



बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

SYLLABUS B.COM PART-III

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

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

नोट:—बी.कॉम भाग 03 की परीक्षा प्रणाली में केवल विषय समूहों की पूर्णसंरचना सत्र 2015–2016 से की गई है। अनिवार्य एवं वैकल्पिक समूह के दोनों प्रश्न पत्रों को मिलाकर न्यूनतम उत्तीर्णांक 50 अंक होंगे। किसी एक समूह में पूरक आने पर उस समूह के दोनों प्रश्नपत्रों में परीक्षार्थी की सम्मिलित होना होगा।

Note: - In the Scheme of Examination of B.Com. Part III only restructuring of subject groups have been done from session 2015-16. Minimum passing marks shall be 50 in each compulsory and optional group including both papers of the group. A candidate getting compartment in any group shall have to appear in both the papers of the group.



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आधार पाठ्यक्रम हिन्दी भाषा प्रथम प्रश्न पत्र

MM 75

(बी.ए./बी.एससी./बी.एच.एससी./बी.कॉम. तृतीय वर्ष के पुनरीक्षित एकीकृत आधार पाठ्यक्रम और पाठ्य सामग्री का संयोजन)

॥ सम्प्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान ॥

आधार पाठ्यक्रम की संरचना और अनिवार्य पाठ्य पुस्तक—हिन्दी भाषा एवं समसामयिकी—का संयोजन इस तरह किया गया है कि सामान्य ज्ञान की विषय वस्तु—विकासशील देशों की समस्याओं—के माध्यम और साथ-साथ हिन्दी भाषा का ज्ञान और उसमें सम्प्रेषण कौशल अर्जित किया जा सके। इसी प्रयोजन से व्याकरण की अन्तर्वस्तु को विविध विधाओं की संकलित रचनाओं और सामान्य ज्ञान की पाठ्य सामग्री के साथ अन्तर्गुम्फित किया गया है। अध्ययन—अध्यापन के लिए पूरी पुस्तक की पाठ्य सामग्री है और अभ्यास के लिये विस्तृत प्रश्नावली है। यह प्रश्नपत्र भाषा का है अतः पाठ्य सामग्री का व्याख्यात्मक और आलोचनात्मक अध्ययन अपेक्षित नहीं है। पाठ्यक्रम और पाठ्यसामग्री का संयोजन निम्नलिखित पाँच इकाइयों में किया जाता है। प्रत्येक इकाई को दो भागों में विभक्त किया गया है।

इकाई— 1 (क) भारत माता : सुमित्रानंदन पंत, परशुराम की प्रतीज्ञा : रामधारी सिंह दिनकर
बहुत बड़ा सवाल : मोहन राकेश, संस्कृति और राष्ट्रीय एकीकरण योगेश अटल
(ख) कथन की शैलियाँ : रचनागत उदाहरण और प्रयोग ।

इकाई— 2 (क) विकासशील देशों की समस्यायें, विकासात्मक पुनर्विचार और प्रौद्योगिकी एवं नगरीकरण ।
(ख) विभिन्न संरचनाएँ ।

इकाई—3 (क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास ।
(ख) कार्यालयीन पत्र और आलेख ।

इकाई— 4 (क) जनसंख्या : भारत के संदर्भ में और गरीबी तथा बेरोजगारी ।
(ख) अनुवाद ।

इकाई— 5 (क) उर्जा और शक्तिमानता का अर्थशास्त्र ।
(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण —पत्र ।

मूल्यांक योजना : प्रत्येक इकाई से एक—एक प्रश्न पूछा जायेगा । प्रत्येक प्रश्न में आंतरिक विकल्प होगा। प्रत्येक प्रश्न के 15 अंक होंगे । प्रत्येक इकाई दो—दो खंड क्रमशः 'क' और 'ख' में विभक्त है, इसलिए प्रत्येक प्रश्न के भी दो भाग, क्रमशः 'क' और 'ख' में विभक्त होंगे । 'क' अर्थात् पाठ एवं सामान्य ज्ञान से संबद्ध प्रश्न के अंक 8 एवं 'ख' अर्थात् भाषा एवं सम्प्रेषण कौशल से संबद्ध प्रश्न के अंक 7 होंगे । इस प्रकार पूरे प्रश्न पत्र के पूर्णांक 75 होंगे ।



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FOUNDATION COURSE
PAPER-II
ENGLISH LANGUAGE

M.M. 75

The question paper for B.A./B.Sc./B.Com./B.H.Sc. III Foundation course, English Language and General Answers shall comprise the following items:

Five question to be attempted, each carrying 3 marks.

