

# **JAGAT GURU NANAK DEV PUNJAB STATE OPEN UNIVERSITY, PATIALA**

**Established by the Act No.19 of 2019 of the Legislature of the State of Punjab**

## **School of Business Management and Commerce**

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# **Jagat Guru Nanak Dev Punjab State Open University, Patiala**

**(Established by the Act No.19 of 2019 of the Legislature of the State of Punjab)**

## **PROGRAMME PROJECT REPORT**

### **Bachelor of Commerce (Digital)**

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## PROGRAMME PROJECT REPORT

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# **PART I**

## **PROGRAMME PROJECT REPORT**

### **INTRODUCTION**

The school of Business Management and Commerce of Jagat Guru Nanak Dev State Open University, Patiala has started Bachelor of Commerce (Digital) from the session 2020-21. The University has adopted choice based credit system which has been introduced by University Grant Commission. This is a broad based programme covering disciplinary, interdisciplinary and skill based subjects. It provides flexibility for the learners to choose the subjects of their interest and also has the opportunity to grow with present digital era. The Bachelor of Commerce (Digital) has 132 credits consisting 6 categories namely Core Courses, Discipline Specific Electives, Generic Electives, Ability Enhancement Compulsory Course, Skill Enhancement Course and Compulsory Non Credit Qualifying Course.

### **A. Programme Mission and Objective**

#### **MISSION STATEMENT**

To educate students with high quality theoretical, practical, ethical, technological and skill-oriented education in the area of commerce and other multi disciplines that can help them in their professional career and also enable them to become successful entrepreneurs. The programme's mission is to help the learners enhance their proficiency.

#### **OBJECTIVES OF THE PROGRAMME**

The programme has been framed to achieve the following objectives

- To provide an opportunity to get a B. Com (Digital) degree to those students who cannot pursue regular study either due to their job or other circumstances.
- To emphasis on development of creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills and knowledge.
- To develop digital skills without rigid separation between commerce and computer streams.
- To enable learners to achieve success in professional career or self Enterprise.
- To provide suitable technology and knowledge driven students to various financial/commercial/ government/industrial houses as per their latest requirement.

## **B. Relevance of the Programme**

Digital innovations and practices are being introduced very rapidly in the field of commerce and management during this globalized era. Thus, to function in this environment, learners of commerce education must have to engage in Digital World to survive, success and to improve their knowledge and skills. The curriculum of B.Com (Digital) is developed to ensure discipline, inter discipline, technical, ethical, digital and skill enhancing knowledge keeping in mind the globalized requirements. The easy accessibility and the cost-effectiveness of the deliberately designed course will make it convenient for the large segments of the population to take advantage of it. The course will enable the learners to become competent enough to successfully deal with the challenges they may encounter in their personal, professional and social spheres of life. Furthermore, the learners will be able to strengthen their sense of belonging, purpose, meaning, and satisfaction not only towards their work but towards their lives too

## **C. Prospective Target Group of Learners**

The 10+2 passed of any discipline may join this course to improve their knowledge, skills, employability and self entrepreneurship ability. The working persons and who cannot study through regular mode can continue their education through this open learning mode.

## **D. Appropriateness of the programme**

The course aims to reach the **learners** who are distant and those lacking access. Hence, the courses' instructions and specially prepared study material in the form of printed notes and audio-video lessons will be delivered at the doorsteps of its participants through postal correspondence and digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centres set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required. All of these characteristics will help learners to engage in relevant, purposeful and interesting lessons, while remaining safe from the contagion.

## **E. Instructional Design**

The B.Com (Digital) is a 132 credit programme consisting of the following six categories mentioned in Table I. The B.Com (Digital), a choice-based credit programme, is a blend of disciplinary, interdisciplinary and skill-based courses. It is designed to provide the learners with the information and skills necessary to understand and analyse their world by introducing them to the main themes and topics of disciplines in Commerce, Computer,

Humanity and Social Sciences. The Programme Code of this B.Com (Digital) is BCD. The programme has a number of disciplines and courses from different Schools of Studies.

**Jagat Guru Nanak Dev State Open University, Patiala**  
**B. Com (Digital): Three-Year (Six Semester) CBCS**  
**Table I**

**Basic Structure: Distribution of Courses, Papers and Credits**

Sr No.	Course Name	No. of Papers	Credit Per Paper	Total Credit
1	Core Course	12	6	72
2	Ability Enhancement Compulsory Course	2	4	8
3	Skill Enhancement Elective Course	4	4	16
4	Discipline Specific Elective Course	4	6	24
5	Generic Elective Course	2	6	12
6.	Compulsory Non Credit Qualifying Course	3	–	–
	Total	27		132

**Note**

The programme can be completed by earning the required number of credits under each category in a minimum period of 3 years (6 semesters) or in the maximum period of 6 years. The required number of credits under each category is as follows: 72 credits of Core Courses, 24 credits of Discipline Specific Electives, 8 credits of Ability Enhancement Compulsory Courses, 16 credits of Skill Enhancement courses, and 12 credits of Generic Electives. A credit is equivalent to 30 hours of study time comprising all learning activities (i.e. reading and comprehending the print material, listening to audios, watching videos, attending counseling sessions, teleconferencing and writing assignment responses). Most courses of this programme (CCs, DSEs and GEs) are of six credits. This means that you will have to put in 180 hours (6 x30) of study time to complete each of these courses. The programme also has six Ability and Skill Enhancement courses, each of four credit weightage i.e, 120 hours (4 x 30) of study time. The programme has a mix of different types of courses in each of the six semesters. However, the total number of credits to study in each semester is 22 credits. Table

2 gives an overview of the programme structure showing the distribution of different types of courses across the six semesters of the programme.

## **B. Com (Digital): Three-Year (Six Semester) CBCS Programme**

**Table 2**

<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Credits</b>
<b>Semester I</b>			
AE1B31101T	Effective Communication in English	AECC-1	4
BCDB31102T	Financial Accounting	CC-1	6
BCDB31103T	Business Organization and Management	CC-2	6
PC1B31104T	Punjabi Compulsory I/Punjabi (Elementary Knowledge) ( Special Paper in lieu of Punjabi)	CC-3	6
TSGB31105T	Teaching of Sikh Gurus **		
<b>Semester II</b>			
AE2B31201T	Environmental Studies	AECC-2	4
BCDB31202T	Business Law	CC-4	6
BCDB31203T	Business Mathematics and Statistics	CC-5	6
EC1B31204T	English Compulsory 1	CC-6	6
HRDB31205T	Human Rights and Duties **		
<b>Semester III</b>			
BCDB32301T	Company Law	CC-7	6
BCDB32302T	Corporate Accounting	CC-8	6
PC2B32303T	Punjabi Compulsory 2	CC-9	6
BCDB32304T	Fundamentals in Computer Applications	SEC-1	4
DABB32305T	Drug Abuse: Problem, Prevention and Management **		

	<b>Semester IV</b>		
EC2B32401T	English Compulsory 2	CC-10	6
BCDB32402T	Income Tax Law and Practice	CC-11	6
BCDB32403T	Cost Accounting	CC-12	6
BCDB32404T	Digital Accounting	SEC-2	4
	<b>Semester V</b>		
BCDB33501T	Management Accounting	DSE -1	6
BCDB33502T	Goods and Service Tax Law and Practice	DSE-2	6
BCDB33503T	Any one of the following I. Digitalized Goods and Service Tax Accounting and Documentation	SEC-3	4
BCDB33504T	II. Digitalized Income Tax Accounting and Documentation		
BCDB33505T	III. Web Designing and Development		
BCDB33506T	Any one of the following I. Entrepreneurship Development	GE-1	6
BCDB33507T	II. Applications of Management Information System for Business.		
BCDB33508T	III. Fundamentals of Programming Languages		
	<b>Semester VI</b>		
BCDB33601T	Any one of the following I. Digital Marketing	SEC-4	4
BCDB33602T	II.E- Commerce		
BCDB33603T	III. Computerized Statistical Data Analysis		
BCDB33604T	Any one of the following I.E- Banking Operations and Services	DSE-3	6



BCDB33605T	II. Fundamental of Insurance		
BCDB33606T	III.E- Financial Market and Services		
BCDB33607T	Auditing and Corporate Governance	DSE-4	6
BCDB33608T	Any one of the following I. Indian Economy	GE-2	6
BCDB33609T	II. Rural Development		
BCDB33610T	III. Data Base Management System		
	Total		132

**\*Int:** Continuous Internal Assessment, **Ext:** End Semester Examination, **TOT:** Total, **MAX:** Maximum.

**\*\*These** are compulsory non-credit qualifying papers. Though they are non-credit courses, it is important for a learner to qualify them failing which the degree will not be awarded.

CC-Core Course, AECC- Ability Enhancement Compulsory Course, SEC- Skill Enhancement Elective Course, DSE- Discipline Specific Elective Course, GE- Generic Elective Course. TSG, DAB and HRD - Compulsory Non Credit Qualifying Course.

**Programme Duration:** 3 years to 6 years

**The medium of Examination:** English/Punjabi

## **F. Procedure for admissions, curriculum transaction and evaluation**

**Admission Procedure:** Notifications regarding admission will be published in leading National and regional newspapers. In addition to this, all the required information will be updated regularly on the university website.

**Eligibility:** (10+2) or its equivalent are eligible to apply.

**Total Course Fee :** Rs.8700/- p.a. and security refundable Rs. 1000/-.

**Financial Assistance:** At present, no financial assistance is provided for this course.

**Instructional Delivery Mechanisms:** The course has been programmed with the aim to reach the distant and those lacking access to regular mode of education. The courses' instructions and specially prepared study material will be made available through study centres and digital media like e-mail, website etc. Limited face to face contact sessions will be held at the study centers set up by the university as close as possible to the learner's home. Communication with the university and interaction between the teacher and the learners will

be further facilitated using electronic media options like telephone, e-mails, chat sessions, videoconferencing and teleconferencing, if and when required.

