



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**  
**Shri Vaishnav Institute of Commerce**

**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com. - II SEMESTER (2024-2027)**

**BCOM201 MANAGERIAL ECONOMICS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOM201	MAJ/MIN	Managerial Economics	60	20	20	-	-	3	-	-	3	

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***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**

1. To become familiar with the basics of Economic system and the process of economics and Business Decision Making.
2. To Guide students importance of Economics in Modern Business
3. To generate understanding of the managerial economics and impart knowledge of the pricing function.
4. Students should be able understand Concepts of production and market.

**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**

**CO1:** To increase students understanding of economic way of thinking and analyzing to business decision making problems

**CO2:** Apply the knowledge of the mechanics of supply and demand to explain working of markets

**CO3:** Describe how changes in demand and supply affect markets

**CO4:** Explain relationships between production and costs

**CO5:** Define key characteristics and consequences of different forms of markets

**BCOM201 MANAGERIAL ECONOMICS**

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## Choice Based Credit System (CBCS) in Light of NEP-2020 B.Com. - II SEMESTER (2024-2027)

### COURSE CONTENT

**Unit I: Economics and Business Decision Making:** Economics- Scope of economics; economics as a tool for decision making; Business Economics: Definition and scope; the distinction between economics and Business Economics; Economic Indicators and Business Cycles. Managerial Economics: Micro and Macro Economics.

**Unit II: Market Forces:** Demand and Supply Demand Analysis: Theory of demand; Objectives of demand analysis and determinants of demand; theory of consumer behavior; The elasticity of demand and its measurement methods; importance in decision-making. Supply Analysis: The objective of supply analysis; Determinants of supply, Elasticity of Supply.

**Unit III: Production Function:** Theory of Production; Production Functions and its Managerial Uses; Cobb Douglas Production Function, Laws of Production, and analysis; Empirical Estimates of Production Cost Function: Theory of Cost; short-run and Long-run average cost curves and their analysis; Empirical Estimates of Cost;

**Unit IV: Organization of the Firm Pricing Decision:** Pricing under different Market Structures: Perfect and Imperfect (Monopoly, Duopoly, Monopolistic Competition, Oligopoly Markets), Pricing Policies and Strategies; Collusive and Non-Collusive Oligopoly; Baumol's Marries' and O. Williamsons Model.

**Unit V: Factor Pricing:** Determination of Factor Pricing; Marginal Productivity Theory; Ricardian and Modern Theories of rent; Modern Theory of Wage rate determination; Classical, Neo-Classical and Keynesian Theory of Interest; Modern Theory of Profit; Welfare Economics; Pareto Optimality Conditions; Social Welfare Function.

### Suggested Readings

1. Dwivedi, D. N (2009). *Managerial Economics*. Vikas Publishing House: New Delhi..
2. Varshney, Maheshwari (2009). *Managerial Economics*. Sultan Chand and Sons: New Delhi, Latest Edition.
3. Roy U., (2016) *Managerial Economics*. Asian Book: Kolkata. Latest Edition.
4. Samuelson, Nordhaus (2009). *Economics*. Tata-McGraw Hill: New Delhi. Latest Edition.
5. Salvatore D. (2012) *Managerial Economics- Principles and World Wide Application*. Oxford Publication
6. Christopher R. T. Charles M. S. (2003), *Managerial Economics –Concepts and Applications*, Tata McGraw Hill, 8th edition

### BCOMBF201 BANKING THEORY LAW AND PRACTICE

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						
			THEORY	PRACTICAL	L	T	P	CR	ED
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### Choice Based Credit System (CBCS) in Light of NEP-2020 B.Com. - II SEMESTER (2024-2027)

			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
<b>BCOMBF20 1</b>	<b>MAJ/MIN</b>	<b>Banking Theory Law and Practice</b>	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***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 providing an in-depth analysis of the Banking regulations in Indian economy. Familiarizing the students with the regulating framework for banks in India

#### 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

- CO1** Describing Banking Regulation of India.
- CO2** Classifying Commercial Banks in India.
- CO3** Appraising Deposit Accounts.
- CO4** Listing Lending and Borrowing.
- CO5** Evaluating Negotiable Instruments in Banking.

