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Name of the Progarmme : B.Com. I.T.		Semester – III	
Name of the Course (Subject): Income Tax and GST **CourseCode:DSC-7**			
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 TeachingHours:60CreditPoints:4 TotalMarks:100Theorymarks:80 InternalMarks:20			

CourseOutcomes	Aftercompletionofthiscoursestudentswillbeableto–
	    1. To understand the basic concepts of income tax and basis of charge
	    2. To identify the residential status and its implication on tax liability
	    3. To understand the manner of computation of total income
	    4. To know the basic concepts about GST.		

UnitNo.	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.	10
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 Assessees	10
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.	30
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

BooksRecommended:

1) Singhania–Student's Guide to Income Tax
2) Prasad Bhagwati – Income Tax Law & Practice
3) Mehrotra H.C.– Income Tax Law
4) Dinkar Pagare–Income Tax Law and Practice
5) Ahuja and Gupta– Systematic Approach to Income Tax

Nature of Question Paper Marks 80 Duration:3 Hrs	
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. 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 Progarmme : B.Com. I.T.	Semester – III

Name of the Course (Subject):CorporateAccounting
CourseCode:DSC-8

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80 InternalMarks:20

CourseOutcomes	Aftercompletionofthiscoursestudentswillbeableto– 1.Demonstrate accounting for issue of bonus shares, rightsshares and sweat equity. 2.Demonstrate accounting for issue of debentures andredemption of debentures. 3.Demonstrate accounting for redemption of Prefernce Share Capital. 4.Prepare Final Accounts of Limited Company

UnitNo.	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
	BooksRecommended: 1) Gupta,S.C.;Gupta,M.P.;Shukla,M.C.; Agrawal,B.M.andGrewal,T.S.(2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company. 2) Shukla,M.C.;Grewal,T.S.andGu pta,S.C.;(2016).AdvancedAccou nts,NewDelhi: S.Chand&Company. 3) Arulnandan,M.A.andRaman,K.S.(2018).Advan cedAccountancy(Corporate Accounting) Vol.	

II, Mumbai: Himalaya Publishing House.

4) Gupta,R.L.andRadhaswamy,M.(2018).Advance dAccountancyVol.II,NewDelhi: Sultan Chand and Sons.

5) Maheshwari,S.N.;Maheshwari,SuneelandMahe shwari,SharadK.(2018). Corporate Accounting. New Delhi: Vikas Publication House.

6) ShuklaM.C.;GrewalT.S.andGuptaS.C.- AdvancedAccounts,NewDelhi:S.Chand and Co.

7) Jain,S.P.;Narang,K.L.;Agraw al,SimmiandSehgal,Monik(2 018).Advanced Accountancy(Corporate Accounting)Vol. II, New Delhi: KalyaniPublishers.

8) Hanif,M.andMukharjee,A(2018).ModernAccou ntancyVol.II,Noida:McGrawHill

9) Chakraborty,Hrishikesh,AdvancedAccountancy,Oxf ordUniversityPress

10) Chougule,Rajan(2011).ComputerizedAccounting,Ko lhapur.

11) Tulsian,P.C.andTulsian,Bharat(2015).CorporateA ccounting,NewDelhi:S. ChandPublishing.

Nature of Question Paper Marks 80 Duration:3 Hrs	
Instructions: 4. Questionnumber1and 2arecompulsory 5. Attemptanythreequestionsfromquestionnumber3to6 6. Use of Calculator is allowed	
MCQ (8 MCQs each for one mark)	16
Short Notes (2 out of 3)	16
Problem based question	16
Problem based question	16
Problem based question	16
Problem based question	16
MCQ (8 MCQs each for one mark)	16

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Name of the Progarmme : B.Com. I.T.		Semester – III	

Name of the Course (Subject): **ObjectOrientedProgrammingUsingC++** **CourseCode:DSC-9**			
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
TeachingHours:60CreditPoints:4
TotalMarks:100Theorymarks:80   InternalMarks:20

CourseOutcomes	Aftercompletionofthiscoursestudentswillbeableto– 1) UnderstandC++conceptandobject-orientedprogramming concepts. 2) Applytheconceptsofobject,classesandconstructor. 3) DesignC++ProgramsusingInheritance. 4) Implementconceptof polymorphismprogram.

