शहीद महेन्द्र कर्मा विश्वविद्यालय, बस्तर, जगदलपुर (छ.ग.)

SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR
JAGDALPUR (C.G.)

SYLLABUS

B.Com. PART-III

SESSION 2021-22

शहीद महेन्द्र कर्मा विश्वविद्यालय, बस्तर, जगदलपुर (छ.ग.)
SHAHEED MAHENDRA KARMA VISHWAVIDYALAYA, BASTAR JAGDALPUR, (C.G.)

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SYLLABUS
B.COM. PART-III

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
Compulsory Groups			
Group-I			
I. Income Tax	75	150	50
II. Auditing	75		
Group-II			
I. Indirect Taxes with GST	75	150	50
II. Management Accounting	75		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	75	150	50
II. Financial Market Operations	75		
Option Group B (Marketing Area)			
I. Principles of Marketing	75	150	50
II. International Marketing	75		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	75	150	50
II. Essential of e-Commerce	75		
Option Group D (Money Banking & Insurance Area)			
I. Fundamental of Insurance	75	150	50
II. Money & Banking System	75		

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बी.ए./बी.एससी./बी.कॉम./बी.एच.एससी भाग–तीन,
आधार पाठ्यक्रम
प्रश्न पत्र–प्रथम
हिन्दी भाषा

पूर्णांक– 75

इकाई–एक (क) भारत माता : सुमित्रानंदन पंत

(ख) कथन की शैलियॉ

1. विवरणात्मक शैली
2. मूल्यांकन शैली
3. व्याख्यात्मक शैली
4. विचारात्मक शैली

इकाई–दो (क) सूखी डाली : उपेन्द्रनाथ अश्क

(ख) विभिन्न संरचनाएँ

1. विनम्रता सूचक संरचना
2. विधि सूचक संरचना
3. निषेध परक संरचना
4. काल–बोधक संरचना
5. स्थान–बोधक संरचना
6. दिशा बोधक संरचना
7. कार्य–कारण सम्बन्ध संरचना
8. अनुक्रम संरचना

इकाई–तीन (क) वसीयत : मालती जोशी

(ख) कार्यालयीन पत्र और आलेख

1. परिपत्र
2. आदेश
3. अधिसूचना
4. ज्ञापन
5. अनुस्मारक
6. पृष्ठाकंन

इकाई–चार (क) योग की भाक्ति : हरिवंश राय बच्चन

(ख) अनुवाद : स्वरूप एवं परिभाषा, उद्देश्य स्त्रोत भाषा और लक्ष्य भाषा, अच्छे अनुवाद की विशेषताएँ, अनुवाद प्रक्रिया, अनुवादक

इकाई–पांच (क) संस्कृति और राश्ट्रीय एकीकरण : योगेश अटल

(ख) घटनाओं, समारोहों आदि का प्रतिवेदन, विभिन्न प्रकार के निमंत्रण पत्र।

मूल्यांकन योजना : प्रत्येक इकाई से एक–एक प्रश्न पूछा जाएगा। प्रत्येक प्रश्न में आंतरित विकल्प होगा। प्रत्येक प्रश्न के **15** अंक होंगे। इसलिए प्रत्येक प्रश्न के दो भाग 'क' और 'ख' होंगे एवं अंक क्रमशः **8 एवं 7** अंक होंगे। प्रश्नपत्र का **पूर्णांक 75** निर्धारित है।

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B.A./B.Sc./B.Com./B.H.Sc. Part III

Foundation Course

English Language

M.M. 75

The question paper for B.A./B.Sc./B.Com./B.H.Sc. III Foundation course, English Language and General Answers shall comprise the following items : Five question to be attempted, each carrying 3 marks.

UNIT-I	Essay type answer in about 200 words. 5 essay type question to be asked three to be attempted.		**15**
UNIT-II	Essay writing		**10**
UNIT-III	Precise writing		**10**
UNIT-IV	(a)	Reading comprehension of an unseen passage	**05**
	b)	Vocabulary based on text	**10**
UNIT-V	Grammar Advanced Exercises		**25**

Note: Question on unit I and IV (b) shall be asked from the prescribed text. Which will comprise of popular create writing and the following items. Minimum needs housing and transport Geoeconomic profile of M.P. communication Educate and culture. Women and Worm in Empowerment Development, management of change, physical quality of life. War and human survival, the question of human social value survival, the question of human social value, new Economic Philosophy Recent Diberaliation Method) Demoration decentralization (with reference to 73, 74 constitutional Amendment.