UNIT-I Essay type answer in about 200 words. 5 essay type question to be Asked three to be attempted.

UNIT-II Essay writing

UNIT-III Précis writing.

UNIT-IV (a) Reading comprehension of an unseen passage.
(b) Vocabulary based on text.

UNIT-V Grammar Advanced Exercises.

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



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GROUP-I PAPER- I INCOME TAX

M.M. 75

OBJECTIVE

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

COURSE INPUTS

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

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

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

UNIT-IV Computation of Tax Liability: Set off and carry forward of losses, Deduction from gross total income.
Aggregation of income: Computation of total income and tax liability of and individual, H.U.F. and firm.

UNIT-V Tax Management: Tax deduction at source: Advance payment of tax. Assessment procedures. Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties.



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GROUP-I PAPER-II INDIRECT TAXES

M.M. 75

OBJECTIVE

This course aims at imparting basic knowledge about major indirect taxes.

UNITE-1 Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concessions to small scale industry under Central Excise Act.

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

UNIT-III Customs: role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft good; Import; Import Manifest: Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest, Letter of credit, Kinds of duties- basic, auxiliary, additional or countervailing, Basics of levy-advaleem, specific duties, Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods-Free Import and restricted Import; Type of Import- Import of cargo, Import of personal baggage, Import of stores.

Clearance Procedure- For home consumption, for warehousing for re-export; Clearance procedure for import by post, Prohibited exports; Canalised export, Export against licensing; Type of exports, export of cargo, Export of baggage; Export of cargo by land, sea, and air routes.

UNIT-IV Central Sales Tax: Important terms and definitions under the Central Sales Tax Act 1956- Dealer, declared good, place of business, sale, sale price, turnover, year appropriate authority; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India, Registration of dealers and procedure therot, Rate of tax; Exemption of subsequent sales; Determination of turnover.

UNIT-V State commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of computation & Collection of Tax, Penalties & Prosecution calculation of Tax. VAT - Preliminary Knowledge.



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GROUP-II PAPER-I MANAGEMENT ACCOUNTING

M.M. 75

OBJECTIVE

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

Course inputs

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

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

UNIT-III Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making- make or buy; change of product mix; Pricing; Break-even analysis; exploring new markets; Shutdown decisions.

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

UNIT-V Standard costing and variance Analysis. Meaning of standard cost and standard costing; Advantages and application; Variance analysis- material; Labour and over hand (Two-way analysis); Variances.



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GROUP-II PAPER-II AUDITING

M.M. 75

OBJECTIVE

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Course Inputs

UNIT-I Introduction: Meaning and objectives of auditing; Types of audit; Internal audit-Audit Process: Audit programme; Audit not books, Working papers and evidences.

UNIT-II Internal Check System: Internal control,
Audit Procedure: Vouching: Verification of assets and liabilities.

UNIT-III Audit of Limited Companies:

- Company auditor- Appointment, powers, duties, and liabilities.
- Divisible profits and dividend.
- Auditor's report-standard report and qualified report.
- Special audit of banking companies.
- Audit of educational institutions.
- Audit of Insurance companies.

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

- Where fraud is suspected, and
- When a running a business is proposed.
- Verifications' & Valuation of assets

UNIT-V Recent Trend ii Auditing: Nature and significance of cost audit; Tax audit; management audit, Company auditing, -Qualification, Appointment, Resignation and liabilities.



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OPTIONAL GROUP-A (FINANCE AREA) PAPER-I FINANCIAL MANAGEMENT

M.M. 75

OBJECTIVE

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

Course Inputs

- UNIT-I** Financial Management: Financial goals; Profit vs. Wealth maximization; financial functions-investment, financing, and dividend decision; Financial planning.
- UNIT-II** Capital Budgeting: Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage: their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure: Theories and determinates
Dividend policies: issues in dividend policies: Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital: Nature of Working capital, requirements, Management of working capital –cash, receivables, and inventories.



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OPTIONAL GROUP-A (FINANCE AREA) PAPER-II FINANCIAL MARKET OPERATIONS

M.M. 75

OBJECTIVE

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

Course Inputs

- UNIT-I** Money market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
- UNIT-II** Capital Market: Security market- (a) New issue market,, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue- pricing and marketing; Stock exchanges- National Stock Exchange and over the counter exchanges.
- UNIT-III** Securities contract and Regulations Act: Main Provisions.
Investors Protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
- UNIT-IV** Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
- UNIT-V** Financial Services: Merchant banking- Functions and roles; SEBI guide-lines; Credit rating- concept, functions, and types.



