

Sant Gadge Baba Amravati University, Amravati
Scheme of teaching, learning & Examination leading to the Degree Bachelor of Commerce
(Information System Management)
(Three Years - Six Semesters Degree Course- C.B.C.S) (B. Com. ISM Part-III) Semester- V

Sr. No	Subjects	Subject Code	Teaching & Learning Scheme							Duration Of Exams Hrs.	Examination & Evaluation Scheme						
			Teaching Period Per week				Credits				Maximum Marks					Minimu m Passing	
											Theory/ Tutorial	Practical	Total	Theory + M.C.Q External	Skill Enhanceme nt Module Internal	Practical	
			L	T	P	Total	Internal	External									
1	English (DSC)	BC- 51	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
2	LANG-II (DSC)	BC-52	03			03	02		02	03	30+10	10	-	-	50	20	P
3	Advance Accounting (DSC)	BCI -51	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	P
4	E- Commerce (DSC)	BCI -52	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	P
5	MS office & Tally (DSC)	BCI -53	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
6	Computer Networking and cyber law (DSC)	BCI - 54	04	-	-	04	03	-	02	02	40+10	--	-	-	50	20	P
7	Computer Networking and cyber law (Practical) (DSC)	BCI -55	-	-	04	04	-	02	02	03	-	-	50		50	20	P
8	DSE-I	BCI -56	05			05	04		04	03	60+20				100	40	p
	Total						34		24						600		

Note: - DSE – I (any 1)– i. International Tax & Regulation ii. Financial Decision Making - I

Sant Gadge Baba Amravati university, Amravati

B.Com.III- Sem.V

Compulsory English

50 Marks

Title of the book- **Ways to Success**

- By Board of Editors and Published by **Orient Black Swan**

Code of the Course/Subject	Title of the Course/Subject	Total number of Periods
BC 51	English	36

CO's:

- 1) To acquaint with the eminent entrepreneurs of the world
- 2) To acquaint with the work culture in corporate world
- 3) To instill moral values among the students
- 4) To make them able to communicate skillfully with ICT
- 5) To enrich them with fluency and soft skill based in English
- 6) To make them skillful in drafting and professional skills.
- 7) To make them ready for professional responsibilities.

Unit 1- Prose-

- 1) Rakhmabai Raut : The first practicing woman doctor
- 2) Vijay Bhatkar
- 3) L.M.Thapar

Unit 2- Poetry-

- 1) When I was one – and - twenty - Alfred Edward Housman
- 2) To India – My native land - Henry Derozio
- 3) Freedom - Rabindranath Tagore

Unit 3-Communication and Soft Skills-

- 1) Soft skills and employability skills
- 2) Tips for effective communication
- 3) Use of technology and recent concepts in business

Unit	Content	Number of Periods
1	Prose 1) Rakhmabai Raut : The first practicing woman doctor 2) Vijay Bhatkar 3) L.M.Thapar	14
2	Poetry 1) When I was one and twenty - Alfred Edward Housman 2) To India - My native land - Henry Derozio 3) Freedom - Rabindranath Tagore	10
3	Communication and Soft Skills 1) Soft skills and employability skills 2) Tips for effective communication	12

	3) Use of technology and recent concepts in business	
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Question wise Distribution of Marks

Prose- Q.1) A) Solve any One long questions out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 6 Marks

Poetry- Q.2)

A) Solve any One long question out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 4 Marks

MCQ- Q.3) Attempt all multiple choice questions based on prose and poetry - 10 Marks

Communication and Soft Skills-

Q. 4) Solve any Two questions out of Three. -10 Marks

Internal Assessment

1) Assignment - 5 Marks

2) Class Test - 5 Marks

Total 50 Marks

Part B

Syllabus prescribed for 3 rd.

Year Under Graduate Programme Programme: Bachelor of Commerce

Semester: 5 Total Number of Periods 36

Title of Course Subject Marathi

Code of the Subject BC-52

अभ्यासपत्रिकेची निष्पत्ती (COs) :

१.नेमलेल्या साहित्यातून जीवनदर्शन ., समकालीन व्यवहार जाणीवा यांची माहिती होईल.