Books Prescribed:

Aspects of English Language and Development-Published by M.P. Hindi Granth Academy, Bhopal.

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B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I

PAPER – I - INCOME TAX

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

M.M. 75

UNIT- I Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person.
Basis of charge: Scope of total income, residence and tax liability, income whichdoes not form part of total income.

UNIT- II Heads of Income: Salaries; Income from house property.

UNIT- III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.

UNIT-IV Computation of Tax Liabilty: Set-off and carry forward of losses; Deduction from grosstotal income.Aggregation of income; Computation of total income and tax liability of individualand& HUF.

UNIT-V Tax Management: Tax deduction at source; Advance payment of tax; Assessmentprocedures; Tax planning for individuals.
Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties.
Preparation of return of income
Manually and on line

Suggested Reading:

1. Singhania V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law &Prectice; Wily Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts: SahityaBhawan, Agra.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law (Hindi & English) ShahityaBhavan, Publication, Agra.

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B.COM PART III
COMPULSORY CORE COURSE
TITLE OF PAPER - Group-I
PAPER – II- AUDITING

M.M. 75

OBJECTIVE

This course aims at imparting knowlege about the principles and methods of auditingand their applications.

UNIT-I Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.

UNIT-II Internal Check System: Internal control.

Audit Procedure: Vouching: Verification of assets and liabilities.

UNIT-III Audit of Limited Companies:

a. Company auditor – Qualification, Appointment, powers, duties, Resignation and liabilities.
b. Divisible profits and dividend.
c. Auditor's report - standard report and qualified report.
d. Special audit of banking companies.
e. Audit of educational institutions.
f. Audit of Insurance companies.

UNIT-IV Investigation: Investigation; Audit of non profit companies,

a. Where fraud is suspected, and
b. When a running a business is proposed.
c. Varifications & Valuation of assets.

UNIT-V Recent Trends in Auditing: Nature and significance of cost audit; Tax audit;

Management audit.

Suggested Reading:

1. Gupta KaPal: Contemporary Auditing: Tata Mcgraw Hill, New Delhi.
2. Tandon B.N.: Principles of Auditing: S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing: Sultan Chand, New Delhi.
4. Sharma T.R.: Auditing Principles and Problems, SahityaBhawan, Agra.
5. Shukla S.M.: Auditing - ShahityaBhavan, Agra, (Hindi)
6. Batliboy: Auditing.

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B.COM PART III
COMPULSORY CORE COURSE
PAPER – II
Group-II -PAPER – I - INDIRECT TAXES WITH GST

OBJECTIVE

This course aims at imparting basic knowlege about GST and apply the provisions of GST law to various situations.

M.M. 75

UNIT-I Customs : Role of customs in international trade; Important terms and definitionsgoods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest;
Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxillary, additional or coutervailing; Basics of levyadvalorem,specific duties; Prohibition of export and import of goods, and provisions
regarding notified & specified goods; Import of goods - Free import and restrictedimport; Type of import - import of cargo, import of personal baggage, import ofstores.Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.

UNIT-III INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST
GST Council: Structures Power and Functions. Provisions fro amendments.

UNIT-IV Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST.
Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply.

Eway-Billing

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UNIT-V ASSESSMENT AND RETURNS -

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD)

Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

Suggested Reading:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta &SunnaniaBatia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST: Kamal Garg, Barat's Publication.

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B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER -Group-II

PAPER – II -MANAGEMENT ACCOUNTING

OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

M.M. 75

UNIT-I Management Accounting : Meaning, nature, scope, and functions of managementAccounting; Role of managment accounting in decision making; Managementaccounting vs financial accounting; Tools and techniques of management accounting;Financial statement; Objectives and methods of financial statements analysis; Ratioanalysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool fordecision making - make or buy; Change of product mix; Pricing, Break-even analysis;
Exploring new markets; Shutdown decisions.

UNIT-IV Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting;
Control ratios; Zero base budgeting; Responsibility accounting;
Performance Budgeting.

UNIT-V Standard Costing and Variance Analysis: Meaning of standard cost and standardcosting; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.