Besides this, Counseling Sessions will be held at all the study centres regularly during weekends. The university will also conduct live/virtual classes for learners using modern ICT methods. However, to ensure learner participation and interaction, online classes will be blended with face to face discussions and meetings with the learners.

## **G. Evaluation**

The learners' progress is measured through the means of continuous evaluation and end semester examinations.

### **1. Continuous Internal assessment through assignments:**

Assignments help the learners to recapitulate the theory and go back to the text again in case they are unable to answer a particular question. Thus, assignments also help to reinforce learning in distance and open learning system of education. The assignments will consist of a set of questions and activities that have to be answered by the programme participants by remaining at their own place.

Two assignments will be submitted for a 4-credit course and three assignments will be submitted by the learner for a 6-credit course. The assignments will cover all or any types of questions (long answer type, short answer type, objective type, multiple choice questions and case studies).

Learners will be required to obtain thirty percent marks as pass percentage in each assignment separately. Each assignment will carry 100 marks. In the final result, assignments will carry thirty percent weightage.

### **2. Semester End Examination:**

Semester end examination is the major component of the evaluation system and carries seventy percent weightage in the final result. The University will conduct end semester examination twice a year i.e., in June and in December. The learners can take the examination only after the completion of the course, failing which they can take the same in December or June of subsequent years but within the total span of the programme. In case any student fails to get a pass score in the semester end examination, they will be eligible to reappear in the next semester end Examination for that course as and when it is held but within the total span of the programme only.

In order to claim B.Com.(Digital) Degree, the learner is required to score at least 30% marks in both continuous evaluation (i.e. in assignments) as well as in semester end examinations separately. Besides, at least 35% marks in each course is required in the overall computation.

**Updated Notification for the Learners:** The information regarding the university policies and procedures, academic activities like assignment submissions, question papers, results and other notices related to examination and evaluation will be uploaded on the official website of the university.

## **H. Requirement of the laboratory support**

**Laboratory:** Modernize computer lab will be at the study centres.

## **I.Requirement of the Library:**

The students may avail the library facilities at their study centres.

## **J. Cost estimate of the programme and the provisions:**

Cost of the programme will be as per the fee decided upon.

## **K. Quality assurance mechanism**

The university has constituted a “Centre of Internal Quality Assurance (CIQA) as per UGC (Open and Distance Learning) Regulations, 2017.

## **L. Expected programme outcomes:**

By the end of the course, the programme participants will have learnt:

- Creative potential, cognitive skills, communication skills, leadership quality, commerce and management skills required to excel in their respective field.
- Digital skills without rigid separation between commerce and computer streams.
- Competence to achieve success in Professional career or self -enterprise.
- Techniques to find and check unethical behaviour, falsification and manipulation of information at any level in the organization.
- Deeper understanding of issues and research abilities too.
- The knowledge, skills and abilities to address the needs of various financial/commercial/government/industrial houses as per their latest requirements.

## **PART II**

### **SYLLABI OF THE COURSES**

**B.Com (Digital)**  
**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**

**SEMESTER-I**  
**(AE1B31101T): EFFECTIVE COMMUNICATION IN ENGLISH**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits:4**

**Objective:**

The course is designed to develop in learners the vital communication skills which should be integral to personal, social and professional interactions. Besides, the awareness to use verbal and non-verbal skills appropriately and with confidence will help them excel in the academics and in their upcoming professional spheres.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section-A**

**Unit 1:** Understanding Human Communication, Constitutive Processes of Communication, Language as a tool of communication, Barriers to Effective communication, Strategies to Overcome the Barriers

**Unit II:** Non-Verbal Communication, Importance of Non-Verbal Communication, Non-Verbal Communication and Cultural influences, Body language

**Unit III:** Listening Comprehension: Difference between Hearing and Listening, Barriers to Listening, Effective Listening strategies, Listening in Conversational Interaction, Listening to Structured Talks

**Unit IV:** Speaking Skills: Expressions in different Communicative Functions: Asking Questions; Making Requests and suggestions; Expressing Greetings, Apologies and Gratitude Job Interviews, Group Discussions, Presentation Skills

### **Section-B**

**Unit V:** Reading Comprehension: Introduction, Reading Process, Reading different kinds of Texts, Reading Methods- Using KWL for reading comprehension, SQ3R approach.

**Unit VI:** Effective Written Communication: Constituents of Effective Writing, Coherence and Cohesion for effective writing, Paragraph Development, Note Making.

**Unit VII:** Business correspondence-I: Letter writing, Resume/CV, E mails for Communication

**Unit VIII:** Business correspondence-II: Writing Reports, Describing Tables and Charts, Meetings: Agenda and Minutes

### **Suggested Readings:**

- Koneru, Aruna. Professional Communication. Delhi: McGraw, 2008.
- Mahanand, Anand. English for Academic and Professional Skills. Delhi: McGraw, 2013. Print.
- Rani, D Sudha, TVS Reddy, D Ravi, and AS Jyotsna. A Workbook on English Grammar and Composition. Delhi: McGraw, 2016.
- Rizvi, M. Ashraf. Effective Technical Communication. Delhi: McGraw, 2018.
- Pease, Allan and Barbara Pease. The Definitive Book of Body Language. New Delhi: Manjul Publishing House, 2005.
- Sharma, R.C. and Krishna Mohan. Business Correspondence and Report Writing. Delhi: McGraw, 2013.

**B.Com (Digital)**  
**CORE COURSE (CC)**  
**SEMESTER-I**  
**(BCDB31102T): FINANCIAL ACCOUNTING**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Theoretical Framework : Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

Accounting Process : From recording of a business transaction to preparation of trial balance including adjustments.

Final Accounts, Capital and revenue expenditures and receipts : general introduction only. Preparation of financial statements of non-corporate business entities.

Business Income : Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

Revenue recognition: Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

## **Section B**

Accounting for Hire-Purchase and Installment Systems: Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

Consignment: Features, Accounting treatment in the books of the consignor and consignee.

Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Coventurer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Accounting for Inland Branches : Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Accounting for Admission, Retirement and Death of a partner in Partnership Firm.

Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a Limited company and piecemeal distribution.

### **Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.



5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

**Note: Latest edition of the text books should be used.**

**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER -I**

**(BCDB31103T): BUSINESS ORGANISATION AND MANAGEMENT**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Foundation of Indian Business : Manufacturing and service sectors; Small and medium enterprises; Problems and government policy.

Technological innovations and skill development, 'Make in India' Movement. Social responsibility and ethics; Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Business Enterprises : Forms of Business Organisation:- Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation.

Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Management and Organisation : The Process of Management; Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation–Functional, Project, Matrix and Network;

## **Section B**

Delegation and Decentralization of Authority; Groups and Teams.

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

Communication: Process and Barriers; Control: Concept and Process.

Functional Areas of Management: Marketing Management:- Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices .

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI.

Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

### **Suggested Readings:**

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage Learning

(Note: Latest Editions of the above books may be used.)

**B.Com (Digital)**  
**CORE COURSE (CC)**

**(smYstr-pihlw)**  
**(PC1B31104T): pypr-pµjwbI (lwzmI)**  
**islybs**

**MAX. MARKS: 100**  
**EXTERNAL: 70**  
**INTERNAL: 30**  
**PASS: 35%**

**audyS :**

**Credits: 6**

ies kors dw m~uK audyS ividAwRQIAW nUM nw isrP Awpxy dyS, sgoN  
dUsry dySwN dy nwmvr khwxIkwrwN dIAwN rcnwvwN qoN jwxU  
krvwauxw hY[inbMD Aqy lyKwN rwhI ividAwRQIAwN nUM dunIAW dy  
Anuvwidq swihq dy m~hqv, Aqy pMjwbI siBAwcwr bwry jwxkwrI bwry  
id~qI geI hY[

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**islybs**  
**Bwg-a**

a.1 pMjwbI khwxIAW:-  
kulvMq isMG ivrk:DrqI hyTlw bld, pRym pRkws:Gr, dlIp kOr  
itvwXw: clwk j`tI, virAwM SMDU:cOQI kUt, iSvcrn ig`l: bd^l,  
mksUd swikb: su`cw iq`lw[

a.2 pMjwbI inbMD Aqy lyK :-  
 inbMD- pRo. pUrn isMG: ikrq, ipRMsIpl qyJw isMG: Gr dw ipAwR,  
 Anu. ivjY bMbylI : ienswnI ihMmq qy pihl kdmI dw ikRSmw (ijAW  
 ijEny dy inbMD 'PrWs 1987' dw Anuvwd)[  
 lyK-igAwnI gurid`q isMG:qIAW, fw. gurb^S isMG PrYNk:pMjwbI  
 siBAwcwr dI kyNdrI kdr, fw. gurmIq isMG: pMjwb dy lok ivSvws[

### **Bwg A**

A.1 gurmukI ilpI dw ieiqhws  
 gurmukI ilpI dIAW ivSySqvwW  
 A.2 pYrHw rcnw (ividAk, siBAwcwrk Aqy clMq msilAW sbMDI)

### **pypr sYtr leI ivSyS hdwieqW**

1. Bwg a.1 iv~coN iksy khwxI dw ivSw vsq`/ swr Aqy pujwbI  
 swihq iv~c lyKk  
 dy Xogdwn sbMDI pRSn pu~iCAw jwvygw  
 2. Bwg a.1 iv~coN iksy khwxI dy pwqrW dw pwqr- icqrn  
 3. Bwg a.2 iv~coN iksy lyK/inbMD dw ivSw vsq` jW swr  
 4. Bwg a.2 iv~coN iksy lyK/inbMD ivc Awey ivcwrW dw sMKyp swr  
 5. iksy iek ivSy 'qy pYrHw rcnw  
 6. Bwg e dy spKyp au~qrW vwly pRSn- a.1, a.2 Aqy A.1 vwly BwgW  
 ivcoN pu~Cy jwxgy[ividAwRQIAW ny swry pRSnW dy spKyp ivc au~qr  
 dyxy hoxgy[