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OPTIONAL
GROUP-B (MARKETING AREA)
PAPER-I
PRICIPLES OF MARKETING

M.M. 75

OBJECTIVE

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

Course contents

- UNIT-I** Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts-traditional and modern; Selling vs. Marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviours and Market Segmentation: Nature, scope, and significance of consumer behaviour, Market segmentation-concept and importance; Bases for market segmentations.
- UNIT-III** Product: concept of product, consumer, and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; after sales service; product life cycle concept.
- UNIT-IV** Distributions Channels and Physical Distribution: Distribution channels-Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel-Retailer and wholesaler; Physical distribution of goods, Transportation, Warehousing, Inventory control; Order processing.
- UNIT-V** Promotion: Methods of promoting; Optimum promotion mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.



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OPTIONAL GROUP-B (MARKETING AREA) PAPER-II INTERNATIONAL MARKETING

M.M. 75

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

Course Contents.

UNIT-I International marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and Internal.

UNIT-II Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

Product Planning for international market: Product designing; Standardization vs. Adaptation; Branding and packaging, Labelling and quality issues, after sales service international Pricing: Factors Influencing International price, Pricing process-process and methods; International price quotations and payment terms.

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

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

UNIT-V Export Policy and Practices in India: Exit policy- an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing, Export finance; Documentation; Export procedures; Export assistance and incentives.



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OPTIONAL

GROUP-C (COMMERCIAL AREA)

PAPER-I

INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS

M.M. 75

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

Course Inputs

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

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

- Number Systems and Codes: Different number systems- binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions.
- Computer Arithmetic and Gates: Binary arithmetic, complements, addition subtraction, conversion from one system to another, Logic Gates, truth table and applications minimisation, and K-maps.
- Computer Processing System, Definition of Computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer; CPU and its functions Various computer systems.
- I/O Devices: Basic concepts of I/O devices; various input devices keyboard, mouse; MICR, OCR, microphones.
- Various output devices: VDU, printer, plotter, spooling, L.S.
- Storage Devices: Primary and secondary memory; Types of memory capacity and its enhancement; Memory decides and comparisons; Auxiliary storage, types, disks (magnetic and optical); various devices and their comparison.
- System Software- Role of Software, Different System Software: O.S., utilization element of O.S.- its types and variations, DOS and windows.
- Computer and Networks: Need of communication; Data transmission; Baud Bandwidth; Communication Channel, Multiplexing; Basic network concepts; O.S.I model; Types of topologies; LAN, WAN, client server concept.

UNIT-III Computer-based Business Applications-



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- a. Word Processing: Meaning and role of word processing in creating of documents, edition, formatting, and printing documents, using tools such as spelling check, thesaurus, etc, in word processors (MS-Word).
- b. Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing, function of business; Crating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built in functions; Goal seeking and solver tool, Using graphics and formatting of worksheet; Sharing data with other desktop applications, Strategies of crating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software)
- c. Programming under a DBMS environment: The concept of data base management system: Data field, records, and files, sorting and indexing data; Searching records, designing queries. And reports; linking of data files: Understanding programming environment in DBMS; developing man driven applications in query language (MS-Access).

UNIT-IV Electronic Data Interchange (EDI)

Introduction to EDI, Basics of EDI, Edi standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI, Future of EDI.

UNIT-V The Internet and its Basic Concepts

Internet-concept, history development of India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS) : Domain Name Service (DNS): Generic top-level domain (GTLD): Country code top-level domain (CCTLTD): - India; Location of second-level domains; IP addresses; Internet protocol: Applications of Internet in business, education governance. etc.

Information System Audit Basic idea of information audit: Difference with the traditional concepts of audit, Conduct and application of IS audit in internet environment.



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OPTIONAL GROUP-C (COMMERCIAL AREA) PAPER-II ESSENTIAL OF E-COMMERCE

M.M. 75

Course Inputs

- UNIT-** Internet and Commerce: Business operations; E-commerce practices; Concepts b2b, b2c, b2g, g2h,; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce.
- Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; process; Cyber cash; smart cards; Indian payment models.
- UNIT-II** Applications in B2C: Consumer's shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market, Strategy of traditional department stores; Products in b2c model, Success factors of e-brokers, Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; online financial services and their future; Educations benefits, implementation, and impact.
- UNIT-III** Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.
- UNIT-IV** Applications in Governance: Edi in governance; E-Government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.
- UNIT-V** Emerging Business Models: Retail model; Media model; Advisory model, mode-to-order manufacturing model; Do-it yourself model; Information service model; Emerging hybrid models; Emerging models in India.