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Suggested Reading:

1. Arora M.N.: Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. &Narang K.L.: Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert& Reece, at al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K.: Management Accounting: Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkonson A.A.: Advanced Management Accounting; Printice Hall India, New Delhi.
7. J.K. Agrawal & R.K. Agrawal: Jaipur (English & Hindi).
8. Dr. M.R. Agrawal: Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English).

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B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MANAGEMENT

PAPER – I

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

M.M. 75

UNIT-I Financial Management: Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.

UNIT-II Capital Budgeting : Nature of investment decisions, Investment evaluation criteria,payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

UNIT-III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.Operating and financial Leverage : Their measure; Effects on profit, analyzing alternatefinancial plans, combined financial and operating leverage.

UNIT-IV Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinats.

UNIT-V Management of Working Capital: Nature of working capital, significance of workingcapital, operating cycle and factors determining of working capital requirements,

Management of working capital - cash, recevables, and inventories.

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Suggested Reading:

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGrow Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGrow Hill, New Delhi.
4. Pandey I.M.: Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C.: Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K.: Modern Working Capital Management, Anmol Pub. Delhi.

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B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MARKET OPERATIONS

PAPER – II

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

M.M. 75

UNIT-I Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indianmoney market.

UNIT-II Capital Market: Security market - (a) New issue market, (b) Secondary market;
Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange, Bombay stock exchange

UNIT-III Securities contract and Regulations Act: Main provgisions.Investors Protection: Grievancesconcerning stock exchange dealings and theirremoval; Grievance cells in stock exchanges; SEBI; Company Law Board; Press;
Rmedy through courts.

UNIT-IV Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

UNIT-V Financial Services: Marchant banking - Functions and roles; SEBI guide-lines; Creditrating - concept, functions, and types.

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Suggested Reading:

1. Chandler M.V. and Goldfeld S.M.: Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M.: Financial Markets and Institutions: Tata McGrow Hill, New Delhi.
5. Hooda R.P.: Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I.: Functions and Working.
7. R.B.I.: Report in Currency and Finance.
8. R.B.I.: Report of the Committee to Review the working of the monetary system Chakravarty committee.
9. R.B.I.: Report of the Committee on the Financial System, Narsimham Committee.

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B.COM PART III
OPTIONAL GROUP B (Marketing Area)
TITLE OF PAPER -PRINCIPLES OF MARKETING
PAPER – I

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

UNIT-I Introduction: Nature and scope of marketing; Importnace of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. Marketing; Marketing mix; Marketing environment.

UNIT-II Consumer Behaviour and Market Segmentation: Nature, scope, and significance ofconsumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

UNIT-III Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and holesaler; Physical distribution of goods; Transportation, Warehousing, Inverntory control; Order processing.

UNIT-V Promotion: Methods of promotion; Optimum promotion mix; Advertising media – the irralative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of sales man.

Recent development in marketing – social marketing, online marketing, direct marketing, Services marketing, Green marketing.

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Suggested Reading:

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell: Marketing: Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGrawHill, New York.
4. Lamb Charies W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management :
   RichardD. Inwin, Home wood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi GranthAcademi. M.P.
10. Dr. N.C. Jain

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B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER -INTERNATIONAL MARKETING

PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in internation alenvironment.

M.M. 75

UNIT-I International Marketing: Nature, definiton, and scope of international marketing; Domestic marketing vs. International marketing; International environment externaland internal.

UNIT-II dentifying and Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; after sales service. International pricing: Factors Influenceing International price; Pricing process-processand methods; International price quotation and payment terms.

UNIT-III Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

UNIT-IV International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

UNIT-V Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market Selection; Export pricing; Export finance; Documentation; Export procedures; Export Assistance and incentives. Marketing Control Process

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Suggested Reading:

1. Bhattacharya R.L. and Varshney B.: International Mrketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategles for Success; Global Press, New Delhi.
3. Keegan W.J.: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V.: International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C.: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John: International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M.: Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, NewDelhi.

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B.COM PART III

OPTIONAL GROUP C (Commercial Area)

TITLE OF PAPER - INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS

PAPER – I

OBJECTIVE

The objective of the course is to famillatize the students with the innovation information technology and how it affects business. An understanding of the group rules of these technologies will enable the students to appreciate the nitty-gritty Commerce.

M.M. 75

UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention;Radio; telephone, wireless and satelite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless-WAP).