२.वैचारिक ., ललित, कविता या विविध वाङ्मयांचे वेगळेपण जाणून घेतील तथा यामधील साम्यभेदाचे .या वाङ्मय प्रकाराचे ज्ञान होईल. आकलन होईल.

३.तसेच चारित्र्यविषय असलेल्या थोर व्यक्तींच्या जीवनकार्यातून विद्यार्थ्यांना प्रेरणा .वैचारिक गद्यातून भाषेच्या सर्जनशील रूपाचे विद्यार्थ्यांना आकलन होईल .
.मिळेल आणि संकटावर मात करून जीवनात यशस्वी होता येते हा विचार त्यांच्या मनी रुजेल

४ ललित .कलाकृतींच्या वाचनातून आनंद, बोध, ज्ञान .विद्यार्थ्यांची प्राप्ती होऊन विद्यार्थ्यांच्या जीवनविषयक जाणुवा समृद्ध होतीलवैचारिकता ., तात्विकता, काव्यात्मकता, भावनात्मकता, सामान्य गोष्टीतील असामान्यत्वाचे

५.विविध .६ .दर्शन यातून विद्यार्थ्यांचा दृष्टीकोण संपन्न होईल. प्रकारच्या साहित्याचे आकलन, वर्णन, आस्वाद, विश्लेषण आणि मूल्यमापन करण्याची क्षमता वाढून विद्यार्थ्यांची अभिरूची विकसित होईल .

७.मयप्रकारातून विविध प्रकारचे नीतिमूल्ये.या वाङ्मय ., जीवनमूल्ये, यांची शिकवण विद्यार्थ्यांना मिळेल, त्याचा उपयोग उत्तमरितीने जिवन जगण्यासाठी होईल .

८ . 'उपयोजित' घटकाच्या माध्यमातून विविध प्रकारची कौशल्ये त्यांच्यात निर्माण होतील व ते रोजगारक्षम होतील .

९.विचारवंत ., लेखक, कवी होण्यासाठी हे अध्ययन प्रेरक ठरेल, सहाय्यभूत ठरेल यातून विद्यार्थी भाषेचा सर्जनशील वापर कसा करावा हे समजून .घेतील व विविध प्रकारातील साहित्यनिर्मिती करतील.तसेच व्यवहारिक उपयोजन करून रोजगारक्षम होतील .

श्रेयांक Credit २) अध्यापन तासिका Teaching Hours) १०

घटकविभाग गुण १० - अवैचारिक -

१.गणेश देवी -भाषांचे महत्त्व(

२.श्रीकां - कृषकांच्या अभ्युदयास समर्पित व्यक्तित्व(त तिडके

३.धनंजय दातार -काळानुसार स्वतःला बदला(

विभाग १० - ब ललित गुण-

१ गणपत मधुकर वाकोडे - भामटा(
२ सुनील यावलीकर - बाप बनण्याचा ध्यास(
३ खरात.ए.बी - अहंकारे घरे जळती(
३ गुण १० - कविता ३ विभाग (

१ संत तुकाराम - अभंगवाणी(
२ विठ्ठल वाघ - ओलीत झाले पाहिजे(
३ जहर खाऊ(नकाज्ञानेश वाकुडकर - !
४ राठोड.स.क - ऋतुराज वसंत(
५ अमृत तेलंग - पाऊस(
६ विद्या बनाफर - बाल श्रमिक(
विभाग) ड उपयोजित मराठी -Skill Enhancement Module) (तासिका ०६) गुण १० -

उपयोजित मराठी स्वाती दामोदरे -

१ अनुवाद आणि रोजगाराच्या संधी /भाषांतर(
२ - मजकूर लेखन(ोजगार निर्मितीचे नवे क्षेत्र

गुण विभागणी

एकूण गुण ५० -

लेखी गुण ४० -

अंतर्गत मूल्यमापन १०

वेळ तास २ -

अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक 'अक्षरलेणी' भाग-व सत्र ५-सत्र) ३-६(संपादित) (

