PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

B.Com. Second Year, Third Year & Honours
(Annual System)
Examination, 2015

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PANJAB UNIVERSITY, CHANDIGARH

OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. SECOND YEAR & THIRD YEAR AND HONOURS EXAMINATIONS, 2015.

Note: 1. Examination in each subject for B. Com. will be of 3 hours duration.

2. There will be no objective type questions.

3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.

4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.

INSTRUCTIONS FOR THE PAPER SETTERS OF B.COM 2ND & 3RD YEARS AND HONS. CLASSES:

Note: The question paper of each subject covering the entire course shall be divided into three sections:

Section A (20 marks)
This section will have 6 short-answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Numerical papers include Corporate Accounting, Cost Accounting, Company Law & Auditing; and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year. In case of Company Law and Auditing paper of B.Com. 2nd Year, simple numerical problems based on legal concepts shall be asked.

Section B (30 marks)
This section will consist of essay type/numerical questions from Unit-I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers, Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Section C (30 marks)
This section will consist of essay type/numerical questions from Unit-II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers include Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.
**Important Note:** All numerical papers except Company Law and Auditing of B.Com. 2nd year shall have 50% numerical and 50% theory questions in all sections. However, Operations Research paper of B.Com. 3rd year, there should be four numerical and two theory questions in Section A and three numerical and one theory question from Section B and Section C. In respect of Indirect Tax Laws paper of B.Com. second year, both sections B and C shall have three theory questions and one numerical question each.

**Practical Examination:** (10 marks)

Evaluation on the basis of practical work will be strictly in accordance with syllabus prescribed. There will be a term paper on the basis of practical/training work. The class teacher shall take this term paper and the teacher concerned shall keep record of the term paper for a period of one year.

*Instructions for Practical:*

1. Each Unit shall be divided into five practical groups.
2. Each student will require to study five periods of text and one period of practical in a week in each subject.

*Internal Assessment:* (10 marks)

Internal Assessment on the basis of house tests will be given. (As decided by the Panjab University Guidelines).

**For B.Com. Honours**

*Note:* The maximum theory marks is 80, practical 10 and 10 marks for internal assessment (to be awarded by the class teacher). There will not be any practical examination separately.
GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS OF B.A./B.Sc./B.Com./B.C.A. Courses

IMPORTANT NOTE

(i) In order to incorporate an element of continuous assessment of students, the Colleges will conduct two mandatory House Tests in theory papers – one in the month of September/October and the other in December/January every year.

(ii) 

(a) For September Test, there will be only one paper of one hour’s duration in each subject, and for December Test, there will be paper/s on the pattern of annual examination conducted by the University. There will be a Special Test for those students who could not fulfil the conditions of eligibility. It will not be held to provide an opportunity to all students to improve their earlier score. Those students who are exempted by the Principal of the College from appearing in the House Test/s in September and/or December/January will also be allowed to appear in the Special Test; this Test will determine their eligibility for admission to the examination as well as their score for Internal Assessment.

(b) With a view to meet the grievance of students, if any, on account of scores obtained by them, the answer-books will be shown to them. Difference of opinion on the issue, if any, will be sorted out with the help of respective Heads of departments as well as the Principal of the College.

(iii) Whereas the September House Test will carry weightage of 40 per cent, the December House Test will have weightage of 60 per cent in each subject/paper. The total weightage for both the Tests taken together shall be 10 percent of the total marks in each theory subject/paper. The weightage of 10 percent marks shall be added to each paper of B.A./B.Sc./B.Com./B.C.A. I, II and III Year which will, henceforth, carry weightage of maximum marks allotted to each paper. A candidate will have to pass in theory and practical/s separately.

(iv) The record of marks secured by the students in the two House Tests will be sent by the respective Colleges so as to reach the office of Controller of Examinations latest by 15th March, failing which the result of the students shall be shown as ‘RLA’ and the entire responsibility for this would lie with the Principal/s of the College/s.

(v) The Colleges will continue to forward the internal assessment of the students for Practicals, Projects and similar other activities, wherever applicable, to the Controller of Examinations, as usual, so as to reach his office latest by 15th March.

SPECIAL NOTE:

(i) Each theory question paper will be set out of the marks allotted to each theory paper and 10% marks of the maximum marks of each paper will be internal assessment.

