



Estd. 1962
"A++" Accredited by
NAAC(2021)
With CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA
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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र
दूरध्वनी - ईपीएबीएक्स - २६०९०००, अभ्यासमंडळे विभाग दूरध्वनी विभाग ०२३१-२६०९०९३/९४



Ref./SU/BOS/Com & Mgt./537

Date : 19/07/2023

To,

The Principal
All Affiliated (Commerce & Management) Colleges/ Institutions,
Shivaji University, Kolhapur

Subject : Regarding syllabi of B. Com. Part-II (CBCS) Information Technology (IT) (Sem. III & IV) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020

Sir/Madam,

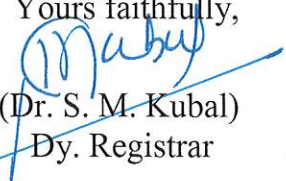
With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi of **B. Com. Part-II Information Technology (IT) (Sem. III & IV) (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2023-2024** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,


(Dr. S. M. Kubal)
Dy. Registrar

Encl : As above

Copy to,

1. Dean, Faculty of Commerce & Management
 2. Chairman, BOS under Faculty of Commerce & Management
 3. Director, BOEE
 4. Appointment Section
 5. P. G. Admission Section
 6. B. Com. Section
 7. Affiliation Section (U.G./P.G.)
 8. Computer Center/I.T.
 9. Eligibility Section
 10. Distance Education
 11. P.G. Seminer Section
- } for information
- } for information and necessary action.

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd. 1962

NAAC "A++" Grade

Faculty of Commerce and Management

Syllabus For

B. Com (IT) Part II (Sem III & IV) (CBCS)

(Information Technology)

**(Regulations in accordance with National Education Policy to
be implemented from Academic Year 2023-24)**

(Subject to the modifications that will be made from time to time)

B.Com (IT)
Part-II (Semester-III)
DSC-7 Income Tax and GST

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes:

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

	No. of Hours
Unit- I Basic Concepts: A) Meaning of Income Tax, Basis of Charge, Concepts of Previous Year, Assessment Year, Person, Income, Assessee. B) Residential Status and Taxability- Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies	10
Unit II – Exemptions, Deductions and Rates of Tax Exemptions under section 10 and Deductions under Chapter VI A, Tax Rates for current Assessment Year for Individual Assessee	10
Unit III – Computation of Taxable Income and Tax Liability Computation of Income from Salary, House Property, Business or Profession, Capital Gain and from Other Sources. Computation of Taxable Income and Tax Liability of Individual Assessee.	30
Unit IV – Introduction to Goods and Service Tax (GST) History of GST, Meaning , Nature, Benefits, Need and Constitutional Provisions of GST, Levy and collection of GST. Meaning of CGST, SGST, IGST, UTGST	10

ReferenceBooks:

- 1) Singhanian–Student’sGuidetoIncomeTax
- 2) PrasadBhagwati – IncomeTaxLaw&Practice
- 3) MehrotraH.C.– IncomeTaxLaw
- 4) DinkarPagare–IncomeTax LawandPractice
- 5) AhujaandGupta–SystematicApproachtoIncomeTax

Nature of Question Paper	
Marks 80	Duration:3 Hrs
Instructions:	
1. Question number 1 and 2 are compulsory	
2. Attempt any three questions from question number 3 to 6	
3. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q.6. a. Short Problem	(8)
b. Short answer question/Problem	(8)

**B.Com. (IT) – II Semester- III
DSC-8: Corporate Accounting**

Teaching Hours: 60 Credit Points: 4

Total Marks: 100 Theory marks: 80

Internal Marks: 20

Course Outcomes:

Students will be able to -

1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Demonstrate accounting for redemption of Preference Share Capital.
4. Prepare Final Accounts of Limited Company

Syllabus Contents

	No. of Hours
Unit I: Issue of Bonus Shares, Rights Shares and Sweat Equity.	10
Unit II: Issue and Redemption of Debentures	15
Unit III: Redemption of Preference Shares.	15
Unit IV: Preparation of Final Accounts of Companies.	20