#### **COURSE CONTENT**

**Unit I: Banking Regulations:** Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) Role of RBI and their functions.

**Unit II: Commercial Banks:** Commercial Banks, Functions, Accepting Deposits, Lending of Funds, E-Banking, ATM Cards, Debit Cards, Electronic Fund Transfer- Electronic Clearing System

### **BCOMBF201 BANKING THEORY LAW AND PRACTICE**

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### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com. - II SEMESTER (2024-2027)

**Unit III: Deposit Account:** Opening of an Account, Types of Deposit Account, Types of Customers (individuals, firms, Trusts, and Companies), Importance of customer relations, Customer grievances and redressal – Ombudsman

**Unit IV: Lending and Borrowings:** Principles of Lending, Types of Borrowings, and Precautions to be taken by a banker.

**Unit V: Negotiable Instruments:** Negotiable Instruments: Promissory Notes, Bills of Exchange, Cheque, Draft – Definitions, Features, Crossing – Endorsement – Material Alteration, Paying Banker: Rights and Duties, Role of Collecting Banker

#### Suggested Readings

1. Sundaram, Varshney (2016) *Banking Law, Theory and Practice*, Sultan Chans & Sons publication.
2. Santhanam B. (2012), *Banking and Financial Systems*, Margham Publishers
3. Maheswari S.N. (2009), *Banking Law, Theory and Practice*, Kalyani Publications
4. Parameswaran (2013) , *Indian Banking*, S.Chand and Co
5. Tannan M.L. (2017), *Banking Law Theory and Practice*, Lexisnexis
6. Shekher K.C., Shekher L. (2013), *Banking Law Theory and Practice*, Vikas Publishing

#### BCOMTA201- INCOME TAX LAW AND PRACTICE

COURSE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME	
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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com. - II SEMESTER (2024-2027)**

CODE			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA 201	MAJ/MIN	Income Tax Law and Practice	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***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 have the practical knowledge and understanding about Income Tax Act, standards, principles and procedures to solve taxation problems and its Practical application in business and economy.

**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**

- CO1 Understand various basic concepts and terminology used in Income tax Act
- CO2 Acquire knowledge on calculating income from salary and house property.
- CO3 Acquire knowledge of Income from business and profession, capital gains and income from other sources.
- CO4 Acquire knowledge of Deductions and computation of total income.
- CO5 Understanding prefacto and postfacto procedure of assessment.

**COURSE CONTENTS**

**Unit-I: Introduction and Basic Concepts**–Income Tax, Components of Income Tax Law, Important Definition, Residential Status – Determination of Residential Status - Residential Status of Individual, Residential Status of HUF, Firm and AOP, Determination of Tax Incidence, Incomes Exempt from Tax Exempted Income for All assesses, Taxable Income for All Assesses, Tax free Income for All Assesses.

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**BCOMTA201- INCOME TAX LAW AND PRACTICE**

**Unit-II: Income from Salaries-** Meaning of Salary, Allowances - Fully Taxable Allowances, Partly Taxable Allowances, Fully Exempted Allowances, Perquisites - Perquisites Taxability of Perquisites Valuation of Perquisites - Perquisites Taxable in Case of all Types of Employees, Perquisites Taxable in Case of Specified Employees only, Tax Free Perquisites Deduction from salary, Retirement/Superannuation Benefits Payments to Employees – Pension, Gratuity, Leave Encashment Retrenchment Compensation, Voluntary Retirement, Provident Fund.

**Unit-III: Income from House Property** - Basis of Charge, Income from House Property Situated Outside India Determination of Annual Value, Computation of Taxable Income under the Head House Property for Building Let Out, Computation of Taxable Income Under the Head House Property for Building Self-occupied, Arrears of Rent or Recovery of Unrealized Rent, Deductions from Income from Let Out House and self-occupied Property, More Than Two House for Self-Residence.

**Unit-IV: Profit and Gains of Business or Profession** – Meaning of Business and Profession as per Income Tax Act, Basis of Charges, Important Rules Regarding Assessment of Business Income, Computation of Income under the Head Business or Profession, Computation of Taxable Income if Receipt and Payment Account or Cash Book is Given. Determination of Income on Presumptive Basis - Special Provision for Computing Profits and Gains of Profession on Presumptive Basis [Section 44ADA] Special Provision for Computing Profits and Gains of Business of Plying, Hiring or Leasing Goods Carriages [Section 44AE].