(ii) For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

(iii) It will not be mandatory for the students to separately pass in the internal assessment.
### ADDITIONAL OPTIONAL

**Environment and Road Safety Education**

*** Introduction to Computer Science

#### B. COM. 2nd Year

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Credits</th>
<th>Max. Marks</th>
<th>Number of Lectures (L) &amp; Practical (P) Per Week</th>
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<tbody>
<tr>
<td>1.</td>
<td>Company Law &amp; Auditing</td>
<td>2</td>
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<td>2.</td>
<td>Corporate Accounting</td>
<td>2</td>
<td>100</td>
<td>5 &amp; 1</td>
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<tr>
<td>3.</td>
<td>Cost Accounting</td>
<td>2</td>
<td>100</td>
<td>5 &amp; 1</td>
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<td>4.</td>
<td>Business Economics</td>
<td>2</td>
<td>100</td>
<td>5 &amp; 1</td>
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<td>5.</td>
<td>Banking &amp; Insurance</td>
<td>2</td>
<td>100</td>
<td>5 &amp; 1</td>
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<td>6.</td>
<td>Indirect Tax Laws</td>
<td>2</td>
<td>100</td>
<td>5 &amp; 1</td>
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** This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com. 1st year. The students are required to qualify this paper either in the first year, second year and third year of the course. The examination will be conducted by the University.

*** This is an Additional Optional Subject. The students may clear the examination for this course during their stay of three years in the College. In the case of those who qualify this course, the marks obtained will be mentioned in the Detailed Marks Card, but these marks will not be counted towards the aggregate marks.

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<tr>
<th>Sr. No.</th>
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<td>B. COM. 3\textsuperscript{RD} Year</td>
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<tr>
<td>1.</td>
<td>Functional Management</td>
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<td>2.</td>
<td>Management Accounting and Business Finance</td>
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<td>100</td>
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<td>3.</td>
<td>Direct Tax Laws</td>
<td>2</td>
<td>100</td>
<td>5 1</td>
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<td>4.</td>
<td>Indian Economy</td>
<td>2</td>
<td>100</td>
<td>5 1</td>
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<td>5.</td>
<td>Entrepreneurship and Small Business</td>
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<td>100</td>
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<td>6.</td>
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<td>(i) Computer Application in Business</td>
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<td>(ii) Operations Research</td>
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<td>(iii) Organizational Behaviour</td>
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<td>(iv) Investment Management</td>
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\textbf{HONOURS :}

- Option-I : Business Economics
- Option-II : Business Finance and Accounting
- Option-III : Marketing Management
- Option-IV : Electronics Commerce (E-Commerce)
SYLLABI AND COURSES OF READING FOR B. COM. SECOND YEAR
EXAMINATION, 2015

PAPER-1 : COMPANY LAW AND AUDITING

UNIT-I

Company—Meaning, Features, Types, Promotion and Registration, Preliminary contracts, Memorandum of Association, Articles of Association. Prospectus Shares and Share Capital, Directors, Borrowing powers (excluding debentures) Members, Meetings (including Board Meetings).

UNIT-II


Practical Work:

Audit report preparation. Procedure of opening a new company, Practical Training about notice of meeting, Agenda, Quorum, Proxy, Reports, Minutes of meeting, Resolutions, Share Certificates, Share Warrant. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

Note: Relevant Provisions of Company Act 2013 shall be applicable.

PAPER-2 : CORPORATE ACCOUNTING

UNIT-I

Issue, reissue, forfeiture and buy-back of shares, Redemption of preference shares, Issue and redemption of debentures, Underwriting of shares and debentures, Right issue and bonus shares, final accounts of companies (including managerial remuneration & profit prior to incorporation), Accounts of banking and insurance companies.

UNIT-II

Valuation of goodwill and shares, Amalgamation, Absorption internal & external reconstruction (excluding inter-company holdings), Liquidation of companies, Holding companies accounts (excluding cross holding).

Note: Relevant Provisions of Company Act 2013 would be applicable.
Practical Work :

Assignments on the following :

1. Final account of any Bank.
2. Final account of any Insurance Company.
3. Scheme for Internal Reconstruction.
5. Final Account of any Public Limited Companies.

Note : Accounting Standards are to be covered along with topics.

PAPER-3 : COST ACCOUNTING

UNIT-I


UNIT-II

Methods for Cost Determination : Job, Batch, Contract, Process (including Joint and Bye-Products).