ReferenceBooks:-

- 1) Gupta,S.C.;Gupta,M.P.;Shukla,M.C.;Agrawal,B.M.andGrewal,T.S.(2019).Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 2) Shukla,M.C.;Grewal,T.S.andGupta,S.C.:(2016).AdvancedAccounts,NewDelhi: S.Chand&Company.
- 3) Arulnandan,M.A.andRaman,K.S.(2018).AdvancedAccountancy(Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 4) Gupta,R.L.andRadhaswamy,M.(2018).AdvancedAccountancyVol.II,NewDelhi: Sultan Chand and Sons.
- 5) Maheshwari,S.N.;Maheshwari,SuneelandMaheshwari,SharadK.(2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 6) ShuklaM.C.;GrewalT.S.andGuptaS.C.-AdvancedAccounts,NewDelhi:S.Chand and Co.
- 7) Jain,S.P.;Narang,K.L.;Agrawal,SimmiandSehgal,Monik(2018).Advanced Accountancy(Corporate Accounting)Vol. II, New Delhi: KalyaniPublishers.
- 8) Hanif,M.andMukharjee,A(2018).ModernAccountancyVol.II,Noida:McGrawHill Education India (Private) Ltd.
- 9) Chakraborty,Hrishikesh,AdvancedAccountancy,OxfordUniversityPress
- 10) Chougule,Rajan(2011).ComputerizedAccounting,Kolhapur.
- 11) Tulsian,P.C.andTulsian,Bharat(2015).CorporateAccounting,NewDelhi:S. ChandPublishing.

Nature of Question Paper

Instructions:

- 1) Question number 1 and 2 are compulsory.
- 2) Attempt any Three questions from question number 3 to 6
- 3) Use of simple calculator is allowed.

Total Marks: 80

Q. No	Nature of Question	Marks
1.	MCQ (8 MCQs each for one mark)	16
2.	Short Notes (2 out of 3)	16
3.	Problem based question	16
4.	Problem based question	16
5.	Problem based question	16
6.	Problem based question	16

B.Com. (IT) – II Semester- III
DSC-9: ObjectOrientedProgrammingUsingC++

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes		
After completion of this course students will be able to–		
1) Understand C++ concept and object-oriented programming concepts.		
2) Apply the concepts of object, classes and constructor.		
3) Design C++ Programs using Inheritance.		
4) Implement concept of polymorphism in program.		
Unit No	Descriptions	No of Lecture
1	Introduction to OOP Difference between POP & OOP, Structure of C++ Program, Basic Concepts of OOP– Objects, Classes, Data Abstraction and Data Encapsulation, Inheritance, Polymorphism, Dynamic Binding, Message Passing, Benefits & Features of OOP, Data types, Keywords and Operators, Control Structure– Conditional and Looping	15
2	Object, Classes & Constructor Class Definition, Function Definition and Declaration, Arguments to a Function– Passing Arguments to a Function, Default Arguments, Calling Functions, Inline Functions, Scope Rules of Functions and Variables, Member Function Definition – Inside class and Outside the class using scope Resolution Operator, Accessing Members from Object (S), Static Class Members-Static Data Member, Static Member Function, Friend Function and Friend Classes, Declaration and Definition of a Constructor & Destructor	15
3	Inheritance Concept of Inheritance, Base Class & Derived Class, Types of Inheritance– Single, Multiple, Hierarchical, Multilevel, Hybrid Inheritance, Dynamic Memory Allocation / Deallocation using New and Delete Operator	15
4	Polymorphism Concept of Polymorphism, Static Polymorphism and Dynamic (Compile time) Polymorphism, this pointer, Pointer to Derived Classes, Virtual Functions, Pure Virtual Function	15

References:

1. The C++ Programming Language, 4th Edition by Bjarne Stroustrup
2. Object Oriented Programming with C++ by E. Balagurusamy
3. Let Us C++ by Yashavant P. Kanetkar
4. C++: The Complete Reference by Herbert Schildt

