

## B.COM. (COMPUTER APPLICATIONS) PROGRAM (2020-23) SEMESTER-IV

### **BCOM401- GENERAL AND COMMERCIAL LAW**

| SUBJECT<br>CODE | SUBJECT NAME                  | TEACHING & EVALUATION SCHEME  |                  |                             |                               |                             |   |   |   |         |  |
|-----------------|-------------------------------|-------------------------------|------------------|-----------------------------|-------------------------------|-----------------------------|---|---|---|---------|--|
|                 |                               | THEORY                        |                  |                             | PRAC'                         |                             |   |   |   |         |  |
|                 |                               | END SEM<br>University<br>Exam | Two Term<br>Exam | Teachers<br>Assessment<br>* | END SEM<br>University<br>Exam | Teachers<br>Assessment<br>* | L | Т | P | CREDITS |  |
| BCOM401         | General and<br>Commercial law | 60                            | 20               | 20                          | -                             | -                           | 3 | 1 | - | 4       |  |

**Legends**: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit; \*Teacher Assessment shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

### **Course Objectives**

To provide to the students basic understanding of some of the general and commercial laws which have a bearing on the conduct of the corporate affairs.

### **Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

### **Course Outcomes**

- 1. To acquaint the students about various laws which are to be observed in performing the day-to-day business operations.
- 2. To know about the different latest provisions of the law and on how these can be used in the best interest of the organization without violating them rather than cases

### **COURSE CONTENT**

**Unit-I:** Law Relating to Contract, General Principles of Contract, Standard Form of Contract: E-contract, Government Contract, Specific Contract: Bailment, Agency etc., International Commercial Contract



**Unit-II:** General Principles of Company Law, Basic Concepts, Incorporation: Advantages and Disadvantages, Memorandum of Association, Doctrine of Indoor Management, Doctrine of Ultra-vires: Erosion, Evasion and Effects, Prospectus

**Unit-III:** Company Management and Administration, Director, Company Meetings, Inspection and Investigation, Prevention of Oppression and Mismanagement, Winding Up, Corporate Governance under SEBI Regulations

**Unit-IV:** Banking Law, Evaluation, Concept and Principles of Banking Law, Negotiable Instruments: Cheque, Banker-Customer Relationship: Loans, RBI, Central Banks and other Functionaries, Recent Trends in Banking System in India, Protection under Consumer Law

**Unit-V:** International Trade Law, Introduction to ITL, FDI and Technology Transfer, International Commercial Arbitration, Competition Law, WTO, E-commerce

## Suggested Readings

- 1. N.D. Kapoor&RajniAbbi : General Laws and Procedures; Sultan Chand & Sons. New Delhi.
- 2. Taxmann's General and Commercial Laws.
- 3. Avtar Singh, *Mercantile Law*, Eastern Book Company
- 4. Chandra Bose, (2008) Business Laws, PHI.
- 5. Bulchandani, (2009) Business Law for Management, Himalaya Publishing House.
- 6. Kumar, (2009) Legal Aspect of Business 1st, edition
- 7. M.C. Kuchhal (2008) *Business Legislation for Management* 2nd edition Vikas Publishing House.



#### BCOM402 FINANCIAL SYSTEM & INDIAN BANKING STRUCTURE

| SUBJEC<br>T CODE | SUBJECT NAME                                      | TEACHING & EVALUATION SCHEME  |                  |                             |                               |                             |   |   |   |         |  |
|------------------|---|-------------------------------|------------------|-----------------------------|-------------------------------|-----------------------------|---|---|---|---------|--|
|                  |   | THEORY                        |                  |                             | PRAC'                         |                             |   |   |   |         |  |
|                  |   | END SEM<br>University<br>Exam | Two Term<br>Exam | Teachers<br>Assessment<br>* | END SEM<br>University<br>Exam | Teachers<br>Assessment<br>* | L | Т | P | CREDITS |  |
| BCOM40           | Financial System &<br>Indian Banking<br>Structure | 60                            | 20               | 20                          | -                             | -                           | 3 | 1 | - | 4       |  |

**Legends**: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit; \*Teacher Assessment shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

### **Course Objectives**

The objective of the course is to understand the role of Financial System in Business organizations and to give an insight into the various issues concerning banking system structure.

