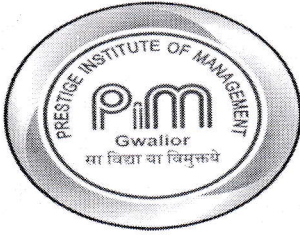




PRESTIGE INSTITUTE OF MANAGEMENT, GWALIOR



# PRESTIGE

**INSTITUTE OF MANAGEMENT, GWALIOR**  
**UGC NAAC ACCREDITED 'A' GRADE INSTITUTE**  
**UGC APPROVED AUTONOMOUS INSTITUTE**

**BACHELOR OF COMMERCE**

**SYLLABUS**

**AND**

**EXAMINATION SCHEME**  
**(2019– 2022)**

Department of Commerce  
Prestige Institute of Management, Gwalior  
Airport Road, Opposite DD Nagar, Gwalior  
(Madhya Pradesh) INDIA

**B.Com second Year: 2020-2021**  
**B.Com Third Year: 2021-2022**

*[Handwritten signatures in blue ink]*

# APPROVAL OF COMMERCE SYLLABUS

Inbox

10:10 AM (16 minutes ago)

Singh

Forwarded message -----

From: Raghvendra Singh <raghvendra.bhadoria@prestigeegwl.org>  
Date: Tue, Jan 5, 2021 at 8:57 AM  
Subject: Fwd: APPROVAL OF COMMERCE SYLLABUS  
To: Tarika Singh <tarika.singh@prestigeegwl.org>

Forwarded message -----

From: Dr. J. L. Gupta <drjlgpt@gmail.com>  
Date: Mon, Jan 4, 2021, 23:19  
Subject: Re: APPROVAL OF COMMERCE SYLLABUS  
To: Raghvendra Singh <raghvendra.bhadoria@prestigeegwl.org>

Approved gladly

Regards

Dr. J. L. Gupta

On Mon, 4 Jan 2021, 17:46 Raghvendra Singh, <raghvendra.bhadoria@prestigeegwl.org> wrote:

Respected Sir

Please find enclosed Commerce Syllabus for your approval in attached files.  
Requesting your approval and consent via revert mail for the same.

Syllabus includes:

1. B.Com yearly programme (2019-22) batch: Revised syllabus presented for 2nd and 3rd year
2. CBCS B.Com Plain (2020-2023)
3. CBCS B.Com (H) (2020-2023) FOR ONLINE APPROVAL COMMERCE COURSES

Raghvendra Singh Bhadoria  
Assistant Registrar (Accounts)  
Cell No.: 98270 95618, 87707 31794  
Landline (College) : 0751-4097005 - Extn - 205  
Website : [www.prestigeegwl.org](http://www.prestigeegwl.org)



Forwarded message -----

From: Raghvendra Singh <raghvendra.bhadoria@prestigeegwl.org>  
Date: Tue, Dec 29, 2020 at 12:14 PM  
Subject: APPROVAL OF COMMERCE SYLLABUS  
To: <drjlgpt@gmail.com>  
Cc: Sher Singh Bhakar <ssh1953@gmail.com>, Tarika Singh <tarika.singh@prestigeegwl.org>

**B.COM- SECOND YEAR**

Paper Code	Subject s	Optional / Compuls ory	Paper	Theory		Sessional		Practical		Tot al
				Max	Min	Max	Mi n	Max	Mi n	
B.Com- C- 201	1. Account ing Group	Compuls ory	1. Corporate Accounting	40	27	20	6	-	-	50
B.Com- C- 202			2. Cost Accounting	40				-	-	50
B.Com- C- 203	2. Manage ment Group	Compuls ory	1. Principles of Statistics	40	27	20	6	-	-	50
B.Com- C- 204			2. Principles of Management	40				-	-	50
B.Com- C- 205	3. Applied Econom ics Group	Optional	1. Indian Company act	40	27	20	6	-	-	50
B.Com- C- 206			2. Banking and Insurance	40				-	-	50
B.Com- C- 205	4. Comput er Applicat ion	Optional	1. Internet and E-Commerce	40	27	20	6	50	17	75
B.Com- C- 206			2.Relational Database Management System	40						75
B.Com- C- 207	5.Founda tion Group	Compuls ory	1.Hindi Language and Moral Values-II	30	28	15	5	-	-	35
B.Com- C- 208			2. English Language- II	30				-	-	35
B.Com- C- 209			3. Environmental Studies	25				-	-	30
B.Com- C- 210*		Compuls ory	Comprehensive Viva*	-	-	-	-	-	-	-
B.Com- C- 211*			Personality Development*	-	-	-	-	-	-	-
Total				B.COM (Eco.)=400 ; B.COM (CA)=450						
*Comprehensive viva will be the part of internal component										
*Personality Development will be the part of Internal Component										

1. Minimum Passing Marks for Exam 33%

2. Division shall be assigned as per Jiwaji University Ordinance No.22





**PRESTIGE INSTITUTE OF MANAGEMENT, GWALIOR**

**B.COM- THIRD YEAR**

Paper Code	Subjects	Optional/ Compulsory	Paper	Theory		Sessional		Practical		Total
				Max	Min	Max	Min	Max	Min	
B.Com-C- 301	1. Accounting Group	Compulsory	1. Income Tax Law and Practice	40	27	20	6	-	-	100
B.Com-C- 302			2. Indirect Taxes	40				-	-	
B.Com-C- 303	2. Management Group	Compulsory	1. Auditing	40	27	20	6	-	-	100
B.Com-C- 304			2. Management Accounting	40				-	-	
B.Com-C- 305	3. Applied Economics Group	Optional	1. Financial Management	40	27	20	6	-	-	100
B.Com-C- 306			2. Financial Market and Investment Management	40				-	-	
B.Com-C- 305	4. Computer Application Group	Optional	1. Web Designing	40	27	20	6	50	17	75
B.Com-C- 306			2. Digital Marketing	40						75
B.Com-C- 307	5. Foundation Group	Compulsory	1. Hindi Language and Moral Values-III	30	28	15	5	-	-	35
B.Com-C- 308			2. English Language-III	30				-	-	35
B.Com-C- 309			3. Basics of Computer and Information Technology	25				-	-	30
B.Com-C- 310	Summer Internship Viva	Compulsory	Project Viva	-	-	50	17	50	17	100
<b>Total</b>				<b>B.COM (Eco.)=500 , B.COM (CA)=550</b>						

**1. Minimum Passing Marks for Exam 33%**

**2. Division shall be assigned as per Jiwaji University Ordinance No.22**





Session	2019-2022
Class	B.Com
Year	Second
Subject	Accounting Group
Title of the Paper	Corporate Accounting
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C-201
Maximum Marks	50
Internal/ External	10/40

### Learning Objectives:

Acquire knowledge of corporate accounting and analyzing various techniques for preparation of financial statements in decision making of the firm.

**Course outcomes:** On completion of the course, the students will be able to:

- 1: Demonstrate good understanding of procedure and accounting treatment with respect to issue, redemption of shares and debentures in capital structure of company.
- 2: Illustrate and prepare the final accounts of companies as per vertical format to provide a snapshot of the entity's financial position on a prescribed date.
- 3: Analyze the role of the accounting for merger as per AS-14, internal reconstruction of companies.
- 4: Evaluate and compare the consolidated balance sheet of holding with one subsidiary company along with liquidation of company
- 5: Examine the valuation method of shares and goodwill and measurement of performance of companies.

Unit -1	Shares- meaning, types, Issue of Shares: over subscription, under subscription, forfeiture and re-issue of shares, buy-back of shares, issue & redemption of preference shares, Debentures: Meaning, Types, Issue and redemption of debentures.
Unit 2	Final Accounts of companies- (vertical format) (Including calculation of managerial remuneration) disposal of profits, calculation of pre and post incorporation profit / loss.
Unit 3	Accounting for merger as per AS- 14. Internal reconstruction of a company as per Indian accounting standard -14(excluding inter-company holdings and external reconstruction scheme).
Unit 4	Holding company- Meaning of holding and subsidiary company, Preparation of consolidated balance sheet of holding with one subsidiary company (AS-21),
Unit 5	Accounting for liquidation of companies. Valuation of Goodwill and shares.

### Suggested Readings

1. Goyal (2020), Corporate Accounting, 7e, Taxman
2. Goyal, V. K., & Goyal, R. (2012). Corporate accounting. 3e. PHI Learning Pvt. Ltd.
3. Gupta, R. L., & Radhaswamy, M. (2014). Advanced accounting Theory, Method and Application, Vol.1 Sultan Chand & Sons, New Delhi.
4. Mukherjee, A., & Hanif, M. (2017). Corporate Accounting. Tata McGraw-Hill.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting, 6e. Vikas Publishing House.
6. Jain, S. P., & Narang, K. L. (2019). Advanced Accountancy Corporate Accounting Vol. II. 7e. Kalyani.





Session	2019-2022
Class	B.Com
Year	Second
Subject	Accounting Group
Title of the Paper	Cost Accounting
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C-202
Maximum Marks	50
Internal/ External	10/40

### Learning Objective:

This course will familiarize the students with the basic concepts of cost and various methods and techniques of costing as a separate system of accounting.