B.Com. (IT) – II Semester- III
DSC-10 DatabaseManagementSystem(DBMS)

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes		
After completion of this course students will be able to–		
<ol style="list-style-type: none"> 1. Understand the concepts of Database Management System. 2. Draw Entity-Relationship diagram to represent simple database application. 3. Write SQL queries for a given context in relational database. 4. Implement DML and DCL statements. 		
Unit No	Descriptions	No of Lecture
1	Introduction to DBMS: Database, DBMS – Definition, Overview of DBMS, File processing system vs DBMS, Limitation of file processing system, Advantages of DBMS, Levels of abstraction, Data independence, DBMS Architecture, Users of DBMS	15
2	Data models - Object Based Logical Model, Record Based Logical Model (relational, hierarchical, network), Entities, attributes, entity sets, relations, relationship sets, Constraints, Entity Relationship Diagram (ERD), Context Level Diagram, Data Flow Diagrams (DFD) Symbols, DFD for Simple Application.	15
3	MySQL- DDL Statements- Creating Databases, Using Databases, MySQL data types, Creating Tables (with integrity constraints – primary key, default, check, not null), Altering Tables, Renaming Tables, Dropping and Deleting Tables, Truncating Tables, Backing Up and Restoring databases.	15
4	DML Statements – Viewing the structure of a table insert, update, delete, Select – all columns, specific columns, unique records, conditional select, in clause, between clause, limit, aggregate functions (count, min, max, avg, sum), group by clause, having clause. Functions – String Functions (concat, instr, left, right, mid, length, lcase/lower, ucase/upper, replace, strcmp, trim, ltrim, rtrim), Math Functions (abs, ceil, floor, mod, pow, sqrt, round, truncate) Date Functions (adddate, datediff, day, month, year, hour, min, sec, now, reverse) DCL Statements- creating/dropping users, privileges introduction, granting/revoking privileges, viewing privileges.	15

References:

1. Database Systems Concepts, Abraham Silberschatz, Henry Korth, S.Sudarshan, 6thEdition,McGrawHill, 2010.
2. AnIntroductiontoDatabaseSystems,BipinDesai,GalgotiaPublications,2010.
3. IntroductiontoDatabaseSystem,CJ Date,Pearson,1999.
4. Fundamentals of Database Systems, RamezElamassri, Shankant B. Navathe, 7thEdition,Pearson, 2015
5. Database Management Systems, Raghu Rama Krishnan and Johannes Gehrke, 3rdEdition,McGrawHill, 2002

B.Com. (IT) – II Semester- III
AECC-3 Business Statistics

Teaching Hours: 60 Credit Points: 4

Total Marks: 100 Theory marks: 80

Internal Marks: 20

Unit-1: Introduction to Statistics:	14
Meaning of word Statistics, Primary and secondary data, Qualitative and Quantitative data, Discrete and continuous data, Sampling Techniques: Need and meaning, Definition of population, Sample and Sampling, Advantages of sampling method over Census method. Methods of Sampling: Simple random sampling (SRSWR and SRSWOR), Stratified random sampling (concept only)	
Unit-2 Measures of Central Tendency and Dispersion:	16
Concept of Central tendency and Dispersion, Requirements of good statistical average, Definitions of Arithmetic Mean, Median and Mode, Empirical relation between mean, median and mode. Absolute and Relative measures of dispersion, Mean Deviation, Standard Deviation and their relative measures, Combined mean and combined S.D. for two groups, Variance and Coefficient of Variation (C.V.), Merits and demerits of mean, median, mode and S.D., Numerical Examples.	
Unit-3 Probability:	14
Definitions of various terms used in probability, Classical definition of probability and examples based on it, Addition and Multiplication laws of probability (without proof), Conditional probability, Examples of probability without use of permutations and combinations.	
Unit-4 Index Numbers:	16
Need and Meaning of Index numbers, Problems involved in Construction of index numbers, Price, Quantity and Value based index numbers, Simple (unweighted) I. Numbers by aggregate method and average of relatives by A.M., Weighted I. numbers: Laspeyres', Paasche's and Fishers I. numbers, Numerical Examples.	