### **AMdrUnI mulWkx: 30 AMk**

ividAwRQIAW pwTkRm nwl sbMidq iqMn AswienmYNts iqAwR  
 krngy[ieh iqMny AswienmYNts: iek khwxI nwl, iek lyK/inbMD  
 nwl , iek ivAwkrx vwly Bwg nwl, pwT kRm ivc inrDwirq iviSAW  
 nwl hI sbMDq hoxgIAW[AMdrUnI mulWkx dy pRwpq AMk iehnW iqMnW  
 AswienmYNts dI iqAwR kIQI geI Pwiel `qy ADwirq hoxgy[

### **shwiek pwT- sm~grI**

1. jI. bI. isMG, gurmukI ilpI dw jnm qy ivkws, pMjwb  
 XUnIvrstI, cMfIgVH, 1960.  
 2. ipAwrw isMG pdm, gurmukI il`pI dw ieiqhws, klgiDr klm  
 PwaUNfySn klm mMidr, pitAwlw, sqvW AfISn 2000.  
 3. hrkIrq isMG qy igAwnI lwl isMG, kwlj pMjwbI ivAwkrx qy lyK-  
 mwlw, pMjwb styt XUnIvrstI tykst bu~k borf, cMfIgVH[  
 4. AjIq isuG SwhI, coQI kUt dI smIiKAw, vwirs Swh PwauNfySn,  
 ApimRqsr, 2011  
 sivpdr isuG au~pl,pujwbI khwxIkwr,nYSnl bu~k Swp,id~lI,1954.  
 5. Koj p~iqRk (glp ivSyS Auk), pujwbI X`nI., pitAwlw, Auk  
 nu.50. 26. 27.

6. tI. Awr. ivnod, kulvpuq ispuG ivrk : jIvn qy rcnw, pujobI  
X`nIvristI, pitAwlw[  
7. bldyv ispuG DwIvwl, ivSvIkrrn Aqy pujobI khwxI, lokgIq  
pRkwSn, cufIgVH, 2007.

**B.Com (Digital)**  
**COMPULSORY NON CREDIT QUALIFYING COURSE**

**SEMESTER-I**  
**(TSGB31105T): TEACHING OF SIKH GURUS**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**B.Com (Digital)**  
**ABILITY ENHANCEMENT COMPULSORY COURSE(AECC)**

**SEMESTER II**  
**(AE2B31201T): ENVIRONMENT STUDIES**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits:6**

**Objective:**

The objective of this paper is to create awareness about environmental problems among learners. The paper imparts basic knowledge about environment and its problems, and attempts to motivate learners to participate improvement.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

6. The syllabus prescribed should be strictly adhered to.
7. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions each from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
8. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any 10 questions from this section.
9. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
10. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**SECTION-A**

The multidisciplinary nature of environmental studies. Definition, scope and importance  
Concept of Biosphere – Lithosphere, Hydrosphere, Atmosphere.

## ECOSYSTEM & BIODIVERSITY CONSERVATION

Ecosystem and its components, Types of Ecosystems

Biodiversity - Definition and Value, Threats to biodiversity and its conservation

Level of biological diversity: genetic, species and ecosystem diversity; bio-geographic zones of India; biodiversity patterns and global biodiversity hot spots.

India as Mega-biodiversity nation; Endangered and endemic species of India.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and informational value.

## NATURAL RESOURCES–RENEWABLE AND NON RENEWABLE RESOURCES

Land resources and land use change; land degradation, soil erosion and desertification. Deforestation: causes and impacts due to mining, dam building on environment, Forests, Biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, Floods, droughts, conflict over water (international & inter-state)

Energy resources: renewable and nonrenewable energy sources, use of alternate energy sources, growing energy needs, case studies.

### Environmental Pollution

Environmental Pollution : types, causes, effects and controls; Air, Water, Soil and noise pollution. Nuclear hazards and human health risks Solid waste management, Source Segregations : Control measures of urban and Industrial waste. Pollution case studies.

## SECTION-B

### ENVIRONMENT PROTECTION LAWS IN INDIA

Environmental protection act for; Air (Prevention and control of pollution), Water (Prevention and Control of pollution), Wild life, Forest Conservation, Issues involved in the enforcement of environmental legislation. Role of an individual in prevention of pollution.

Environmental policies & Practices; Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.

### Human Communities and the Environment

Human population growth: Impacts on environment, human health and welfare, Sanitation & Hygiene. Resettlement and rehabilitation of project affected persons; case studies. Disaster management: floods, earthquake, cyclones and landslides. Environment movements: Chipko, Silent valley, Bishnoi of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation for a Clean-green pollution free state.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi)

### ROAD SAFETY AWARENESS

Concept and significance of Road safety, Traffic signs, Traffic rules, Traffic Offences and penalties, How to obtain license, Role of first aid in Road Safety.



Stubble Burning  
 Meaning of Stubble burning.  
 Impact on health & environment.  
 Management and alternative uses of crop stubble.  
 Environmental Legislations and Policies for Restriction of Agriculture Residue Burning in Punjab.

### **Suggested Readings :**

1. Carson, R.2002. Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil. M., & Guha,R.1993. This Fissured Land : An Ecological History of India.Univ. of California Press.
3. Gleeson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993. Water in Crisis.Pacific Institute for Studies in Dev. Environment &Security. Stockholam Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland : Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalays dams.Science,339:36-37.
7. McCully,P.1996. Rivers no more: the environmental effects of dams (pp.29-64). ZedBooks.
8. McNeill, John R. 2000. Something New Under the Sun : An Environmental Historyof the Twentieth Century.
9. Odum, E.P., H.T & Andrews, J.1971. Fundamentals of Ecology. Philadelphia : Saunders.
10. Pepper, I.L., Gerba ,C.P & Brusseau, M.L. 2011. Environmental and Pollution Sciences. Academic Press.
11. Rao, M.N. & Datta, A.K.1987. Waste Water Treatment. Oxford and IBH PublishingCo. Pvt.Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R.2012,Environment. 8Th edition. John Wiles & Sons.
13. Rosencranz, A., Divan, S., & Nobie, M.L. 2001. Environmental law and policy inIndia. Tripathi 1992
14. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development.OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science andConservation. S. Chand Publishing, New Delhi.
16. Sodhi, N.S. Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voicesfrom the Tropics. John Wiley & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C.E. 1971. Biology and Water Pollution Control. WB Saunders.
19. Wilson, E.O. 2006. The Creation: An appeal to save life on earth. New York:

Norton.

20. World commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

**B.Com (Digital)**  
**CORE COURSE (CC)**  
**SEMESTER-II**  
**(BCDB31202T): BUSINESS LAW**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

The objective of the course is to impart basic knowledge of the important business Legislation along with relevant case law.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

The Indian Contract Act, 1872: General Principles of Contract :- Contract- meaning, characteristics and kinds, Essentials of a valid contract - Offer and acceptance, consideration,

contractual capacity, free consent, legality of objects. Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi - contracts

Specific Contracts : Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

The Sale of Goods Act, 1930 : Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties.

Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

## **Section B**

The Partnership Act, 1932 : Nature and Characteristics of Partnership, Registration of a Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming and outgoing Partners, Mode of Dissolution of Partnership.

The Limited Liability Partnership Act, 2008 : Salient Features of LLP, Differences between LLP and Partnership, LLP and Company, LLP Agreement, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Partners and their Relationship.

The Negotiable Instruments Act 1881 : Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque.

### **Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER II**  
**(BCDB31203T):BUSINESS MATHEMATICS AND STATISTICS**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

## Section A

### Business Mathematics

**Matrices :** Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems

**Differential Calculus :** Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**Basic Mathematics of Finance :** Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

## Section B

### Business Statistics

**Uni-variate Analysis :** Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean : properties and applications; mode and median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Bi-variate Analysis :** Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

**Index Numbers Analysis :** Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

**Time series analysis:** Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

### Suggested Readings:

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.

6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

**Note: Latest edition of text books may be used.**

## **B.Com (Digital) CORE COURSE (CC)**

### **SEMESTER II (EC1B31204T): ENGLISH COMPULSORY**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

#### **Objective:**

The course, giving glimpses from diverse literary forms such as poetry, fictional and non-fictional prose, is designed to equip the learners with critical thinking, to help impart the contextualised acquisition of new vocabulary and to promote creative writing. The grammatical concepts are also introduced to facilitate learners' understanding of the functional value of grammar in real-life communicative situations.

#### **INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

#### **INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

### Section-A

**Unit 1: Poetry:** All the World's a Stage by William Shakespeare

Ring Out Wild Bells by Alfred Lord Tennyson

**Unit II: Poetry:** The Soul's Prayer by Sarojini Naidu

The Road Not Taken by Robert Frost

**Unit III: Prose:** The Last Leaf by O. Henry

The Doctor's Word by R.K. Narayan

**Unit IV: Prose:** Why I want a Wife by Judy Brady

My Financial Career by Stephen Leacock

### Section-B

#### Grammar and Composition

**Unit V:** Sentence structures, Word Classes: Nouns, Pronouns, Adjectives.

**Unit VI:** Verbs, Adverbs, Prepositions and Linking Words.

**Unit VII:** Thanking Someone and Responding to Thanks, Apologising and Responding to Apology, Making Requests and Responding to Requests.

**Unit VIII:** Development of Story: This is a piece of guided composition. Candidates shall develop a story from a given outline of 3-4 lines. The outline shall consist of brief hints regarding the beginning, middle and end of the story. The length of the story shall be of 150- 200 words. The following may be regarded as a sample outline:

Son falls into bad company..... disobeys his parents ..... loses interest in studies ..... father decides to bring the son back to the right path ..... gives him a few apples ..... places a rotten apple among the good ones ..... after a few days the good apples also become rotten ..... son understands that one rotten apple spoils all the apples ..... tries to mend his ways ..... gets transformed..... moral.