UNIT-II Fundamentals of Computer: Data, information and EDP: Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines;

a. Number Systems and Codes: Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions.
b. Computer Arithmetic and Gates: Binary arithmetic, complements, addition subtraction; Conversion from one system to another; Logic Gates, truthtable and applicationsminimisation, and K-maps.
c. Computer Processing System: Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer; CPU and its functions, various computer systems.
d. I/O devices: Basic concepts of I/O devices; various input devices Keyboard, mouse; MICR, OCR, microphones.
e. Various output devices: VDU, printer, plotter, spooling, L.S.
f. Storage Devices: Primary and secondary memory; Types of memory capacityand its enhancement; Memory devices and comparisons; Auxiliary storage, tapes, disks (magnetic and potical); various devices and their comparison.

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g. System Software - Roale of Software, Different System Software: O.S., utilization element of O.S. - Its types and variations; DOS and windows.

h. Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication Channel; Multiplexing; Basic network concepts; O.S.I. model; Types of topologies; LAN, WAN, Client server concept.

UNIT-III Computer-based Business Applications

a. Word Processing : Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word).

b. Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Crating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using builtinfunctions; Goal seeking and solver tool; Using graphics and formatting of Worksheet; sharing data with other desktop applications; Strategies of cratingerror-free worksheet (MS-Excel, Lotus 123). Practical knowledge on WingsAccounting (Software).

c. Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, Sorting and indexing data;Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu drivenapplications in query language (MS-Access).

UNIT-IV Electronic Data Interchange (EDI), Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

UNIT-V The Internet and its Basic ConceptsInternet-concept, history development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-lelveldomian (gTLD); Country code top-level domain (ccTLD); - India; Llocation of second-level doomains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc. Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

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Suggested Reading:

1. AgrawalaKamlesh N. and Agarwala Deeksha: Business on the Net - Introduction to Ecommerce, Macmillan India, New Delhi.
2. AgarwalaKamlesh, N. and Agarwala Deeksha: Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; an Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
3. Bajaj Kamlesh K. and Nag Debjanl: E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
4. Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, NewDelhi.
5. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Internet Engineering; Tata McGrow Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal: Management information System; Macmillan India, New Delhi.
12. Timothi J O'Leary: Microsoft Office 2000; Tata McGrow Hill, New Delhi.

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B.COM PART III

OPTIONAL GROUP C (E-Commerce Area)

TITLE OF PAPER -ESSENTIAL OF E-COMMERCE

PAPER – II

OBJECTIVE

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

M.M. 75

UNIT-I Internet and Commerce: Business operations; E-Commerce practices; Concepts b2b, b2c, b2g, g2h; Benefits of e commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.

Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTP); Electronic payment systems; secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.

UNIT-II Applications in B2C: Consumer's shopping procedure on the internet; Impact on disintermediation and re-inermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.

UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented market place, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

UNIT-IV Applications in Governance: EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interfacein e-governance.

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UNIT-V Emerging Business Models: Retail model; Media model; Advisory model, Mode-toordermanufacturing model; Do-it yourself model; Information service model; Emergin hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.

Suggested Reading:

1. AgarwalaKamlesh. N. and AgarwalaDeekhsa: Bridge to Online Storefornt; MacmillanIndia, New Delhi.
2. AgarwalaKamlesh. N. and AgarwalaDeeksha: Business on the Net Introduction to theE-commerce; Macmillan India New Delhi.
3. AgarwalaKamlesh N. and AgarwalaDeeksha: Bulls, Bears and TheMouse: AnIntroduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murli D.: Eductaion and E-Governance; Macmillan India, New Delhi.
5. Minoli Daniel, MinoliEmma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. MinoliDeniel, Internet & Internet Engineering: Tata McGrow Hill, 1999.
7. BhatnagarSubhash and Schware Robert (Eds): Information and CommunicationTechnology in Development; Sage Publications India, New Delhi.
7. Amor, Daniel: E-business R evealuation, The : Living and Working in an InterconnectedWorld; Prentice Hall, U.S.
8. Afuah, A., and Tuccu, C.: Internet usiness models and Strategies; McGraw Hill,
   New York.

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B.COM PART III

OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER FUNDAMENTAL OF INSURANCE

PAPER – I

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

M.M. 75

UNIT-I Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT-II Fundamentals of Agency Law: Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation.

UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure

Suggested Reading:

1. Mishra M.N.: Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS: Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance - Principles and Practice,
S. Chand and Co. New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. BalchandShriwastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

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B.COM PART III

OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER - MONEY & BANKING SYSTEM

PAPER –II

OBJECTIVE

This course enables the students to know the working of the Indian Money & banking system.

M.M. 75

UNIT-I Money: Function, Alternative Measures tomoney supply in India - their differentcomponents. Meaning and changing relative importance of each.

UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India;Apex banking Institutions; Commercial banks; Regional rural banks; Cooperativebanks; Development banks.

UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act asapplicable to banking companies and public sector banks; Banking Regulation Act asapplicable to Cooperative banks.

UNIT-IV Regional Rural and Cooperative Banks in India: Functions; Role of regional rural andcooperative banks in rural India; Progress and performance.

UNIT-V Reserve Bank of India: Objectives; Organization; Functions and working; Monetarypolicy; Credit control measures and their effectiveness.

State Bank of India, Project History, Objectives, Functions & Organization working& progress.

Internet banking system

Suggested Reading:

1. Basu A.K.: Fundamentals of Banking-Theory and Practice; a Mukherjee and Co., Calcutta.
2. Sayers R.S.: Modern Banking: Oxford University Press.
3. Panandikar S.G. And Mithani D.M.: Banking in India; orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby lock wood Staples, London.
6. Tannan M.L.: Banking - Law and Practice in India: India Law House, New Delhi.
7. Knubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.
9. Harishchandra Sharma.
10. M.L. Singhai.

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प्रपत्र

विषय / संकाय / प्रश्न–पत्र का नाम– **B.Com.(Computer Application)**

कमांक	कक्षा का नाम	वर्तमान पाठ्यकम	नवीन संशोधित पाठ्यकम	नवीन संशोधित पाठ्यकम का औचित्य
1.	1st Year	COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION	COMPUTER FUNDAMENTAL	Updation Required
2.	1st Year	COMPUTERIZED FINANCIAL ACCOUNTING	PC SOFTWARE AND MULTIMEDIA	Updation Required
3.	1st Year	PRACTICAL	PRACTICAL	Updation Required
4.	2nd Year	INTERNET APPLICATION & E-COMMERCE	INTERNET APPLICATION & E-COMMERCE	No Change
5.	2nd Year	RELATIONAL DATABASE MANAGEMENT SYSTEM	RELATIONAL DATABASE MANAGEMENT SYSTEM	No Change
6.	2nd Year	PRACTICAL	PRACTICAL	No Change
7.	3rd Year	PROGRAMMING IN VISUAL BASIC	PROGRAMMING IN VISUAL BASIC	No Change
8.	3rd Year	SYSTEM ANALYSIS, DESING & MIS	SYSTEM ANALYSIS, DESING & MIS	No Change
9.	3rd Year	PRACTICAL	PRACTICAL	No Change

केन्द्रीय अध्ययन मंडल के अध्यक्ष एवं सदस्यों का हस्ताक्षर

S.N.	Name	Designation/University/College	Signature with Date
1.	Dr. Sanjay Kumar	Head, S.o.S. in Computer Science & I.T., Pt. R.S. University, Raipur	11-06-2018
2.	Mr. Hari Shankar Prasad Tonde	Head, Dept. of Computer Science, Sarguja University, Ambikapur	11-06-18
3.	Dr. Anuj Kumar Dwivedi	Head, Dept. of Computer Science, Govt. V.B.S.D. Girls College, Jashpur Nagar, Jashpur	11/6/2018
4.	Mr. L.K. Gavel	Head, Dept. of Computer Science, Govt. G.S.G. P.G. College Balod	11/06/18
5.	Dr. J. Durga Prasad Rao	Head, Dept. of Computer Science, Shri Sankracharya Mahavidyalaya, Bhilai	11/6/18

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B.Com-III

PAPER - I

PROGRAMMING IN VISUAL BASIC

(Paper Code-1165)

UNIT-I Introduction to Visual Basic, Programs, Variables

Editions of Visual Basic, Event Driven Programming, Terminology, Working environment, project and executable files, Understanding modules, Using the code editor window, Other code navigation features, Code documentation and formatting, environment options, code formatting option automatic code completion features. Introduction to objects, Controlling objects, Properties, methods and events, Working with forms, interacting with the user: MsgBox function, InputBox function, Code statements, Managing forms, Creating a program in Visual Basic, Printing, Overview of variables, User-defined data types, constants working with procedures, Working with dates and times, Using the Format Function, Manipulating text string.

