



**Rayat Shikshan Sanstha's
Sadguru Gadage Maharaj College, Karad
(An Autonomous College)
Affiliated to Shivaji University, Kolhapur**

Name of the Programme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): Income Tax and GST Course Code: N22-301			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 Credit Points:4			
Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcomes	After completion of this course students will be able to– <ul style="list-style-type: none">• To understand the basic concepts of income tax and basis of charge• To identify the residential status and its implication on tax liability• To understand the manner of computation of total income• To know the basic concepts about GST.		
Unit No.	Descriptions	No. of Periods	
1.	Basic Concepts: A) Meaning of Income Tax, Basis of Charge, Concepts of Previous Year, Assessment Year, Person, Income, Assessee. B) Residential Status and Taxability- Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.	1 0	
2.	Exemptions, Deductions and Rates of Tax: Exemptions under section 10 and Deductions under Chapter VI A, Tax Rates for current Assessment Year for Individual Assessee	1 0	
3.	Computation of Taxable Income and Tax Liability: Computation of Income from Salary, House Property, Business or Profession, Capital Gain and from Other Sources. Computation of Taxable Income and Tax Liability of Individual Assessee.	3 0	

4	Introduction to Goods and Service Tax (GST): History of GST, Meaning , Nature, Benefits, Need and Constitutional Provisions of GST, Levy and collection of GST. Meaning of CGST, SGST, IGST, UTGST	10
	Books Recommended: <ul style="list-style-type: none"> • Singhanian – Student’s Guide to Income Tax • Prasad Bhagwati – Income Tax Law & Practice • Mehrotra H.C. – Income Tax Law • Dinkar Pagare – Income Tax Law and Practice • Ahuja and Gupta – Systematic Approach to Income Tax 	

Nature of Question Paper Marks 80 Duration: 3 Hrs	
Instructions: <ul style="list-style-type: none"> • Question number 1 and 2 are compulsory • Attempt any three questions from question number 3 to 6 • Use of Calculator is allowed 	
Q.1 a. Choose the appropriate alternative b. True or false	(10)
	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q.6. a. Short Problem	(8)
b. Short answer question/Problem	(8)



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Name of the Programme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): Corporate Accounting			
Course Code: N22-302			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 Credit Points:4			
Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcomes	After completion of this course students will be able to– 1.Demonstrate accounting for issue of bonus shares, rights shares and sweat equity. 2.Demonstrate accounting for issue of debentures and redemption of debentures. 3.Demonstrate accounting for redemption of Preference Share Capital. 4.Prepare Final Accounts of Limited Company		
Unit No	Descriptions	No.of Periods	
1.	Issue of Bonus Shares, Rights Shares and Sweat Equity.	10	
2.	Issue and Redemption of Debentures	15	
3.	Redemption of Preference Shares.	15	
4.	Preparation of Final Accounts of Companies.	20	
	Books Recommended: <ul style="list-style-type: none">• Gupta, S.C.; Gupta, M.P.; Shukla, M.C.; Agrawal, B.M. and Grewal, T.S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand		

	<p>& Company.</p> <ul style="list-style-type: none"> • Shukla, M.C.; Grewal, T.S. and Gupta, S.C. ;(2016). Advanced Accounts, New Delhi: S.Chand & Company. • Arulnandan, M.A. and Raman, K.S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House. • Gupta, R.L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons. • Maheshwari, S.N.; Maheshwari, Suneel and Maheshwari, Sharan K. (2018). Corporate Accounting. New Delhi: Vikas Publication House. • Shukla M.C.; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co. • Jain, S.P.; Narang, K.L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers. • Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill • Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press • Chougule, Rajan (2011). Computerized Accounting, Kolhapur . • Tulsian, P.C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing. 	
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<p>Nature of Question Paper Marks 80 Duration: 3 Hrs</p>
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Name of the Programme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): Object Oriented Programming Using C++ Course Code: N22-303			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023 Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcomes	After completion of this course students will be able to– <ul style="list-style-type: none"> • Understand C++ concept and object-oriented programming concepts. • Apply the concepts of object, classes and constructor. • Design C++ Programs using Inheritance. • Implement concept of polymorphism program. 		
Unit No	Description	No. of Periods	
1	Introduction to OOP Difference between POP & OOP, Structure of C++ Program, Basic Concepts of OOP– Objects, Classes, Data Abstraction and Data Encapsulation, Inheritance, Polymorphism, Dynamic Binding, Message Passing, Benefits & Features of OOP, Datatypes, Keywords and Operators, Control Structure– Conditional and Looping	15	
2	Object, Classes & Constructor Class Definition, Function Definition and Declaration, Arguments to a Function– Passing Arguments to a Function, Default Arguments, Calling Functions, Inline Functions, Scope Rules of Functions and Variables, Member Function Definition– Inside class and Outside the class using scope Resolution Operator, Accessing Members from Object (S), Static Class Members– Static Data Member, Static Member Function, Friend Function and Friend Classes, Declaration and Definition of a Constructor & Destructor	15	