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OPTIONAL GROUP-D (MONEY BANKING & INSURANCE AREA) PAPER-I FUNDAMENTAL OF INSURANCE

M.M. 75

OBJECTIVE

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

Course Inputs

- UNIT-I** Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT-II** Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents compensation.
- UNIT-III** Procedure for Becoming an Agent: Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT-IV** Company Profile: Organizational set-up of the company; Promotion strategy; market share; Important Activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT-V** Fundamental/Principles of Life Insurance/Marine/Fire/Medical/General Insurance; contracts of various kinds; insurable Interest.



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SYLLABUS B.COM PART-III

OPTIONAL GROUP-D (MONEY BANKING & INSURANCE AREA) PAPER-II MONEY & BANKING SYSTEM

M.M. 75

OBJECTIVE

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

Course Inputs

- UNIT-I** Money: Function, Alternative Measures to money supply in India- Their different components. Meaning and changing relative importance of each.
- UNIT-II** Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.
- UNIT-III** Banking Regulation Act, 1947: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks, Banking Regulation Act as Applicable to cooperative banks.
- UNIT-IV** Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
- UNIT-V** Reserve Bank of India: Objectives; Organisation; Functions and working; Monetary policy; Credit control measures and their effectiveness. State Bank of India, project History, Objectives, Functions & Organization working & progress.



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SYLLABUS B.COM PART-III

COMPUTER APPLICATION

THEORY PAPER

Paper-I

Paper-II

Every unit of Theory Paper will consists of 10 marks

MARKS DISTRIBUTION

Total Marks-50

Total Marks-50

PRACTICAL PAPER

Total Marks-50

Practical Marks Distribution:

Viva	-	10
Internal	-	15
Practical	-	25

Practical Test will consist of 3 Hrs.

Total Marks-150

COMPUTER APPLICATION

PAPER-I

PROGRAMMING IN VISUAL BASIC

UNIT-I

Introduction to Visual Basic, programs, Variables

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

UNIT-II

Controlling Program Execution, Working with Control

Comparison and logical operators, If.....The statements, Select Case Statements looping structures, Using Do...Loop Structures, For.....Next statement, Exiting a loop. Types of controls, Overview of standard controls, Combo Box and List Box, Option Button and Frame controls Menu, Status bars, Toolbars, Advanced standard controls, ActiveX Controls Insert able objects, Arrays, Dynamic Arrays.



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UNIT-III Procedure, Function Error Trapping & Debugging.

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

UNIT-IV Sequential and Random Files

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

UNIT-V Data Access Using the ADO Data Control & Report Generation.

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



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SYLLABUS B.COM PART-III

COMPUTER APPLICATION PAPER-II PROGRAMMING IN VISUAL BASIC

- UNIT-I** Introduction Systems Concepts and the information systems environment: Definition of system Characteristics of system, elements of system, types of system, the system Development life cycle: consideration of candidates system. The Role of system Analyst: Introduction, the multiphase role of the analyst, the analyst/user interface, the place of the analyst in the MIS Organization.
- UNIT-II** System Analysis, Tools of Structured Analysis, Feasibility Study- System Planning and initial investigation: Basis for planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility.
Information Gathering: Kind of information, Information gathering tools Structures Analysis, Flow chart, DRD, Data Dictionary, Decision Tree, Structured English,, Decision Table. System Performance, Feasibility Study, Data Analysis.
- UNIT-III** System Design& System Implementation-
The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure, File organization, data base design, System Testing, the test plan, Quality assurance, and data processing auditor. Conversion, Post implementation reviews Software Maintenance.
- UNIT-IV** Introduction to MIS& Other Subsystem-
Evolution of MIS, Need of MIS, Definition & Benefits of MIS, Characteristic, Role component of Information system, data base as a future of MIS, Decision making, logic of Management Information system, Structure of MIS.
- UNIT-V** Information System Concept-
Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality Information Building Blocks for the information system, information system concept, Other system characteristic (Open& Closed System), difference between MIS& Strategic System, Adaptive System, Business function information system.



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SYLLABUS
B.COM PART-III

**COMPUTER APPLICATION
PAPER-III
PRACTICAL EXERCISES BASED ON PAPER I & II**

Practical's to be done-

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