UNIT-II Controlling Program Execution, Working with Control

Comparison and logical operators, If....Them statements, Select Case Statements looping structures, Using Do....Loop structures, For....Next statement, Exiting a loop. Types of controls, Overview of standard controls, ComboBox and ListBox, OptionButton and Frame controls Menu, Status bars, Toolbars, Advanced standard controls, ActiveX controls, Insertable objects, Arrays, Dynamic Arrays.

UNIT-III Procedure, Function Error Trapping & Debugging

Procedure, Function, call by value, call by reference, Type definition, with object, Validation, Overview of run-time errors, error handling process, The Error object, Errors and calling chain, Errors in an error-handling routine, Inline error handling, Error handling styles, General error-trapping options Type of errors, Break mode Debug toolbar, Watch window, Immediate window, Local window, Tracing Program flow with the Call Stack.

UNIT-IV Sequential and Random Files :

Saving data to file, basic filling, data analysis and file, the extended text editor, File organization Random access file, The design and coding, File Dialog Box, Picture Box, Image box, Dialog Box, using clipboard, Copy, Cut, Paste of Text & Picture in Clipboard, Use of Grid Control Multiple document interface, Single document interface.

UNIT-V Data Access Unsing the ADO Data Control & Report Generation

Overview of ActiveX data Objects, Visual Basic data access features, Relational database concepts Using the ADO Data control to access data, Overview of DAO, RDO, Data Control, structured query language (SQL), Manipulating data Using Data Form Wizard. Overview of Report, Data Report, Add groups, Data Environment, Connection to database Introduction to Crystal Report Generator.

BOOK REFERENCE :

1. Visual Basic Programming – Reeta Sahu, B.P.B. Publication.
2. Mastering in Visual Basic - By BPB Publications.
3. Visual Basic Programming - Mark Brit.

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B.Com-III

PAPER - II

SYSTEM ANALYSIS, DESING & MIS

(Paper Code-1166)

UNIT-I Introduction -

Systems Concepts and the information systems environment : Definition of system, Characteristics of system, elements of system, types of system, The system Development life cycle : consideration of candidates system. The Role of system Analyst : Introduction, the multiphase role of the analyst, the analyst / user interface, the place of the analyst in the MIS Organization

UNIT-II System Analysis, Tools of Structured Analysis, Feasibility Study-

System Planning and initial investigation : Basis for planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility.

Information Gathering : Kind of information, Information gathering tools.

Structured Analysis, Flow chart, DFD, Data Dictionary, Decision Tree, Structured English, Decision Table. System Performance, Feasibility Study. Data Analysis.

UNIT-III System Design & System Implementation -

The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure, File organization, data base design, System Testing, the test plan, quality assurance, data processing auditor. Conversion, Post implementation review, Software Maintenance.

UNIT-IV Introduction to MIS & Other Subsystem-

Evolution of MIS, Need of MIS, Definition & Benefits of MIS, Characteristic, Role component of Information system, data base as a future of MIS, Decision making, logic of Management Information system, Structure of MIS.

UNIT-V Information System Concept -

Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality information Building Blocks for the information system, information system concept, Other system characteristic (Open & Closed System), difference between MIS & Strategic System, Adaptive system, Business function information system.

BOOK REFERENCE :

1. System Analysis and Design - Elias M. Awad.
2. System Analysis and Design - Alan Dennis & Barbara Haley Wixo.
3. Management Information systems - C.S.V. Murthy, Himalaya Publication House.

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B.Com-III

PAPER – III

PRACTICAL EXERCISES BASED ON PAPER I & II

Practicals to be done –

1. At least 20 practical - exercises covering the contents of paper - I (e.g. Designing calculator, sorting of elements, Generating Fibonacci series)
2. Design the Project on one of the following - Application Software / Website Design/Accounting software / Inventory control System / System Software &other (e.g. Library Management System, Medical management, Stock Management, Hotel Management, Website for your institute / Website of any Organization)
3. The Project Report cover the following topic - Objective, Hardware & Software Requirements, Analysis, Design, Coding, input forms, testing, Reports, Future enhancement of s/w.
4. Practical exam is based on the Project Demonstration & report.

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