**Course Outcomes:** On completion of the course the students will be able to:

- 1: Deal adeptly with cost accounting concepts and management of Inventory, Labour and Overheads.
- 2: Collect knowledge on preparation of cost sheet and its practical aspects.
- 3: Execute Process Costing, Contract costing and Job costing with full of competency.
- 4: Demonstrate a good understanding about the operating costing.
- 5: Reconcile the Cost book and financial book of an Organization.

Unit -1	<b>Introduction of cost accounting:</b> Concept, nature, objectives, importance, Difference between financial, cost, and management accounting, classification of cost, elements of cost, <b>Material costing:</b> Methods of valuation of material issue; FIFO, LIFO, HIFO, NIFO, Average Price Method, Weighted Average Price Method, Standard Cost Method, Replacement Cost Method. Concept of material control and techniques, Minimum Stock Level, Maximum Stock Level, Re-order Level, Average Stock Level, Re-order Quantity, EOQ, ABC Analysis, Just in Time, Bin Card, <b>Labour costing:</b> concept and methods of wages payment; Time wage System, Piece Wage System, Incentive Wage Plans; Rowan Plan & Halsey Plan
Unit 2	<b>Unit Costing:</b> Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price), Overhead costing, (Including calculation of machine hour rate).
Unit 3	<b>Contract and Job Costing:</b> Meaning, Nature, Importance, Difference between Contract Costing, Job Costing and process costing. Practical Problems of Contract and Job Costing. <b>Operating costing:</b> Meaning, Nature, Importance of Operating Costing, Practical Problems of Transport Cost, Power House & Hotel Operating Cost.
Unit 4	<b>Process Costing:</b> Meaning of process costing, Advantages of Process Costing, Costing Procedure Calculation of Normal loss, Abnormal loss & Effective, Opening and Closing Stock, Joint and by-products, Inter process profit and Reserves. <b>Reconciliation of Cost and Financial Accounts:</b> Meaning, Process, Importance, Practical Problems of Reconciliation of Cost Book and Financial Book (With & Without preparation of Trading & P&L account and Cost Sheet).
Unit 5	Standard costing: Concept, advantages, limitations and applications, variance analysis (Material and Labour only). <b>Marginal Costing:</b> Profit/volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis, Cost audit.



**Suggested Reading –**

1. Lal, J., Cost Accounting..3rd edition, McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M., Lal and Jain, I.C., Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi.
3. Bhar, B. K., Cost Accounting Methods & Problems. 5<sup>th</sup> ed. Academic Publication.
4. Drury & Colin., Management & Cost Accounting. 6th edition. Thompson Books.
5. Bhattacharyya A. K., Principles & Practice of Cost Accounting. 3rd edition. PHI Learning Pvt Ltd.
6. Inamdar S. M., Cost & Management Accounting. 14th edition. Everest Publishing House.
7. Jain, S. & Narang, K., Advanced Cost Accounting. 9th edition. Kalyani Publication.
8. Saxena, V. & Vashist, C., Advanced Cost & Management Accounting. 4th edition. Sultan Chand, New Delhi.

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Session	2019-2022
Class	B.Com
Year	Second
Subject	Management Group
Title of the Paper	Principle of Statistics
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C-203
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** Motivate in students an intrinsic interest in statistical thinking and to equip students with consequently requisite quantitative skills that they can employ and build on in flexible ways.

**Course Outcomes:** On completion of this course student will able to:

- 1: Demonstrate knowledge of Statistics and its limitations and strengths. Analyze statistical data graphically using frequency distributions and cumulative frequency distributions.
- 2: Analyze statistical data using measures of central tendency, dispersion and location.
- 3: Demonstrate understanding of the concepts of time series and its applications in different areas.
- 4: Calculate and interpret the correlation between two variables, and calculate the simple linear regression equation for a set of data.
- 5: Determine the equilibrium price and quantity from a table of prices and the related quantity supplied and quantity demanded. Acquire knowledge on Index numbers.

Unit -1	<b>Statistics:</b> Meaning and Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types. Diagrammatic and Graphic Presentation of Data.
Unit 2	<b>Measurement of Central Tendency:</b> Mean, Median, Mode, Geometric Mean and Harmonic Mean. Dispersion: SD, MD, QD & Coefficient of Variance, Skewness
Unit 3	<b>Analysis of Times Series:</b> Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
Unit 4	<b>Correlation:</b> Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. <b>Regression Analysis:</b> Meaning, Uses, Difference between correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
Unit 5	<b>Index Number:</b> Meaning, Characteristics, Importance and Uses. Construction of Index Numbers, Cost of Living Index, Fisher's Ideal Index Number. Association of Attributes & Chi-Square test.

**Suggested Reading:**

1. Beri, G. C. (2013). Marketing research. Tata McGraw-Hill Education.
2. Sharma, J. K. (2006). Business statistics. Pearson Education India.
3. Gupta, S. P., & Gupta, M. P. (2009). Business Statistics. Sultan Chand & Sons, New Delhi.
4. Rubin, L. (2000). Statistics for Management. Pearson Education India.
5. Render, and Stair J.R. (2000). Quantitative Analysis for Management. Prentice - Hall 7th Edition.
6. Black, K. (2009). Business Statistics for Contemporary Decision Making. Wiley Student Edition.

7

Paper





Session	2019-2022
Class	B.Com
Year	Second
Subject	Management Group
Title of the Paper	Principle of Management
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C-204
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** To familiarize the student with basic management concepts and behavioral processes in the organization. The course will inculcate managerial competencies implementation and strategies and its role in promoting a company's competitive advantage.

**Course Outcomes:** On completion of the course students will be able:

1. To develop understanding of concepts, functions and strategies of management.
2. To illustrate different ways of implementing tools and techniques used in performing managerial jobs.
3. To enable student's skills to predict, analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles and responsibilities of managers.

Unit -1	<b>Management:</b> Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution by Taylor and Fayol, Management by Exceptions and Management by objectives, social responsibility of management.
Unit 2	<b>Planning:</b> Meaning, Nature & Importance, Elements, types, Process of Planning, Barriers to Effective Planning, Forecasting- Need & Techniques. <b>Decision Making:</b> Concept, Individual versus group decision making, Decision making process, Coordination.
Unit 3	<b>Organizing:</b> Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Formal and informal organization, Principles of organizing <b>Staffing:</b> Nature & Scope, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
Unit 4	<b>Motivation:</b> Concept, Importance, types, characteristics, Classification of motives, Theories of Motivation. Maslow's hierarchy of needs Theories, Herzberg's two factor theory, Vroom's theory of expectancy, McGregor's theory X and theory Y, <b>Leadership:</b> Concept, Transactional leadership, Transformational leadership, Leadership styles, Leadership Theories.
Unit 5	<b>Direction:</b> Concept, Nature, Importance Process and Methods. <b>Controlling:</b> Concept, Nature, Importance, Process of controlling, Control Technique.

**Suggested Reading:**

1. M S. A. Sherlekar (2018). Modern Business Organization 4th Edition. Himalaya Publication House
2. Jallo (2005). Business Organization and Management New Delhi: Tata McGraw Hill.
3. F. Cherunilam (2019). Business Environment Text and Cases 27th edition Himalaya Publication House India.
4. Dr. V. Desai (1979). Organizing and management of Small Scale Industry, Himalaya publishing house India
5. Robbins & Coulter (2006) - Management 9th edition. Delhi: Prentice Hall of India
6. Stoner, Freeman & Gilbert Jr (2009) - Management 6th Edition. Delhi: Pearson Education.
7. Koontz Harold & Weihrich Heinz (2008) - Essentials of management 5th Edition. New Delhi: Tata McGraw Hill.





PRESTIGE INSTITUTE OF MANAGEMENT, GWALIOR

Session	2019-2022
Class	B.Com
Year	Second
Subject	Applied Economics Group
Title of the Paper	Indian Company Act
Compulsory/ Optional	Optional
Paper Code	B.Com- O-205
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** To familiarize the student with the concept of company law, company and types of companies and Process and documents required for registration and incorporation of company.

**Course Outcomes:** On completion of the course students will be able:

1. Students will understand of the concepts Company Law, limited liability partnership
2. They will come to know the Process of formation, registration and incorporation of the company.
3. They will understand the importance and of the memorandum of association and Article of association
4. They will understand legal rules related to the issue of Prospectus and shares and types of prospectus.
5. they will understand company management like appointment of directors, meetings
6. They will come to know the Process of winding up of the company.