Reference Books:

1. Business Statistics by S.S. Desai.
2. Business Statistics by G.V. Kumbhojkar.
3. Introduction to Mathematical Statistics by S.C. Gupta.
4. Business Statistics by G.C. Beri.

Note: Use of Nonprogrammable calculator is allowed.

Nature of Question Paper

Instructions:-

1. All questions carry 16 marks.
2. Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	16 Marks
Q.2—Broad question	16 Marks
Q.3—Broad question	16 Marks
Q.4—Broad question	16 Marks
Q.5-- Broad question	16 Marks
Q.6-- Broad question	16 Marks
Q.7--Attempt any Two out of Three	16 Marks

B.Com. (IT) – II Semester- III
AECC-4 Lab Course based onDSC-9 andDSC-10

		Credits:04	Marks:199 (External)
CourseOutcomes	Aftercompletionofthiscoursestudentswillbeableto- <ol style="list-style-type: none"> 1) Describe the object-oriented programming approachinconnection withC++ 2) Applythe conceptsofobject-orientedprogramming 3) IllustratetheDatabaseManagementSystem 4) IllustratetheMySQLconcepts. 		
ListofPractical'sbasedonDSC-9:			
Sr.No.	Description		
1	WriteasimpleprogramtocalculatesimpleInterest.		
2	IllustratingControlStructures.		
3	Writeaprogramtocreataclassandcreatinganobject.		
4	IllustratingdifferentAccessSpecifiers.		
5	Writeprogramtodemonstratestaticdatamember.		
6	Demonstrateargumentstothefunction.		
7	Illustratinginlinefunction.		
8	DefineMemberfunction-outsidetheclass usingScopeResolutionOperator.		
9	IllustratingDifferenttypesofInheritances.		
10	Createconstructors–default,parameterized, copyandDestructor		
ListofPractical'sbasedonDSC-10:			
1	PracticalNo.1 <ul style="list-style-type: none"> • Viewingalldatabases • CreatingaDatabase • ViewingallTablesinaDatabase • CreatingTables(WithandWithoutConstraints) • Inserting/Updating/DeletingRecordsinaTable • Saving(Commit)andUndoing(rollback) 		
2	PracticalNo.2 <ul style="list-style-type: none"> • AlteringaTable • Dropping/Truncating/DeletingandRenamingTables • Backingup/RestoringaDatabase 		
3	PracticalNo.3 <ul style="list-style-type: none"> • SimpleQueries • SimpleQuerieswithAggregatefunctions • QuerieswithAggregatefunctions(groupbyand havingclause) 		
4	PracticalNo.4 <ul style="list-style-type: none"> • Queries • DateFunctions • StringFunctions • MathFunctions 		

B.Com.IT / Second Year / Semester-IV
DSC-11 Business Law

Teaching Hours: 60 Credit Points: 4 Total Marks: 100 Theory marks: 80 Internal Marks: 20		
Course Outcome: <ol style="list-style-type: none"> 1. Have a fair idea about aspects of different business laws in India 2. Understand the salient features and importance of different business laws. 3. Get acquainted with different provisions of business laws. 		
Unit-I	<p>Indian Contract Act 1872 & Sale of Goods Act 1930</p> <p>A) Indian Contract Act Meaning of Business Law, sources of Business Law, Agreements, Contract-kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E-contract, distinguish between Agreement and Contract. Offeror Proposal- definition, Essentials of Valid proposal or offer, counteroffer, Standing or open offer, distinguish between offer and invitation to offer. Acceptance- definition, Essentials of a valid acceptance, Promise. Communication of Offer and acceptance and Revocation. Capacity to contract, Free Consent, Consideration Discharge of Contract and Remedies for breach of contract</p> <p>B) Sale of Goods Act 1930 Introduction, Definition, Essentialities of the contract of sale, Duties of Seller & Buyer, Distinction between 'sale' and 'agreement to sell', Distinction between 'sale and hire-purchase agreement' Conditions and Warranties, Distinguish between condition and warranties, Transfer of property as between the seller and the buyer, Rights of an unpaid seller</p>	15Hrs