प्रकाशकाचे नांव राघव पब्लिशर्स अँड डिस्ट्रीब्युटर्स :, नागपूर

(विभाग 'अ', 'ब' 'क' आणि 'ड' करीता(

विभाग अ गुण १० वैचारिक -

विभाग ब गुण १० ललित -

विभाग क गुण १० कविता -

विभाग ड - उपयोजित मराठी १० गुण

प्रश्ननिहाय गुणविभागणी -:

प्रश्न १ गुण ०६ वैचारिक विभाग दीर्घोत्तरी एक प्रश्न -

प्रश्न २ गुण ०३ लघुत्तरी एक प्रश्न :वैचारिक विभाग -ण

प्रश्न ३ गुण ०५ दीर्घोत्तरी एक प्रश्न -: ललित विभाग -

प्रश्न ४ ललित विभाग गुण ०२ लघुत्तरी एक प्रश्न -:

प्रश्न ५ कविता विभाग गुण ०५ दीर्घोत्तरी एक प्रश्न -:

प्रश्न ६ कविता विभाग गुण ०२ लघुत्तरी एक प्रश्न -:

प्रश्न ७ उपयोजित मराठी गुण ०५ दीर्घोत्तरी एक प्रश्न -:ण

प्रश्न ८ उपयोजित मराठी गुण ०२ लघुत्तरी एक प्रश्न :

(वरील सर्व प्रश्नांना अंतर्गत पर्याय राहतील).

वस्तुनिष्ठ प्रश्न उपरोक्त अभ्यासक्रमातील विभाग -'अ' व 'ब' यावर ०३ प्रश्न आणि विभाग 'क' व 'ड' यावर ०२ प्रश्न असे एकूण १० बहुपर्यायी प्रश्न विचारले जातील .प्रत्येक प्रश्नास ०१ गुण याप्रमाणे हा प्रश्न १० गुणांचा असेल.

विभाग 'ड' साठी उपयोजित मराठी या प्रकरणांवर ०५ गुणांचा ०१ दीर्घोत्तरी व ०२ गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन गुण १०-:

गुण विभागणी

१) घटक चाचणी (Class Test)- ०१ गुण ०५ -

२) स्वाध्याय (Home Assignment) - ०५ गुण

**Syllabus Prescribed For 3 rd. Year under Graduate Programme
B.Com. (Information System Management) Part - III- Sem. V (CBCS)**

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	BCI-51	Advance Accounting	04	75	03	100

Course Outcomes:

1. Understand and apply accounting procedures for partnership formation, admission, retirement, and death of a partner.
2. Prepare accounts for dissolution of a partnership, insolvency of a partner, and sale of partnership to a company.
3. Record transactions related to issue, forfeiture, reissue of shares and debentures, underwriting, and bonus shares as per SEBI guidelines.
4. Prepare final accounts of companies in compliance with Companies Act 2013 and account for profits prior to incorporation.
5. Compute the value of goodwill and shares using various accepted methods for financial reporting and analysis.

Unit	Content	Teaching Hours/Periods
UNIT-I	PARTNERSHIP ACCOUNTS-I: Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy) (Including problems)	15
UNIT-II	PARTNERSHIP ACCOUNTS-II: Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)	15
UNIT-III	ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES: Issue of Shares at par, premium and discount – Pro-rata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares (Including problems)	15

UNIT-VI	COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION: Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)	15
UNIT-V	VALUATION OF GOODWILL AND SHARES: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)	15

REFERENCES:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L. Gupta & Radha swamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N. Maheshwari & V.L. Maheswari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	BCI-52	E- Commerce	04	75	03	100

Course Outcomes:

1. Understand the fundamentals of e-commerce, its types, features, framework, and associated challenges.
2. Analyze various e-commerce business models and revenue models including B2C, B2B, and EDI integration.
3. Explain electronic payment systems and protocols with global and local case studies.
4. Identify security threats in e-commerce and apply security mechanisms to protect data and transactions.
5. Apply digital marketing strategies including SEO, SEM, email, mobile, and social media marketing.
6. Utilize analytics and recommendation systems to optimize e-commerce platforms and improve user engagement.