### **Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

### **Course Outcomes**

- 1. To develop understanding of financial system.
- 2. To become familiar with the functioning of various financial institutions.

### **COURSE CONTENT**

**Unit-I:** Financial System: An Introduction Financial System: Meaning, Characteristics, Significance and Components, Evolution of Financial System in India.

**Unit-II:** Structure of Indian Financial System: Primary Market, Secondary Market, Stock Exchanges in India, Money Markets, Money Market Organization.



**Unit-III:** Institutional Structure — Indian Financial Institution: Development Banks-IFCI and SIDBI: Investment Institutions —UTI and other Mutual Funds; Insurance Organization- Life Insurance Corporation of India, General Insurance Corporation of India, SEBI Scope and Functions, Objectives of SEBI.

**Unit-IV:** Banking structure in India: Reserve Bank of India: Organization, Management, Role & Functions, Credit Control, Commercial Banks: Roles and Functions, Regulations, Regional Rural Banks Objectives, Features. Recent Developments: Investment Banking and Retail Banking. Major RRBs. International banking norms and practices: An overview. Successes and failures: Goldman Sachs, Lehman Brothers etc.

**Unit-V:** Non-Banking Financial Companies Importance, Scope, Characteristics, Functions, Types: HFC, micro lending institutions, and P2P banks., RBI Assistance, Evaluation, Latest Developments in Indian Banking Industry: Latest private sector banks, Small Finance Banks etc.

#### Suggested Readings

- 1. BhartiPathak (2010) Indian Financial System 2/e, Pearson
- 2. R M Srivastava (2010) *Dynamics of Financial Markets and Institutions in India*, Excel Books
- 3. Bhole, L M, (2009)- Financial Institutions and Markets, 5e TMH
- 4. Justin Paul (2010) Management of Banking and Financial Services, 2/e, Pearson
- 5. Jadhav (2007), Monitory Policy, financial Stability and Central Banking in India, Macmillan Publishers



#### **BBAI 402 FINANCIAL MANAGEMENT**

| SUBJECT<br>CODE |                      | TEACHING & EVALUATION SCHEME  |                  |                         |                               |                         |   |   |   |         |
|-----------------|----------------------|-------------------------------|------------------|-------------------------|-------------------------------|-------------------------|---|---|---|---------|
|                 | SUBJECT NAME         | THEORY                        |                  |                         | PRACTI                        |                         |   |   |   |         |
|                 |                      | END SEM<br>University<br>Exam | Two Term<br>Exam | Teachers<br>Assessment* | END SEM<br>University<br>Exam | Teachers<br>Assessment* | L | Т | P | CREDITS |
| BBAI 402        | Financial Management | 60                            | 20               | 20                      | -                             | -                       | 4 | - | - | 4       |

**Legends**: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit;

### **Course Objective**

The objective of this course is to help the student acquire the basic knowledge of interpretations of financial statement and methods for efficient management of funds of an entity with special reference to corporate form of business organization

### **Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

### **Course Outcomes**

- 1. Understand the role and importance of a financial manager
- 2. Identify and evaluate the alternative sources of business finance
- 3. Discuss and apply working capital management techniques
- 4. Understand the factors influencing cost of capital and calculating cost.
- 5. To take decisions on capital structure and evaluate the financial viability of investments

### **COURSE CONTENT**

### **Unit I: Introduction**

- 1. Concept, Nature, Scope of Financial Management
- 2. Function and Objectives of Financial Management.
- 3. Basic Financial Decisions: Investment, Financing and Dividend Decisions.