#### Suggested Readings:

- Best, Wilfred D. The Students' Companion. Harper Collins Publishers, 2020.
- Eastwood, John. Oxford Practice Grammar. OUP, 2000.
- Murphy, Raymond. Intermediate English Grammar. 2<sup>nd</sup> Edition. Cambridge University Press.
- Rani, D Sudha, TVS Reddy, D Ravi, and AS Jyotsna. A Workbook on English Grammar and Composition. Delhi: McGraw, 2016.

**B.Com (Digital)**  
**SEMESTER II**

**(HRDB31205T): HUMAN RIGHTS AND DUTIES**  
**(COMPULSORY NON CREDIT QUALIFYING COURSE)**

**MAX. MARKS: 100**  
**EXTERNAL: 70**  
**INTERNAL: 30**  
**PASS: 35%**

**Objective:**

The objective of the course is to impart Learners basic knowledge about human rights as well as duties, and to enable them to meet challenges of human rights violations.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

11. The syllabus prescribed should be strictly adhered to.
12. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions each from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
13. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any 10 questions from this section.
14. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
15. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

(Introduction to Human Rights)

**Unit I-** Foundational Aspects: Meaning, Characteristics; Classification; Generations of Human Rights.



**Unit II- Constitutional-Legal Recognition in India:** Fundamental Rights; Directive Principles of State Policy.

### **Section B**

(Introduction to Human Duties)

**Unit I-** Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties; Classification of Human Duties; Relevance of Human Duties.

**Unit II-** Recognition to Human Duties in India: Fundamental Duties in Indian Constitution Part IV A.

### **Suggested Readings:**

1. United Nations. The United Nations and Human Rights 1945-1995. Geneva: United Nations Blue Books Series, Vol. VII, 1996.
2. Sastry, S. N. Introduction to Human Rights and Duties. Pune: University of Pune Press, 2011.
3. Mertus, Julie. The United Nations and Human Rights-A Guide for a New Era. London: Routledge, 2009.
4. Donnelly, Jack. Universal Human Rights in Theory and Practice. New York: Cornell University Press, 2013.
5. Hammarberg, Thomas. Taking Duties Seriously- Individual Duties in International Humanitarian Law. Versoix: International Council on Human Policy, 1999.
6. Miller P. Frederic, et al. Fundamental Rights, Directive Principles and Fundamental Duties in India. New York: VDM Publishing, 2009.
7. Deol, Satnam Singh. Human Rights in India-Theory and Practice. New Delhi: Serials Publications, 2011.

**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER III**  
**(BCDB32301T): COMPANY LAW**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Introduction – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts];

Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Documents – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager

## **Section B**

Meetings of shareholders and board: Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account.

Audit: Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

Winding Up - Concept and modes of Winding Up.

Insider-Trading: meaning and legal provisions.

Whistleblowing: Concept and Mechanism.

### **Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi



**B.COM (DIGITAL)  
CORE COURSE (CC)**

**SEMESTER III  
(BCDB32302T): CORPORATE ACCOUNTING**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objectives:**

To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Accounting for Share Capital & Debentures : Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Final Accounts : Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Valuation of Goodwill and Valuation of Shares : Concepts and calculation: simple problem only

**Section B**

Amalgamation of Companies : Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Accounts of Holding Companies/Parent Companies : Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Accounts of Banking Companies : Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

### **Suggested Readings:**

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India.

**B.Com (Digital)  
Core Course (CC)**

**Bwg dUjw (smYstr-qIjw)  
(PC2B32303T): pypr-pµjwbI (lwzmI)  
islybs**

**ku~l**

**Apk : 100**

**bwhrI**

**mulWkx : 70**

**ApdrUnI**

**mulWkx: 30**

**pws: 35%**

**audyS:**

**kRYift: 6**

ies kors dw m~uK audyS ividAwRQIAW nMU Al`g- Al`g  
hwlwqW/BwvnwvW nwl sMbMDq kivqwvw nwl jwxU krvwauxw hY[ies dy  
nwl hI ivAwkrx pwTkRm rwhIN ividAwRQIAW nUM pMjwbI BwSw Aqy  
gurmukI ilpI sMbMDI v`D qoN v`D jwxkwrI dyx dw vI audyS hY[

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
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**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Bwg-a**

**a.1 pMjwbI kivqw:-**

kivqvwW:- Atk-BweI vIr isųG, purwxy pujbw f AvwzW-pRo p`rn isųG, AųbI dy b`ty Q`ly-pRo mohn isųG, A`j AwKW vwrs s`w h f- AųimRqw pRIqm, qyry hz`r myrI hwzrI dI dwsqwn-fw. hirBjn isųG, hr moV `qy sIbW-jgqwr, z^m-iSv kumwr btwlvI, kųmIAW dw ivhVw-sųq rwm audwsI, mY rwhW `qy nhIN qurdw...-surjIq pwqr, nwnk-hrmnjIq

## **a.2 pMjwbI iekWgI :-**

**iekWgIAW :-** p`qx dI byVI-blvMq gwrgI, bMd kmry-gurSrn isMG, bgwny bohV dI CW-Ajmyr isMG AOlK, icVIAW-AwqmjIq, dUjw psw-Ajmyr rofy, prq Awaux q`k-SqIS kumwr vrmw[

## **Bwg A**

**A.1** pMjwbI BwSw dw inkws qy ivkws

pMjwbI BwSw dIAW ivSySqvwW

**A.2** irport ilKxw (iksy s`iBAwcwrk/Dwrimk pRogrwm, Gtnw/durGtnw, jW clMq mwmlly sbMDI[

## **Bwg- e**

Bwg a.1, a.2 Aqy A.1 vwly BwgW iv~coN sųKyp au~qrW vwly pRSn[

## **Apk vpuf Aqy pypr sYtr leI ivSyS hdwieqW**

1. Bwg a.1 iv~coN ikisy kivqw dw ivSw vsq`/ swr Aqy pujbwI swihq iv~c lyKk

dy Xogdwn sbMDI pRSn pu~iCAw jwvygw

2. Bwg a.1 iv~coN ikisy iek kwiv-bMd dI pRSMg sihq ivAwikAw

3. Bwg a.2 iv~coN ikisy iekWgI dw ivSw vsq`/ swr Aqy pujbwI swihq iv~c lyKk

dy Xogdwn sbMDI pRSn pu~iCAw jwvygw

4. Bwg a.2 iv~coN iekWgI dy ikisy iek pwqr dw pwqr icqrn

4. ivAwkrn vwly Bwg nwl sbųDq vrxwqm k pRSn pu~Cy jwxgy[

5. ikisy iek ivSy `qy irport ilKxw

6. sųKyp au~qrW vwly pRSn- a.1, a.2 Aqy A.1 vwly BwgW ivcoN pu~Cy jwxgy[ividAwrQIAW ny swry pRSnW dy sųKyp ivc au~qr dyxy hoxgy[

## **AMdrUnI**

## **mulWkx**

### **30 AMk**

ividAwrQI pwTkRm nwl sbMiDq iqMn AswienmYNts iqAwr krngy[ieh iqMny AswienmYNts: iek kivqw nwl, iek iekWgI nwl , iek ivAwkrx vwly Bwg nwl, pwT kRm ivc inrDwirq iviSAW nwl hI sbMDq hoxgIAW[AMdrUnI mulWkx dy pRwpq AMk iehnW iqMnW AswienmYNts dI iqAwr kIqI geI Pwiel `qy ADwirq hoxgy[

## **shwiek pwT- sm~grI**



1. hrkIrq isMG, BwSw ivigAwn Aqy pMjwbI BwSw, bwHrI pblIkySn , id`lI.1971
2. pRym pRkws isMG, pMjwbI BwSw dw sRoq qy bxqr, pMjwbI XUnIvrstI, pitAwlw, 1996.
3. fw. hrijMdr isMG vwIIAw Aqy pwrul rweyzwdw, p`qrkwrI Aqy jn sMcwr, mdwn pblIisMg hwaUs, ptAwlw, 2014. ( pMnw 33 qoN 45 q`k Aqy 95 qoN 113 q`k) [

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE**  
**(SEC)**

**SEMESTER III**  
**(BCDB32304T): FUNDAMENTALS IN COMPUTER APPLICATION**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 4**

**Objectives:**

To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

## **Section A**

Computer Fundamentals: Block diagram of a Computer, Characteristics of Computers, Hardware, Software, Machine Language, Assembly Language and Assembler, High Level Language and Compiler v/s Interpreter. Computer memories, Computer Network: LAN, MAN and WAN.

Word Processing : Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Preparing Presentations : Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

## **Section B**

Spreadsheet and its Business Applications : Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text function.

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

### **Suggested Reading:**

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications
5. N. Subramanian, *Introduction to Computers*, Tata McGraw-Hill.
6. Peter Nortorn, *Introduction to Computers*, Seventh Edition

## **B.Com (Digital)**

### **SEMESTER III**

#### **(DABB32305T): DRUG ABUSE: PROBLEM, PREVENTION AND MANAGEMENT**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

#### **Objective:**

The objective of the course is to spread awareness amongst learners regarding social, psychological and physical effects of drug abuse, and familiarize them with the policies and treatment services available.

#### **INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions each from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any 10 questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

#### **INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A, and B of the question paper, and any ten short answer questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

#### **Section- A**

**Unit I-** Introduction to the Problem: Concept (what constitutes drug abuse ); Nature (vulnerable age groups, signs and symptoms); Causes(physiological, psychological, sociological); Consequences (for individuals, families, society and nations)

**Unit II-** Management of Drug Abuse: Medical Management (Medication for treatment and to reduce withdrawal effects, Drug De-addiction clinics, Relapse management); Psycho-Social Management(Counselling , family and group therapy, behavioural and cognitive therapy, Environmental Intervention).