3	<p>Inheritance ConceptofInheritance,BaseClass&DerivedClass,TypesofInheritanceSingle,Multiple,Hierarchical,Multilevel,HybridInheritance,DynamicMemory Allocation / Deallocation using NewandDeleteOperator</p>	15
4	<p>Polymorphism ConceptofPolymorphism,StaticPolymorphismandDynamicCompiletimePolymorphism,thispointer,PointerstoDerivedClasses,VirtualFunctions,PureVirtualFunction</p>	15
	<p>BooksRecommended:</p> <ul style="list-style-type: none"> • TheC++ProgrammingLanguage,4thEditionbyBjarneStroustrup • ObjectOrientedProgrammingwithC++byE. Balagurusamy • LetUsC++byYashavantP.Kanetkar <p>4.C++:TheCompleteReferencebyHerbertSchildt</p>	



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Name of the Progarmme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): DataBase Management System(DBMS) CourseCode:N22-304			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
CourseOut comes	After completion of this course students will be able to– <ul style="list-style-type: none"> • Understand the concepts of Database Management System. • Draw Entity-Relationship diagram store present simple database application. • Write SQL queries for a given context in relational database. Implement DML and DCL statements. 		
UnitNo	Description	No.of Periods	
1	IntroductiontoDBMS: Database,DBMS– Definition,OverviewofDBMS,FileprocessingsystemvsDBMS, Limitation offileprocessingsystem,Advantagesof DBMS, Levels of abstraction, Data independence,DBMS Architecture,UsersofDBMS	15	
2	Data models - Object Based Logical Model, Record BasedRecord Based LogicalModel(relational,hierarchical,network),Entities,attrib utes,entity sets,relations,relationshipsets,Constraints,EntityRelationship Diagram (ERD), Context Level Diagram, Data Flow Diagrams (DFD)Symbols, Record Based LogicalModel(relational,hierarchical,network), Entities,attributes,entity sets,relations,relationshipsets,Constraints,EntityRelationship Diagram (ERD), Context Level Diagram, Data Flow Diagrams (DFD)Symbols, DFD for SimpleApplication.	15	

3	<p>MySQL- DDL Statements- Creating Databases, Using Databases, MySQL datatypes, Creating Tables (with integrity constraints – primary key, default, check, not null), Altering Tables, Renaming Tables, Dropping and Deleting Tables, Truncating Tables, Restoring databases.</p>	15
4	<p>DML Statements – Viewing the structure of a table insert, update, delete, Select – all columns, specific columns, unique records, conditional select, in clause, between clause, limit, aggregate functions (count, min, max, avg, sum), group by clause, having clause. Functions – String Functions (concat, instr, left, right, mid, length, lcase/lower, ucase/upper, replace, strcmp, trim, ltrim, rtrim), Math Functions (abs, ceil, floor, mod, pow, sqrt, round, truncate) Date Functions (adddate, datediff, day, month, year, hour, min, sec, now, reverse) DCL Statements- creating/dropping users, privileges introduction, granting/revoking privileges, viewing privileges.</p>	15
	<p>Books Recommended:</p> <ul style="list-style-type: none"> • Database Systems Concepts, Abraham Silberschatz, Henry Korth, S. Sudarshan, 6th Edition, McGraw Hill, 2010. • An Introduction to Database Systems, Bipin Desai, Galgotia Publications, 2010. • Introduction to Database System, CJ Date, Pearson, 1999. • Fundamentals of Database Systems, Ramez Elamassri, Shankant B. Navathe, 7th Edition, Pearson, 2015 • Database Management Systems, Raghu Rama Krishnan and 	