Unit	Content	Teaching Hours/Periods
UNIT-I	Introduction E-commerce, E-business, Features of E-commerce, Pure vs. Partial E-commerce, History of E-commerce, E-commerce Framework (People, Public Policy, Marketing and Advertisement, Support Services, Business Partnerships), Types of E-commerce: B2C, B2B, C2B, C2C, M-Commerce, U-commerce, Social-Ecommerce, Local E-commerce, Challenges in E-commerce.	15
UNIT-II	E-commerce Business Model E-commerce Business Model, Elements of Business Model, Types of Revenue Models, B2C Business Models: E-tailer, Community Provider, Content Provider, Portal, Transaction Broker, Market Creator, Service Provider, B2B Business Models: Net Market Places (E-distributor, E-procurement, Exchanges, Industry Consortia), Private Industrial Networks (Single Firm, Industry Wide), Electronic Data Interchange (EDI), EDI Layered Architecture, EDI in E-commerce, E-commerce and Industry Value Chain, Firm Value Chain, Firm Value Web	15
UNIT-III	Electronic Payment System. E-payment System, Online Credit Card Transaction, Online Stored Value Payment System, Digital and Mobile Wallet, Smart Cards, Social/Mobile Peer-to-Peer Payment Systems, Digital Cash/e-cash, E-Checks, Virtual Currency, Electronic Billing Presentment and Payment	15

	(EBPP) System, Auctioning in E-commerce (English, Dutch, Vickery, Double), SET Protocol, Features of SET, Participants in SET, Card Holder Registration, Merchant Registration, Purchase Request, Dual Signature, Payment Authorization, Payment Capture, Status of E-Payment Systems in Nepal, Case Studies of Global and Local Payment Systems	
UNIT-VI	Security in E-Commerce E-commerce Security, Dimensions of E-commerce Security: Confidentiality, Integrity, Availability, Authenticity, Nonrepudiation, Privacy, Security Threats in E-commerce: Vulnerabilities in E-commerce, Malicious Code, Adware, Spyware, Social Engineering, Phishing, Hacking, Credit card fraud and Identity theft, Spoofing and Pharming, Client and Server Security, Data Transaction Security, Security Mechanisms: Cryptography, Hash Functions, Digital Signatures, Authentication, Access Controls, Intrusion Detection System, Secured Socket Layer(SSL)	15
UNIT-V	Digital Marketing Digital Marketing, Online Advertisement, Ad Targeting, Search Engine Marketing, Keyword Advertising, Search Engine Optimization, Display Ad Marketing, Interstitial Ad, Video Ad, Advertising Exchanges, Programmatic Advertising, Real-Time Bidding, E-mail Marketing, Affiliate Marketing, Social Marketing, Mobile Marketing, Local Marketing, Online Marketing Metrics, Pricing Models for Online Advertisements, Case Studies: Facebook Marketing Tools, Twitter Marketing Tools, Pinterest Marketing Tools, Location Based Marketing Tools: Google AdSense Optimizing E-commerce Systems Search Engine Optimization, working mechanism of Search Engines, On Page SEO, Off Page SEO, Page Ranks, Using Google Analytics, Social Media Analytics, Recommendation Systems: Collaborative, Content Based, Use of Recommendation Systems in E-commerce.	15

Reference Books:

1. Kenneth C. Laudon and Carol Guercio Traver, E-commerce Business Technology Society, Pearson
2. Electronic Transaction ACT of Nepal
3. SET Secure Electronic Transaction Specification Book 1: Business Description
4. Efraim Turban, Jon Outland, David King, Jae Kyu Lee, Ting-Peng Liang, Deborah C. Turban, Electronic Commerce A Managerial and Social Networks Perspective, Springer
5. Gary P. Schneider, Electronic Commerce, Course Technology, Cengage Learning
6. Colin Combe, Introduction to E-business Management and strategy, Elsevier
7. Dave Chaffey, E-Business & E-Commerce Management Strategy, Implementation and Practice, Pearson
8. Cristian Darie and Emilian Balanescu, Beginning PHP and MySQL E-Commerce