**Unit-V: Capital Gains** - Basis of Charge, Capital Asset, Transfer of Capital Asset, Computation of Capital Gain, Exemptions of Capital Gains, Rate of Capital Gain Tax. Income from Other Sources, Types of Income Covered under this Head, Deductions, amounts not Deductible, Deemed Income.

***Suggested Readings***

1. Singhanar V.K: *Students' Guide to Income Tax*; Taxmann, Delhi.
2. Prasaci, Bhagwati: *Income Tax Law & Practice*; Wiley Publication, New Delhi,
3. Mehrotra H.C: *Income Tax Law & Accounts*; Sahitya Bhawan, Agra.
4. Dinker Pagare• *Income Tax Law and Practice*; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: *Systematic approach to income tax*; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: *Income Tax Law and Practice*; Pragati Publications, New Delhi

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**BCOMES201 VENTURE MANAGEMENT**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
<b>BCOMES201</b>	<b>MAJ/MIN</b>	<b>Venture Management</b>	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***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 major emphasis of the course will be on creating a learning system through which students can acquaint themselves with the special challenges of starting new ventures and introducing new product and service ideas. The course is designed primarily for those who at some point of their career want to start their own ventures, or run their own family businesses. But it is equally useful to those who plan to work in or with new ventures either as venture capitalists, consultants to new firms or in new business development units of larger corporate.

**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**

- CO1** Understand various Business opportunities and ideas
- CO2** Develop a credible business plan for real life situations.
- CO3** Acquire knowledge of various sources of finances and gathering resources.
- CO4** Acquire understanding of the investor’s perspective and presenting the business plan.
- CO5** Understanding and exploring the challenges of starting new ventures.

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**BCOMES201 VENTURE MANAGEMENT**

**COURSE CONTENT**

**Unit I: Business Opportunity Identification:** Business ideas, methods of generating ideas, and opportunity recognition.

**Unit II: Preparing a Business Plan:** Meaning and significance of a business plan, components of a business plan, and feasibility study

**Unit III: Understanding Startup Finances:** Capital & Other Requirements, An overview of startup finance and sources of finance, Understanding the business model and financial projections, how to forecast expenses and revenue, Gathering the resources, developing entrepreneurial marketing and operational plan, Role of government institutions.

**Unit IV: Developing Team and Presenting Business Plan:** The importance of team, forming and building team. Examining sample business plans and writing business plan. Understanding the investor's perspective and presenting the business plan. Valuation of business plan and the elevator pitch.

**Unit V: Launching and Managing the New Venture:** Legal issue and other formalities, Legal form of new venture. Entrepreneurial challenges as an individual and as an entrepreneur, both. Skills of managing business risk enhancing success.

***Suggested Readings***

1. Kuratko F.D., Hornsby S. J. (2009), *New Ventures Management, Entrepreneur Road Map*, Pearson Education.
2. Stutely R. (2002) *The Definitive Business Plan*, FT Prentice Hall
3. O'Rourke, S. James (2009): *Writing and presenting business plan*, Cengage Learning
4. Stevenson, H.H., Grousebeck, H.I., Roberts (2000): *New Business Ventures and the Entrepreneur*, McGraw-Hill, Singapore.
5. Timmons A. Jeffry, Jr. Stephen S. (2009): *New Ventures Creation; Entrepreneurship for the 21st Century*, McGraw Hill.

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**BBA+MBA - II SEMESTER (2022-2026)**

**ML307 ENVIRONMENTAL MANAGEMENT AND SUSTAINABILITY**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME							CREDITS		
			THEORY			PRACTICAL			L		T	P
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4	

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

\***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 Objective**

1. To create awareness towards various environmental problems.
2. To create awareness among students towards issues of sustainable development.
3. To expose students towards environment friendly practices of organizations.
4. To sensitize students to act responsibly towards environment.

**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 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

**Course Outcomes**

1. The course will give students an overview of various environmental concerns and practical challenges in environmental management and sustainability.
2. Emphasis is given to make students practice environment friendly behavior in day-to-day activities.