	Johannes Gehrke, 3 rd Edition, McGrawHill, 2002	
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Name of the Progarmmme : B.Com. I.T.		Semester – III	
Name of the Cours(Subject):Business Statistics CourseCode: N22-305			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023 Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcom es	After studying this course,students shall be able to: Understand the basic concepts of Business Statistics		
U n it N o.	Descriptions		No.of Periods
1.	Introduction to statistics: MeaningofwordStatistics,Primaryandsecondarydata,Qualitativ Quantitivedata, Discrete and continuousdata, SamplingTechniques:Needandmeaning,Definitionofpopulati on, Sample and Sampling, Advantages of samplingmethod over Censusmethod.MethodsofSampling:Simplerandomsampling (SRSWRandSRSWOR),Stratifiedrandomsampling(c onceptonly)		14
2.	Measures ofCentralTendencyandDispersion: Concept ofCent tendency andDispersion,Requirementsofgoodstatisticalaverage,Definitions ofAritmeticMean,Median and Mode, Empirical relation betweenmean, medianandmode.AbsoluteandRelativeasuresofdispersion,Mean Deviation,StandardDeviationandtheirrelativemeasures,Combined meanannedS.D .fortwogroups, Variance and Coefficient of Variation(C.V.), Merdemerits ofmean, median, mode and S.D., NumericalExamples.		16

3.	<p>Probability: Definitions of various terms used in probability, Classical definition of probability and examples based on it, Addition and Multiplication laws of probability (without proof), Conditional probability, Examples of probability without use of permutations and combinations.</p>	14
4.	<p>Index Numbers: Need and Meaning of Index numbers, Problems involved in Construction of index numbers, Price, Quantity and Value based index numbers, Simple (unweighted) I. Numbers by aggregate method and average of relatives by A.M., Weighted numbers: Laspeyres', Paasche's and Fishers I. numbers, Numerical Examples.</p>	16
	<p>Book Recommended:</p> <ul style="list-style-type: none"> • Business Statistics by S.S. Desai. • Business Statistics by G.V. Kumbhojkar. • Introduction to Mathematical Statistics by S.C. Gupta. • Business Statistics by G.C. Beri. <p>Note: Use of Nonprogrammable calculator is allowed.</p>	

Nature of Question Paper Marks 80 Duration: 3 Hrs		
<p>Instructions:</p> <ul style="list-style-type: none"> • All questions carry 16 marks. • Attempt any FIVE Questions out of seven. 		
Q.1 Attempt any Two out of Three	16 Marks 16 Marks 16 Mark Broad question 16 Marks 16 Marks	1 6
Q.2 Broad question		1 6
Q.3 Broad question		1

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Name of the Programme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): N22-306 Lab Course based onN22-303 and N22-304			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023 Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
	Credits-04		Marks:80(External)
CourseOutcomes	After completion of this course students will be are able to- <ul style="list-style-type: none"> • Describe the object-oriented programming approach in connection with C++ • Apply the concepts of object-oriented programming • Illustrate the Database Management System • Illustrate the My SQL concepts. 		
	List of Practical's based on N22-303:		
Sr.No.	Description		
1	Write a simple program to calculate simple Interest.		
2	Illustrating Control Structures.		
3	Write a program to create a class and creating an object.		
4	Illustrating different Access Specifiers.		
5	Write program to demonstrate static data member.		
6	Demonstrate arguments to the function.		
7	Illustrating inline function.		
8	Define Member function-outside the class using Scope Resolution Operator.		
9	Illustrating Different types of Inheritances.		
10	Create constructors–default,parameterized, copy and Destructor		
	List of Practical's based on N22-304:		
1	Practical No.1 <ul style="list-style-type: none"> • Viewing all databases • Creating a Database • Viewing all Tables in a Database 		

	<ul style="list-style-type: none"> • Creating Tables(With and Without Constraints) • Inserting/Updating/Deleting Records in a Table Saving(Commit) and Undoing(rollback) 	
2	<p>Practical No.2</p> <ul style="list-style-type: none"> • Altering a Table • Dropping/Truncating/Deleting and Renaming Tables <p>Backup/Restoring a Database</p>	
3	<p>Practical No.3</p> <ul style="list-style-type: none"> • Simple Queries • Simple Queries with Aggregate functions <p>Queries with Aggregate functions(group by and having clause)</p>	
4	<p>Practical No.4</p> <ul style="list-style-type: none"> • Queries • Date Functions • String Functions <p>Math Functions</p>	



