III | 10 |
| 4. | | **LAQ** | **LAQ** | | |
| | A | Theory | Problem | Unit No. IV | 10 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. IV | 10 |
| **5.** | | **SAQ (Any Two)** | **SAQ (Any Two)** | **-** | |
| | A | Theory | Theory | Unit No. I | 4 |
| | B | Theory | Theory | Unit No. I | 4 |
| | C | Theory | Theory | Unit No. I | 4 |
| 6. | | **SAQ (Any Two)** | **SAQ (Any Two)** | | |
| | A | Theory | Theory | Unit No. II | 4 |
| | B | Theory | Theory | Unit No. II | 4 |
| | C | Theory | Theory | Unit No. II | 4 |
| 7. | | **SAQ (Any Two)** | **SAQ (Any Two)** | | |
| | A | Theory | Theory | Unit No. III | 4 |

| | | | | | |
|---|---|---|---|---|---|
| | B | Theory | Theory | Unit No. III | 4 |
| | C | Theory | Theory | Unit No. III | 4 |
| 8. | | **SAQ (Any Two)** | **SAQ (Any Two)** | | |
| | A | Theory | Theory | Unit No. IV | 4 |
| | B | Theory | Theory | Unit No. IV | 4 |
| | C | Theory | Theory | Unit No. IV | 4 |
| 9. | | **VSAQ/OBJECTIVE (All)** | **VSAQ (All)** | | |
| | A & B | Theory | Theory | Unit No. I | 2 |
| | C & D | Theory | Theory | Unit No. II | 2 |
| | E & F | Theory | Theory | Unit No. II | 2 |
| | G & H | Theory | Theory | Unit No. IV | 2 |
| TOTAL | | | | | 80 |

## PATTERN OF QUESTION PAPER (Practical's)

**Time: 2.00 Hours** **Marks: 40**

- ***Note: All questions are compulsory.***

| **THEORY** | | | | | **INTERNAL** | **PRACTICAL** | | **VIVA-VOCE** | |
|---|---|---|---|---|---|---|---|---|---|
| Time: 2.00 Hours | | | Marks: 40 | | Marks:10 | Time: 3.00 Hours/ Marks: 30 | | Marks: 20 | |
| Q. No. | Sub-Question | Nature | Unit | Marks | 10 | Particulars | Marks | INT | EXT |
| | **LAQ's** | | | | | | | | |
| 1 | A | Theory | Unit No. I | 07 | | Writing a Program or Problem (Algorithm & Flowchart) | 15 | 10 | 10 |
| | OR | | | | | | | | |
| | B | Theory | Unit No. I | 07 | | | | | |
| 2 | A | Theory | Unit No. II | 07 | | | | | |
| | OR | | | | | Execution on computer & taking printout | 15 | | |
| | B | Theory | Unit No. II | 07 | | | | | |
| 3 | A | Theory | Unit No. III | 07 | | | | | |
| | OR | | | | | | | | |
| | B | Theory | Unit No. III | 07 | | | | | |
| 4 | A | Theory | Unit No. IV | 07 | | | | | |
| | OR | | | | | | 30 | 10 | 10 |
| | B | Theory | Unit No. IV | 07 | | | | | |
| 5. | | **SAQ** | - | | | | | | |
| | A | Theory | Unit No. I | 03 | | | | | |
| | B | Theory | Unit No. II | 03 | | | | | |
| | C | Theory | Unit No. III | 03 | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | D | Theory | Unit No. IV | 03 | | | | | |
| Total | | | | 40 | 10 | | 30 | 10 | 10 |
| **TOTAL MARKS: 100** | | | | | | | | | |
| N.B. Question Pattern is subject to change as per the exigencies of the syllabus/Units. Changes, if any, will be notified at the beginning of the session or well in advance before the examination. | | | | | | | | | |

## B.C.C.A. (Semester I)

**(Time: 3 Hours)** **English Language Skills** **(Total Marks: 80)**

| Unit | Unit Marks | Q. No. | Sub.Q. No. | | Marks |
|---|---|---|---|---|---|
| I | 48 | **1** | **Answer the following questions in about 150-200 words each:** | | |
| | | | A | Lesson 1 | 8 |
| | | | | OR | |
| | | | | Lesson 2 | |
| | | | B | Lesson 3 | 8 |
| | | | | OR | |
| | | | | Lesson 4 | |
| | | **2** | **Answer the following questions in about 75-100 words each (Any Four).** | | 16 |
| | | | a. | Lesson 5 | |
| | | | b. | Lesson 5 | |
| | | | c. | Lesson 6 | |
| | | | d | Lesson 6 | |
| | | | e. | Lesson 1 | |
| | | | f. | Lesson 2 | |
| | | 3 | **A** | **Answer the following questions in about 3-4 sentences each:** | |
| | | | a. | Lesson 3 | 8 |
| | | | b. | Lesson 4 | |
| | | | c. | Lesson 5 | |

| | | | | | |
|---|---|---|---|---|---|
| | | | d. | Lesson 6 | |
| | | | **B** | **Use the following idioms and phrases into sentences of your own (Any FOUR)** | 8 |
| | | | | Six options; idioms/phrases from the text-book. | |
| II | 16 | **4** | **A** | **Answer the following question in about 150-200 words:** | |
| | | | | **Topic 1 (LAQ)** | |
| | | | | **OR** | 8 |
| | | | | Topic 2(LAQ) | |
| | | | **B** | **Give short notes on the following in about 75-100 words (Any Two):** | 8 |
| | | | a. | | |
| | | | b. | | |
| | | | c. | | |
| | | | d. | | |
| III | 8 | **5** | **Do as directed:** | | |
| | | | **A** | **Grammar** | 8 |
| | | | a. | | |
| | | | b. | | |
| | | | c. | | |
| | | | d. | | |
| | | | e. | | |
| | | | f. | | |
| | | | g. | | |
| | | | h. | | |
| IV | 8 | | **B** | **Vocabulary: e.g. Noun from verbs (Any Four):** | 4 |
| | | | | | |
| | | | **C** | **Vocabulary: e.g. Adjectives from nouns (Any Four):** | 4 |
| | | | | | |
| | TOTAL | | | | 80 |