<sup>\*</sup>Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.



### **Unit II: Analysis and Interpretation of financial tools**

- 1. Liquidity, Profitability, Solvency and Efficiency through learning computation
- 2. Analysis and interpretation of various tools of financial analysis
- 3. Preparation of Fund Flow Statement as per Accounting Standard and its Analysis

## **Unit III: Leverage Analysis**

- 1. Developing the Concept of Leverage in Finance.
- 2. Computation and inferences of Degree of Operating Leverage,
- 3. Financial Leverage and Combined Leverage.

## **Unit IV: Capital Budgeting**

- 1. Concept and Computation of Time Value of Money
- 2. Pay Back Period (PBP)
- 3. Net Present Value (NPV)
- 4. Average Rate of Return
- 5. Internal Rate of Return (Only Simple Problems)

## **Unit V: Management of Working Capital**

- 1. Concepts, components, Determinants and need of Working Capital.
- 2. Computation of Working Capital for a Company

### **Suggested Readings**

- 1. Chandra, Prasanna (2008), *Financial Management: "Theory and Practice*", Tata McGraw-Hill Education, Latest edition
- 2. Khan M Y & Jain P K (2011), *Financial Management: Text, "Problems Cases*", Tata McGraw Hill Education, Latest edition
- 3. Pandey I.M.(2015), *Financial Management*, Vikas Publication House, Latest edition
- 4. Brigham (2013), *Fundamentals of Financial Management*, engage Learning, Latest edition
- 5. Bose Chandra (2009), Fundamentals of Financial Management, PHI, Latest edition, Latest edition



#### **BCOMCA401 VISUAL BASICS**

| SUBJEC<br>T CODE |               | TEACHING & EVALUATION SCHEME  |                  |                             |                               |                        |   |   |   |         |  |
|------------------|---------------|-------------------------------|------------------|-----------------------------|-------------------------------|------------------------|---|---|---|---------|--|
|                  |               | THEORY                        |                  |                             | PRACTI                        |                        |   |   |   |         |  |
|                  | SUBJECT NAME  | END SEM<br>University<br>Exam | Two Term<br>Exam | Teachers<br>Assessment<br>* | END SEM<br>University<br>Exam | Teachers<br>Assessment | L | Т | P | CREDITS |  |
| BCOMCA<br>401    | Visual Basics | 60                            | 20               | 20                          | -                             | -                      | 3 | 1 | - | 4       |  |

**Legends**: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit; \*Teacher Assessment shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

### **Course Objectives**

To expose the students with the functioning of banking institutions in India along with various reforms and regulatory mechanism.

### **Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

### **Course Outcomes**

- 1. Understand the role and importance of a Computer Language
- 2. Identify and evaluate the need and importance of Visual Basics in business
- 3. Discuss the effectiveness of Visual Basics
- 4. Evaluate the viability of database connecting tools.

### **COURSE CONTENTS**

### **Unit – I Introduction to Visual Basic:**

Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filing the list box using property window/ add item method, picture/ image box and their properties.



#### **Unit – II Variables, Constants and Calculations:**

Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introduction to menu editor.

#### **Unit – III Decision & conditions and Controls:**

If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop.

Unit – IV Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms.

### **Unit – V Introduction to database connecting tools:**

(ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MS-Access), Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS – (Lecturers should be on Basic concepts only i.e. Definition, Diagrams and working Principles)

## Suggested Readings

- 1. Murthy, C.S.V. (2001), *Fundamentals of Computers*, Himalaya publishing House. Latest Edition.
- 2. LP Editorial Board (2008), Fundamentals of Computer, Law Point Publishers. Latest Edition
- **3.** Meyer, W.M. & Roberta, B. L. (2005), *Computers in your future*, Prentice Hall of India. Latest Edition.
- 4. Holzner, S. (2010), Visual Basic, NET Black Book. Latest Edition
- 5. Franklin, K. (2001), VB.NET for developers, Rebecca Riordan, SAMS. Latest Edition