UnitNo	Description	No. of Periods
1	**IntroductiontoOOP** Difference between POP & OOP, Structure of C++ Program, BasicConceptsofOOP–Objects,Classes,DataAbstractionandDataEncapsulation,Inheritance,Polymorphism,DynamicBinding,Message Passing, Benefits & Features ofOOP,Datatypes,KeywordsandOperators,ControlStructure–Conditional andLooping	15
2	**Object,Classes&Constructor** Class Definition, Function Definition and Declaration, Arguments toaFunction-PassingArgumentstoaFunction,DefaultArguments,CallingFunctions,InlineFunctions,ScopeRulesofFunctionsandVariables, Member Function Definition-Insideclass andOutside theclassusingscopeResolutionOperator,AccessingMembersfromObject(S),StaticClassMembers-StaticDataMember,StaticMember Function,FriendFunctionandFriendClasses,DeclarationandDefinitionofaConstructor&Destructor	15
3	**Inheritance** ConceptofInheritance,BaseClass&DerivedClass,TypesofInheritanceSingle,Multiple,Hierarchical,Multilevel,HybridInheritance,Dynamic Memory Allocation / Deallocation using NewandDeleteOperator	15

4	**Polymorphism** ConceptofPolymorphism,StaticPolymorphismandDynamic Compiletime)Polymorphism,thispointer,Pointersto DerivedClasses,VirtualFunctions,PureVirtualFunction		15
	BooksRecommended: 1. TheC++ProgrammingLanguage,4thEditionbyBjarneStrou strup 2. ObjectOrientedProgrammingwithC++byE. Balagurusamy 3. LetUsC++byYashavantP.Kanetkar 4.C++:TheCompleteReference byHerbertSchild		

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Name of the Progarmme : B.Com. I.T.	**Semester – III**

Name of the Course (Subject): **DataBase Management System(DBMS)**
CourseCode:DSC-10

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
TeachingHours:60CreditPoints:4 TotalMarks:100Theorymarks:80   InternalMarks:20

CourseOutcomes	Aftercompletionofthiscoursestudentswillbeableto– 1. UnderstandtheconceptsofDatabaseManagementSystem. 2. DrawEntity-Relationshipdiagramstorepresent simpledatabaseapplication. 3. WriteSQLqueries for agivencontext in relational database. Implement DMLandDCLstatements.

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 Based RecordBased LogicalModel(relational,hierarchical,network),Entities,attributes,entity	15

	sets,relations,relationshipsets,Constraints,EntityRelationshipDiagram (ERD), Context Level Diagram, Data Flow Diagrams (DFD)Symbols, Record BasedLogicalModel(relational,hierarchical,network), Entities,attributes,entity sets,relations,relationshipsets,Constraints,EntityRelationshipDiagram (ERD), Context Level Diagram, Data Flow Diagrams (DFD)Symbols, DFD for SimpleApplication.	
3	**MySQL-** **DDLStatements-** CreatingDatabases,UsingDatabases,MySQLdatatypes, Creating Tables (with integrity constraints – primary key,default,check,notnull),AlteringTables,RenamingTables,Dropping and Deleting Tables, Truncating Tables, Backing Up and Restoringdatabases.	15
4	**DML Statements** – Viewing the structure of a table insert, update,delete,Select– allcolumns,specificcolumns,uniquerecords,conditional select, in clause, between clause, limit, aggregate functions(count,min, max, avg, sum), groupbyclause, havingclause. **Functions** – String Functions (concat, instr, left, right, mid, length,lcase/lower,ucase/upper,replace,strcmp,trim,ltrim,rtrim),MathFunctions(abs,ceil,floor,mod,pow,sqrt,round,truncate)DateFunctions (adddate, datediff, day, month, year, hour, min, sec, now,reverse) **DCLStatements-** creating/droppingusers,privilegesintroduction,granting/revokingprivileges,viewingprivileges.	15
	BooksRecommended: 1. Database Systems Concepts, Abraham Silberschatz, Henry Korth, S.Sudarshan, 6[th]Edition,McGrawHill, 2010. 2. AnIntroductiontoDatabaseSystems,BipinDesai,GalgotiaPublications,2010. 3. IntroductiontoDatabaseSystem,CJ Date,Pearson,1999. 4. Fundamentals of Database Systems, RamezElamassri, Shankant B. Navathe, 7[th]Edition,Pearson, 2015 5. Database Management Systems, Raghu Rama Krishnan and Johannes Gehrke, 3[rd]Edition,McGrawHill, 2002	