Unit -1	Company Definition, Nature, Characteristics, Types of Company, Formation of Company, Promotion, Incorporation and Commencement of Business.
Unit 2	Detailed Study of Memorandum of Association, Article of Association and Prospectus. Doctrine of Ultra-Vires, Constructive Notice, Indoor Management, Alter Ego.
Unit 3	Shares- Share Capital, Types of Shares, Transfers and Transmission of Shares. Shareholders v/s Members of company, Debentures – meaning and types. Borrowing powers, Mortgages and Charges.
Unit 4	Directors –managing directors, whole time director, their qualification, appointment, powers, duties & responsibilities. Company meetings: Types Quorum, Voting, Resolution and Minutes. Majority powers & minority rights, prevention of oppression & mismanagement, winding up of companies –types of methods.
Unit 5	<b>Emerging issues in company law:</b> One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

**Suggested Readings:**

- Singh. A., 2015, Company Law. Eastern Book Company, Lalbagh, Lucknow.
- Datta. C.R., 2017, Company Law. Lexis Nexis, Butterworths Wadhwa, Nagpur.
- Ramaiya. A., 2017, Guide to the Companies Act. Lexis Nexis, Butterworths Wadhwa, Nagpur.
- Garg, K.C., Chawla, R.C. & Gupta. V, 2018, Company Law. Kalyani Publishers, Rajinder Nagar, Ludhiana .
- Mujumdar, A.K., Kapoor, G.K., 2017, Company Law and Practice. Taxmann, , New Rohtak Road, New Delhi.
- Kappor, N. D., 2019, Business Law. Sultan S. Chand,





Session	2019-2022
Class	B.Com
Year	Second
Subject	Applied Economics Group
Title of the Paper	Banking And Insurance
Compulsory/ Optional	Optional
Paper Code	B.Com- O-206
Maximum Marks	50
Internal/ External	10/40

**Learning objective:** After successful completion of the course students are expected to develop understanding on objectives of banks, operations of banking services and get knowledge of role of life insurance and general insurance and its benefits.

**Course Outcomes:** On completion of the course the students will be able to-

- 1: Disseminate knowledge about basic characteristics of banking and insurance within the financial sector framework.
- 2: Demonstrate a good understanding of Investment Management with their roles and services.
- 3: Instruct with the operations of insurance sector and to understand regulatory framework of insurance and also identify major risks that are associated with financial insecurity and the major methods of handling risk.
- 4: Train and equip the students with the life insurance with Settlement procedure of Life Insurance Claim.
- 5: Train and equip the students with the general insurance with Settlement procedure of general Insurance Claim.

Unit -1	<b>Banking:</b> Definition, Principles, Creation of Money, Present Structure of Commercial Banks in India. <b>Managerial Functions in Indian Banking System:</b> Features, Classification of Banking Institutions. <b>Regulatory Framework of Banking:</b> Role, Powers and Functions of RBI, Control of credit by RBI, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks
Unit 2	Management of Deposits and Advances, Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of Advances. <b>Investment Management:</b> Nature of Bank Investment, Liquidity and Profitability, Cheque, Bills and their Endorsement, Govt. Securities, Procedure of E Banking.
Unit 3	<b>Risk:</b> Basic Concept, Types of Business Risk. <b>Insurance:</b> Meaning and Definition, Need, Types, Functions and Basic Principles of Insurance, Insurance as social security tool, Insurance and Economic Development. <b>Regulatory Framework of Insurance :</b> Role , Powers and Functions of IRDA, IRDA Act 2015 <b>Banc assurance:</b> the selling of life assurance and other insurance products and services by banking institutions.
Unit 4	<b>Life Insurance:</b> Introduction, Need, Importance, Essential Elements for Valid life Insurance Contracts. Settlement of Life Insurance Claim
Unit 5	<b>General Insurance :</b> Organisation of General Insurance, Corporation and its subsidiary companies, Types , Settlement of general insurance Claim Health Insurance: Need, Scope and Importance



**Suggested Readings:**

1. Shekar. K. C., ShekarLekshmy.,(2013). Banking Theory and Practice, (13thed.) Vikas Publishing House Pvt. Limited., Delhi
2. Reddy.P.N.(2007). Banking theory & practice(10thed.).Bangalore: Himalaya Publishing House Private Limited.
3. Maheshwari.S.N., (2011) Law and Practices of Banking(3rded.). Bangalore: Kalyani Publishers.
4. E.Gordon & K. Natrajan (2015) Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai, 24th revised edition.
5. K.P.M. Sundaram and P.N.Varshney (2014) Banking Law and Practice”, Sultan Chand & Sons Publishing House, New Delhi, 18th edition.
6. K.C.Shekar, Lekshmy Shekar (2007) Banking theory and Practice”, Vikas Publishing House Pvt.Ltd., 20th edition.
7. Emmett J. Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance* (11th Edition ed.). Wiley.
8. Gupta, P. K. (2019). *Insurance and Risk Management*. Himalaya Publishing House.
9. Harold D. Skipper, K. B. (2000). *Life and Health Insurance* (13th Edition ed.). PreK-12 Education.
10. Mark S. Dorfman, D. A. (2013). *Introduction to Risk Management and Insurance* (10th Edition ed.). PreK-12 Education.
11. Mishra, M. N. (2008). *Insurance Principles And Practice*. S. Chand Limited.
12. Rejda, G. E. (2013). *Principles of Risk Management and Insurance* (12 edition ed.). Pearson Prentice Hall.
13. Emmett J. Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance* (11th Edition ed.). Wiley.
14. Gupta, P. K. (2019). *Insurance and Risk Management*. Himalaya Publishing House.
15. Harold D. Skipper, K. B. (2000). *Life and Health Insurance* (13th Edition ed.). PreK-12 Education.
16. Mark S. Dorfman, D. A. (2013). *Introduction to Risk Management and Insurance* (10th Edition ed.). PreK-12 Education.
17. Mishra, M. N. (2008). *Insurance Principles And Practice*. S. Chand Limited.
18. Rejda, G. E. (2013). *Principles of Risk Management and Insurance* (12 edition ed.). Pearson Prentice Hall.





Session	2019-2022
Class	B.Com
Year	Second
Subject	Computer Application Group
Title of the Paper	Internet and E-Commerce
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 205
Maximum Marks	50
Internal/ External	10/40

### Learning Objective:

This main objective of this course is to demonstrate and discuss concepts and challenges of e-business, including coverage of both e-payments and e-security. Course will also discuss the basic concepts of Internet and its services. It covers business strategies, and technologies involved in the design and deployment of business on the internet and World Wide Web.

**Course Outcomes:** On successful completion of this course, students should be able to:

1. Understand the concept of Internet, E-Commerce and E- business infrastructure and trends
2. Apply and use Email, mailing list and other internet enabled technologies
3. Analyze real business cases regarding their e-business strategies and transformation processes and choices.
4. Categorize advantages and disadvantages of different online payment options and discuss common legal, and ethical issues in e-commerce.
5. Use the knowledge of the major e-commerce revenue models to evaluate existing websites.

Unit -1	<b>INTERNET:</b> evolution, concepts, growth of internet, ISP, ISP in India, types of connectivity: dial-up, leased line, DSL, broadband, RF, VSAT etc., Methods of sharing of internet connection, use of proxy server. <b>INTERNET SERVICES:</b> Web Browsers, URL, DNS, USENET, WAIS, ARCHIE, concept of search engines, search engines types, searching the web, web servers, TCP/IP and other main protocols used on the web. <b>E-Mail:</b> concepts of e-mailing , POP and WEB based E-Mail ,merits, Email addresses, basics of sending & receiving email, E-mail protocols, Mailing list, free E-mail services , e-mail servers and e-mail client programs.
Unit 2	<b>Introduction to E-Commerce:</b> emergence of the internet for commercial use, Emergence of World Wide Web, Advantages and Disadvantages of E-Commerce, transition to E-Commerce in India, E-Commerce opportunities for industries.
Unit 3	<b>MODELS:</b> business models for E-Commerce, <b>Models based on Relationship of transaction parties:</b> B2B, B2C, C2C, C2B ; <b>models based on the Relationship of Transaction Types :</b> brokerage model, aggregator model, Infomediary model, Community model, value chain model, manufacture model , advertising model, subscription model, affiliate model.
Unit 4	<b>E-marketing versus Traditional marketing:</b> Introduction of E-Marketing, Comparison of Traditional and Electronic Marketing, browsing behaviour model, online marketing , E-advertising, Internet Marketing trends ,E-branding and E-marketing strategies.





Unit 5	<p><b>E-security:</b> Threats on Internet, security on the internet, E-business risk management issues, information security environment in India.</p> <p><b>E-payment Systems:</b> Digital payment requirements, digital token based e-payment systems, properties of electronic cash, online payment, internet banking, E-commerce security issues, Cryptography, digital Signature &amp; authentication protocol, digital certificates. Online security, secure electronic transaction (SET).</p>
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**Suggested Readings:**

1. Alexin Leon and Mathews Leon, (1 January 2012): Internet for Everyone Vikas Publishing House; Second edition
2. S. Jaiswal, (12 May 2000) : Doing Business on the Internet: E-Commerce Galgotia Publications Pvt Ltd
3. E-Business and E-Commerce Management, 3rd edition by Pearson Education, 2007
4. P. T. Joseph, (1 January 2015): E-Commerce: An Indian Perspective PHI Learning Pvt Ltd ,2nd edition.
5. R. Kalakota, Addison Wesley (20 December 1995) Frontiers of Electronic Commerce
6. Gary P. Schneider, (26 April 2006): Electronic Commerce, Course Technology Inc; 7th edition



Session	2019-2022
Class	B.Com
Year	Second
Subject	Computer Application Group
Title of the Paper	Relational Database Management System
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 206
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** This course has theory and practical lab session to provide a foundation in data management concepts and relational database model, emphasis on how to organize, maintain and retrieve efficiently and effectively information from a DBMS and includes manipulating data with an interactive query language (SQL) and database development including database security, integrity and privacy issues.