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#### **BCOMCA402 INTRODUCTION TO 'C' LANGUAGE**

| SUBJECT<br>CODE | SUBJECT NAME                 | TEACHING & EVALUATION SCHEME  |                  |                         |                               |                         |   |   |   |         |  |
|-----------------|------------------------------|-------------------------------|------------------|-------------------------|-------------------------------|-------------------------|---|---|---|---------|--|
|                 |                              | Т                             | HEORY            | PRACTI                  |                               |                         |   |   |   |         |  |
|                 |                              | END SEM<br>University<br>Exam | Two Term<br>Exam | Teachers<br>Assessment* | END SEM<br>University<br>Exam | Teachers<br>Assessment* | L | Т | P | CREDITS |  |
| BCOMCA4<br>02   | Introduction to 'C' Language | 60                            | 20               | 20                      | -                             | -                       | 3 | 1 | - | 4       |  |

 $<sup>\</sup>textbf{Legends: L-Lecture; T-Tutorial/Teacher Guided Student Activity; P-Practical; C-Credit; } \\ \textbf{C-Credit; }$ 

### **Course Objective**

To gain the skills of Structured (Procedural/Functional) Programming using C Language.

### **Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

### **Course Outcomes**

- 1. Understand the role and importance of 'C' Language
- 2. To acquire specialized knowledge of 'C' Language

### **COURSE CONTENT**

### Unit-I: Introduction to C Language, Data Types and I/O Operations:

Introduction: Types of Languages, History of C language, Basic Structure, Creating, Compiling - Linking and Executing the C Program, Pre-processors in "C", Types and I/O operations: Keywords & Identifiers, Constants, Variables, Scope and Life of a Variable, Data types, Storage classes, Reading a character or values, Writing a character or value, Formatted Input and Output operations.

## **Unit-II: Operators, Expressions and Decision Making:**

Operators: Introduction, Arithmetic, Relational, Logical, Assignment, Conditional, Special operators, Expressions: Arithmetic, Evaluation, Type conversions. Decision Making & Looping:

<sup>\*</sup>Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.



Introduction, If statements, If-else statements, Switch statements, Conditional statements, While statements, Do statements, For Statements.

## **Unit-III: Arrays and Strings:**

Arrays: Introduction - Defining an array, Initializing an array, One dimensional array, Two dimensional array, Dynamic array. Strings: Introduction, Declaring and initializing string variables, Reading and Writing strings, String handling functions.

### Unit-IV: built-in functions and user-defined functions:

Built-in functions: Mathematical functions, String functions, Character functions, Date functions. User defined functions: Introduction, Need for user defined functions, Elements of functions, Return values and their types, Function declaration, Function calls, Recursive functions.

#### **Unit-V: Structures and Pointers:**

Structures: Introduction, Declaring structures variables, Accessing structure members, Functions and Structures, Array of structures, Enumerated Data types, Introduction to Unions. Pointers: Fundamentals, Understanding pointers, Address, Declaration of Pointers.

### LAB: PROGRAMS USING C.

### Suggested Readings:

- 1. Balaguruswamy, (2019), *Programming in ANSCI C*, McGraw Hill Latest Edition.
- 2. Kamthane, A. (2015), *Programming in C*, Pearson Latest Edition.
- 3. Deitel P.J. & Deitel H.M., (2010), C How to Program, Pearson & PHI Latest Edition.
- 4. Kahlon, K.S. (2014), *Programming in C*: Kalyani Publishers Latest Edition.
- 5. Guruprasad N. (2010), *Fundamental of C*, Himalaya Publishing House Latest Edition.
- 6. Rout, S. (2013), C: Learning and Building Business and System Applications, PHI Latest Edition.
- 7. Venugopal, K.R. (2017), *Mastering C*: McGraw Hill Latest Edition.
- 8. C++ Spoken Tutorials by IIT Bombay