**COURSE CONTENT**

**UNIT I: Introduction to Environment Pollution and Control**

1. Pollution and its types (Air, Water, and Soil): Causes, Effects and Control measures
2. Municipal Solid Waste: Definition, Composition, Effects
3. Electronic Waste: Definition, Composition, Effects
4. Plastic Pollution: Causes, Effects and Control Measures

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**BBA+MBA - II SEMESTER (2022-2026)**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4	

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; AECC- Ability Enhancement Compulsory Course

\***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: Climate Change and Environmental Challenges**


1. Global Warming and Green House Effect
2. Depletion of the Ozone Layer
3. Acid Rain
4. Nuclear Hazards

**UNIT III: Environmental Management and Sustainable Development**

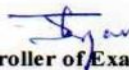
1. Environmental Management and Sustainable Development: An overview
2. Sustainable Development Goals (17 SDGs)
3. Significance of Sustainable Development
4. Environment Friendly Practices At Workplace and Home (Three Rs' of Waste Management, Water Conservation, Energy Conservation)

**UNIT IV: Environmental Acts**

1. The Water (Prevention and Control of Pollution) Act, 1974: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
2. The Air (Prevention and Control of Pollution) Act, 1981: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
3. The Environment (Protection) Act, 1986: Objectives, Definition of important terms used in this Act, Details about the act.
4. Environmental Impact Assessment: Concept and Benefits

  
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			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	4	0	0	4	

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

\***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 V: Role of Individuals, Corporate and Society**

1. Environmental Values
2. Positive and Adverse Impact of Technological Developments on Society and Environment
3. Role of an individual/ Corporate/ Society in environmental conservation
4. Case Studies: The Bhopal Gas Tragedy, New Delhi's Air Pollution, Arsenic Pollution in Ground Water (West Bengal), Narmada Valley Project, Cauvery Water Dispute, Fukushima Daiichi Disaster (Japan), Ozone Hole over Antarctica, Ganga Pollution, Deterioration of Taj Mahal, Uttarakhand flash floods

**Suggested Readings:**

1. Rogers, P.P., Jalal, K.F., Boyd, J.A. (Latest Edition). **An Introduction to Sustainable Development.** Earthscan
2. Kalam, A.P.J. (Latest Edition). **Target 3 Billion: Innovative Solutions Towards Sustainable Development.** Penguin Books
3. Kaushik, A. and Kaushik (Latest Edition). **Perspectives in Environmental Studies.** New Delhi: New Age International Publishers.
4. Dhameja, S.K. (Latest Edition). **Environmental Studies.** S.K. Kataria and Sons. New Delhi
5. Bharucha, E. (Latest Edition). **Environmental Studies for Undergraduate Courses.** New Delhi: University Grants Commission.
6. Wright, R. T. (Latest Edition). **Environmental Science: towards a sustainable future.** New Delhi: PHL Learning Private Ltd.
7. Rajagopalan, R. (Latest Edition). **Environmental Studies.** New York: Oxford University Press.

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# Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore Shri Vaishnav Institute of Commerce

## Choice Based Credit System (CBCS) in Light of NEP-2020 B.Com. - II SEMESTER (2024-2027)



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**

**Shri Vaishnav Institute of Computer Applications**

**Name of Program: BCA + MCA/BCA+MCA(Banking Technology)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
BCCA304	Compulsory	Operating Systems	3	0	0	3	60	20	20	0	0

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; Q/A – Quiz/Assignment/Attendance, MST - Mid Sem Test.

**\*Teacher Assessment** shall be based on following components: Quiz/Assignment/Project/Participation in class (Given that no component shall be exceed 10 Marks)

**Course Educational Objectives (CEOs):** The course is designed to make students:

- Familiar with design of operating systems as resource manager of a computer system
- Aware about the basic concepts of operating system architecture
- Understand about the concepts of processor management and memory management techniques
- Familiar with deadlock handling and inter-process communication
- Understand the device management.

**Course Outcomes (Cos):**

- The student will be able to understand the internal design of operating system.
- The student will be able to demonstrate operating system structure.
- The student will be able to demonstrate the scheduling and memory management techniques.
- The student will be able to understand the IPC and other techniques.
- The student will be able to understand device management system of computer.

### UNIT I

Introduction to Operating System:- Objectives, functions and the services provided by Operating System. Evolution of operating system:-Batch processing, Multiprogramming, Multithreading, Time-sharing systems, Real Time, Distributed systems. Operating system structure:-System calls and system programs.

### UNIT II

Process Management: -Process concept, Process Control Block, Process states, Process scheduling, CPU scheduling: - Basic concept and scheduling criteria, Long term, medium term , short term schedulers, various Scheduling algorithms, Measurement of performance of processor.