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Name of the Progarmme : B.Com. I.T.	Semester – III

Name of the Cours(Subject):Business Statistics
CourseCode: AECC-3

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80   InternalMarks:20

CourseOutcomes	Afterstudyingthiscourse,studentsshallbeableto: Understandthebasicconceptsof Business Statistics

UnitNo.	Descriptions	No. of Periods
1.	**Introduction to statstics:** MeaningofwordStatistics,Primaryandsecondarydata,Qualitative Quantitativedata, Discrete and continuousdata, SamplingTechniques:Needandmeaning,Definitionofpopulation, Sample and Sampling, Advantages of samplingmethod over Censusmethod.MethodsofSampling:Simplerandomsampling(SRSWRandSRSWOR),Stratifiedrandomsampling(c onceptonly)	14
2.	**Measures ofCentralTendencyandDispersion**:Concept ofCent tendency andDispersion,Requirementsofgoodstatisticalaverage,DefinitionsofAritmeticMean,Median and Mode, Empirical relation betweenmean, medianandmode.AbsoluteandRelativemeasuresofdispersion,MeanDeviation,StandardDeviationandtheirrelativemeasures,CombinedmeanannedS.D .fortwogroups, Variance and Coefficient of Variation(C.V.), Merdemerits ofmean, median, mode and S.D., NumericalExamples.	16
3.	**Probability:** Definitionsofvarioustermsusedinprobability,Classicaldefinition ofprobabilityand examples based on it, AdditionandMultiplicationlawsofprobability(withoutproof),Conditional probability, Examples of probability without useofpermutationsandcombinations.	14

4.	**IndexNumbers:** Need and Meaning of Index numbers, Problems involved inConstruction of index numbers, Price, Quantity and Valuebased index numbers, Simple (unweighted)I. Numbers byaggregatemethodandaverageofrelativesbyA.M.,Weighted numbers: Lasperye's,Paasche'sandFishers I. numbers,Numerical Examples.		16

	Book Recommended:
	    1. BusinessStatisticsbyS.S.Desai.
	    2. BusinessStatisticsbyG.V.Kumbhojkar.
	    3. IntroductiontoMathematicalStatisticsbyS.C.Gupta.
	    4. BusinessStatistics byG.C.Beri.
	
	    Note:UseofNonprogrammablecalculatorisallowed.		

Nature of Question Paper Marks 80 Duration:3 Hrs	

Instructions:
    1. Allquestionscarry 16marks.
    2. AttemptanyFIVEQuestionsoutofseven.	