Unit-II	<p>Indian Companies Act, 2013:</p> <p>A) Procedure of Incorporation of Company, Definition and Nature of Company Promoters and preliminary contract Types of Companies: Chartered Companies Statutory Companies, Registered companies under the Act. OPC, Companies limited by shares, Companies Limited by guarantee, Private Company, Public Company, Producer Companies Formation of Companies with charitable objects, Holding Company and Subsidiary company, Small Company, Dormant Company, Procedure for Incorporation of Company, Effect of Incorporation. Members of a company, Rights and Liabilities of Members Documents: Memorandum of Association and Articles of Association: Meaning: Concept, Clauses. Prospectus. Meaning, When to be issued, When not required, Kinds of prospectus, Contents of Prospectus, Private Placements.</p> <p>B) Meetings and Winding up of company Meetings: Purpose, types of meeting, concept of quorum-proxy, resolution, types of resolution, Winding Up of Company: Meaning, various modes of winding up of company.</p>	15Hrs
Unit-III	<p>Negotiable Instruments Act 1881:</p> <p>A) Meaning and Characteristics of Negotiable Instrument, Negotiation and Endorsement, Kinds of Endorsement, Holder and Holder in Due Course B) Classification of Negotiable Instruments. Promissory Notes and Bills of Exchange, Essential elements, Difference between Promissory note and Bill of Exchange, Cheque: Meaning, Types of Cheque, crossing the Cheque, Types of Crossing, dishonor of Cheque and Penalties in case of dishonor of certain Cheque, distinguish between Cheque and Bill of exchange.</p>	15Hrs
Unit-IV	<p>Intellectual Property Rights:</p> <p>A) Copyrights and Trade Marks:</p> <p>Copyright Act 1957: Meaning and definition of IPR, Silent features of IPR Acts Meaning of copyright, Works protected under copyright, Rights of copyright owner, Importance of copyright act, Term & duration, Procedure for registration of copyright, Rights for Infringement of copyright</p> <p>Trade Mark and Merchandise Act 1999: Meaning, functions of Trade mark, Types of Trade Marks, rights of Trademark owner, Importance of Trademark Act, Term & duration, Procedure for registration of Trademark, Rights of owner for Infringement of Trademark rights</p> <p>B) Patents and Industrial designs: Concept</p>	15Hrs

Reference Books:

1. Elements of Mercantile Law: By N.D. Kapoor – Sulchand & Sons
2. Indian Contract Act: By Avtar Singh – Eastern Book Company
3. Business Law: By M.C. Kuchal- Vikas Publication 1
4. Business Law By Pillai, R.S.N. and Bhagavathi- -S. Chand
5. Business Law By Sheth, Yejpal- -Pearson Publication
6. The Companies Act 2013, Bare Act, Paperback, Professional Book publisher.
7. Companies Act, 2013 (Hardbound Pkt. edn.) (English, Hardcover, Bharat)
8. Law Relating to Intellectual Property Rights -M K Bhandari- Central Law Publications
9. <https://www.icsi.edu/media/webmodules/publications>

B.Com.IT/Second Year /Semester-IV
DSC-12 Cost Accounting

Teaching Hours: 60 Credit Points: 4

Total Marks: 100 Theory marks: 80 Internal Marks: 20

Course Outcomes:

After studying this course, students shall be able to:

1. Understand the basic concepts of cost accounting
2. Classify the costs and apply the same for cost determination
 1. Apply the cost accounting principles in cost accounting of materials
 2. Know the application of cost accounting in calculation of labour cost and overheads

Unit I	<p>Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting</p>	15 Hrs
Unit II	<p>Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.</p>	15 Hrs
Unit III	<p>Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost Practical: Organise group discussion on above concepts</p>	10 Hrs