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**B.Com. - II SEMESTER (2024-2027)**



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**Shri Vaishnav Institute of Computer Applications**

**Name of Program: BCA + MCA/BCA+MCA(Banking Technology)**

COURSE CODE	CATEGORY	COURSE NAME	L	T	P	CREDITS	TEACHING & EVALUATION SCHEME				
							THEORY			PRACTICAL	
							END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*
BCCA304	Compulsory	Operating Systems	3	0	0	3	60	20	20	0	0

**UNIT III**

Memory management:-Logical and physical address spaces, Memory management without Swapping or Paging, Swapping and paging, Contiguous, allocation and its drawbacks, Non-contiguous allocation. Virtual memory: - Demand paging and its need, Performance of demand paging, Page replacement and its need, Thrashing and allocation of frames.

**UNIT IV**

**Deadlocks:** - Characterization of deadlock, Methods of handling prevention, detection and avoidance, Recovery from deadlock.

**Case Study of Linux:** History, Features, Architecture of Unix and Linux, Linux Shell and kernel, Linux file system, simple shell commands, Editors, using Vi editors, working with files, absolute and relative paths.

**UNIT V**

I/O system: - Various I/O devices, Device drivers, structure of I/O software, Transforming I/O request of h/w operation. Secondary storage structure:- Disk structure, Disk Scheduling algorithms ( First come first serve, shortest seek time first, SCAN, C-SCAN, LOOK and C-LOOK algorithms ), Disk management, Swap space management and Disk reliability.

**Text Books:**

1. Silberschatz Galvin, Operating System concept, 5th edition.
2. D. M. Dhamdhare, System Programming and operating system, Tata McGraw Hill, 2nd edition.
3. Milan Milenkovi'c, Operating System concept and design, Tata McGraw Hill.
4. Tanenbaum, A.S. "Modern Operating System", Prentice Hall of India Pvt. Ltd..
5. William Stallings "Operating Systems", Prentice Hall of India Pvt. Ltd.
6. Joshi R.C. "Operating System" Wiley India.

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com. - II SEMESTER (2024-2027)**

**BCOMBA201 BUSINESS CORRESPONDENCE AND ADMINISTRATIVE SKILLS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMBA201	MAJ/MIN	Business Correspondence and Administrative Skills	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

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

**Course Objective**

The objective of this course is to equip students with the essential communication and managerial skills required for success in business environments. By the end of the course, students should be able to communicate effectively in various business settings, demonstrate leadership qualities, and manage business correspondence efficiently.

**Examination Scheme**

The internal assessment of the student’s 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 students 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**

- CO1** Understand the principles of effective business communication.
- CO2** Develop proficiency in written communication, including email etiquette, memo writing, and report writing.
- CO3** Enhance verbal communication skills for presentations, meetings, and interpersonal interactions.
- CO4** Demonstrate leadership qualities and managerial skills essential for effective team management.
- CO5** Utilizes technology and communication tools for efficient business correspondence.

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### BCOMBA201 BUSINESS CORRESPONDENCE AND ADMINISTRATIVE SKILLS

#### COURSE CONTENT

**UNIT I: Introduction to Business Communication:** Concept of Communication, Purpose of Communication, Importance of Effective Communication in Business, Principles of Effective Business Communication, Role of Communication, Process of Communication,

**UNIT II: Kinds and Levels of Communication:** Verbal Communication, Non-Verbal Communication, Written Communication Skills, Email Etiquette and Professionalism, Memo Writing Techniques, Report Writing and Formatting Guidelines.

**UNIT III: Barriers to Communication:** External Barriers, Psycho-Sociological Barriers, Self-centered Attitudes, Group identification, Self-image, Status Block, Closed Mind, Poor Communication Skill, Poor Communication Skill, State of Health, Overcoming Barriers

**UNIT IV: Business Correspondence Management:** Time Management for Business Correspondence, Use of Technology in Business Communication, Business Networking and Relationship Building

**UNIT V: Report Writing** - Report, Importance of Reports, Types of reports, Characteristics of good report, selecting suitable types of reports.