Q.1AttemptanyTwoout ofThree	16
Q.2Broadquestion	16
Q.3Broadquestion	16
Q.3Broadquestion	16
Q.4Broadquestion	16
Q.5Broadquestion	16
Q.6Broadquestion	16
Q.7 AttemptanyTwooutofThree	16

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Name of the Progarmme : B.Com. I.T.		**Semester – III**	
Name of the Course (Subject): **AECC-4 Lab Course** **based onDSC-9 andDSC-10**			
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 TeachingHours:60CreditPoints:4 TotalMarks:100Theorymarks:80 InternalMarks:20			
	Credits-04 **Marks:199(External)**		
CourseOutcomes	Aftercompletionofthiscoursestudentswillbeareableto- 1) Describe the object-oriented programming approachinconnection withC++ 2) Applythe conceptsofobject-orientedprogramming 3) IllustratetheDatabaseManagementSystem 4) IllustratetheMySQLconcepts.		
	ListofPractical'sbasedonDSC-9:		
Sr.No.	**Description**		
1	WriteasimpleprogramtocalculatesimpleInterest.		
2	IllustratingControlStructures.		
3	Writeaprogramtocreateaclassandcreatinganobject.		
4	IllustratingdifferentAccessSpecifiers.		
5	Writeprogramtodemonstratestaticdatamember.		
6	Demonstrateargumentstothefunction.		
7	Illustratinginlinefunction.		
8	DefineMemberfunction-outsidetheclass usingScopeResolutionOperator.		
9	IllustratingDifferenttypesofInheritances.		

10	Createconstructors–default,parameterized, copyandDestructor
	ListofPractical'sbasedonDSC-10:
1	**PracticalNo.1** • Viewingalldatabases • CreatingaDatabase • ViewingallTablesinaDatabase • CreatingTables(WithandWithoutConstraints) • Inserting/Updating/DeletingRecordsinaTable Saving(Commit)andUndoing(rollback)
2	**PracticalNo.2** • AlteringaTable • Dropping/Truncating/DeletingandRenamingTables Backingup/RestoringaDatabase
3	**PracticalNo.3** • SimpleQueries • SimpleQuerieswithAggregatefunctions QuerieswithAggregatefunctions(groupbyand havingclause)
4	**PracticalNo.4** • Queries • DateFunctions • StringFunctions MathFunctions

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Name of the Progarmme : B.Com. I.T.	Semester – IV

Name of thCourse(Subject):Business Law
CourseCode:DSC-11

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
TeachingHours:60CreditPoints:4
TotalMarks:100Theorymarks:80   InternalMarks:20

CourseOutcomes	1. Haveafairideaaboutaspectsof differentbusinesslawsinIndia 2. Understandthesalientfeaturesandimportanceofdifferentbusinesslaws. Getacquaintedwithdifferentprovisionsofbusinesslaws

UnitNo.	Descriptions	No. of Periods

1.	**ndianContractAct1872&SaleofGoodsAct1930**
	  A) IndianContractAct
	MeaningofBusinessLaw,sourcesofBusinessLaw,Agreements,Contract-kindsof contracts: Valid, Void, Voidable, Contingent and QuasiContractandE-contract,distinguishbetweenAgreementandContract. OfferorProposal-definition,EssentialsofValidproposaloroffer,counteroffer,Standingoropenoffer,distinguishbetweenofferandinvitation tooffer. Acceptance-definition,Essentialsofavalidacceptance,Promise.CommunicationofOfferandacceptanceandRevocation. Capacitytocontract,FreeConsent,ConsiderationDischargeofContractandRemediesforbreachofcontract
	  B) SaleofGoodsAct1930
	Introduction,Definition,Essentialities of the contract of sale,Duties ofSeller&Buyer,Distinctionbetween'sale'and'agreementofsell,Distinctionbetween'saleandhire-purchaseagreement'ConditionsandWarranties,Distinguishbetween conditionandwarranties,Transferofpropertyasbetweentheseller&andthebuyer,Rightsofanunpaidseller
		15