## **Section- B**

**Unit I-** Social Efforts for Prevention of Drug Abuse: Role of Family and Social Institutions (Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny; School Counselling, Teacher as role-model. Parent-Teacher-Health Professional Coordination, Random testing on students; Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

**Unit II-** Political Efforts for Prevention of Drug Abuse: NDPS Act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

### **Suggested Readings:**

1. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.
2. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
3. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.
4. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.
5. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.
6. World Drug Report 2011, United Nations office of Drug and Crime. 8. World Drug Report 2010, United Nations office of Drug and Crime.
7. The Narcotic Drug and Psychotropic Substances Act, 1985, Universal, Delhi, 2012.

**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER IV**  
**(EC2B32401T): ENGLISH COMPULSORY**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

The course is designed to empower the learners with the most sought after 21<sup>st</sup> century skills i.e., critical thinking and communication skills. In order to enhance the learners' understanding of the functional value of grammar in relevant communicative situations, they would be introduced to the important grammatical concepts too.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
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5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

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**Section-A**

**Unit 1: Poetry:** On his Blindness by John Milton

The Clod and The Pebble by William Blake

**Unit II: Short Stories:** Kabuliwallah by Rabindranath Tagore

The Eyes are not Here by Ruskin Bond

**Unit III: Short Stories:** Grief by Anton Chekov

The Selfish Giant by Oscar Wilde

**Unit IV: One-Act Plays:** Mother's Day by J.B. Priestley

Riders to the Sea by John Millington Synge

## **Section-B**

### **Grammar and Vocabulary**

**Unit V: Types of Sentences:** Simple, Compound and Complex, Common Errors

**Unit VI: Modals:** Can, Could, May, Might, Will, Would, Shall, Should, and Must

**Unit VII: Reading:** Comprehension of Unseen Passage

**Unit VIII: Vocabulary Development:** Antonyms, Idioms and Proverbs, One-word Substitutes.

### **Suggested Readings:**

- Best, Wilfred D. The Students' Companion. Harper Collins Publishers, 2020.
- Eastwood, John. Oxford Practice Grammar. OUP, 2000.
- Hosler, Mary Margaret. English Made Easy. Delhi: McGraw, 2013.
- McCarthy, Michael & O' Dell. Felicity English Vocabulary in Use. Cambridge University Press, 2009
- Murphy, Raymond. Intermediate English Grammar. 2<sup>nd</sup> Edition. Cambridge University Press, 2012.
- Rani, D Sudha, TVS Reddy, D Ravi, and AS Jyotsna. A Workbook on English Grammar and Composition. Delhi: McGraw, 2016.

**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER IV**  
**(BCDB32402T): INCOME TAX LAW AND PRACTICE**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
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5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Basic concepts: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN).

Residential status : Scope of total income on the basis of residential status.

Exempted income under section 10

Computation of Income : Income from Salaries; Income from house property, Profits and gains of business or profession; Capital gains; Income from other sources.

**Section B**

Clubbing of income : Income of other persons included in assessee's total income; Aggregation of income.

Set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.

Preparation of Return of Income : Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

### **Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Sekhon, Shailinder, *The Income tax laws...A Simple Guide to Theory*, Sumirat publication..

### **Journals**

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

### **Software**

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



**B.Com (Digital)**  
**CORE COURSE (CC)**

**SEMESTER IV**  
**(BCDB32403T): COST ACCOUNTING**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
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5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

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**Section A**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

Elements of Cost: Materials, Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Overheads : Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

## **Section B**

Methods of Costing : Unit costing, Job costing, Contract costing.

Process costing (process losses, valuation of work in, progress, joint and by-products), Service costing (only transport).

Book Keeping in Cost Accounting : Integral and non-integral systems; Reconciliation of cost and financial accounts

### **Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Rajiv Goel, *Cost Accounting*. International Book House
5. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
6. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora, M..N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
10. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

**Note: Latest edition of text books should be used.**

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE(SEC)**

**SEMESTER IV**  
**(BCDB32404T): DIGITAL ACCOUNTING**

**Max. Marks: 100**

**External: 70**

**Internal: 30**

**Pass: 35%**

**Credits: 4**

**Objectives:**

This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
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4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

**Computerized Accounting :** Computerised Accounting Systems: Basics of Computerised accounting systems - Meaning, Importance; Difference between computerized, accounting and manual accounting; Software programs for computerized accounting; Factors, affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.

**Accounting Database Management:** Use of MS Excel and other software packages such as QuickBooks India, Zoho Books, MargERP 9+, Vyapar, myBooks.

**Section B**

Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes Creating and Configuring New Company Accounts: Account masters' maintenance, Account vouchers maintenance, inventory master's maintenance.

Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque. Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice.

Generation of Reports: Cash Book, Ledger Accounts, Trial Balance; Development of Income Statement, Profit and Loss Account, Cash Flow Statement and Balance Sheet.

### **Suggested Readings:**

1. Agarwal, Garima. *Computerised Accounting*: Himalaya Publishing House.
2. Chhedha, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*: Ane's Student Education.
3. Grewal, T.S. *Introduction to Accountancy*. S. Chand and Co.
4. Gupta, R.L and Gupta, V.K. *Principles and Practice of Accounting*. Sultan Chand & Sons.
5. Haneef and Mukerjee. *Accountancy I*. Tata McGraw Hill Company.
6. Jain, S.P. and Narang, K.L. *Accountancy I*, Kalyani Publishers.
7. Jawahar Lal. *Financial Accounting*. Himalaya Publishing House.
8. Maidasani, Dinesh. *Mastering Tally*: Firewall Media
9. Nathani, Asok K. *Tally ERP 9 Training Guide*. BPB Publications
10. Sahgal, Deepak. *Fundamentals of Financial Accounting*. Tax Man Publication.
11. Tally Education Pvt Ltd. *Official Guide to Financial Accounting using Tally ERP 9 with GST*
12. *Tally ERP 9 book advanced user*, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))
13. Tarang, *Tally ERP 9*. Computer World Publications.
14. Tulsiani, *Accountancy I*: Tata McGraw Hill Company
15. Yogeshwaran, G. *Computerised Accounting*. PBP Publications.

**Note: Latest edition of text books may be used**

**B.Com (Digital)**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE)**

**SEMESTER-V**  
**(BCDB33501T): MANAGEMENT ACCOUNTING**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Introduction to Management Accounting : Need and Importance of Management Accounting- Limitations of Management Accounting – Functions of Management Accountant .

Meaning of Financial Statements – Types of Financial Statements– Use and Importance of Financial Statements – Importance of Financial Statement Analysis –Comparative Statements Analysis, Common-Size Statements Analysis, Trend Analysis.

Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart.

Cash Flow Analysis (AS3): Classification of Cash Flow – Format of Cash Flow Statement – Comparison Between Cash Flow and Funds Flow Statement – Uses and Significance of Cash Flow Statement- Limitations of Cash Flow Statement –Methods of Calculating Cash Flows from Operating Activities, The Direct Method – The Indirect Method.

## **Section B**

Marginal Costing: Definition of Marginal Cost and Marginal Costing – Marginal Costing Vs. Variable costing – Marginal Costing vs. Absorption costing – Contribution –Marginal Cost Equation – Profit/Volume Ratio- Cost-Volume-Profit Analysis –Break-Even Analysis – Advantages and Limitations of Break-Even Chart – Margin of Safety – Managerial Applications of Marginal Costing -Advantages and Limitations of Marginal Costing.

Budgetary Control : Meaning of Budget- Meaning and Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control –Classification and Types of Budgets – Fixed and Flexible Budgets.

Meaning of Standard Cost and Standard Costing – Advantages and Limitations of Standard Costing .

### **Suggested Readings:**

1. Arora, M. N. *Management Accounting*. Himalaya Publishing House, New Delhi
2. Banerjee, Bhabatosh. (2019) *Financial Policy and Management Accounting*. Prentice Hall of India.
3. Khan, M. Y., & Jain, P. K. *Management Accounting*. McGraw Hill.
4. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S. N. *Principles of Management Accounting*. Sultan Chand and Sons
6. Pandey, I. M. *Management Accounting*. New Delhi.
7. Pillai, R S N and Bhagvathi, V. *Management Accounting*. S Chand & Company
8. Robert, S. Kaplan & Anthony, A. Atkinson. *Advanced Management Accounting*. Prentice-Hall
9. Rustagi, R.P. *Management Accounting*: Galgotia
10. Sharma, R. K. & Gupta, Shashi K. *Management Accounting Principles & Practice*: Kalyani Publishers.

## **B.Com (Digital)**

### **DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE)**

#### **SEMESTER V**

#### **BCDB33502T : GOODS AND SERVICE TAX LAW AND PRACTICE**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

#### **Objective:**

Develop a detailed understanding in the students mind regarding law and practice of Goods and Service Tax and the application of its provisions in a business set-up.

#### **INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

#### **INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

#### **Section A**

Constitutional framework of indirect taxes before GST (taxation powers of Union and State Governments); Concept of VAT: Meaning, Variants and Methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Compensation Mechanism for States. Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes. Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

## **Section B**

Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of tax, Interest and Levy of Late fees.

Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce, e-way bills; Zero-rated supply; Audit, Inspection.

Search and Seizure: GST Audit and Assessment; GST authorities - Power and proceedings (bifurcation between Central & States);

Assessment of GST :Self-assessment, Provisional assessment, Summary assessment and Scrutiny of returns; Anti-profiteering; Avoidance of dual control; Offences and penalties; Appeal and Revision of assessment; Demands and Recovery; Advance Rulings; Tax deduction at sources and Advance tax statements.

**Note:** The developments in the GST Act and Regulations up to 30<sup>th</sup> June of immediate preceding year shall be considered as part of the curriculum.