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Name of the Programme : B.Com. I.T.		Semester – IV	
Name of the Course(Subject):Business Law CourseCode:N22-401			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcomes	<ul style="list-style-type: none"> • Have a fair idea about aspects of different business laws in India • Understand the salient features and importance of different business laws. Get acquainted with different provisions of business laws		
Unit No.	Descriptions		No. of Periods
1.	Indian Contract Act 1872 & Sale of Goods Act 1930 <ul style="list-style-type: none"> • Indian Contract Act Meaning of Business Law, sources of Business Law, Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. Offer or Proposal- definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer. Acceptance- definition, Essentials of a valid acceptance, Promise. Communication of Offer and acceptance and Revocation. Capacity to contract, Free Consent, Consideration Discharge of Contract and Remedies for breach of contract • Sale of Goods Act 1930 Introduction, Definition, Essentialities of the contract of sale, Duties of Seller & Buyer, Distinction between 'sale' and 'agreement of sell', Distinction between 'sale and hire-purchase agreement' Conditions and Warranties, Distinguish 		15

	between conditionandwarranties,Transferofpropertyasbetweenthe sellerandthebuyer,Rights ofanunpayseller	
2.	<p>IndianCompaniesAct,2013:</p> <ul style="list-style-type: none"> • ProcedureofIncorporation ofCompany, DefinitionandNatureofCompany Promoters andpreliminarycontract TypesofCompanies:CharteredCompaniesStatutoryCompanies,Registered companies under the Act. OPC, Companies limited by shares,CompaniesLimitedbyguarantee,PrivateCompany,PublicCompany,ProducerCompaniesFormationofCompanieswithcharitableobjects,HoldingCompanyandSubsidiary company,SmallCompany,DormantCompany, ProcedureforIncorporationofCompany,EffectofIncorporation.Membershipofacompany,RightsandLiabilitiesofMembersDocuments:MemorandumofAssociationandArticleofAssociation:Meaning:Concept,Clauses. Prospectus.Meaning,Whentobeissued,Whennotrequired, K kindsofprospectus,ContentsofProspectus,PrivatePlacements. • MeetingsandWindingupofcompany Meetings:Purpose,typesofmeeting,conceptsofquorum-proxy,resolution ,typesof WindingUpofCompany:Meaning,variousmodesofwinding upofcompany. 	15
3.	<p>NegotiableinstrumentsAct1881:</p> <ul style="list-style-type: none"> • MeaningandCharacteristicsofNegotiableInstrument,Negotiationand Endorsement, Kinds of Endorsement, Holder and Holder inDueCourse • ClassificationofNegotiableInstruments. <p>PromissoryNotesandBillofExchange,Essentialelements, D i f f e r e n c e between PromissorynoteandBillofExchange, Cheque:Meaning,TypesofCheque,crossingtheCheque,TypesofCrossing , dishonor of Cheque and Penalties in case of dishonor of</p>	15

	certainCheque,distinguishbetweenChequeandBillofexchange.	
4.	<p>IntellectualPropertyRights: CopyrightsandTradeMarks: CopyRightAct1957: MeaninganddefinitionofIPR,SilentfeaturesofIPRActs Meaning of copyright, W o r k s protected under copyright, Rightsofcopyrightowner,Importanceofcopyrightact,Term& duration,Pro cedureforregistrationofcopyright,RightsforInfringementofc opyright TradeMarkandMerchandiseAct1999: Meaning, functions of Trade mark, Types of Trade Marks, rights of Trademarkowner,ImportanceofTrademarkAct,Term&durati on,Procedu re for registration of Trademark, Rights of owner for Infringeme nt of Tradem ark rights PatentsandIndustrialdesigns: Concept</p>	15
	<p>Book Recommended:</p> <ul style="list-style-type: none"> • Elements of Mercantile Law: By N.D. Kapoor – Sulchand & Sons • Indian Contract Act: By Avtar Singh – Eastern Book Company • Business Law: By M.C. Kuchal- Vikas Publication 1 • Business Law By Pillai, R.S.N. and Bhagavathi- -S. Chand • Business Law By Sheth, Yejpal- -Pearson Publication • The Companies Act 2013, Bare Act, Paperback, Professional Book publisher. • Companies Act, 2013 (Hardbound Pkt. edn.) (English, Hardcover, Bharat) • Law Relating to Intellectual Property Rights -M K Bhandari- Central Law Publications • https://www.icsi.edu/media/webmodules/publications 	