Unit IV	Cost Classification and Preparation of Cost Sheet Theory: Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical: Visit any manufacturing unit and prepare cost sheet	20 Hrs
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Reference Books:

1. Cost Accounting – Principles and Practice: M.N. Arora, Vikas Publishing
2. Cost Accounting: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting – Text, Problems and Solutions: Shukla, Grewal and Gupta, S. Chand
4. Cost Accounting – Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palnia appan and Hariharan, IK International Publishing House
6. Elements of Cost Accounting: SN Maheshwari, SN Mittal, Shree Mahaveer Book Depot
7. Cost Accounting: Jawahar Lal, Tata McGraw Hill
8. Advanced Cost and Management Accounting: Saxena and Vasishth, S. Chand and Sons
9. Cost Management: Ravi MKishore, Taxmann Publications
10. Principles and Practice of Cost Accounting: Bhattacharya AK, Prentice Hall (I) Publishers

Nature of Question Paper	
Duration 3 Hours	Marks: 80
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question / Practical Problem	(16)
Q.4 Long answer question / Practical problem	(16)
Q.5 Practical problem	(16)
Q.6. a. Short answer question / Practical problem	(8)
b. Short answer question	(8)

Theory questions – 40%, practical problems – 60%

B.Com.IT/Second Year /Semester–IV
DSC-13WebTechnology

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes:		
After completion of this course students will be able to–		
<ol style="list-style-type: none"> 1. Understand basics of internet and web development lifecycle. 2. Design website using HTML and CSS. 3. Implement client-side scripting for website development using JavaScript. 4. Understand importance and working of HTML5. 		
Unit No	Descriptions	No of Lecture
1	Internet and Websites: Internet Basics, Internet Protocols (HTTP, FTP, IP), World Wide Web (WWW), Internet Components: HTTP, DNS, IP Address, Web Browser-Types of Web Browsers, Web Server - Types of Web Servers, Types of Websites: Static Websites, Dynamic Websites, Website Functionality: Working of a Website, Web Development Lifecycle, Web Hosting Basics.	15
2	Introduction to HTML: History and versions of HTML, Basic structure of an HTML document, Creating and viewing an HTML file in a web browser, Common text editors for HTML development, HTML Text and Links: Basic text formatting tags, Headings, paragraphs, font, horizontal rule, line break, adding comments, marquee, etc, HTML Hyperlink, image Lists, Tables and frame: Anchor tag - its types and attributes, Image map, Images - Image file formats, adding inline and floating images. List - Types of lists and its attributes. Tables- Subtag of table and its attributes. frame - Types of frames and its attributes. Introduction to CSS: Basics of CSS and its syntax, Types of CSS and their importance, CSS Selectors - Group, id, and class selectors, CSS Properties - Common CSS properties: Border, Background, List, Image and Margins.	15
3	JavaScript: Introduction to JavaScript: Syntax, Keywords and reserved words, Variable declaration, Data Types, Type conversion. Dialogue boxes, Expressions and Operators: Arithmetic, Relational, Logical, Assignment, Other Operators. Control structures: conditional statements and Flow control, Loops and iteration, Jumps, Functions, Events and Validations: Defining functions, Calling functions,	15

	User defined functions, Built in functions. Events and EventHandlers, Validations.	
4	Introduction to HTML5: Basics of HTML5, HTML5 attributes and events, Difference between HTML and HTML5, HTML5 and Multimedia, Audio - Audio file formats, Audio tag and its attributes. Video - Video file formats, Video tag and its attributes. Understanding browser support for multimedia, HTML5 WebForm: Form tag attributes, Elements of Form tag attributes, HTML5 Canvas, Creating Canvas element, Drawing shapes, lines, colors and gradients, Adding images to Canvas, Creating patterns and textures.	15

References:

1. Complete HTML - Thomas Powell
2. Introducing HTML5 - Bruce Lawson, Remy Sharp
3. HTML Black Book - Steven Holzner
4. JavaScript - Complete Reference - Thomas Powell
5. HTML5 & CSS3 - Castro Elizabeth 7th Edition
6. HTML5 Canvas by Steve Fulton and Jeff Fulton (O'Reilly Media, 2013)

B.Com.IT/Second Year /Semester–IV
DSC-14 Relational Database Management System (RDBMS)

Teaching Hours: 60 Credit Points: 4

Total Marks: 100 Theory marks: 80

Internal Marks: 20

Course Outcomes: After completion of this course students will be able to–		
1. Understand the fundamental elements of relational database management systems.		
2. Design Relational model to represent simple database application.		
3. Improve the database design by normalization.		
4. Understand the multiple MySQL tables, subqueries and functions.		
Unit No	Descriptions	No of Lecture
1	Relational data model – Domains, attributes, Tuples and Relations, Relational Model Notation, Characteristics of Relations, Relational Constraints– primary key, referential integrity, unique constraint, Null Constraint, Check constraint.	15
2	Introduction to Functional Dependencies & Data Normalization: Anomalies in relational database design. Decomposition. Functional dependencies. Normalization: First normal form, Second normal form, Third normal form. Boyce-Codd normal form.	15
3	Basic Relational Algebra operations: Basic Relational Algebra, selection, projection, set operations union, intersection, difference, cross product, Joins – conditional, equi join and natural joins, division.	15
4	MySQL Joining Tables – inner join, outer join, left outer, right outer, full outer. Sub queries– subqueries with IN, EXISTS, subqueries restrictions, Nested sub queries, ANY/ALL clause, correlated sub queries MySQL – Stored functions, procedures, cursor, trigger, views, creating, altering dropping, renaming and manipulating views.	15

References:

1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education).
2. Fundamentals of Database System By Elmasari & Navathe- Pearson Education.
3. Database Systems Concepts, Abraham Silberschatz, Henry Korth, S. Sudarshan, 6th Edition, McGraw Hill, 2010.
4. Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, 4th Edition, 2005, Elsevier India Publications, New Delhi
5. Database Management Systems, Raghu Rama Krishnan and Johannes Gehrke, 3rd Edition, McGraw Hill

B.Com. (IT) – Part II Semester- IV
AECC-5- Stock Exchange and Share Marketing

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes:

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

Unit – 1: Capital Markets in India –

An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market.

Unit – 2: Stock exchanges and its Functions:

Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – SEBI : functions and measures for secondary market – Overview of major stock exchanges in India - Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting

Unit - 3 : Trading , settlement and Surveillance System In Stock Exchanges :

Different trading systems – BSE - BOLT System – Different types of settlements - Pay-in and Payout – Bad Delivery – Short delivery – Auction – NSE – NEAT system options – Market types, Order types and books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers

Unit - 4 : Stock Market Indices :

Meaning, Purpose, and Construction in developing index – Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market indices in India – BSE Sensex - Scrip selection criteria – 955 Other BSE indices (briefly) – NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

References

1. PunithavathyPandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, “Investment Analysis and Portfolio management”, Tata McGraw Hill, 3rd Edn., 2008
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House
4. SanjeevAgarwal, A Guide to Indian Capital Market, Bharat Publishers
5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

B.Com. (IT) – Part II Semester- IV
AECC-6- Foundations of Financial Audit

TeachingHours:60CreditPoints:4

TotalMarks:100Theorymarks:80

InternalMarks:20

Course Outcomes::

1. Understandthebasicconceptsandobjectivesofaudit
2. Gainworkingknowledgeofgenerallyacceptedauditingprocedures
3. Identifytheskillsandtechniquesofconductingauditofvariousentities
4. Know how the audit report is prepared