#### *Suggested Readings*

1. Bovee C. L., Thill, J. V. (2019). *Business Communication Essentials* (8th ed.). Pearson.
2. Guffey M. E., Loewy, D. (2019). *Essentials of Business Communication* (11th ed.). Cengage Learning.
3. Gerson S. J., Gerson, S. M. (2017). *Technical Writing: Process and Product* (9th ed.). Pearson.
4. Hamilton, C. (2018). *Business Writing for Dummies* (2nd ed.). For Dummies.
5. Hynes G. E. (2019). *Managerial Communication: Strategies and Applications* (7th ed.). Sage Publications.
6. Murphy H. J. (2018). *Effective Business Communications* (8th ed.). McGraw-Hill Education.
7. O'Rourke J. S. (2016). *Management Communication: A Case-Analysis Approach* (5th ed.). Pearson.
8. Redmond P., Valenzuela, M. (2019). *Business Communication: Polishing Your Professional Presence* (4th ed.). Pearson.
9. Rentz K. (2017). *Business Communication* (2nd ed.). Flat World.
10. Thill J. V., Bovee, C. L. (2021). *Excellence in Business Communication* (13th ed.). Pearson.

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com. - II SEMESTER (2024-2027)**

**BCOMCS201 - MERCANTILE LAW**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME							CREDITS		
			THEORY			PRACTICAL			L		T	P
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOMCS201	MAJ/MIN	Mercantile Law	60	20	20	-	-	3	-	-	3	

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

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

**Course Objective**

The objective of this course is to provide students with a comprehensive understanding of the basic principles of mercantile law, including the nature, sources, and scope of Business and commercial laws in India. Students would be able to deal with the legal aspect of different business situations.

**Examination Scheme**

The internal assessment of the student’s 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 students 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**

- CO1** Understanding of the negotiable instruments act, 1881 and its application and to evaluate the need of negotiable instruments.
- CO2** Understand the concept partnership and framework of the Indian partnership act, 1932.
- CO3** Understand the Provisions of limited liability partnership (LLP) act, 2008.
- CO4** Understand the Provisions and Laws of Consumer Protection Act, 1986.
- CO5** Understand the concept Intellectual Property Right and its applications.

**COURSE CONTENT**

**UNIT I: The Negotiable Instruments Act, 1881:** Definition, Features, Types, Parties of Negotiable Instruments: Promissory Note, bill of exchange, Cheque (Definition and Types), Endorsement: Meaning and Types of Endorsement, Holder and Holder in Due Course, Privileges of Holder in Due Course. Dishonor of Negotiable Instruments: Modes, Consequences, Notice of Dishonor; Noting and Protesting, Discharge of Negotiable Instruments: Meaning and Modes.

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**BCOMCS201 - MERCANTILE LAW**

**UNIT II: The Indian Partnership Act, 1932:** Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership & Hindu Undivided Family (HUF). Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.

**UNIT III: Limited Liability Partnership (LLP) Act, 2008:** Concept, Characteristics, Advantages & Disadvantages and Procedure for Incorporation. Extent of L.L.P.- Conversion of LLP, Mutual rights & duties of partners, Winding up of LLP, Distinction between LLP and Partnership.

**UNIT IV: Consumer Protection Act, 1986:** Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services. Consumer Protection Councils & Redressal Agencies – District, State & National.

**UNIT 5 Intellectual Property Right (IPR):** Meaning and scope of Intellectual Properties, Concept, Nature, Introduction & background of IPR in India. IPR relating to Patents – Concepts of Invention and discovery, Comparison. IPR relating to Copyrights- Concept of Copyright, Concept of author and authorized acts, IPR relating to Trademarks – Concept, Functions of Trade Mark, types, trademarks.

**Suggested Readings:**

1. Alam, S. B., Saravanavel, P. (2009). *Mercantile law*. Sultan Chand & Sons.
2. Balachandran, V., Thothadri, S. (2011). *Business law*. Vijay Nicole Imprints Pvt. Ltd.
3. Dhandapani, M. V. (2015). *Business laws*. Sultan Chand & Sons.
4. Gulshan, S. S., Kapoor, G. K. (2019). *Business law including company law* (14th ed.). New Age International Publishers.
5. Kapoor, N. D. (2020). *Elements of mercantile law* (38th ed.). Sultan Chand & Sons.
6. Pillai, R. S. N., Chand, S. (2014). *Business law*. S. Chand & Co.
7. Ramaswamy, K. N. (2018). *Business law*. S. Chand & Co.
8. Shukla, M. C. (2013). *A manual of mercantile law* (14th ed.). S. Chand & Co.
9. Sreenivasan, M. R. (2017). *Business laws*. Margam Publications.
10. Tulsian, P. C. (2018). *Business law*. Tata McGraw-Hill Education.

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