Practical Work :

PAPER-4 : BUSINESS ECONOMICS

UNIT-I


Concept of production function, Break even analysis, Profit forecasting of short run, Law of variables proportion. Concept of cost and revenue; Short run and long run cost curves, Concept of total, average and marginal revenue, relationship between average revenue, marginal revenue and elasticity of demand.

Price determination under perfect competition, monopoly and monopolistic competition, price discrimination.

UNIT-II


Practical Work:

Project Report on any two out of followings:

Demand forecasting techniques, price elasticity in any market. Effect of advertisement in monopolistic competition, Multiplier effect, Methods for computing National Income.

PAPER-5 : BANKING AND INSURANCE

UNIT-I

Banks: Their types and functions, Management and Organisational set up of commercial banks, Impact of banking reforms on organizational structure of banks (with SBI as model), Management of deposits, advances and loans in commercial banks. Central bank—their role, objectives and functions. Reserve Bank of India and its monetary policy since 1951.

UNIT-II

Insurance : Concept, principles and its relevance in developing country like India. Attitude towards the insurance cover.


Practical Work :
Operation of bank account and various documents used, Emergence of e-banking, case study of UTI, Non-performing assets, impact of liberalization of Insurance Sector, Schemes in Life Insurance and Non-Life Insurance.

PAPER-6 : INDIRECT TAX LAWS

UNIT-I


Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75, special provisions regarding baggage, postal goods.

UNIT-II

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax.

Note : The paper setter will consider the changes upto 30th September of relevant year.

Practical Work :
Filling of forms for registration returns, assessment etc.
PAPER-1 : FUNCTIONAL MANAGEMENT

UNIT-I


Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II


Strategic Management : Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Practical Work :
Assignments on the following :

Market Research, Corporate Strategy, Performance appraisal, Quality circles, Procedure for raising funds.

PAPER 2 : MANAGEMENT ACCOUNTING & BUSINESS FINANCE

UNIT-I


UNIT-II


Responsibility Accounting : Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical Work :

Use of various software packages to obtain different management accounting outputs like : (i) Fund flow statement, (ii) Ratio analysis, (iii) Cash forecasting, (iv) Projected financial statement, and (v) Analysis of accounts payable, accounts receivable and sales.

PAPER 3 : DIRECT TAX LAWS

UNIT-I

Basic concepts, Agricultural income and its Assessment, Basis of charge, Exempted income.

Heads of Income : Income from salaries, House property, Business and Profession, Capital gains, Other sources, Set off of losses, Set off and carry forward of losses, Aggregation of income, Deductions to be made in computing the total income, Rebate and relief.

UNIT-II

Assessment of individuals, HUF, Association of Persons and firm.

Income tax authorities, Procedure of assessment, (practical aspect of filing of return to be stressed), Penalties, collection of tax.

Wealth Tax Act.

Practical Work :

1. Preparation of form 16, 24 A.
2. Depositing TDS.
3. Filing of Return of Individual, HUF, firm.
4. PAN form and procedure
PAPER 4 : INDIAN ECONOMY

UNIT-I


Agriculture : Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalisation.

UNIT-II


Transport : An elementary exposure, growth and problems of Indian Railway, Road Transport, Air and Water Transport.

Foreign Trade : Contemporary Problems of India’s International Trade, Composition and direction of foreign trade, Balance of payment position.

Indian Public Finance : Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.


Practical Work :
Structure and Composition of Economic Survey of India, SWOT analysis of any industry, Case study of Delhi Metro, Sources of Data available on Internet.
PAPER 5 : ENTREPRENEURSHIP AND SMALL BUSINESS

UNIT-I

*Concept of Entrepreneurship:* The Entrepreneur: Definition, nature, and characteristics of entrepreneurship; Emergence of entrepreneurial class including women entrepreneurs; Theories of entrepreneurship; Socio-economic environment and the entrepreneur.

Characteristics of Entrepreneur Leadership, Risk taking, Decision making and Business planning.

Innovation and Entrepreneurship, Entrepreneurial behaviour and Motivation.

Entrepreneurial Development Programmes—Their relevance and achievements; Role of Government in organizing such programmes, Critical Evaluation.

UNIT-II


Finance Management in current operations and expansion of capital.

Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance.

Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.

Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions.

**Practical Work:**

Process of establishment of any firm, Project report for loans to bank, Form for registration under Sales Tax.
Any one of the following papers:

PAPER 6 (i) : COMPUTER APPLICATION IN BUSINESS

UNIT-I

Introduction to Personal Computer : PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage device other peripherals used with PC, factors influencing PC performance, PC as a virtual office.

Introduction to Operating Systems : Definition, concept of OS (as Resource Manager, Processor Manager and Information Manager), Introduction to windows (Overview of working of windows, using mouse and manipulation of icons. Menus and opening different applications simultaneously), Basic commands of windows; installing windows and windows based packages.

Word Processing : Introduction and working with MS-Word in MS-Office, Work basic commands, Formatting-text, documents, sorting and tables, working with graphics, introduction to mail merge.

Spreadsheets : Working with EXCEL-formatting, function, chart features; working with graphics in Excel, using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with Power Point : Power Point basics, exacting presentations the easy; working with graphics in power point, show-time, sound effects and animation effect.

UNIT-II

Windows Based Packages

A detailed study of MS-Office—2000 elements.

(A) MS-Publishers
(B) MS-Outlook
(C) MS-Office Tools
(D) MS-Access

Introduction to Accounting Packages : Preparation of vouchers, invoice and salary statements, maintenance of inventory records, maintenance of accounting books and final accounts, financial reports generation, practical knowledge on wings accounting and wings trade (software) Tally etc.

Practical Work:

Practical application of all above written packages.
PAPER 6 (ii) : OPERATIONS RESEARCH

UNIT-I


Introduction to Linear Programming, Formulation of Linear Programming Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primel into its Dual.

Transportation problem.

Assignment problem.

UNIT-II

Inventory – Types, Nature and Classification, Economic Lot Size Models, Quality Discounts, Basic Concept of Network Models, Preparation of the Network Diagrams, Project Duration and Critical Path, probability Statements of Project Durations.

Games Theory : Two persons zero sum games, Pure Strategies, Mixed Strategies, Dominance, Introduction to frequency problems.

Classification of Sequencing Problems, Processing in Job through Two Machines.

Practical Work :

One project report in following areas : Packages in LPP, PERT-CPM in any industry, Inventory application in any company.

PAPER 6 (iii) : ORGANISATIONAL BEHAVIOUR

UNIT-I

Organisations : Meaning, Definitions, Concept and Evolution of Organisations, Typology of Organisations, Main theories of organisations, Goal formulation & Types of Goals, Individual goals & organizational goals, organizational structure, Elements of organizational process—Departmentation delegation, decentralization.

Organisation Behaviour : Meaning, characteristics, approaches to study of OB, Process of behaviour and morels of OB.

Individual Behaviour : Introduction, factors affecting behaviour, models of man.
*Personality Development*: Perception, attitudes and values, learning behaviour and modifications, Morale, Motivational Techniques, Communication, Leadership.

**UNIT-II**

*Groups*: Group dynamics, Group cohesiveness, Group development.

Interpersonal behaviour (Transactional analysis) Power and Politics.


*Stress Management*: Meaning, definition, and sources of stress, coping with stress.


*Organisational Effectiveness*: Meaning, features & need for organisation development, values in OD, Steps in OD process, Techniques of OD.

*Organisation Development*: Meaning, features & types of organisation culture, functions and dysfunctions, How to keep culture alive, changing organisation culture.

Organization Climate—Meaning, features, factors affecting climate, developing a sound organisation climate.

**Practical Work**: Case studies in the areas of Individual Behaviour, Personality Development, Organisation Climate, Organisation Development, Organisational Effectiveness, Organisational Change.

**PAPER 6 (iv) : INVESTMENT MANAGEMENT**

**UNIT-I**

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, Saving and investment, Identification of investment opportunities.

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.
UNIT-II

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate. Sources and importance of investment information, investor protection under SEBI.

Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax relies and exemptions on various schemes of investments.

Practical Work:
Practical work in area of fundamental and technical analysis.
INTRODUCTION TO COMPUTER SCIENCE  
(Additional Optional Subject)

Note: The students with no background of Computer knowledge will opt for Module I while those familiar with the use of Computer systems at the operating system level and application level, may opt either Module II or Module III.