### **Suggested Readings:**

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Sekhon, Shailinder., *GST....Unlocking the complexities of Indirect taxes*. Published by Sumirat publication and Bookman, New delhi.
3. Bansal, K. M., *GST & Customs Law*, Taxman Publication.
4. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publications.
5. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*. HPH
6. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications



**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE(SEC)**  
**Semester V**  
**(BCDB33503T): DIGITALIZED GOODS AND SERVICE TAX ACCOUNTING AND DOCUMENTATION**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 4**

**Objective:**

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Goods and Service Tax using computer hardware and software packages in a business set-up.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Use of Computer (Hardware and Software) in GST: Use of MS excel and other Software Packages such as Tally. ERP 9, QuickBooks India, Zoho Books, MargERP 9+, Vyapar, my Books, Busy Accounting, Logic in Business set up. Preparation of Business records using Microsoft Office: Use of Excel for preparing GST Records; Analysis of GST Data; Use of Microsoft Power Point for Presentations; Use of Microsoft word for GST Reports. Maintenance of Electronic Records and Documents for GST: Maintaining Online Ledgers - Tax liability ledger, Cash Payment ledger, ITC Ledger;

**Section B**

Tax Records - Tax invoice, Credit notes and Debit notes, Electronic way Bill., Bill of supply; Filing of tax returns - Development of GST records, Payment of tax including reverse charge, Refund, Job work Input tax credit, Computation of GST liability. Electronic Filing of GST Returns - GST returns: GSTR-1, GSTR-4, GSTR -7, GSTR- 8, GSTR- 9, GSTR-10, GSTR-11, GSTR-3B and Payment of Tax. Data analysis using Excel; Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, Filing of tax returns, Payment of tax including reverse charge, Refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and Settlement of tax liability.

### **Suggested Readings:**

1. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education*
3. Gupta, ineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt. Ltd.
4. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
5. Gupta, S.S. *GST- How to Meet your Obligations*. Taxman Publications
6. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax*, Telugu Academy, Hyderabad.
7. Singhanian, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.
8. Singhanian V. K. *GST & Customs Lax*, Taxman Publication
9. Sisodia Pushpendra, *GST Law*. Bharat Law House.
10. GST Laws - *The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017*

**Note: Latest edition of text books may be used**

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE (SEC)**

**SEMESTER V**  
**(BCDB33504T): DIGITALIZED INCOME TAX ACCOUNTING**  
**AND DOCUMENTATION**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 4**

**Objective:**

Develop a detailed understanding in the students mind regarding documents, records, books of accounts and tax returns, and the requirement for the payment of Income Tax using computer hardware and software packages in a business set-up.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Use of Computer (Hardware and Software) in Income Tax: Practical use of computer in business set up; Preparation of Business records using Microsoft Office. Development of Income tax documents, Tax Accounts and Tax Records; Tax Deduction at Source: Filing of returns of Tax deduction at source; Assessment of Advance payment liability; Advance payment of tax:

Determination of income liable to tax and the tax liability of an assessee individual, firm, company or any other entity.

## **Section B**

**E-filing of Returns of Income:** Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. **TDS and e-Filing of TDS Returns:** Tax Collection at Source schedule for deposit of TDS; Tax Deduction and Collection Accounts, Schedule for submission of TDS Returns; Prescribed forms for filing of TDS returns; Exemption from TDS – Form 13, 15G, 15H; Advance Payment of Tax. **Income tax and e-filing of ITRs** - Introduction to Income Tax Portal; Preparation of electronic return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6. Assessment of income liable to tax, Determination of tax liability, Payment of tax. Refunds, Appeals and final settlement of tax liability. Payment of interest by and to an assessee; Refund of excess tax paid by the assessee.

### **Suggested Readings:**

1. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
5. Singhania, Vinod K and Singhania, Kapil. *Direct Tax Planning and Management*. Taxman.
6. Singhania, Vinod, K. *Direct Taxes - Law and Practices*. Taxman Publications.

**Note: Latest edition of text books may be used.**

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE(SEC)**

**SEMESTER-V**  
**(BCDB33505T): WEB DESIGNING AND DEVELOPMENT**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**CREDITS: 4**

**Objective:**

To learn to choose and devise appropriate web analytics tools and techniques.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

**Introduction to HTML:** Basic concepts and overview of HTML markup.

Web design, Process of Web designing and publishing, Implementation, Web site development phases, Domain and webhosting, Role of HTML in Web.

**Overview of HTML:** structure of HTML documents, document types, various elements of HTML.

Links, Addressing and Images: Linking basics, URL, linking in HTML, anchor attributes images and anchors, image maps, semantic linking with the <LINK> element, meta-information;

HTML image basics; images as buttons; and image maps.

Layout: Backgrounds, Colors, and Text; design requirements; HTML approach to Web design; fonts; colors in HTML; document-wide color attributes for <BODY>; and background images. Introduction to tables, LISTS; frames

## **Section B**

Style Sheets: Basics, properties and positioning of style sheet.

HTML Forms: Preliminaries, controls and the <FORM> element;

Server-Side Programming: client/server side programming; common gateway interface (CGI);

Dynamic HTML: dynamic HTML and document object model; HTML and scripting access; rollover buttons; moving objects with DHTML; and ramifications of DHTML

### **Suggested Reading :**

#### **Text Book:**

1. Thomas A. Powell , “HTML: The Complete Reference”, Osborne/McGraw- Hill

#### **References:**

1. Deitel, Deitel and Nieto : Internet & WWW. How to program, 2 nd Edition, Pearson Education Asia.
2. E Stephen Mack, JananPlatt : HTML 4.0 , No Experience Required, 1998, BPB Publications.

**B.Com (Digital)**  
**Generic Elective Course(GE)**

**SEMESTER-V**  
**BCDB33506T :ENTREPRENEURSHIP DEVELOPMENT**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objectives:**

The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self employment as alternate career options.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Entrepreneurship- Concept , Theories, Characteristics, Entrepreneurial mindset. Innovation- meaning , features, and need. Latest innovations in manufacturing and service sectors. Social and commercial entrepreneurship. Entrepreneurial Process: Generation of business ideas; Opportunity sensing and identification; Test of feasibility of business ideas; Developing a business proposal, contents of a business plan/project report; Project appraisal by external agencies. Business Planning. Entrepreneurial Development Programmes-- their Relevance and Achievement, Role of Government in Organizing EDPs. Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship.

## **Section B**

MSMEs –Definition, Registration process and its procedure, Benefits of registration. MSMEs--- Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need. Product Planning and Management; Marketing Management; Growth and Diversification Strategies. Logistics management—meaning, features, and its role in business enterprises. Role of MSMEs in the National Economy; Role of ecommerce and mcommerce in promoting small business. Small Business and Modern Technology. Tax Considerations/tax benefits to MSMEs; MSME’S Exemptions.

### **Suggested readings:**

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
4. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi
- . 5 Taneja, S., & Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi: Galgotia Publishing House.
- 6 Vasper, K. H. New Venture Strategies (Revised Edition ed.). New Jersey: Prentice Brandt, S. C. Entrepreneurship: The Ten Commandments for Building a Growth company. MacMillan Business Books.
- 7 Dollinger, M. J. Entrepreneurship: Strategies and Resources. Illinois: Irwin.
- 8 Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.



**B.Com (Digital)**  
**GENERIC ELECTIVE COURSE(GE)**

**SEMESTER V**  
**BCDB33507T : APPLICATION OF MANAGEMENT INFORMATION**  
**SYSTEM FOR BUSINESS**

**MAX. MARKS: 100**  
**EXTERNAL: 70**  
**INTERNAL: 30**  
**PASS: 35%**

**Credits: 6**

**Objective:**

To develop decision making and management skills for learners in any organization based on information provided by MIS.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated

**Section A**

Management Information system: Basic concepts, Role, Nature and scope of MIS. Information and system concepts: Data, Information, knowledge, Types of information, Information quality, dimensions and value of information, general model of human as an information processor. Basic concepts of System, elements and types of system. Role and importance of Management: Introduction, levels and functions of management. Structure and

classification of MIS, Components of MIS, Framework for understanding MIS: Robert Anthony's hierarchy of management activity, Information requirements and levels of management.

## **Section B**

Basic concepts of Decision Making, Types of decisions, Role of MIS in decision making, Simon's model of decision making, Structured and unstructured decisions. Development of MIS: Development Phases of MIS, System development approaches: Waterfall model, Prototyping, Iterative enhancement model, Spiral model. Applications of MIS: Marketing, Financial, Production, Personnel. Decision Support Systems: Concepts and Features, MIS vs. DSS, Tools and Models for decision support, Group Decision support system.

### **Suggested Readings:**

- 1 D.P. Goyal, Management Information Systems: Managerial Perspectives, Macmillan India Ltd.
- 2 Robert G. Murdick, Joel E. Ross, James R. Claggett, Information Systems for Modern Management, Prentice Hall of India Pvt. Ltd.
- 3 Gordon B. Davis, M.H. Olson, Management Information Systems: Conceptual Foundations, Structure & Development, McGraw-Hill Book Co.
- 4 W.S. Jawadekar, Management Information Systems, Tata McGraw-Hill Publishing Co.

**B.Com (Digital)**  
**GENERIC ELECTIVE COURSE(GE)**

**SEMESTER-V**

**(BCDB33508T): FUNDAMENTALS OF PROGRAMMING LANGUAGES**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To understand fundamentals of programming languages and to develop business applications and commercial websites.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Programming Basics: Problem definition, Algorithm, Flowchart, Coding, Compilation, Testing. Functional/Procedural Oriented Programming Approach: History of C, Structure of a C program, Character set, Identifiers and keywords, constants, variables, data types. I/O functions: formatted & unformatted console I/O functions, Storage classes. Operators and expressions: Arithmetic, Unary, Logical, Relational operators, assignment operators, Conditional operators, Hierarchy of operations type conversion. Control statements: Branching statements, looping statements and Jumping. Functions: User defined and Library functions, Function prototype, definition and call, formal and actual arguments, local and

global variables, methods of parameter passing to functions, recursion. Arrays, Structure and union, Pointers.