2.	**IndianCompaniesAct,2013:** **A) ProcedureofIncorporationofCompany,** DefinitionandNatureofCompanyPromoters andpreliminarycontract TypesofCompanies:CharteredCompaniesStatutoryCompanies,Register	15

	ed companies under the Act. OPC, Companies limited by shares,CompaniesLimitedbyguarantee,PrivateCompany,PublicCompany, ProducerCompaniesFormationofCompanieswithcharitableobjects,HoldingCompanyandSubsidiary company,SmallCompany,DormantCompany, ProcedureforIncorporationofCompany,EffectofIncorporation.Membership ofacompany,RightsandLiabilitiesof MembersDocuments:MemorandumofAssociationandArticlesofAssociation:Meaning:Concept,Clauses. Prospectus.Meaning,Whentobeissued,Whennotrequired, K indsofprospectus,ContentsofProspectus,PrivatePlacements. **B) MeetingsandWindingupofcompany** Meetings:Purpose,typesofmeeting,conceptsofquorum-proxy,resolution ,typesof resolution, WindingUpofCompany:Meaning,variousmodesofwindingupofcompany.	
3.	**NegotiableinstrumentsAct1881:** A) MeaningandCharacteristicsofNegotiableInstrument,Negotiationan d Endorsement, Kinds of Endorsement, Holder and Holder in DueCourse B) ClassificationofNegotiableInstruments. PromissoryNotesandBillsofExchange,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 certainCheque,distinguishbetweenChequeandBillofexchange.	15
4.	**IntellectualPropertyRights:** **CopyrightsandTradeMarks:CopyRightAct1957:** MeaninganddefinitionofIPR,SilentfeaturesofIPRActs Meaning of copyright, W o r k s protected under copyright, Rightsofcopyrightowner,Importanceofcopyrightact,Term&duration,Procedureforregistrationofcopyright,RightsforInfringementofcopyright TradeMarkandMerchandiseAct1999: Meaning, functions of Trade mark, Types of Trade Marks, rights of Trademarkowner,ImportanceofTrademarkAct,Term&duration,ProcedureforregistrationofTrademark,RightsofownerforInfringementofTrademark rights **PatentsandIndustrialdesigns:** Concept	15
	Book Recommended: 1. Elements of Mercantile Law: By N.D. Kapoor – Sulchand& Sons 2. Indian Contract Act: By AvtarSignh – Eastarn Book Company 3. Business Law: By M.C. Kuchal- Vikas Publication 1 4. Business Law ByPillai, R.S.N. and Bhagavathi- -S. Chand 5. Business Law BySheth, Yejpal- -Pearson Publication 6. The Companies Act 2013, Bare Act, Paperback, Professional Book publisher. 7. Companies Act, 2013 (Hardbound Pkt. edn.) (English, Hardcover, Bharat) 8. Law Relating to Intellectual Property Rights -M K Bhandari-	

| | Central Law Publications
9. https://www.icsi.edu/media/webmodules/publications | |

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Name of the Progarmme : B.Com. I.T.	**Semester – IV**

Name of thCourse(Subject):Cost Accounting			
CourseCode:DSC-12			
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
TeachingHours:60CreditPoints:4   TotalMarks:100Theorymarks:80   InternalMarks:20

CourseOutcomes:	Afterstudyingthiscourse,studentsshallbeableto: Understandthebasicconceptsofcostaccounting Classifythecostsandapplythesameforcostdetermination Applythecostaccountingprinciplesincostaccountingofmaterials Knowtheapplicationofcostaccountingincalculationoflabourcostandoverheads	
Unit NO	Description	Marks
UnitI	**IntroductiontoCostAccounting**: Part I **Theory -** Meaning ofCosting, CostAccounting **Practica**l: organize GroupDiscussioncostaccounting	15 Hrs
UnitII	**IntroductiontoCostAccounting**: 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 maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.	15 Hrs
UnitIII	**Basic Concepts in Cost Accounting** **Theory -** Cost Centre, Cost Unit, Cost Object, Cost Ascertainmentand Cost Estimation, Elements of Cost, Cost Audit. Types of Cost **Practical**: Organise group discussion on above concepts	10 Hrs