- from Novice to Professional, Apress
9. Cristian Darie and Karli Watson, Beginning ASP.NET E-Commerce in C# From Novice to Professional, Apress
 10. Larry Ullaman, Effortless E-commerce with PHP and MySQL, New Riders

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	BCI-53	Computerized accounting with Tally	04	75	03	100

1. Understand the fundamentals of computerized accounting and Tally interface features including company creation and ledger setup.
2. Apply Tally for voucher entries and manage inventory using stock groups, items, categories, and inventory vouchers.
3. Integrate accounting with inventory by using features like invoicing, cost centers, budgets, and reconciliation tools.
4. Use Tally to generate accounting and inventory reports, analyze financial data through tools like ratio analysis, cash flow, and fund flow.
5. Implement GST features in Tally including classification, computation, input tax credit, invoicing, and return filing.
6. Utilize Tally's advanced technological features such as audit, vault, data backup, ODBC interface, and online reporting.
7. Apply Tally in real-time scenarios by generating financial statements and business reports using actual enterprise data.

Unit	Content	Teaching Hours/Periods
UNIT-I	Computerized accounting fundamentals Introduction to Tally-Tally interface-f 11 features-f 12 configuration- Company Creation-Accounting Groups-Accounting ledgers-. Accounting vouchers-Vouchers entry. Inventory Management with Tally-Stock Groups-Stock Items-Stock Category-Unit of measures - Godown Inventory vouchers.	15
UNIT-II	Integration of Accounting with Inventory Bill wise details - Invoicing – Cost centre- Cost category Budget and control-Bank Reconciliation-Interest calculation–Order Processing - Bill of material Accounting and Inventory Reports - Trading, Profit and loss A/c -Balance Sheet -Ledgers -Cost centre and budget reports Cash book and bank book - Inventory reports – Decision supporting tools - Ratio analysis - Cash flows - Fund flow	15
UNIT-III	Tax Application in Tally Introduction to GST - GST activation and classification – GST computation - Composite GST Input Tax credit - Tax Invoice, Credit and Debit Notes -Returns-Transfer of Input Tax Credit – Recent features	15
UNIT-VI	Technology Advantage of Tally Technology Advantage of Tally - Tally audit - Tally vault - Back up, restore, merge and split of database ODBC interface - Export and import of data - web enabled reporting - Online support of software	15
UNIT-V	Open Ended Module – Practical Applications of Tally 12 Practical applications for Tally – Generation of various reports in tally and preparation of financial statements using actual financial data of business enterprises.	15

References:

1. A.K. Nadhani and K.K. Nadhani, Implementing Tally 6.3, 1/e BPB Publications, New Delhi.
2. Namrata Agarwal, Tally 6.3, 2004 Edition, Dream Tech., New Delhi.
3. Sridharan, Narmadha Publications, May 2003.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40

<p style="text-align: center;">Illustration Section B & C</p> <p style="text-align: center;">Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B</p>			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Periods	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	BCI-54	Computer Network & Cyber Laws	03	45	03	50

Course Outcomes:

1. Understand the fundamentals of computer networks, types, topologies, and networking models like OSI and TCP/IP.
2. Identify and explain the functions of networking devices and concepts like IP addressing, DNS, and subnetting.
3. Analyze network security principles, encryption techniques, and common cyber threats with preventive measures.
4. Explain the provisions of the IT Act, 2000, cyber laws, and legal aspects of digital transactions and cybercrimes.
5. Understand intellectual property rights, cyber ethics, and data protection regulations like GDPR and Indian Data Protection Bill.
6. Evaluate emerging cybersecurity technologies like AI, Blockchain, and IoT through real-world cyberattack case studies.