## **Section B**

**Object Oriented Programming Approach (OOP):** Features of OOP, Comparison of C, C++ and Java, Structure of Java program.

**Class:** Syntax, Instance variable, class variables, methods, constructors, overloading of constructors and methods.

**Inheritance:** Types of inheritance, use of super, method overriding, final class, abstract class, wrapper classes.

**Exception Handling:** Types of errors, Exception classes, Exception handling in java, use of try, catch, finally, throw and throws.

**Multithreaded Programming:** Creating Threads, Life cycle of thread, Thread priority, Thread synchronization, Inter-thread communication.

## **Reference Books:**

- 1 E. Balagurusamy, Programming in C, Tata McGraw-Hill.
- 2 Kamathane, Programming in C, Oxford University Press.
- 3 E. Balagurusamy “*Programming with Java*”, TMH
- 4 Patrick Naughton and Herbert Schildt, “*The Complete Reference Java 2*”, TMH

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE (SEC)**

**SEMESTER VI**  
**(BCDB33601T): DIGITAL MARKETING**

**Max. Marks: 100**

**External: 70**

**Internal: 30**

**Pass: 35%**

**Credits: 4**

**Objective:**

To help learners explore several aspects of the new digital marketing environment, acquaint them with the motivations behind data collection and analysis methods used by marketing mentors.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Introduction to Digital Marketing: Concepts, Traditional Marketing vs Digital Marketing.

Digital Marketing Process. Website Selling and Promotion, Email Marketing- Introduction and Significance, Designing e-mail marketing campaigns using Mail Chimp, Building E-mail List and Signup Forms, Email Marketing Strategy and Monitoring, Email –Automization, Pay Per Click Advertising: Introduction, Pay Per Click Advertising: Google Ads, Types of Bidding strategies, Designing and Monitoring: Search campaigns, Display campaigns, Video campaigns, Universal App campaigns.

Mobile Marketing: Concept and Implications, SMS Marketing, Marketing on Mobile Applications. Search Engine Optimization : Introduction, Keyword Planner Tools, On Page

SEO Techniques-Indexing and Keyword Placement, Content Optimization, On Page SEO Techniques-Indexing and Key Word Placement, On Page SEO Techniques- Content Optimization, On Page SEO : Yoast SEO Plug-in, Off –Page SEO Techniques

## **Section B**

Social Media Marketing: Introduction and Significance, Facebook Marketing: Introduction Types of Various Ad Formats, Setting up Facebook Advertising Account, Understanding Facebook Audience and its Types, Designing Facebook Advertising Campaigns, Working with Facebook Pixel, Twitter Marketing: Basics, Designing Twitter Advertising Campaigns, Introduction to LinkedIn Marketing, Developing digital marketing strategy in Integration form, Social Networks: Instagram, YouTube, Whatsapp - Design, Features, Mechanism, Metrics, Reach and Users, Virtual Marketing, Content Marketing, Social Network Marketing- Communication and Branding Strategy, Sales Strategy ,Web Concerns: Data Safety and Privacy Concerns.

### **Suggested Readings:**

- 1.Seema Gupta, Digital Marketing, McGraw Hill Education
- 2.Punit Singh Bhatia, Fundamentals of Digital Marketing, Pearson
3. Philip Kotler, Marketing 4.0: Moving from Traditional to Digital, Publisher Wiley
- 4.Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Publisher.
5. R Solomon and Tracy , Social Media Marketing: Pearson New International Edition

**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE(SEC)**

**SEMESTER VI**  
**(BCDB33602T): E-COMMERCE**

**Max. Marks: 100**

**External: 70**

**Internal: 30**

**Pass: 35%**

**Credits: 4**

**Objective:**

To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A

systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Security and Encryption : Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

IT Act 2000 and Cyber Crimes : IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

## **Section B**

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing

(popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Website designing Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### **Suggested Readings:**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co



**B.Com (Digital)**  
**SKILL ENHANCEMENT ELECTIVE COURSE(SEC)**

**SEMESTER VI**  
**(BCDB33603T): COMPUTERISED STATISTICAL DATA ANALYSIS**

**Max. Marks: 100**

**External: 70**

**Internal: 30**

**Pass: 35%**

**Credits: 4**

**Objective:**

Equip the students with the use of software and electronic packages in the process of analysis of statistical data and testing significance for the intended use.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Sampling Theory and Survey Instruments: Meaning, Importance and Limitations, Probability and Non- Probability Sampling Techniques; Identification of Respondents; Development of Survey Instruments, Testing the survey instruments and Collection of data through survey; Secondary data sources and Collection of data from secondary sources; Reliability and Validity of data.

Testing of Significance of Results: Parametric and Non-parametric tests; Testing the significance of results using Parametric and non-parametric tests; Testing the hypothesis and Interpretation of results.

Data Analysis using Microsoft Excel: Spreadsheet - Concepts, Managing worksheets; Formatting, Conditional formatting, Entering data, Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs; Working with Multiple worksheets; Controlling worksheet views, Naming cells and cell ranges.

## Section B

Data Analysis using Statistical Package: User Manual, Preparing data, fusing or analysis, basic usage of software (import/export of data, commands like open, save, etc., Applying Basic Statistical Analysis; Quantitative and Qualitative data Analysis, Descriptive analysis, Testing the significance of one variable, two variables and multi-variables data; Security and control of information systems.

Ethical and Social dimensions in the use of technology for data analysis.

### Suggested Readings:

1. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
2. Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
3. Gupta, S.C. *Fundamentals of Statistics*, Himalaya Publishing House.
4. Gupta, S.P. and Gupta, Archana. *Elementary Statistics*. Sultan Chand and Sons, New Delhi.
5. Jain Hem Chand and Tiwari, H. N. (2019). *Computer Applications in Business*, Taxman Publications.
6. Levin, Richard and Rubin, David S. *Statistics for Management*, Prentice Hall of India, New Delhi.
7. Madan, Sushila, *Computer Applications in Business*. Scholar Tech Press.
8. Mathur Shruti and Jain, Pooja. *Computer Applications in Business*. Galgotia Publishing Company
9. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
10. *Schaum's Outlines Series*. McGraw Hill Publishing Co.
11. Sharma, J. K. *Business Statistics*. Pearson Education.
12. Sharma S.K. and Bansal, Mansi. *Computer Applications in Business*. Taxman Publications.
13. Spiegel, M.R. *Theory and Problems of Statistics*,  
201
14. Thukral, J.K. *Mathematics for Business Studies*, Mayur Publications
15. Vohra, N. D. *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
16. Wayne, Winston. *Data Analysis & Business Modelling*, PHI.

**B.Com (Digital)**  
**Discipline Specific Elective Course (DSE)**  
**Semester VI**  
**BCDB33604T: E- BANKING OPERATION AND SERVICES**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

Provide knowledge and understanding to the students regarding Electronic banking, its techniques, tools, applications and its use in the management of business.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

**Online Business Transactions:** Rationale of transacting online, E-commerce applications in various industries such as banking, insurance, payment of utility bills and others, e-marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and entertainment, Online shopping, etc.

**Electronic Banking:** Early developments, Magnetic Ink Character Recognition (MICR) in E-Cheque - Meaning and Advantages, Disadvantages; Business process Re-Engineering with E-Services; Transformations in Indian Banking Industry with Information Technology; Traditional

Banking and Electronic Banking, Functions of E-Banking; Service Quality in E-Banking and Traditional Banking, E-Builder Solutions: E Cheques and Digital Signatures, E-Purse, Digital Certificates; E-Locking Techniques and its Services.

Risks Management in E-Banking: Tools and techniques used for risk analysis, Risk coverage and risk management; E-Banking and security - Introduction, Need for security, Security Concepts, Privacy-Survey Findings of Security Attack and Cyber Crimes; E-Banking security –Meaning and Issues; Security threats in the E-commerce environment; Security intrusions and breaches, Attacking methods like hacking, sniffing, cyber-vandalism, etc.; Technology solutions such as encryption, Security channels of communication, Protecting networks, Servers and Clients.

## Section B

Legal Aspects of E-Banking: Information Technology Act 2000, Provisions related to offences, Secure electronic records, Digital signatures, Penalties and adjudication. Legal Issues -Cyber Security, Cyber Crimes, Public Key Infrastructure, Electronic Payment System and Internet Banking; Commercial Websites. E-Banking in India: Procedure, Programmes Components, Online Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Role of Banking institutions, Non banking institutions, Startups and cyber security and App developers; Prospects of E-Banks in India. Encryption – Meaning, Process, Cryptogram, Cryptanalyst, Cryptography; Types of Cipher Systems, Code Systems; Cryptography-Cipher decipher, Jumbling, Asymmetric, Data Encryption Standard (DES). Emerging modes and systems of E-payment: MPaisa, PayPal, Paytm, PhonePay, GooglePay and other digital payment systems. E-payments risks; Electronic Fund Transfer Problems.

### Suggested Readings:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *Business on the Net: An Introduction to the Whats and Hows of E-commerce*. Macmillan India Ltd.
2. Bajaj KK, Debjani, Nag. *E-Commerce*. Tata McGraw Hill Company, New Delhi
3. Chhabra, T.N. Jain, Hem Chand, Jain, Aruna. *An Introduction to HTML*. Dhanpat Rai & Co
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- Commerce for Managers*. Pearson Education.
5. Diwan, Parag and Sharma, Sunil. *Electronic Commerce- A Manager's Guide to E-Business*. Vanity Books International, Delhi
6. Elias M. Awad. *Electronic Commerce from Vision to Fulfilment*. PHI Publications.
7. Kosiur, David. *Understanding Electronic Commerce*. Prentice Hall of India Private Ltd, New Delhi.
8. Kumar, A. *Cyber Laws*. Book Age Publications, New Delhi
9. Turban, E., et.al. *Electronic Commerce: A Managerial Perspective*. Pearson Education Asia.
9. Whiteley, David. *E-Commerce*. McGraw Hill, New York.