**Course Outcomes:** On completion of the course the students will be able to:

1. Develop an understanding of the concepts of Database Management System and its importance.
2. Inculcate the essential skill sets required to create a relational database management System.
3. Integrate the knowledge of RDBMS so that they would be able to describe, define and apply the major components of the relational database model to database design.
4. Contribute to the normalization of database.
5. Implement the Structured Query Language (SQL) for database definition and Manipulation.
6. Perform DML, DCL, and TCL on database.
7. Identify the relationship between entity classes.
8. Execute the principles and concepts of information integrity, security and confidentiality.

Unit -1	Evolution of Database Technology, File-Oriented System, Database system, Database Components, Database Management System - File based system - Advantages of DBMS over file-based system, Database Approach- Physical and logical data independence, Three level of DBMS Architecture and their need, Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary.
Unit 2	Data Model: Relational Model, ER- Model, Network, Hierarchical. ER-Model: entity, entity set, relationship, Mapping, Create ER diagram with their terminology. Notations used in ER Diagram: Extended ER features: Generalization, Specialization and Aggregation.
Unit 3	Relational Model: Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint. Relational Algebra, Relational Calculus, Domains & Tuple Relational Calculus. Views and their purpose.
Unit 4	Normalization of Database and their purpose, Category: 1NF, 2NF, 3NF and BCNF. SQL: Introduction and features, Relational, Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), Transaction Control Language (TCL), Schema and table definition, SQL functions: Mathematical Functions, Group Functions.

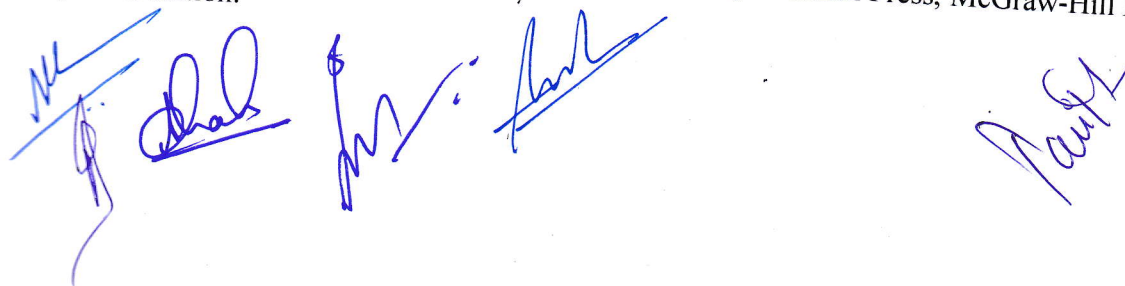




Unit 5	Introduction to Oracle: The oracle Data Types insertion, updation, deletion operations the many faces of SELECT command, creating tables using query, inserting data using query, modifying the structure of tables, renaming tables, dropping tables, dropping columns, logical operations, range searching, pattern matching, use of alias, oracle functions. Accessing data from multiple tables. Set operations: Union, Intersect, Minus. Data constraints: I/O constraints, Business Rule constraints. Grouping data from tables. Joins: Equi-joins, Self-joins, Sub-Queries. Views, Sequences.
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**Suggested Readings:**

1. Silberschatz, Korth and Sudarshan (2013). Database System Concept by, 6th Edition.
2. Ivan Byrass (December 2010), SQL, PL/SQL: The Programming Language of Oracle, BPB Publication.
3. C. J. Date (12 August 1999). Introduction to Database System by Pearson; 7th edition.
4. G. W. Hansen and J. V. Hansen, (September 22, 1995: Database Management and Design by Prentice Hall; 2nd edition.
5. Oracle9 (16 September 2002): The Complete Reference by Oracle9i Press, McGraw-Hill Education; Pap/Com edition.







Session	2019-2022
Class	B.Com
Year	Second
Subject	Foundation Group
Title of the Paper	Hindi Language and Moral values-II
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 207
Maximum Marks	30
Internal/ External	*/**

- \* Students will be passed foundation group by gaining minimum 5 marks out of 15,
- \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

निर्धारित पाठ्यक्रम के उद्देश्य -

1. हिन्दी भाषा और उसके मौलिक स्वरूप का ज्ञान प्राप्त होगा।
2. प्रगतिशील चेतना का वैचारिक आधार और अभिप्राय स्पष्ट रूप से जान सकेंगे।
3. महापुरुषों के व्यक्तित्व से जीवन में मानव मूल्यों को स्थापित करने तथा जीवन में निरन्तर गतिशील रहने की प्रेरणा मिलेगी।
4. भाषाई व्याकरण का आरम्भिक ज्ञान प्राप्त होगा।
5. प्रकृति विज्ञान से परिचय होगा।

इकाई 1	<b>नैतिक मूल्य</b> 1. शिकागो व्याख्यान (व्याख्यान)—स्वामी विवेकानन्द 2. धर्म और राष्ट्रवाद (लेख)— महर्षि अरविन्द 3. चिन्त जहाँ भयविहीन कविता— रवीन्द्रनाथ ठाकुर 4. सादगी (आत्मकथा)— महात्मा गाँधी 5. महर्षि दयानन्द सरस्वती (वैदिक संस्कृति का परिचय कराने की दृष्टि से) 6. लघु 'सत्यार्थ प्रकाश (उत्तम चरित्र (मानव)निर्माण की दृष्टि से)
इकाई 2	<b>हिन्दी भाषा</b> 1. वह तोड़ती पत्थर (कविता) सूर्यकान्त त्रिपाठी 'निराला' 2. दिमागी गुलामी (निबंध)— राहुल सांकृत्यायन 3. वर्ण-विन्यास (स्वर-व्यंजन, वर्गीकरण, उच्चारण स्थान)— डा.विश्वनाथ मिश्र
इकाई 3	<b>हिन्दी भाषा</b> 1. नारीत्व का अभिशाप (निबंध)— महादेवी वर्मा 2. चीफ की दावत (कहानी)— भीष्म साहनी 3. विराम चिन्द—संकलित
इकाई 4	<b>हिन्दी भाषा</b> 1. चली फगुनाहट बौरे आम (ललित निबंध)— श्री विवेकी राय 2. इन्द्रधनुष का रहस्य (वैज्ञानिक लेख)—डॉ. कपूर मल जैन 3. सन्धि (संकलित)
इकाई 5	<b>हिन्दी भाषा</b> 1. सपनों की उड़ान (प्रेरक निबंध)—डॉ ए.पी.जे.अब्दुल कलाम 2. हमारा सौर मण्डल (संकलित) 3. प्रमुख वैज्ञानिक आविष्कार और हमारा जीवन (संकलित) 4. समासः संरचना और प्रकार (संकलित)

निर्धारित पाठ्यपुस्तक - हिन्दी भाषा और नैतिक मूल्य मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल से प्रकाशित



Session	2019-2022
Class	B.Com
Year	Second
Subject	Foundation Group
Title of the Paper	English Language-II
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 208
Maximum Marks	30
Internal/ External	*/**

- \* Students will be passed foundation group by gaining minimum 5 marks out of 15,
- \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

**Learning Objectives:** After successful completion of the course students are expected to learn making good and meaningful presentations with mastery on English grammar and it will create a keen interest in literary text.

**Course Outcomes:** On completion of the course, the students will be able to:

1. Develop literary acumen
2. Learn making grammatically correct sentences.
3. Write effective business letters
4. Understand developing small paragraphs on simple topics
5. Equip students with effective Presentation skills.

Unit -1	1. Tree: Tina Morris 2. Night of the scorpion: Nissim Ezekiel 3. Idgah: Premchand (translated by Khushwant singh) 4. Letter to God: G. L. Swanteh (translated by Donald a. Yates) 5. My Bank Account: Stephen Leacock 6. God sees the truth but waits: Leo Tolstoy
Unit -2	<b>Basic English language:</b> Idioms, Proverbs and Phrasal Verbs, Tenses, Prepositions, Determiners, Verbs, Articles, Nouns and Pronouns.
Unit 3	<b>Grammar:</b> Passive Voice, Reported Speech, Modals, Determiners, Articles.
Unit 4	<b>Composition:</b> Paragraphon topics from National & International events, Precis Writing, Report Writing, Correspondence skills (Formal & Informal letters and application), Writing formal Emails.
Unit 5	Presentation Skills, Effective Public speaking, Email and Telephone etiquettes.

**Text Books:**

1. Organisations - Structures, Processes and Outcomes; Richard h Hall; Prentice Hall India.
2. English for the Secretary; Yvonne Hoban; Tata McGraw Hill.
3. Technical Communication : M. Raman & S. Sharma; Oxford University Press.
4. Business Communication Process and Product : M.E. Guffey; Thomson Learning.