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Name of the Programme : B.Com. I.T.		Semester – IV	
Name of the Course (Subject): Cost Accounting Course Code: N22-402			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023 Teaching Hours:60 Credit Points:4 Total Marks:100 Theory marks:80 Internal Marks:20			
Course Outcomes:	After studying this course, students shall be able to: Understand the basic concepts of cost accounting Classify the costs and apply the same for cost determination Apply the cost accounting principles in cost accounting of materials Know the application of cost accounting in calculation of labour cost and overheads		
Unit NO	Description	Marks	
Unit I	Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting	15 Hrs	
Unit II	Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are	15 Hrs	

<ul style="list-style-type: none"> • Attempt any three questions from question number 3 to 6 • Use of calculator is allowed 	
Q.1a. Choose the appropriate alternative. True or false	(10)
	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question / Practical Problem	(16)
Q.4 Long answer question / Practical problem	(16)
Q.5 Practical problem	(16)
Q.6.a. Short answer question / Practical problem	(8)
b. Short answer question	(8)

Theory questions – 40%, practical problems – 60%

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Name of the Programme : B.Com. I.T.		Semester – IV	
Name of the Course (Subject): Web Technology			
Course Code: N22-403			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours: 60		Credit Points: 4	
Total Marks: 100		Theory marks: 80 Internal Marks: 20	
Course Outcomes:			
After completion of this course students will be able to–			
<ul style="list-style-type: none"> • Understand basics of internet and web development life cycle. • Design website using HTML and CSS. • Implement client-side scripting for website development using Java Script. • Understand importance and working of HTML5. 			
Unit No	Descriptions		No of Lecture
1	Internet and Websites: Internet Basics, Internet Protocols (HTTP, FTP, IP), World Wide Web (WWW), Internet Components:		15

	<p>HTTP,DNS,IPAddress,WebBrowser-TypesofWebBrowsers,WebServer</p> <p>- Types of Web Servers, Types of Websites: Static Websites, Dynamic Websites,Website Functionality:Working of a Website,Web Development Life cycle,Web Hosting Basics.</p>	
2	<p>Introduction to HTML:Historyandversions ofHTML,Basicstructure rule,linebreak,addingcomments,marquee,etc,HTMLHyperlink,imageLists, Tablesandframe:Anchor tag - its types and attributes, Image map,Images - Image file formats,adding inline and floating images. List -Types of lists and its</p> <p>Introduction to CSS: Basics of CSS and its syntax, Types of CSS andtheir importance, CSS Selectors - Group, id, and class selectors, CSSProperties -Common CSS properties: Border, Background, List, ImageandMargins.</p>	15
3	<p>JavaScript:Introduction to Java Script:Syntax, Keywords and reserved words, Variable declaration,Data Types,Type conversion.Dialogue boxes, Expressions and Operators:Arithmetic,Relational,Logical,Assignment,Other Operators.Contro lstructures:conditi onal statements and Flow control,Loops and iteration,Jumps,Functions,Events and Validations:Defining functions,Calling functions,</p>	15

	User defined functions, Built in functions. Events andEvent Handlers,Validations.	
4	<p>Introduction to HTML5: Basics of HTML5, HTML5 attributes and events,Difference between HTML and HTML5,HTML5 and Multimedia</p> <p>, Audio - Audio file formats, Audio tag and its attributes.Video - Video file formats, Video tag and its attributes.Understanding browser support formultimedia,HTML5 Web Form:Formtagits attributes,Elements of Formtagits attributes,HTML5 Canvas, Creating Canvas element, Drawing shapes, lines, colors and gradients,Adding images to Canvas,Creating patterns and textures.</p>	15
	<p>Reference Book:</p> <ul style="list-style-type: none"> • Complete HTML-Thomas Powell 	