SYLLABUS AND COURSES OF READING

Module I: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Max. Marks : 100  
Theory : 75  
Practical : 25

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : None

Objectives of Module : The objective of the module is to familiarize the students with developments in Information Technology and use of computer systems at operating systems level and application level.

1. Basics of Computers and Number Systems:
   Block diagram of a computer, booting process, introduction to the concepts – bit, byte, word, hardware, operating system, system and application software, machine, assembly and high level languages, compilers, assemblers, loaders and linkers.
   
   ASCII and EBCDIC codes, Binary, Octal, Decimal and Hexadecimal number systems and their conversion, integer and floating point representation, error detection techniques.  
   (4 hours)

2. Operating Systems—DOS, Windows and Unix:
   Features of DOS, Windows and Unix operating systems and their comparison.  
   Internal and External Commands of DOS, File and directory management commands such as DIR, COPY, TYPE, DEL, DELTREE, UNDELETE, CHKDSK, FORMAT, XCOPY, SCANDISK; creating batch files using REM, ECHO, PAUSE, IF, GOTO; AUTOEXC. BAT. And CONFIG.SYS. files.
   Concepts of window, menu, icon, opening, closing and resizing windows, creating folder, Using Start, control panel, recycle bin and online help, using windows explorer to manage files and directories.
Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as ls, mkdir, cp, mv, rin, process management commands such as ps, kill, nohup; communication commands such as news, msg, wall; working with vi editor, introduction to shell programming.

(10 hours)

3. Input, Output and Memory:

Various input devices such as keyboard, mouse, joystick; output devices such as monitor (CGA, EGA, VGA, and SVGA), different types of printers and plotters.

Primary and Secondary memory: RAM, ROM, PROM, EPROM, Cache, extended and expanded memory.

Removable and non-removable secondary memory: tapes, disks, CDROM, DVD, comparison of these devices based on technology and speed.

Organisation of data on disk: Tracks, sectors, cylinders, heads, access time, seek time and latency time.

Typical configuration of a latest Desktop Computer.

(6 hours)

4. Computers and Communication:

Single-user, multi-user and client-server systems, distributed and parallel processing systems; Hardware & Software components of computer networks, Network topologies for LAN & WAN, various Internet services and their use.

(10 hours)

5. Installation and using Application Software and Data Management Tools:

Installing and understanding the features and applications of the following software: MS-Word, MS-Excel, MS-Power-Point; Virus detection, prevention and anti-virus packages.

(30 hours)

References:

2. Sanders : Computers Todays.
10. E. Balaguruswamy and B. Sushil : Computer Science Theory and Applications

Module II: COMPUTER PROGRAMMING through C&C++

Course Duration: 60 hours (for both Theory and Practical)

Pre-requisite: Computer Fundamentals

Objectives of the Module: The objective of the module is to familiarize the students with steps in problem solving on computers and create skill in programming using C & C++. The students should be able to independently develop computer based projects.

1. Problem Solving:
   Problem Identification, Analysis, Flow charts, Decision Tables, Pseudo code and algorithms, Program Coding, Program Testing and Execution. (10 hours)

2. Computer Programming Language (C Language):
   Introduction to Structured Programming: Concept of variable and constants, structure of a C program, various operators, expressions and their evaluation using rules of hierarchy. Assignment Statements, Control Structures: Sequencing, alteration and iteration; arrays, Manipulating vectors and matrices, pointers, String, Function, Structures, User defined functions, Input/Output files, Pre-Processors, Macro. (20 hours)

3. Object Oriented Programming Language (C++ Language):
   Introduction to Object Oriented Programming—Objects, Classes, Data abstraction, Data encapsulation, Inheritance (Single, Multiple, Hierarchical, Multilevel, Hybrid) Polymorphism, Dynamic binding, Message Passing. Tokens, expressions, data types, variables, operators, control statements. Arrays, constructor & destructors, classes, objects, functions & methods. File handling, exception handling and templates. (20 hours)
4. **Program Design and Development** :

Development of a project using C/C++ and their discussion.

Program Debugging. 

(10 hours)

**References** :


**Module III : RELATIONAL DATA BASE MANAGEMENT SYSTEM**

**Course Duration** : 60 hours (for both Theory and Practical)

**Pre-requisite**: Computer Fundamentals and Problem Solving.

**Objectives of the Module** : The objective of the module is to create skills in development of information system using RDBMS. The students should be able to independently develop computer based projects.