60 hours

4Credits

Unit	Contents:	No. ofHours
I	BasicConceptsofAudit: Theory – Evolution of Audit, Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, BasicPrinciplesGoverninganAudit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding financial audit	15
II	Types of Audit Theory – various types of audit – advantages and disadvantages and applicability of each type of audit. Practical – Visit to any organization where audit is in process and try to understand the process of Internal and External Audit	15
III	Audit Procedure Theory - Routine Checking and Test Checking, Concept of Vouching – meaning of vouchers various forms of vouchers- meaning of vouching – points to be considered while vouching. Verification and Valuation of Assets and Liabilities – meaning – auditors duties regarding verification and valuation Practical – Visit to an organization where actual audit in process and observe the process of vouching and verification and valuation.	15
IV	Audit Report Theory – meaning of Audit Report -Contents of Audit Report - Types of Audit Report – Auditor’s responsibility regarding audit report. Adverse Opinion and Disclaimer of Opinion Practical – Collect Audit Report of various organisations and observe the reports.	15

ReferenceBooks:

1. A HandbookofPractical Auditing: Dr. B.N.Tandon, Dr. Sudharsanam,Dr. Sundarbhou,S. ChandPublications
2. AuditingandAssurance:SanjibKumarBasu,PearsonPublishingHouse
3. AdvancedAuditingandProfessionalEthics:CAVinodkumarAgarwal,CAAaratiLahoti,A.S.Foundation
4. AuditingandAssuranceServices:KarenHooks,WileyPublishers

5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: MP Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

Nature of Question Paper Marks: 80 Duration: 3 Hrs	
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study (Preparation of Audit Report with the help of given information)	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question (considering the marks and time)	(16)
Q.5 Long answer question (considering the marks and time)	(16)
Q.6 a. Short answer question	(8)
b. Short answer question	(8)

B.Com.IT/Second Year /Semester-IV
AECC--7 Lab Course based on DSE-13 and DSE-14

CourseCode:		Credits:04	Marks:100 (External)
CourseOutcomes	After completion of this course students will be able to- <ol style="list-style-type: none"> 1) Design the web pages using HTML tags and CSS. 2) Design the web pages using JavaScript and HTML5. 3) Illustrate the Relational Database Management System. 4) Illustrate the advanced MySQL concepts. 		
List of Practical's based on DSC-13:			
Sr.No.	Description		
1	Designing a webpage/website to demonstrate use of- Basic text formatting tags (, , <i>, , <mark>, <small>, , <ins>, <sub>, <sup>), Headings, paragraphs, font, horizontal rule, line break, adding comments, marquee, Hyperlink, Images etc .		
2	Designing a webpage/website to demonstrate use of- Lists, Tables and sub tags of table and all its attributes, image map, frame, frameset tags and inline frame.		
3	Designing a webpage/website to demonstrate use of- internal, external, inline or in tra or embedded CSS make use of CSS Selectors and CSS Properties.		
4	Designing JavaScript to demonstrate use of Dialog boxes and validations.		
5	Designing JavaScript to demonstrate use of Expressions and Operators- Arithmetic, Relational, Logical, Assignment and Other Operators.		
6	Designing JavaScript to demonstrate use of control statements, Loops and iteration and jumps.		
7	Designing JavaScript to demonstrate use of event, event handlers, builtin, user defined functions.		
8	Designing a webpage/website to demonstrate use of embedding Audio, Video tags in html5		
9	Designing a webpage/website to demonstrate use of HTML5 Web Form and use of Canvas element, Drawing shapes, lines, colors and gradients, Adding images to Canvas, Creating patterns and textures.		
10	Designing a webpage/website to demonstrate use of Implementing drag and drop events, Manipulating draggable elements with JavaScript		
List of Practical's based on DSC-14:			
1	Practical No.5 <ul style="list-style-type: none"> • Creating a save point • Commit & Rollback • Granting and revoking permissions 		

2	PracticalNo.6 <ul style="list-style-type: none">• JoinQueries• Using2relatedtables• Morethan2related tables
3	PracticalNo.7 <ul style="list-style-type: none">• SubQueries
4	PracticalNo.8 <ul style="list-style-type: none">• Views• CreatingViews(withandwithoutcheckoption)• Droppingviews• Selectingfrom aview