**Note: Latest edition of text books may be used.**

**B.Com (Digital)**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE)**

**SEMESTER VI**  
**BCDB33605T : FUNDAMENTAL OF INSURANCE**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

Develop understanding of the students with the concept of insurable risk and the basic principles, functions and working of the life insurance and General insurance.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Insurance : Meaning, nature and significance, essential requirements and principles of Insurance, Contract elements of General Insurance and Life Insurance, re-insurance, nationalization of insurance business in India, Role of Insurance in national economy. Definition of Risk and Uncertainty, Classification of risks, sources of risk-external and internal, risk management. IRDA Act : Salient feature, duties, powers and functions of the authority, Rationale of opening up of the insurance sector to the private sector.

Life Insurance : Meaning, origin and features, growth of Life insurance, types of life insurance policies, law relating to life insurance, general principles of life insurance contract, proposals and policy, assignments and nominations, title and claims, concept of trust in life insurance : Role, functions and policies, modern life insurance in India, private sector companies in life insurance sector, recent trends in life insurance.

### **Section B**

General Insurance : Meaning and origin, growth of General Insurance, nature of general insurance, different types of general insurance, law relating to general insurance organization and management of general insurance in India. Fire Insurance : Meaning, nature, various types of fire policy, subrogation, double insurance, contribution, proximate cause, claims and recovery. Accident and Motor Insurance : Nature, disclosure, terms and conditions, claims and recovery, third party insurance, compulsory motor vehicle insurance, accident insurance. Deposit and Credit Insurance : Nature, terms and conditions, claim, recovery etc. public liability insurance, emergency risk insurance. Marine Insurance ,Insurance and Information technology, Recent developments in Insurance sector.

#### **Suggested Readings:**

1. R.S. Sharma Insurance Principles and Practices
2. N.M. Misra Insurance Principles & Practice
3. O.S. Gupta Life Insurance (Frank Brothers, New Delhi)

**B.Com (Digital)**  
**Discipline Specific Elective Course (DSE)**  
**Semester VI**  
**BCDB33606T : E- Financial Market and Services**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

Provide knowledge and understanding to the students regarding Financial market and tools, technique, application and use of E- Financial services.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Financial Services, Characteristics and Kinds of financial services. Financial intermediaries rendering financial services. Role of financial services in Indian financial system

Introduction Meaning of equity shares. Evolution, structure and functions of equity market in India. Market For Equity – Primary Markets IPO – Methods followed. Book building. Secondary Markets: Definition and functions of Stock Exchanges.

Meaning of financial market, Types of traders, Types of trade, Brokerage calculation.

Depository: An Introduction. Practical aspects and background of Depositories: NSDL, CDSL.

Statements: Holding Statement, Transaction Statement. Dematerialization Procedure

## **Section B**

DEMAT: Account Opening Procedure, Nomination Practices; Off line Demat Account & Online

Demat Account.

Clearing & Settlement Procedure, Delivery Instruction Slip Practices for Depository Participants

& Beneficial Owner.

Trader Work station: User Interface, Practical terminology and operation of work stations.

Trading on stock exchange: Online trading, Internet trading.

Composition of Sensex , Nifty and Sectoral indices.

### **Suggested Reading:**

1. Bhalla, V.K. “Management of Financial Services”, Anmol Publications Pvt. Ltd., New Delhi.
2. Pathak, Bharati, “Indian Financial System”, Pearson Education, New Delhi



**B.Com (Digital)**  
**DISCIPLINE SPECIFIC ELECTIVE COURSE (DSE)**

**SEMESTER VI**  
**BCDB33607T: AUDITING AND CORPORATE GOVERNANCE**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013 Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

## Section B

Corporate Governance: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Business Ethics : Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement

Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

### Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi
5. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education
7. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw Hill Education
8. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education
9. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education
10. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press
11. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press
12. Relevant Publications of ICAI on *Auditing* (CARO).
13. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

**B.Com (Digital)**  
**GENERIC ELECTIVE COURSE(GE)**

**SEMESTER VI**  
**(BCDB33608T) : INDIAN ECONOMY**

**Max. Marks: 100**

**External: 70**

**Internal: 30**

**Pass: 35%**

**Credits: 6**

**Objective:**

To develop basic understanding of the Indian economy and measurement of various macro economic variables among learners.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Nature of Indian Economy, Features and Appraisal of Economic Reforms Programme. Comparing Development Experience of Economies of India and China. Indian Economic Planning: Basic strategy of Indian planning, current five year plan: objectives and basic framework, Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog.. Business Environment: Concept, importance and components, Internal and external environment, Economic Trends (An overview): National income, saving and investment, Industrial growth since 1950s, Recent trends in prices. Trade and balance of payments.

## **Section B**

Economic Systems: Capitalism, Socialism and Mixed Economy; Monetary and fiscal policy; new economic policy and its impact on Indian economy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment. Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt. ii) Capital Market: Growth, Problems and Reforms since 1991. Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

### **Suggested Readings:**

1. Indian Economy – Rudra Dutt and Sundhram
2. Indian Economy - S.K. Misra and V.K. Puri
3. Indian financial System-Khan
4. Business Environment –Vivak Mithel

**B.Com (Digital)**  
**Generic Elective Course (GE)**

**Semester VI**  
**(BCDB33609T): Rural Development**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

Develop educated rural human resource having skill and know-how required to promote rural area.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Introduction of Rural Sector in India, Nature, significance, features, factors affecting rural sector. Rural Development Planning , Planning Process , Types, Function and level of Planning, Multi-level Planning , District Planning , Grassroots Level Planning (Block Level Planning) , Grassroots Level Planning (Village Level Planning). Role of Panchayati Raj Institutions in Rural Development.

**Section B**

Cooperative Institutions: Concept and Principles of Cooperation, Types and working of Rural Cooperatives: Credit Cooperatives, Marketing Cooperatives, Dairy Cooperatives. Rural Development Programmes, Poverty Alleviation Programmes: Programmes for Self & Wage Employment, Social Security, Women, Other Development Programmes and Start up India in

Rural sector. Application of ICT for Rural Management .Application of Remote Sensing and GIS in Rural Development.

**Suggested Reading:**

1. Katar. Singh, Rural Development: Principles, Policies and Management, SAGE Publications India Pvt Ltd.Publication year: 2009.

**B.Com (Digital)**  
**GENERIC ELECTIVE COURSE (GE)**

**SEMESTER VI**  
**(BCDB33601T) :DATA BASE MANAGEMENT SYSTEM**

**MAX. MARKS: 100**

**EXTERNAL: 70**

**INTERNAL: 30**

**PASS: 35%**

**Credits: 6**

**Objective:**

To present an introduction to database management systems, with an emphasis on how to organize, maintain and retrieve - efficiently, and effectively - information from a DBMS.

**INSTRUCTIONS FOR THE PAPER SETTER/EXAMINER:**

1. The syllabus prescribed should be strictly adhered to.
2. The question paper will consist of three sections: A, B, and C. Sections A and B will have four questions from the respective sections of the syllabus and will carry 10 marks each. The candidates will attempt two questions from each section.
3. Section C will have fifteen short answer questions covering the entire syllabus. Each question will carry 3 marks. Candidates will attempt any ten questions from this section.
4. The examiner shall give a clear instruction to the candidates to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.
5. The duration of each paper will be three hours.

**INSTRUCTIONS FOR THE CANDIDATES:**

Candidates are required to attempt any two questions each from the sections A and B of the question paper and any ten short questions from Section C. They have to attempt questions only at one place and only once. Second or subsequent attempts, unless the earlier ones have been crossed out, shall not be evaluated.

**Section A**

Introduction: Basic concepts of Database, Characteristics of a Database, Database System Environment. Roles in Database Environment: Database Administrators, Database Designers, End Users, Application Developers. Database Management System: Definition and Features, Traditional File System vs DBMS, Significance and Classification of DBMS, Architecture: Data Models, Types of Data Models- Conceptual Data Models, Physical data Models, Representational Data Models, e.g. Object Based Models, Record Based Models, Database Schema and Instance, Three Schema Architecture, Data Independence – Physical and Logical data Independence. Entity-Relationship model: Concepts, Entities and Entity Sets, Attributes, Mapping Constraints, E-R Diagram, Weak Entity Sets, Strong Entity Sets, Aggregation, Generalization, Converting ER Diagrams to Tables.

## **Section B**

**Relational Data Model:** Concepts and Terminology, Characteristics of Relational Database. **Constraints:** Integrity Constraints- Entity and Referential Integrity constraints, Keys- Super Keys, Candidate Keys, Primary Keys, Secondary Keys and Foreign Keys. **Relational Algebra:** Basic Operations, Additional Operations. **Normalization:** Functional Dependency, Full Functional Dependency, Partial Dependency, Transitive Dependency, Normal Forms– 1NF, 2NF, 3NF, Boyce-Codd NF, MS-ACCESS: introduction to MS-ACCESS, working with databases and tables, queries in Access, Applying integrity constraints, Introduction to forms, sorting and filtering, controls, Reports and Macro: creating reports, using Macros.

### **Suggested Readings:**

1. Elmasri&Navathe, Fundamentals of Database Systems, Addison-Wesley.
2. Connolly & Begg, Database Systems, Pearson Education.
3. Ivan Bayross, SQL, PL/SQL The programming language of Oracle, BPB Publications.

### **Reference Books:**

1. H. F. Korth & Silberschatz, A., Database System Concepts, Tata McGraw Hill.
2. Hoffer, Prescott, Mcfadden, Modern Database Management, Paperback International.