**Reference Books:**

1. Human Behavior at Work; John W Newstorm & Keith Davis; Tata McGraw Hill.
2. The Most Common Mistakes in English Usage; Thomas Elliot Berry, Tata McGraw Hill
3. Business Communication: R.K. Madhukar; Vikas Publication.





Session	2019-2022
Class	B.Com
Year	Second
Subject	Foundation Group
Title of the Paper	Environmental Studies
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C-209
Maximum Marks	25
Internal/ External	*/**

- \* Students will be passed foundation group by gaining minimum 5 marks out of 15,
- \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

### Learning Objectives:

Objective of this course is to understand the dynamics of ecology, adverse affects of pollution on environment and its management.

**Course Outcomes:** On completion of the course, the students will be able to:

1. Memorizing the concepts related to the ecological biodiversity of our planet.
2. Interpreting important processes associated with the evolution of life on earth.
3. Applying the concepts related to ecology for sustainable life on earth.
4. Analyzing the importance of wildlife protection and its role in preserving the food chain.
5. Evaluating the methods of prevention and safety from pollutants.
6. Formulating the plan for environmental disaster management.

Unit -1	Study of environment and ecology (a) Definition and importance. (b) Public participation and public awareness. (c) Ecology – Introduction (d) Ecosystem – concept, components, structure and function, energy flow, food, chain, food web Ecological pyramids and types.
Unit 2	Study of Environment Pollution and Population (a) Air, water, noise, heat and nuclear pollution – definition, causes, effect prevention of pollution. (b) Population growth, disparities between countries. (c) Population explosion, family welfare programme. (d) Environment and human health. (e) Cleanliness and disposal of domestic waste.
Unit 3	Natural resources, problem and conservation (a) Water resources (b) Forest resources (c) Land resources (d) Food resources (e) Energy resources
Unit 4	Bio-diversity and its protection (a) Introduction-genetic, species and ecosystem diversity.



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	(b) Value of bio-diversity- Consumable use: productive use. Social, Moral and aesthetic values. (c) India as a nation of mega bio-diversity centre, bio-diversity at national and local levels. (d) Threats to bio-diversity - loss of habitat, poaching of wildlife, man and wildlife conflicts.
Unit 5	Disaster management and environmental laws (a) Disaster management – flood, earthquake, cyclones and landslides. (b) Conservation of laws for air and water pollution. (c) Wildlife conservation laws. (d) Role of information technology in protecting environment and health.

**TEXT BOOK:**

Essentials of Entrepreneurship and Small Business management (5/ed.): Thomas W. Zimmerer, and Norman M. Scarborough. PHI

**REFERENCE BOOKS:**

1. Entrepreneurship: Strategies and Resources, 3/E, Marc Dollinger; Prentice Hall.
2. Bringing New Technology to Market- Kathleen R. Allen, Prentice Hall.
3. Entrepreneurship in Action, 2/E - Mary Coulter; Prentice Hall.

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Session	2019-2022
Class	B.Com
Year	Third
Subject	Accounting Group
Title of the Paper	Indirect Taxes
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 301
Maximum Marks	50
Internal/ External	10/40

**Learning Objective:** The objective of this paper is to introduce students to the goods and service tax and determination of duty liability. This will enable them to learn the requirements of filing of return and assessment process.

**Course Outcomes:** After completing the course, the student will be able to:

- 1: Demonstrate a good understanding of the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of the GST council.
- 2: Identify intra-state and inter-state supply, rules related to the place of supply and compute the value of supply.
- 3: Determine input tax credit and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- 4: Compute the assessable value of transactions related to goods and services for levy and determination of duty liability
- 5: Understand the basic concepts of the Customs Act and compute the assessable value customs duty.

Unit -1	<b>Introduction of Indirect Tax</b> Meaning, features, objectives, types of indirect tax- Central excise duty: Concept, salient feature, importance, ad-valorem duty. Central sales tax: Concept, salient feature, importance. Value added Tax (VAT): Concept, salient feature, importance. Service tax: Concept, salient feature, importance.
Unit 2	<b>GST: Introduction</b> Introduction to GST: Meaning Objectives and basic schemes of GST, salient features, subsuming of taxes, Benefits of implementing GST, Constitutional amendments, Structure of GST (Dual Model). GST Council- structure, powers & Functions, Provisions for amendments. GST Acts- CGST, SGST(M.P.), and IGST act
Unit 3	<b>Procedures &amp; Levy under GST</b> Registration under GST: Procedure for registration, Types of registration, Special provisions for casual taxable persons & non-resident taxable persons, exempted goods & services/rates of GST. Procedures relating to levy: CGST & SGST: scope of supply, tax liability on mixed & composite supply, time of supply of goods & services, value of taxable supply- Computation of taxable value & tax liability.



Unit 4	<p><b>Procedure relating to levy (Continued) IGST:</b> Inter-state supply, Intra-state supply, zero rate supply, value of taxable supply- Computation of taxable value &amp; tax liability, Input tax credit: eligibility, apportionment, inputs on capital goods, distribution of credit by input service distributor (ISD)- transfer of input tax credit- simple problems on utilization of input tax credit.</p> <p><b>Custom Duty:</b> Introduction &amp; nature, types of custom duty, provision of import &amp; export, valuation of rules, transaction value &amp; assessable value, computation of assessable value and calculation of custom duty.</p>
Unit 5	<p><b>Assessment &amp; Returns:</b> Furnishing details of outward &amp; inward supply, first return, claim of input tax credit, matching reversal and reclaim of input tax credit, Annual return and Final return, Problem of Assessment of tax and tax liability.</p> <p><b>GST and Technology:</b> GST Network: Structure, vision &amp; mission, powers &amp; functions. Goods &amp; Service tax Suvidha providers (GSP): Concept, framework &amp; Guidelines &amp; architecture to integrate with GST system, GSP eco system.</p>

**Suggested Readings:**

1. Dr. Vinod K Singhania and Dr. Monica Singhania, "Students' Guide to Income Tax Including GST - Problems & Solutions" Taxmann's, (21st Edition 2020-21)",
2. Dr. H.C. Mehrotra, Taxation, Prof. V.P. Agarwal, "(G.S.T.) Goods and Services Tax & Customs Duty" Sahitya Bhavan Publications, New Delhi, Sixth Revised, and Updated Edition 2020,
3. C A Rajat Mohan, Illustrated Guide to Goods and Service Tax, Bharat Publications, 9th Edition, 2020 in 2 vols.
4. Dr. Sanjeet Sharma, Shaileja Anand (2020) "Goods and Services Tax", VK Global Publications, 2020





Session	2019-2022
Class	B.Com
Year	Third
Subject	Accounting Group
Title of the Paper	Income tax law and Practice
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 302
Maximum Marks	50
Internal/ External	10/40

### Learning Objective:

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

**Course Outcomes:** On completion of the course the students will be able to:

1. Acquire knowledge regarding the basic concepts of Income Tax.
2. Compute the taxable income/gain under different heads of Income.
3. Determine eligible deductions and compute taxable income and tax liability of an individual.
4. Understand the Assessment procedure & e-filing of Income Tax Returns and Computation of Tax.
5. Obtain knowledge about TDS, advance payment of tax, income tax authorities, and provisions of appeal, revision and penalties.

Unit -1	Introduction to Income Tax Act, 1961, Basic concepts; Income, Agricultural Income, Casual Income, Previous Year, Assessment year, Gross Total Income, Total Income, Person, Assesses, Residential Status & Tax Liability, Exempted Income, Income from Salary including retirement benefits.
Unit 2	Income from House Property, Income From Business & Profession
Unit 3	Capital gains, Income From Other Sources, Set off & Carry Forward of losses, Deemed income & Clubbing of Income
Unit 4	Deductions From Gross Total Income, Computation of total Income & Tax Liability of an Individual.
Unit 5	Assessment Procedure, Tax deduction & collection at source , Advance payment of tax, Income Tax Authorities, Appeal & Revision Penalties & Prosecutions, E-filing of returns

### Suggested Readings:

1. Ahuja, G. and Gupta, R. (2020). Simplified Approach to Income Tax (Assessment Year 2020-21). Flair Publication.
2. Gaur, V.P., Narang, D.P., Gaur, P. & Puri, R. (2020). Income Tax Law and Practice (Assessment Year 2020-21), Kalyani Publications.
3. Mehrotra, H.C. and Goyal, S.P. (2020). Income Tax Law and Accounts (Assessment Year 2020-21), 61e. Sahitya Bhawan Publications.
4. Mittal, N. (2020). Concept Building Approach to Income Tax Law and Practice, 2e. Cengage Learning, India.Pvt.
5. Mittal, P.R. & Bansal, A. (2020). Income Tax Law and Practice (Assessment Year 2020-21). S. Chand.
6. Singhania, V. S. & Singhania, M. (2020). Students' Guide to Income Tax, 63e. Taxmann Publications Pvt.