Unit	Content	Teaching Hours/Periods
UNIT-I	Basics of Computer Networks Introduction to Computer Networks, Types of Networks: LAN, MAN, WAN, Network Topologies (Bus, Star, Ring, Mesh, Hybrid) OSI & TCP/IP Models: Layers and Functions, Networking Devices: Routers, Switches, Hubs, Gateways, Introduction to IP Addressing, Subnetting, and DNS	09
UNIT-II	Network Security and Threats Introduction to Network Security, Cryptography: Symmetric & Asymmetric Encryption, Firewalls, Intrusion Detection Systems (IDS), Intrusion Prevention Systems (IPS), Types of Cyber Threats: Malware, Phishing, Ransomware, DDoS Attacks, Ethical Hacking & Penetration Testing, Basics of VPN and Secure Communication	09
UNIT-III	Cyber Laws & IT Act, 2000 Introduction to Cyber Laws and Need for Cybersecurity, Overview of Information Technology (IT) Act, 2000, Key Sections of IT Act: Cyber Crimes and Offenses, Electronic Records and Digital Signatures, Cyber Appellate Tribunal, Amendments to IT Act (2008)	09

	Legal Aspects of E-commerce & Digital Transactions.	
UNIT-VI	Intellectual Property Rights & Cyber Ethics: Introduction to Intellectual Property Rights (IPR), Copyrights, Patents, and Trademarks in Cyber Space, Software Piracy and Digital Rights Management (DRM), Cyber Ethics & Cyber Bullying, Data Privacy and Protection Laws (GDPR, Indian Personal Data Protection Bill)	09
UNIT-V	Emerging Trends in Cybersecurity and Case Studies: Artificial Intelligence in Cybersecurity, Blockchain and Cybersecurity, Internet of Things (IoT) Security, Case Studies on Major Cyber Attacks (WannaCry, Pegasus, etc.), Future Trends in Cybersecurity & Legal Framework.	09

Reference Books:

1. Joseph Migga Kizza – Guide to Computer Network Security
2. Mark F. Grady – The Law and Economics of Cybersecurity
3. Andrew S. Tanenbaum & David J. Wetherall – Computer Networks
4. Behrouz A. Forouzan – Data Communications and Networking
5. Rodney Ryder – Intellectual Property and the Internet.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 60
Attempt all Sections			
Section A	15 MCQs	1 Marks each – 3 MCQs from each unit	Marks – 15
Section B	5 Short Answer Question	3 marks each – One question from each unit with internal choice	Marks – 15
Section C	5 Long Answer Question	6 marks each – One question from each unit with internal choice	Marks – 30
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	V	BCI-55	Computer Network & Cyber Laws (Practical)	02	60	03	50

COMPUTER NETWORK & CYBER LAWS and Tally (Practical)

Sr. No.	Practical
1	Create capital accounts for partners based on different scenarios (fixed vs fluctuating).
2	Work through problems involving the retirement or death of a partner and the distribution of the final settlement.
3	Practice preparing journal entries for the issue of debentures and accounting for their redemption.
4	Prepare the Balance Sheet and Profit & Loss Account of a company according to the Companies Act 2013.
5	Valuation of shares based on net assets, yield, and fair value methods.
6	Create a basic e-commerce website using an open-source CMS (like WordPress or Magento) with categories, shopping cart, and payment gateway integration.
7	Set up a digital marketing campaign (e.g., Google Ads or Facebook Ads) and optimize it based on target audiences.
8	Develop a simple recommendation system using collaborative filtering or content-based methods to recommend products based on user preferences.
9	Create a company in Tally and configure basic settings (like currency, taxation, etc.).
10	Record accounting transactions using different vouchers (sales, purchases, payments, receipts, etc.).
11	Create stock groups, items, and manage inventories, including stock categories and go downs.
12	Activate GST in Tally and record GST-compliant transactions. Generate GST returns like GSTR-1, GSTR-3B.
13	Perform bank reconciliation and calculate interest on outstanding accounts using Tally features.
14	Generate and analyse financial statements such as Profit & Loss Account, Balance Sheet, and other reports (e.g., cash flow, ratio analysis) using Tally.
15	Configure a basic Local Area Network (LAN) using routers, switches, and computers. Understand network topologies (bus, star, ring).