Unit IV	**Cost Classification and Preparation of Cost Sheet**	20 Hrs
	Theory:	
	ClassificationofCostonvariousbases,PreparationofCostSheetandQuotation	
	Practical:Visitanymanufacturingunitandpreparecostsheet	
	ReferenceBooks:	
	1. CostAccounting– PrinciplesandPractice:M.N.Arora,VikasPublishing	
	2. CostAccounting:Horngreen,DatarandRajan,PearsonEducationPublishers	
	3. CostAccounting- Text,ProblemsandSolutions:Shukla,GrewalandGupta,S.Chand	
	4. CostAccounting– PrinciplesandPractice:JainandNarang,KalyaniPublishers	
	5. CostAccounting– TheoryandPractice:PalniaappanandHariharan,IKInternationalPublishingHouse	
	6. ElementsofCostAccounting:SNMaheshwari,SNMittal,ShreeMahaveerBookDepot	
	7. CostAccounting:JawaharLal,TataMcGrawHill	
	8. AdvancedCostandManagementAccounting:SaxenaandVasishth,S.ChandandSons	
	9. CostManagement:RaviMKishore,TaxmannPublications	
	10. PrinciplesandPracticeofCostAccounting:BhattachryaAK,PrenticeHall(I)Publishers	

Nature of Question Paper	
Duration 3Hours Marks: 80	

Instructions: 1. Questionnumber1and 2arecompulsory
            2. Attemptanythreequestionsfromquestionnumber3to6
            3. Use of calculator is allowed	

Q.1a.Choosetheappropriatealternative	(10)
b.Trueorfalse	(6)
Q.2ShortNotes(any 4outof6)	(16)
Q.3Longanswerquestion / Practical Problem	(16)
Q.4Longanswerquestion /Practicalproblem	(16)
Q.5Practicalproblem	(16)
Q.6.a.Shortanswerquestion / Practicalproblem	(8)
b.Shortanswerquestion	(8)

Theory questions – 40%, practical problems – 60%

Name of the Progarmme : B.Com. I.T.	Semester – IV

Name of thCourse(Subject):Web Technology
CourseCode:DSC-13

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80   InternalMarks:20

Course Outcomes:

Aftercompletionofthis coursestudentswillbeableto–

1. Understandbasicsofinternetandwebdevelopmentlifecycle.
2. Design websiteusingHTMLandCSS.
3. Implement client-sidescriptingforwebsitedevelopment usingJavaScript.
4. UnderstandimportanceandworkingofHTML5.

UnitNo	Descriptions	No ofLecture
1	**Internetand Websites:**InternetBasics,InternetProtocols(HTTP,FTP, IP), World Wide Web (WWW), Internet Components: HTTP,DNS,IPAddress,WebBrowser-TypesofWebBrowsers,WebServer - Types of Web Servers, Types of Websites: Static Websites, DynamicWebsites,WebsiteFunctionality:WorkingofaWebsite,WebDevel opmentLifecycle,WebHostingBasics.	15
2	**IntroductiontoHTML**:HistoryandversionsofHTML,Basicstructure ofan HTML document, Creating and viewing an HTML fileinawebbrowser,CommontexteditorsforHTMLdevelopment,HTMLTe xtandLinks:Basictextformattingtags,Headings,paragraphs,font,horizontal rule,linebreak,addingcomments,marquee,etc,HTMLHyperlink,imageLists, Tablesandframe:Anchortag - its types and attributes, Image map,Images - Image file formats,adding inline and floating images. List -Types of lists and its attributes.Tables- Subtagsoftableanditsattributes.frame -Typesofframesanditsattributes. **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.	15

3	**JavaScript:**IntroductiontoJavaScript:Syntax, Keywordsandreservedwords,Variabledeclaration,DataTypes,Typeconversion.Dialogue boxes, Expressions and Operators:Arithmetic, Relational,Logical,Assignment,OtherOperators.Controlstructures:conditionalstatementsandFlowcontrol,Loopsanditeration,Jumps,Functions,EventsandValidations:Definingfunctions,Callingfunctions,	15