Note: Latest Editions of text books may be used.



Session	2019-2022
Class	B.Com
Year	Third
Subject	Management Group
Title of the Paper	Auditing
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 303
Maximum Marks	50
Internal/ External	10/40

### Learning objectives:

The aim of the course is to provide participants with principles, practices and procedures of auditing and code of ethics for auditing practices.

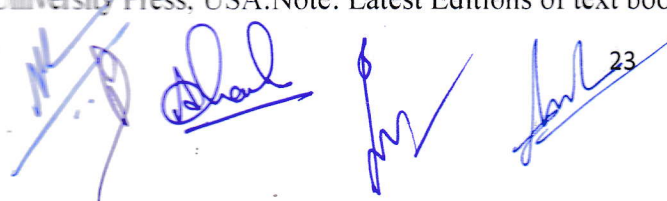
**Course Outcomes:** On completion of the course the students will be able to:

1. Articulate knowledge of fundamental audit concepts and audit procedure.
2. Outline the roles of internal check system with apply critical thinking skills and solve auditing problems through the use of case studies.
3. Comprehend the knowledge about appointment, rights, duties and responsibility of auditor.
4. Demonstrate the use of Auditing, Assurance Standards and the Code of Ethics for professional Accountants.
5. Acquired knowledge of investigation, audit documentation and audit evidence and do differentiate between audit and investigation.

Unit -1	Introduction to Auditing: Meaning, Objectives, Types, Principles and techniques. Audit Program, Audit books, Working papers and evidence. Audit Procedure- Vouching and Verification of Assets and Liabilities.
Unit 2	Internal check system: Routine checking, internal control, internal check, internal audit, test checking and audit planning.
Unit 3	Company auditor: Qualification, Disqualification, Appointment, Powers, Duties and Liabilities. Auditor's Report: Contents and Types
Unit 4	Special Area of Audit: Cost audit, Tax audit and Management Audit, Relevant auditing and assurance standards (AASs), Audit of Divisible Profit and Dividend.
Unit 5	Investigation: Objectives, Process, Difference between audit and investigation, Special audit of banking company, educational, non-profit institutions and insurance company and manufacturing industries

### Suggested Reading

1. Basu, S. K. (2016). Auditing & Assurance. Pearson Education India.
2. Goel, S. (2019). Corporate Governance: Principles and Practices. Tata Mc Graw Hill.
3. Jha, A. (2020). Auditing and Corporate Governance, 3e. Taxmann's.
4. Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt. Ltd..
5. Tricker, R. B., & Tricker, R. I. (2015). Corporate governance: Principles, policies, and practices. Oxford University Press, USA. Note: Latest Editions of text books may be used.









Session	2019-2022
Class	B.Com
Year	Third
Subject	Accounting Group
Title of the Paper	Management Accounting
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 304
Maximum Marks	50
Internal/ External	10/40

### Learning Objectives:

The objective of this course is to familiarize the students with the basic concepts of management accounting and various methods and techniques of management accounting as a separate system of accounting.

**Course outcomes:** On completion of this course student will be able to-

1. Acquaint with the fundamentals principles of management accounting.
2. Prepare, analyze and interpret financial statements.
3. Analyze typical business transactions to determine their effects on the principal elements of financial statements
4. Take decisions using management accounting tools.
5. Understand the role of management accounts in planning, control and decision making in an organization.

Unit -1	<b>Management Accounting:</b> Meaning, Nature, Scope, Functions and Role of Management Accounting in Decision Making, Management Accounting vs. financial Accounting and Cost Accounting. Tools and techniques of Management Accounting., Need, Importance, Limitations of Management Accounting.
Unit 2	<b>Ratio Analysis:</b> Profitability Ratios, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis; Limitations of Accounting Ratios. <b>Financial Statement:</b> Meaning Importance and Limitations, Objectives and methods of Financial Statements Analysis e.g. Common Size, Comparative and Trend Analysis.
Unit 3	<b>Fund Flow Statement:</b> Meaning, Nature, Scope, Functions and Role of Fund Flow Statement, Preparation of Fund Flow Statement. <b>Cash Flow Statement:</b> Meaning, Nature, Scope, Functions and Role of Cash Flow Statement, Difference between Fund Flow Statement & Cash Flow Statement, Preparation of Cash Flow Statement (As per Indian Accounting Standard-3).
Unit 4	<b>Absorption and Marginal Costing:</b> Marginal and Differential Costing as a Tool for Decision Making, difference between absorption and marginal costing, Cost- Volume-Profit Analysis: Break-even analysis. Contribution / sales ratio, Margin of safety Make or Buy, Change of Product Mix, Pricing, Break Even Analysis, Exploring New Markets, Shut down Decisions.
Unit 5	<b>Budgetary Control, Meaning of Budget and Budgetary Control:</b> Concept of budget, budgeting and budgetary control, Objectives, Merits and Limitations. Budgeting vs. Forecasting, Budgeting Process, Functional budgets. Types of Budget: Cash Budget; fixed and Flexible Budget, zero base budget. <b>Standard Costing:</b> Meaning, Nature, Scope, Functions and Role of standard costing, Variance Analysis, Concept and Types: material, labour, overhead and sales variances.



**Suggested Reading:**

1. S. P. Gupta Management Accounting, Shahitya Bhawan, Agra
2. Trivedi, Sharma and Mehta Management Accounting, Devi Ahilya V. V. Publication
3. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
4. Garrison, R. H. (2017). Managerial Accounting (15th Ed.). 15th ed. Boston: Irwin/McGraw Hill. Griffin, Ricky.
5. Gupta, A. (2004). Financial Accounting for Management. Delhi: -
6. Pearson. Kuppapally, J. J. (2010.). Accounting for Managers. PHI.
7. R, N. (2011.). Financial Accounting. Delhi: PHI.
8. Shah, P. (2007.). Basic Accounting for Managers. Delhi: Oxford
9. Gupta, K.L. (2019). Management Accounting (14th Ed.). Sahitya Bhawan Publication, Agra.
10. Singh, S. K. and Gupta Lovleen. *Management Accounting theory and Practice*. Pinnacle Publishing House.





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Session	2019-2022
Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the Paper	Financial Management
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 305
Maximum Marks	50
Internal/ External	10/40

**Learning Objective:**

The objective of this paper is to develop a basis for core concepts of financial management and enable the students to realize the importance of financing, investment and dividend decisions.

**Course Outcomes:** On completion of the course, the students will be able to:

1. Describe the concept of financial management with financial functions.
2. Understand the system of capital structure through its various theories and types of leverage.
3. Apply the concept of investment decision by using capital budgeting techniques.
4. Identify the significance of cost of capital by calculating cost of debt, preference shares, etc
5. Evaluate the concept of dividend policy through different dividend theories.
6. Observe the types of working capital and its importance for an organization.

Unit -1	<b>Financial Management:</b> Meaning, Scope, Nature, Financial Goals, Profit vs wealth maximization, financial functions – Investments, Financing and Dividend decisions, sources of finance, Financial Planning, Responsibility of Financial Manager.
Unit 2	<b>Capital Structure:</b> Meaning and Determinants. Theories of capital structure (Net Income Approach Theory, Net Operating Income Theory, Modigliani and Miller Theory, and Traditional View Theory). <b>Operating and Financial Leverage:</b> their measure, effect on profit. Analyzing alternate financial plans, Combined, financial and operating leverage.
Unit 3	<b>Capital Budgeting:</b> Nature of Investment Decisions, Investment Evaluation Criteria, Capital Budgeting Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index; NPV and IRR Comparison.
Unit 4	<b>Cost of Capital:</b> Significance of cost of capital; calculating cost of debt, preference shares, equity capital, retained earnings, weighted average cost of capital. <b>Dividend policies:</b> Forms of dividends, Stability of dividends and determinants, issues on dividend policies, Walter's Model, Gordon's Model, M. M. Hypothesis.
Unit 5	<b>Management of Working Capital:</b> Nature, Types and Importance of working capital, Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, Receivables and Inventories.

**Suggested Reading:**

1. Bhat, S. (2008). Financial Management: Principles and practice. Excel Books India.
2. Chandra, P. (2019). Financial Management. Tata McGraw-Hill Education.
3. Khan, MY and Jain, PK 2018. Financial Management. 8th edition. Noida, India: Tata McGraw-Hill
4. Pandey, I. M. (2019). Essentials of Financial Management, 4th Edition. Vikas publishing house.
5. Rustagi, R. P. (2012). Fundamentals of Financial Management. Taxmann.

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PRESTIGE INSTITUTE OF MANAGEMENT, GWALIOR

Session	2019-2022
Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the Paper	Financial Market and Investment Management
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 306
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** To impart the students with knowledge about Financial market and enumerate its structure, participants, and investment management strategies.

**Course Outcomes:** On completion of the course the students will be able to:

1. Know about structure and development of financial market in India.
2. Obtain knowledge about capital market, investors' protection and major stock exchanges at the global level.
3. Know about financial regulators and types of financial services.
4. Understand the concept of investment, financial instruments and analysis of securities.
5. Obtain knowledge about risk and return evaluation techniques used in investment management.