1. **Data Base Concept** :

   Data Base Vs file oriented approach, Basic DBMS terminology, Data Independence, General Architecture of a Data Base Management Software, Components of DBMS, Advantages and Disadvantages of DBMS.

   (5 hours)

2. **Data Base Design** :

   Introduction to Data Models, Entity Relationship Model, Entities, Attributes, E-R Diagrams, Conceptual Design of a relational data base model, Comparison of Network, Hierarchical and Relational Model, Designing data base for commercial application like inventory control, financial management and personal management, storage organization for Relations, Normalisation.

   (10 hours)
3. **Fox Pro**:

Introduction to Fox-Pro, Fox-Pro under Windows, Harnessing Fox-Pro, Starting Fox-Pro, Data Types, Creating Databases, Adding records, Viewing database, Positioning databases, Saving databases, Editing–Browse Deleting-records. Modifying database structure, opening and closing database files, Invoking and Quitting Fox-Pro. Sorting and Indexing. Types of Index, Indexing Commands (Set Index, Set Order, Re-Index, Close Index), Sorting Vs. Indexing. Querying, Query with Menu-goto, locate, continue, seek, Query with commands – locate, find, seek, find Vs. Seek. Locate and Continue, Set filter commands, view files, queries and reports. Creating query with RQBE—use of AND, OR condition, use data range, Adding sort order to query result, selecting fields for query result, changing output of query, saving query, executing saved query, modifying existing query.

Introduction to report generation—report dialog box, creating selective reports, Advanced reports, report generation commands, generating custom columnar report, report using RQBE window. Using functions—if, page no, date, time, month, day, year. Adding pictures, creating and printing, Mailing labels, modifying labels.

Fox-Pro Programming, creating command files, memory variables, operations—mathematical, relational, logical, string. Functions—eof, bof, date and time, upper, lower, ctod and dtoc, dtos, space, trim, ltrim, strtrim. Commands-set talk, skip, return, accept and input, count, sum, average, @, ?, ??, Text.

More on Fox-Pro Programming (Loop construct), Scan and Endscan. Do, while, If, Else, Endif, nested if, case, exit, cancel, wait, zap, use macro, memo field handling, window light bar menu, program code for data entry, deleting reports, generating reports, sending reports to printer.

(15 hours)

4. **Oracle**:

Introduction to SQL : Oracle Data types, Starting SQL *Plus, Querying database tables, Conditional, retrieval of rows, Working with Null Values, Matching a pattern from a table, Ordering the Result of a Query, Aggregate Functions, Grouping the Result of a Query, ROLLUP Operation : Getting Sub Totals, CUBE Operation : Getting Cross Tabs, Command Summary of SQL *Plus Editor.

Querying Multiple Tables : Collating Information : Equi Joins, Cartesian Joins, Outer Joins; Self Joins; SET Operators : Union, Intersect, Minus; Nested Queries.

Functions : Functions, Column Functions : Arithmetic Functions, Character Functions, Date Functions, General Functions; Group Functions.

Data Manipulation and Control : Data Definition Language (DDL), Creating Tables, Creating a Table with data from another table, Inserting Values into a Table, Updating Column(s) of a table, deleting Row(s) From a Table, Dropping a Column, Introduction to VIEWS; Manipulating the Base Table(s)*, through VIEWS, Rules of DML Statements on Join Views, Dropping a VIEW, Inline Views, Materialized Views. Database Security and Privileges, GRANT Command, REVOKE Command, Application Privileges Management, Enhancing Performance, Sequences, Maintaining Database Objects, COMMIT and ROLLBACK.

(30 hours)

References:

8. Antanowich : FoxPro 2.5/2.6, Galgotia, 1996.
10. Dan Gookin : FoxPro 2.6 for Munnies, Pustak Mahal.
SYLLABI AND COURSES OF READING FOR B. COM. HONOURS EXAMINATIONS, 2015

OPTION-I : BUSINESS ECONOMICS

PAPER-I: INDUSTRIAL AND TRANSPORT ECONOMICS

UNIT-I

Patterns, processes, speed and implications of industrialisation. Factors inhibiting industrialisation, measures conducive to industrialisation.

Size and efficiency of an industrial unit. Factors determining optimum size of industrial units.