	<ul style="list-style-type: none">• Introducing HTML5-Bruce Lawson,Remy Sharp• HTML BlackBook-StevenHolzner• JavaScript-Complete-Reference-Thomas-Powell• HTML5 &CSS3-CastroElizabeth7thEdition• HTML5CanvasbySteveFultonand Jeff Fulton(O'ReillyMedia, 2013	
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(An Autonomous College) Affiliated to Shivaji University, Kolhapur			
Name of the Program : B.Com. I.T.		Semester – IV	
Name of the Course (Subject): Relational Database Management System (RDBMS) Course Code: N22-404			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60		Credit Points:4	
Total Marks:100		Theory marks:80 Internal Marks:20	
Course Outcomes: After completion of this course students will be able to–			
<ul style="list-style-type: none"> • Understand the fundamental elements of relational database management systems. • Design Relational model store present simple database application. • Improve the database design by normalization. • Understand the multiple My SQL tables, subqueries and functions. 			
Unit No	Descriptions	No of Lecture	
1	Relational data model – Domains, attributes, Tuples and Relations, Relational Model Notation, Characteristics of Relations, Relational Constraints- primary key, referential integrity, unique constraint, Null Constraint, Check constraint.	15	
2	Introduction to Functional Dependencies & Data Normalization: Anomalies in relational database design. Decomposition. Functional dependencies. Normalization: First normal form, Second normal form, Third normal form. Boyce-Codd normal form.	15	
3	Basic Relational Algebra operations: Basic Relational Algebra, selection, projection, set operations union, intersection, difference, cross product, Joins – conditional, equi join and natural joins, division.	15	
4	MySQL Joining Tables – inner join, outer join, left outer, right outer, full outer. Subqueries– subqueries with IN, EXISTS, subqueries restrictions, Nested subqueries, ANY/ALL clause, correlated subqueries MySQL – Stored functions, procedures, cursor, trigger, views, creating, altering dropping, renaming and manipulating views.	15	
Reference Book:			
<ul style="list-style-type: none"> • Database System Concepts by Sudarshan, Korth (McGraw-Hill Education). • Fundamentals of Database System By Elmasri & Navathe- 			

	<p>Pearson Education.</p> <ul style="list-style-type: none">• Database Systems Concepts, Abraham Silberschatz, Henry Korth, S. Sudarshan, 6th Edition, McGraw Hill, 2010.• Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, 4th Edition, 2005, Elsevier India Publications, New Delhi• Database Management Systems, Raghu Rama Krishnan and Johannes Gehrke, 3rd Edition, McGraw Hill	
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(An Autonomous College) Affiliated to Shivaji University, Kolhapur			
Name of the Program : B.Com. I.T.		Semester – IV	
Name of the Course (Subject): Stock Exchange and Share Marketing Course Code: N22-405			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60		Credit Points:4	
Total Marks:100		Theory marks:80 Internal Marks:20	
Course Outcomes:			
<ul style="list-style-type: none"> • To have comprehensive understanding about the stock market operations. • To know structure and trading process in the stock exchange and share market. • To get knowledge about settlement procedures, processes and regulations • To recognise emerging challenges in the Indian Stock market 			
Unit No	Descriptions	No Of Lecture	
1	Capital Markets in India – An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO’s – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.	15	
2	Stock exchanges and its Functions: Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – SEBI : functions and measures for secondary market – Overview of major stock exchanges in India - Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting	15	
		Trading , settlement and Surveillance System In Stock Exchanges :	

3	<p>Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Pay- out – Bad Delivery – Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers</p>	15
4	<p>Stock Market Indices : Meaning, Purpose, and Construction in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – 955 Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries(Overview).</p>	15
	<p>Reference Book:</p> <ul style="list-style-type: none"> • PunithavathyPandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd. • Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rdEdn., 2008 • V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House • SanjeevAgarwal, A Guide to Indian Capital Market, Bharat Publishers • Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication 	



**RayatShikshanSanstha's
SadguruGadageMaharaj College ,Karad
(An Autonomous College)**

Affiliated to Shivaji University, Kolhapur			
Name of the Programme : B.Com. I.T.		Semester – IV	
Name of the Course(Subject): Foundations of financial Audit			
Course Code:N22-306			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 CreditPoints:4			
Total Marks:100 Theorymarks:80 Internal Marks:20			
Course Outcomes::			
<ul style="list-style-type: none"> • Understand the basic concepts and objectives of audit • Gainworking knowledge of generally accept edauditing procedures • Identify the skills and techniques of conducting audit of various entities • Know how the audit report is prepared 			
Unit	Contents:	No. ofHours	
I	BasicConceptsofAudit: Theory – Evolution of Audit, Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, BasicPrinciplesGoverninganAudit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding financial audit	15	
II	Types of Audit Theory -- various types of audit – advantages and disadvantagesand applicability of each type of audit. Practical – Visit to any organization where audit is in process and try to understand the process of Internal and External Audit	15	
III	Audit Procedure Theory - Routine Checking and Test Checking, Concept of Vouching – meaning of vouchers various forms of vouchers- meaning of vouching – points to be considered while vouching. Verification and Valuation of Assets and Liabilities –meaning – auditors duties regarding verification and valuation Practical – Visit to an organization where actual audit in processand observe the process of vouching and verification and valuation.	15	
IV	Audit Report	15	

