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B.COM (Computer Applications)
CBCS COURSE STRUCTURE
w.e.f. 2018-'19

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Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a) Environmental Science/ b) Basic Computer Skills	2	2	1 ½ hrs	40U+10I
4.	DSC101	Financial Accounting–I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
		SEMESTER – II				
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a) Basic Computer Skills/ b) Environmental Science	2	2	1 ½ hrs	40U+10I
10.	DSC201	Financial Accounting–II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Programming with C & C++	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
		SEMESTER – III				
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1	a) Principles of Insurance/ b) Foundation of Digital Marketing/ c) Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	a) Practice of Life Insurance/ b) Web Design & Analytics/ c) Application of Business Analytics	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	27	25		
		SEMESTER – IV				
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3	a) Practice of General Insurance/ b) Social Media Marketing c) Business Intelligence	2	2	1 ½ hrs	40U+10I
23.	SEC4	a) Regulation of Insurance Business/ b) Search Engine Optimization & Online Advertising c) Data Visualisation&Storytelling	2	2	1 ½ hrs	40U+10I

Paper AEC1 (a): BASIC COMPUTER SKILLS

Hours Per Week: 2   **Credits**: 2
Exam Hours: 1 ½   **Marks:** 40U+10I
Objective: to impart a basic level understanding of working of a computer and its usage.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING:
Knowing computer: What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.
Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems; The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Basics of O.S Setup; Common utilities.
Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS:
Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.
Basics of presentation software: Creating Presentation; Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.
Introduction to Internet, WWW and Web Browsers:
Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.
World Wide Web: Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website.
Web Browsing: Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes.

SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill , 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata McGrawHill.
Web Resources:
1. https://online.stanford.edu/courses/soe-ycscs101-sp-computer-science-101
2.https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction- computer-science.

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Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of accounting and preparation of finalaccounts of sole trader.

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

UNIT-II: SUBSIDIARY BOOKS:
Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:
Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

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

SUGGESTED READINGS:

1.   Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2.   Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3.   Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4.   Accountancy–I: Tulasian, Tata McGraw Hill Co.
5.   Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6.   Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7.   Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8.   Financial Accounting: JawaharLal, Himalaya Publishing House.

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Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:
Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

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

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:
Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

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

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:
Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10.   Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11.   Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12.   Business Organisation and Management, D. Neeru Vashisth, Tax Mann Publications.
13.

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Hours Per Week: 6 (4T+2P)   **Credits**: 5
Exam Hours: 1 ½   **Marks:** 50U+35P+15I

*Objective: To u*nderstand the basic concepts and terminology of informationtechnology and to identify issues related to informationsecurity.

UNIT-I: INTRODUCTION TO COMPUTERS:
Introduction,Definition,Characteristicsofcomputer,EvolutionofComputer,BlockDiagramOf   a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations ofcomputer.
Role of I/O devices in a computer system.**Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards,Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:
Binary,Binary Arithmetic, Number System: Positional & Non Positional, Binary,Octal, Decimal, Hexadecimal, Converting from one number system to another.
Primary Vs Secondary Storage, Data storage & retrieval methods.**Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:

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

UNIT-IV: OPERATING SYSTEM:
Functions, Measuring System Performance, Assemblers, Compilers and Interpreters.
Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

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

SUGGESTED READINGS:

Computer Fundamentals:P.K.Sinha

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