Unit -1	<b>An overview:</b> Introduction of Financial Market in India, Liberalization of Financial Market in India. <b>Money Market:</b> Composition and Structure (a) Acceptance Houses (b) Discount Houses (C) Call Money Market.
Unit 2	<b>Capital Market:</b> Security Market (a) New Issue (Primary) Market and Secondary market <b>Stock Exchange:</b> Functions and Role of Stock Exchange, National Stock Exchange (NSE), Bombay Stock Exchange (BSE), introduction to major stock exchanges at the global level. <b>Investors Protection:</b> Grievances concerning stock Exchange, Dealing and their removal, Grievances cell in stock exchange.
Unit 3	<b>Financial Regulators in India:</b> RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates. <b>Financial Services:</b> Venture capital, Mutual funds, brokerage house, features, functioning. <b>Merchant Banking:</b> Functions and role, SEBI guidelines, Ascertainment of Credit Rating: Concept, Function and Types, major credit rating Agencies.
Unit 4	<b>Investment:</b> Meaning, Nature, Objectives and Process, Types of Investment, Alternatives avenues of Investment, Negotiable and Non Negotiable Instrument <b>Security Analysis-</b> Fundamental, Economic, Industrial and Technical Analysis.
Unit 5	<b>Returns and Risk:</b> Measurement of Returns and Risk, Systematic and Unsystematic Risk, Security Risk and return Analysis. <b>Efficient Market Hypothesis:</b> Weak, Semi Strong and Strong Market, Capital Asset Pricing Model

**Suggested Readings:**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. Annual Reports of Major Financial Institutions in India.
6. Bhalla, V. K. (2008). Investment management. S. Chand Publishing.
7. Chandra, P. (2017). Investment analysis and portfolio management. McGraw-hill education.
8. Maheshwari, Y. (2008). Investment management. PHI Learning Pvt. Ltd.
9. Mayo, H. B. (2020). Investments: an introduction. Cengage Learning.





PRESTIGE INSTITUTE OF MANAGEMENT, GWALIOR

Session	2019-2022
Class	B.Com
Year	Third
Subject	Computer Application Group
Title of the Paper	Web Designing
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 305
Maximum Marks	50
Internal/ External	10/40

**Learning Objectives:** The objective of this paper is to articulate and demonstrate a basic understanding of basics of Digital Marketing and understand the basics of Internet and its applications to businesses.

**Course Outcomes:** On completion of the course the students will be able to:

1. Understand the basic concepts, importance of digital marketing in present marketing environment.
2. Learn concepts related to and its applications to business environment.
3. Evaluate different tools of digital marketing and when to use them
4. Decipher the difference between digital marketing and social media marketing.
5. Demonstrate the application of popular SEO tools.

Unit -1	<b>Web page:</b> overview, Elements of a web page; Types of Sites: Static and dynamic websites, personal sites, small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitter, Matching format to audience, creating guidelines, creating a site structure, download time, method for creating pages, publishing a site, Addressing a web site, Absolute & Relative addresses, URL.
Unit 2	<b>Web Design Principles:</b> Basic principles involved in developing a web site, Planning process, Five Golden rules of web designing, Designing navigation bar, Page design, Home Page Layout, Design Concept, What is World Wide Web, Why create a web site, website Vs web portal, Content Management system(CMS), Web Publishing, Web hosting.
Unit 3	<b>HTML Editors:</b> About HTML editors, What is HTML, HTML Documents, Basic structure of an HTML document, Creating an HTML document, Mark up Tags, Heading-Paragraphs, Line Breaks, HTML Tags. <b>Elements of HTML:</b> Introduction to elements of HTML, Working with Text, Working with Lists, the editing environment (HTML Editor), effective page design, Uniform style, finding design ideas, Heading , Lists, using white space, splitting the text, colours and background, creating pages with Save As.
Unit 4	Frames and tables, Working with Hyperlinks, Images and Multimedia, Working with Forms and controls. animation effects: creating forms, Images , Image formats for the web, obtaining images, image size , editing images, thumbnails, images and text, rollover images, Navigation , types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage.
Unit 5	<b>CSS:</b> creating and editing cascading style sheets, adding sound- types of sound files, linking to sound files, embedding sound files, Video, Analog video, Digital video, webcams, animation, downloading animations, flash Publishing, transferring to the web, registering a site, maintain a site, Domain names, Web hosting.

**Suggested Readings:**

1. Kogent Learning Solutions Inc.(2010), "HTML 5 in Simple Steps", Dreamtech Press
2. Ivan Bayross (2011), "HTML 5 & CSS Made Simple", BPB Publications
3. Thomas Powell (2017), "HTML & CSS- The Complete Reference Fifth Edition", McGraw Hill Education.
4. Steven M. Schafer (2010), "HTML, XHTML & CSS Bible", Wiley Fifth Edition
5. John Duckett (2009), "Beginning HTML, XHTML, CSS and JavaScript", Wrox Indian Edition
6. Kogent Learning Solutions Inc. (2013), "Web Technologies, Black Book", Dreamtech Press





Session	2019-2022
Class	B.Com
Year	Third
Subject	Computer Application Group
Title of the Paper	Digital Marketing
Compulsory/ Optional	Optional
Paper Code	B.Com- O- 306
Maximum Marks	50
Internal/ External	10/40

**Learning objectives:** On successful completion of this course students' will articulate and demonstrate a basic understanding of basics of Digital Marketing with a good understand the basics of Internet and its applications to businesses.

**Course Outcomes:** On completion of the course the students will be able to-

1. Understand the basic concepts, importance of digital marketing in present marketing environment.
2. Learn concepts related to and its applications to business environment.
3. Evaluate different tools of digital marketing and when to use them
4. Decipher the difference between digital marketing and social media marketing.
5. Demonstrate the application of popular SEO tools.

Unit -1	Digital marketing, understanding the Marketing process, increasing visibility, types of visibility, examples of visibility, visitor engagement, bringing targeted traffic, inbound, outbound, understanding conversion process, retention, types of retention, performance evaluation, tools needed.
Unit 2	Understanding Internet, Difference Between Internet & Web, Understanding Websites and domain names, extensions, web server & web hosting, different types of web servers. Practical: Planning and conceptualizing a website, building website using Content Management System (CMS).
Unit 3	Understanding Google analytics, set up analytics account, add analytics code in a website, understanding goals and conversions, set up goals, understanding bounce rate, difference between bounce rate and exit rate, reduce bounce rate, monitoring traffic sources. Introduction to Google Data Studio
Unit 4	Marketing on social networking websites. Viral marketing and its importance, Facebook marketing, Twitter Marketing, LinkedIn marketing,, YouTube marketing, Pinterest marketing. Practical: Making brand Facebook page and brand YouTube Channel Digital Marketing Laws, Legal and Ethical issues in Digital Marketing, Cyber Laws.
Unit 5	Introduction to SEO and its importance, Google Adwords overview, understanding Adwords algorithm, creating search campaigns, creating Ads, tracking performance/ conversion, optimizing search campaigns, creating display campaign.





**Suggested Readings:**

- Ahuja, V. (2015). *Digital Marketing*. India: Oxford University Press.
- Bala, M., & Verma, D. (2018). A critical review of digital marketing. *M. Bala, D. Verma (2018). A Critical Review of Digital Marketing. International Journal of Management, IT & Engineering, 8(10), 321-339.*
- Chaffey, D. (2019). *Digital Marketing*. India: Pearson
- Dahiya, R., & Gayatri. (2017). Investigating Indian car buyers' decision to use digital marketing communication: an empirical application of decomposed TPB. *Vision, 21(4), 385-396.*
- Dahiya, R., & Gayatri. (2018). A research paper on digital marketing communication and consumer buying decision process: An empirical study in the Indian passenger car market. *Journal of Global Marketing, 31(2), 73-95.*
- Gupta, S. (2015). *Digital Marketing*. India: McGraw-Hill Education.
- Umrez, M. (2014). A study on digital marketing opportunities and challenges. *International Journal of Marketing and Technology, 4(4), 136-143.*



Session	2019-2022
Class	B.Com
Year	Third
Subject	Foundation
Title of the Paper	Hindi Language and Moral values
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 307
Maximum Marks	30
Internal/ External	*/**

- \* Students will be passed foundation group by gaining minimum 5 marks out of 15,
- \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

निर्धारित पाठ्यक्रम के परिणाम

- धर्म के वास्तविक स्वरूप को समझकर सत्य का ग्रहण और असत्य का त्याग करने में तत्पर होंगे।
- क्षेत्रीय लोकसाहित्य व लोक-कलाओं का ज्ञान प्राप्त होगा।
- मीडिया के विविध रूपों से परिचित होने पर विद्यार्थी मीडिया के क्षेत्र में रोजगार के नये अवसर तलाश सकेंगे।
- नैतिक मूल्यों के अध्ययन के माध्यम से सम्पूर्ण मानव जगत की मानवीयता से परिचित होंगे।
- भाषा शिक्षण के संस्कारों का विकास होगा।