	<p>Theory – meaning of Audit Report -Contents of Audit Report - Types of Audit Report – Auditor’s responsibility regarding audit report. Adverse Opinion and Disclaimer of Opinion</p> <p>Practical – Collect Audit Report of various organisations and observe the reports.</p>	
	<p>Reference Book:</p> <ul style="list-style-type: none"> • A Handbook of Practical Auditing: Dr. B.N.Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S.Chand Publications • Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House 3. Advanced Auditing and Professional Ethics: CA Vinod Kumar Agarwal, CAA Arati Lahoti, A.S. Foundation 4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers 5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications 6. Audit and Assurance Standards in India: MP Vijay Kumar, Snow White Publication 7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers 8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India 	

<p>Nature of Question Paper Marks: 80 Duration: 3 Hrs</p>

Instructions:	
<ul style="list-style-type: none"> • Question number 1 and 2 are compulsory • Attempt any three questions from question number 3 to 6 	
Q.1 a. Choose the appropriate alternative b. True or false	(10)
	(6)
Q.2 Case Study (Preparation of Audit Report with the help of given information)	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question (considering the marks and time)	(16)
Q.5 Long answer question (considering the marks and time)	(16)
Q.6 a. Short answer question	(8)
b. Short answer question	(8)



(An Autonomous College) Affiliated to Shivaji University, Kolhapur			
Name of the Programme : B.Com. I.T.		Semester – IV	
Name of the Course (Subject): N22-407 Lab Course based on N22-403 and N22-404			
Semester End Exam (SEE) 80 Marks	Continuous Comprehensive Evaluation (CCE) 20	Total Marks 100	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Teaching Hours:60 Credit Points:4			
Total Marks:100 Theory marks:80 Internal Marks:20			
Credits-04		Marks:100(External)	
Course Outcomes	After completion of this course students will be able to- <ul style="list-style-type: none"> • Design the web pages using HTML tags and CSS. • Design the web pages using JavaScript's and HTML5. • Illustrate the Relational Database Management System. • Illustrate the advanced My SQL concepts. 		
List of Practical's based on DSC-13:			
Sr.No	Description		
1	Designing a webpage/website to demonstrate use of- Basic text formatting tags (, , <i>, , <mark>, <small>, , <ins>, <sub>, <sup>), Headings, paragraphs, font, horizontal rule, line break, adding comments, marquee, Hyperlink, Images etc .		
2	Designing a webpage/website to demonstrate use of- Lists, Tables and sub tags of table and all its attributes, image map, frame, frameset tags and inline frame.		
3	Designing a webpage/website to demonstrate use of- internal, external, Inline or in tra or embedded CSS make use of CSS Selectors and CSS Properties.		
4	Designing JavaScript to demonstrate use of Dialogue boxes and validations.		
5	Designing JavaScript to demonstrate use of Expressions and Operators- Arithmetic, Relational, Logical, Assignment and Other Operators.		
6	Designing JavaScript to demonstrate use of control statements, Loops and iteration and jumps.		
7	Designing JavaScript to demonstrate use of event, event handlers, builtin, user defined functions.		

8	Designing a webpage/website to demonstrate use of embedding Audio, Video tags in html5
9	Designing a webpage/website to demonstrate use of HTML5 Web Form and use of Canvas element, Drawing shapes, lines, colors and gradients, Adding images to Canvas, Creating patterns and textures.
10	Designing a webpage/website to demonstrate use of Implementing drag and drop events, Manipulating draggable elements with JavaScript

List of Practical's based on DSC-14:

1	<p>Practical No.5</p> <ul style="list-style-type: none"> • Creating a save point • Commit & Rollback • Granting and revoking permissions
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2	<p>Practical No.6</p> <ul style="list-style-type: none"> • Join Queries • Using 2 related tables • More than 2 related tables
3	<p>Practical No.7</p> <ul style="list-style-type: none"> • Sub Queries
4	<p>Practical No.8</p> <ul style="list-style-type: none"> • Views • Creating Views (with and without check option) • Dropping views • Selecting from a view