Theories of industrial location—Weber’s deductive theory. Sargent Florence’s inductive analysis. Factors affecting industrial location. Industrial productivity.

UNIT-II

Functions and significance of transport. A study of capital cost and demand characteristics and economics of scales in railways, road transport, air transport and shipping.

Principles of rates and fares determination in railways, road transport, air transport and shipping.

Transport Planning: Policy and Coordination.

Practical Work:
To study the applied aspects of Industrial and Transport Economics.

PAPER-II: INTERNATIONAL TRADE AND FOREIGN EXCHANGE

International Trade

UNIT-I


Tariff and non-tariff barriers to international trade. Regional economic groupings. General Agreement of Tariff and Trade: UNCTAD. International Monetary Fund.
Foreign Exchange

UNIT-II

Theories of Foreign Exchange rate determination. Direct and indirect exchange rate, quotations, spot rate vs. forward rates. Calculation of exchange rate for sterling and other foreign currencies.

Fixed and floating exchange rates. Exchange control. Foreign exchange regulations in India. Exchange control procedures in relations to imports and exports in India.

Practical Work:

To study the applied aspects of International Trade & Foreign Exchange.

OPTION-II : BUSINESS FINANCE AND ACCOUNTING

PAPER-I : FINANCIAL MANAGEMENT

UNIT-I


UNIT-II


Financial considerations underlying the choice of form of organizations, Amalgamations and Merger of Firms, Lease Financing – Meaning, Importance, Limitations, Choice between Buying and Leasing; Present Value Method and Internal Rate of Return Method. Special Financial Problems relating to Financing of Small Industries and Public Sector Undertakings.

Practical Work:

(a) Comparison of capital structure of various companies
(b) Evaluation of working capital of anyone existing company.
(c) Financial problems faced by Small Industries and Public Sector Enterprises.
PAPER-II : ACCOUNTING THEORY AND CORPORATION FINANCE

UNIT-I

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion: Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work:

(a) To study disclosure in financial reporting in Corporate Sector.
(b) Practical application of HRA.
(c) Project Evaluation.

Note: Non programmable calculator is allowed.

OPTION-III : MARKETING MANAGEMENT

PAPER-I : MARKETING MANAGEMENT

UNIT-I

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview. Evolution of marketing concept, Role of Marketing in developing economy.

Market Analysis and Selection: Marketing Environment – Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organisational Buyers; Consumer decision-making process.
Product Decisions: Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle—strategic implications; New product development and consumer adoption process.

UNIT-II

Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

Promotion Decisions: Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion—tools and techniques.

Marketing Research: Meaning and scope of marketing research; Marketing research process.

Marketing Organisation and Control: Organising and controlling marketing operations.

Practical Work:
Project work on Market Research and Studying distribution channel of various products

PAPER-II: ADVERTISEMENT & SALES PROMOTION

UNIT-I


Cost of advertising Vs. Cost of personal selling, AIDA model of selling, types of selling situations, types of selling persons, Process of effective selling, Selling as careers.

UNIT-II

Consumer Buying Behaviour: Buying motives, Influences on buying decisions, Application of Consumer research.

Rural Marketing: Potential in Rural Areas, New methods and innovations in rural marketing.


Practical Work:
(a) Framing of Advertisement.
(b) How to select Advertisement Media.
(c) Knowledge of Consumer Protection Act.

OPTION-IV: ELECTRONIC COMMERCE (E-COMMERCE)

PAPER-I: FUNDAMENTALS OF E-COMMERCE

UNIT-I


Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Interoperatibility and intercompatibility.

UNIT-II

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing.


Practical Work:
Basics of commercial web site designing, Evaluation of web sites.
PAPER–II : BUSINESS APPLICATIONS OF E-COMMERCE

UNIT-I

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organisational applications.

Internet Marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

UNIT-II

Changing Structure of Organizations—Traditional Vs. Virtual, The impact of e-Commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.

Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce.

Practical Work :

INDIVIDUAL PROJECT WORK :

Practical Project work should relate to any aspect of e-Commerce including, Web Site Evaluation. For site evaluation, each student will be asked to visit web sites from specific industries, Parameters for site evaluation may include factors like Ease of use, Aesthetic effects, and Information about the Company and the product, arrangements for Negotiation, Ordering, e-payments and after sale service etc.

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