इकाई -1	नैतिक मूल्य 1. विश्व के प्रमुख धर्म एवं महत्वपूर्ण विशेषताएँ (हिन्दु धर्म, जैन धर्म, बौद्ध धर्म, सिक्ख धर्म, ईसाई धर्म, इस्लाम धर्म) 2. सत्य के साथ मेरे प्रयोग (महात्मा गाँधी की आत्मकथा का संक्षिप्त संस्करण) 3. कर्मफल सिद्धान्त	
इकाई -2	हिन्दी भाषा 1. मेरे सहयात्री (यात्रा वृत्तान्त)-श्री अमृतलाल बेगड़ 2. मध्यप्रदेश की लोक कलाएँ (संकलित) 3. मध्यप्रदेश का लोक साहित्य (संकलित)	
इकाई -3	हिन्दी भाषा 1. जनसंचार माध्यम (प्रिन्ट, इलै. एवं सोशल मीडिया) 2. दूरभाष और मोबाईल (संकलित) 3. पत्रकारिता के विभिन्न आयाम (संकलित)	
इकाई -4	हिन्दी भाषा 1. राजभाषा हिन्दी (संकलित) हिन्दी की सवैधानिक एवं व्यवहारिक स्थिति 2. हिन्दी की शब्द सम्पदा संकलित 3. अनुवाद: अर्थ प्रकार एवं अभ्यास	
इकाई -5	हिन्दी भाषा 1. टूटते हुए (एकांकी) श्री सुरेश शुक्ल चन्द्र 2. लोकोक्ति एवं मुहावरे (संकलित) 3. संक्षिप्तियाँ (संकलित) 4. पत्र लेखन - आवेदन, प्रारूपण, आदेश परिपत्र, ज्ञापन, अनुस्माकर (संकलित)	

निर्धारित पाठ्यपुस्तक - हिन्दी भाषा और नैतिक मूल्य मध्यप्रदेश हिन्दी ग्रंथ अकादमी भोपाल से प्रकाशित।



Session	2019-2022
Class	B.Com
Year	Third
Subject	Foundation
Title of the Paper	English Language-III
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 308
Maximum Marks	30
Internal/ External	*/**

\* Students will be passed foundation group by gaining minimum 5 marks out of 15,  
 \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

**Learning Objectives:** After successful completion of the course students will learn effective communication skills and drafting business correspondence with use of good and effective vocabulary.

**Course Outcomes:** On completion of the course, the students will be able to:

1. Develop literary acumen.
2. Learn making grammatically correct sentences.
3. Write effective business letters.
4. Understand developing small paragraphs on simple topics.
5. Equip students with effective Presentation skills.

Unit 1	<ul style="list-style-type: none"> <li>• Stopping by Woods on a Snowy Evening: Robert Frost.</li> <li>• Cherry Tree: Ruskin Bond</li> <li>• The Axe: R.K Narayan</li> <li>• The Selfish Giant: Oscar Wilde</li> <li>• On the Rule of the Roads: A.G. Gardiner</li> <li>• The Last Leaf: O. Henry</li> </ul>
Unit 2	Grammar: Translation of sentences: Meaning, Importance and process, Confusing words, Misused words, Similar words with different meaning (Homonyms, Homophones etc.) , Correction of common errors in the sentences, Conditionals.
Unit 3	Basic Language Skills: Report Writing: Narration of events and situations, Preparation of Power Point Presentation & Delivery.
Unit 4	Business Correspondence: Business letters, memos, preparing a CV/ Resume
Unit 5	Preparation for Group Discussion, Personal Interviews, FAQ'S and how to answer. Appropriate body language.

#### Text Books:

- 1) An introduction to Professional English and Soft Skills by B. K. Das et al., Cambridge University Press
- 2) Technical Communication: Principles and Practice, Second Edition by Meenakshi Raman and Sangeeta Sharma, Oxford Publications.
- 3) English Grammar by S.Pit Corder
- 4) English Grammar by Wren and Martin.
- 5) Effective Technical Communication by M Ashraf Rizvi, The McGraw-Hill companies.

#### Reference Books:

- 1) Communicative Grammar of English by Geoffrey Leech and Ian Svartik.
- 2) Better English Pronunciation by J.D.O'Connor.
- 3) Understanding Body Language by Alan Pease.





Session	2019-2022
Class	B.Com
Year	Third
Subject	Foundation
Title of the Paper	Basics of Computer & Information Technology
Compulsory/ Optional	Compulsory
Paper Code	B.Com- C- 309
Maximum Marks	25
Internal/ External	*/**

- \* Students will be passed foundation group by gaining minimum 5 marks out of 15,
- \*\* Students will be passed foundation group by gaining minimum 28 marks out of 85,

**Learning Objective:** This paper is intended to teach the basics of computer system, use of Windows operating system as well as MS Office which has the following applications: word processing program (MS Word), a spreadsheet program (MS Excel), a presentation program (MS PowerPoint).

**Course Outcomes:** After the completion of the course, Students will be able to:

- 1: Understand the concept of input and output devices, memory and storage devices of Computers and how it works.
2. Understand the concepts of files and directory structure, elementary ideas of operating Systems.
3. Recognize when to use each of the Microsoft Office programs to create professional and academic documents. Create, design and formatting of MS word documents for general office use.
4. The working knowledge of MS-Excel, usages of charts, conditional formatting, pivot table and MS-PowerPoint.
5. Understand evolution of internet, its applications, Computer security issues & its protection through firewall & antivirus and secure online transactions.

Unit -1	<b>Introduction to Computers:</b> Basic Organization of Computer system: Block diagram & Functions (central processing unit, input/output unit, storage unit); characteristics, capabilities & limitations. Types of computing devices: desktop, laptop & notebook, smart-phone, tablet PC, server, workstation & their characteristics. Primary memory & their types: RAM, ROM, PROM, EPROM, EEPROM, Cache memory. <b>Peripheral Devices:</b> Input devices: keyboard, mouse, trackball, joystick, digitizer or graphic tablet, scanners, digital camera, web camera, MICR, OCR, OMR, Bar-code reader, voice recognition device, light pen, & touch screen. Output devices: display devices (CRT, TFT, LCD, LED, Multimedia projectors); video standard; VGA, SVGA, XGA etc. Impact printers (Daisy wheel, dot matrix & line printer); non-impact Printer (inkjet, laser, thermal). <b>STORAGE DEVICES</b> Magnetic tape, cartridge, data drives, hard disk drives (internal & external), floppy disks, CD, VCD, CD-RW, zip drive, DVD, DVD-RW, USB flash drive, blue ray disc & memory cards.
Unit 2	<b>OPERATING SYSTEM(OS)-</b> DOS Basics: FAT, File, directory structure and naming rules, booting process, DOS windows system files. Internal & external DOS commands. Windows basics (only elementary ideas): Windows 7 & 8: desktop, control panel; saving, renaming, moving, copying, and searching files & folders, restoring from recycle bin. Creating shortcut, establishing network connection.
Unit 3	<b>MS WORD-</b>





	Text editing formatting using word 2007 & onwards versions: creating documents using template; saving word file in various file formats; previewing documents, printing documents to file/page; protecting document; editing of selected text, inserting, deleting, and moving text. Formatting documents: page layout, paragraph format, aligning text and paragraph, borders and shading, headers and footers.
Unit 4	<b>MS POWER POINT &amp; MS EXCEL-</b> Creating presentation using slide master and template in various themes & variants. <b>Working with slides:</b> new slide, move, copy, delete, duplicate, slide layouts, presentation views. <b>Format menu:</b> font, paragraph, drawing & editing. <b>Printing presentation:</b> print slides, notes, handouts and outlines, Saving presentation in different file formats. <b>Workbook &amp; worksheet fundamentals:</b> concept of row, column & cell; creating a new workbook through bank & template. <b>Working with worksheet:</b> entering data into worksheet (general, number, currency, date, time, text, accounting, etc), renaming, copying, inserting, deleting & protecting worksheet. Working with row & column (inserting, deleting, pasting, resizing & hiding), cell & cell formatting, concept of range, Working with charts, conditional formatting, pivot table.
Unit 5	<b>INTERNET AND CYBER SECURITY-</b> <b>Internet:</b> world wide web, dial up connectivity, leased line, VSAT, broad band, Wi-Fi, URL, domain name, web browser (internet explorer, Firefox, Google Chrome, Opera, UC browser etc.) search engine(Google, Bing, Ask, etc.) website: static & dynamic ; difference between website & portal. <b>Email:</b> account opening, sending & receiving mails, managing contacts & folders, Email, internet & social networking ethics. <b>Types of viruses &amp; antivirus:</b> Computer security issues & its protection through firewall & antivirus. Making secured online transactions.

Text Books:

- PC software for windows by R.K taxali, 2012
- Fundamentals of computer by P.K sinha, 2010
- Computer today by suresh K. Basandra, 2013
- Computer fundamental s and architecture by B.ram, 2014
- Internet security by Kenneth einar himma,2007
- Internet security secrets by john R. Vacca,2007

*[Handwritten signatures]*

*Paik*