	User defined functions, Built in functions. Events and EventHandlers,Validations.	
4	**Introduction to HTML5**: Basics of HTML5, HTML5 attributes andevents,DifferencebetweenHTMLandHTML5,HTML5andMultimedia, Audio - Audio file formats, Audio tag and its attributes.Video - Video file formats, Video tag and its attributes. Understandingbrowsersupportformultimedia,HTML5 WebForm:Formtagitsattributes,ElementsofFormtagitsattributes,HTML5 Canvas, Creating Canvas element, Drawing shapes, lines, colors and gradients,Addingimagesto Canvas,Creatingpatternsand textures.	15
	Reference Book: 1. CompleteHTML-ThomasPowell 2. IntroducingHTML5-BruceLawson,RemySharp 3. HTMLBlackBook-StevenHolzner 4. JavaScript-Complete-Reference-Thomas-Powell 5. HTML5 &CSS3-CastroElizabeth7thEdition 6. HTML5CanvasbySteveFultonand Jeff Fulton(O'ReillyMedia, 2013	

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Name of the Progarmme : B.Com. I.T.		**Semester – IV**	
Name of thCourse(Subject): **RelationalDatabaseManagementSystem(RDBMS)** **CourseCode:DSC-14**			
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**			
: TeachingHours:60CreditPoints:4 TotalMarks:100Theorymarks:80 InternalMarks:20			

Course Outcomes:
Aftercompletionofthis coursestudentswillbeableto–
1. **Understand the fundamental elements of relational database managementsystems.**
2. **DesignRelationalmodelstorepresentsimpledatabaseapplication.**
3. **Improvethedatabase designbynormalization.**
4. **UnderstandthemultipleMySQLtables,subqueriesandfunctions.**

UnitNo	Descriptions	No ofLecture
1	**Relational data model–** Domains, attributes, Tuples and Relations,RelationalModelNotation,CharacteristicsofRelations,RelationalConstraints-primarykey,referentialintegrity,uniqueconstraint,Null Constraint,Checkconstraint.	15
2	**Introduction to Functional Dependencies & Data Normalization:**Anomalies in relationaldatabase design. Decomposition. Functionaldependencies. Normalization: First normal form, Second normal form,Thirdnormal form.Boyce-Codd normal form.	15
3	**BasicRelationalAlgebraoperations:**BasicRelationalAlgebra,selection,projection,setoperationsunion,intersection,difference,crossproduct,Joins – conditional, equijoinand naturaljoins,division.	15
4	**MySQLJoiningTables**–innerjoin,outerjoin,leftouter,rightouter,fullouter. Sub queries–subquerieswithIN,EXISTS,subqueriesrestrictions,Nested sub queries,ANY/ALLclause,correlated sub queries MySQL – Stored functions, procedures, cursor, trigger, views, creating,alteringdropping, renamingand manipulatingviews.	15

	Reference Book:
	    1. DatabaseSystemConceptsbySudarshan,Korth(McGraw-HillEducation).
	    2. FundamentalsofDatabaseSystemByElmasari&Navathe-PearsonEducation.
	    3. DatabaseSystemsConcepts,AbrahamSilberschatz,HenryKorth,S.Sudarshan,6thEdition,McGrawHill, 2010.
	    4. DatabaseModelingandDesign:LogicalDesignbyToby	

J.Teorey,SamS.Lightstone,andTo mNadeau,"",4th
Edition,2005,ElsevierIndiaPublications,NewDelhi

5. DatabaseManagementSystems,RaghuRamaKrishnan
   andJohannesGehrke,3rdEdition,McGrawHill

RayatShikshanSanstha's
SadguruGadageMaharaj College ,Karad
(An Autonomous College)
Affiliated to Shivaji University, Kolhapur

Name of the Progarmme : B.Com. I.T.	Semester – IV

Name of thCourse(Subject): Stock Exchange and Share Marketing
CourseCode:AECC-5

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80   InternalMarks:20

Course Outcomes:

1. To have comprehensive understanding about the stock market operations.
2. To know structure and trading process in the stock exchange and share market.
3. To get knowledge about settlement procedures, processes and regulations
4. To recognise emerging challenges in the Indian Stock market

UnitNo	Descriptions	No ofLecture
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

3	**Trading , settlement and Surveillance System In Stock Exchanges :** 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	15	
4	**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).	15	
	Reference Book: - PunithavathyPandian, "Security Analysis and Portfolio Management", Vikas PublishingHouse 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		

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Name of the Progarmme : B.Com. I.T.		**Semester – IV**

Name of thCourse(Subject): Foundations of financial Audit
CourseCode:AECC-6

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80   InternalMarks:20

Course Outcomes::

1. Understandthebasicconceptsandobjectivesofaudit
2. Gainworkingknowledgeofgenerallyacceptedauditingprocedures
3. Identifytheskillsandtechniquesofconductingauditofvariousentities
4. 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. **Practica**l: 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 disadvantages and 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 process and observe the process of vouching and verification and valuation.	15
IV	**Audit Report** **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 **Practical** – Collect Audit Report of various organisations and observe the reports.	15

Reference Book:

1. A Handbook of Practical Auditing: Dr. B.N.Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S.Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S.Foundatio n
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 Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publihsers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Nature of Question Paper	
Marks: 80 Duration: 3 Hrs	
Instructions: 1. Question number 1 and 2 are compulsory 2. 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)

Name of the Progarmme : B.Com. I.T.	Semester – IV

Name of the Course (Subject): **AECC--7 Lab Course based on DSE-13 and DSE-14**

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

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80   InternalMarks:20

	Credits-04 **Marks:100(External)**
CourseOutcomes	Aftercompletionofthiscoursestudentswillbeareableto- 1) DesignthewebpagesusingHTMLtagsandCSS. 2) DesignthewebpagesusingJavaScript'sandHTML5. 3) IllustratetheRelational DatabaseManagementSystem. 4) IllustratetheadvancedMySQLconcepts. .

ListofPractical'sbasedonDSC-13:

Sr.No.	Description
1	Designingawebpage/websitetodemonstrateuseof-Basictextformattingtags (<b>,<strong>,<i>,<em>,<mark>,<small>,<del>,<ins>,<sub>,<sup>), Headings,paragraphs,font,horizontalrule,linebreak,addingcomments,marquee,Hyperlink,Imagesetc .
2	Designingawebpage/websitetodemonstrateuseof- Lists,Tablesandsubtagsoftableandallitsattributes,imagemap,frame,framesettagsandInline frame.
3	Designingawebpage/websitetodemonstrateuseof–internal,external,Inline orintraor embeddedCSS makeuse ofCSSSelectorsandCSS Properties.
4	DesigningJavaScripttodemonstrate useof Dialogueboxesandvalidations.
5	DesigningJavaScripttodemonstrateuseofExpressionsandOperators- Arithmetic,Relational, Logical,Assignment and OtherOperators.
6	DesigningJavaScripttodemonstrateuseofcontrol statements,Loopsand iterationandjumps.
7	DesigningJavaScripttodemonstrateuseofevent,eventhandlers,builtin,user definedfunctions.
8	Designingawebpage/websitetodemonstrateuseofembeddingAudio,Video tagsin html5

9	Designing a web page/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 web page/website to demonstrate use of Implementing drag and drop events, Manipulating draggable elements with JavaScript
List of Practical's based on DSC-14:	
1	**Practical No.5** • Creating a save point • Commit & Rollback • Granting and revoking permissions

2	**PracticalNo.6** 　• JoinQueries 　• Using2relatedtables 　• Morethan2related tables
3	**PracticalNo.7** 　• SubQueries
4	**PracticalNo.8** 　• Views 　• CreatingViews(withandwithoutcheckoption) 　• Droppingviews 　• Selectingfrom aview