Software Tools Used:

1. Tally: For accounting and inventory management.
2. WordPress/Magento: For developing e-commerce websites.
3. Google Analytics: For SEO and digital marketing optimization.
4. Wireshark, Netcat: For network traffic analysis and penetration testing.
5. OpenSSL: For implementing cryptography and encryption techniques.
 - a. These Practicals will help bridge the gap between theoretical knowledge and real-world applications in accounting, e-commerce, and network security. Would you like detailed steps for any of these practical?

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	20 Marks
Viva-Voce	10 Marks
Marks Description	10 Marks
Practical Total	50 Mark

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSE-I	V	BCI-56	International Tax & Regulation	04	75	03	100

Course Outcomes:

1. Understand the components of individual income tax returns, income types, deductions, and tax calculation methods.
2. Analyze capital gains, losses, and apply depreciation and amortization rules for property transactions.
3. Explain the tax treatment of C-corporations and S-corporations including formation, earnings, distributions, and reorganizations.
4. Understand taxation rules for partnerships, estates, trusts, gifts, and tax-exempt organizations.
5. Interpret statutory regulations and analyze accountant responsibilities under federal laws.
6. Differentiate between various business structures and understand their legal and tax implications.

Unit	Content	Teaching Hours/Periods
UNIT-I	TAXATION OF INDIVIDUALS: Individual Income Tax Return: Filing Status - Cash basis and Accrual basis Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty.	15
UNIT-II	PROPERTY TRANSACTIONS & DEPRECIATION: Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property -Depreciation & Amortization	15
UNIT-III	TAXATION OF CORPORATIONS: C-Corporations: Formation - Income Tax Return - Income -	15

	Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election	
UNIT-VI	TAXATION OF OTHER ENTITIES: Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return -Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return	15
UNIT-V	STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES: Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 – Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information -Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations -Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations	15

Reference Books:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20

Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
<p style="text-align: center;">Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B</p>			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSE-I	V	BCI-56	Financial Decision Making – I	04	75	03	100

Course Outcomes:

1. Analyze and interpret financial statements using common-size and base-year techniques and apply financial ratios to assess liquidity, leverage, activity, profitability, and market performance.
2. Evaluate income, revenue, cost of sales, and expenses through profitability and variation analysis, considering special issues such as foreign operations, inflation, off-balance sheet financing, and earnings quality.
3. Assess risk and return characteristics of different investment opportunities and evaluate long-term financing decisions using concepts like term structure of interest rates, cost of capital, and valuation of financial instruments.
4. Critically examine the structure and functioning of financial markets, regulatory mechanisms, capital raising instruments, dividend policies, and lease financing for effective corporate financing decisions.
5. Demonstrate an understanding of working capital management through cash, receivables, inventory, and short-term credit management; and analyze strategies related to corporate restructuring, mergers, international finance, exchange rate systems, and transfer pricing.

Unit	Content	Teaching Hours/Periods
UNIT-I	FINANCIAL STATEMENT ANALYSIS Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability – Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality.	15

UNIT-II	FINANCIAL MANAGEMENT Risk & Return: Calculating return - Types of risk - Relationship between risk and return Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments	15
UNIT-III	RAISING CAPITAL Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing	15
UNIT-VI	WORKING CAPITAL MANAGEMENT Managing working capital: Cash management - Marketable securities management – Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management.	15
UNIT-V	CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure – Financing international trade - Tax implications of transfer pricing	15

Reference:

1. Financial Management: Theory and Practice – Prasanna Chandra
2. Financial Statement Analysis – K.R. Subramanyam
3. Financial Management – I.M. Pandey
4. International Financial Management – P.G. Apte
5. Corporate Finance – Jonathan Berk and Peter DeMarzo
6. Essentials of Financial Management – Eugene F. Brigham and Joel F. Houston

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Sant Gadge Baba Amravati University, Amravati
Scheme of teaching, learning & Examination leading to the Degree Bachelor of Commerce
(Information System Management)
(Three Years - Six Semesters Degree Course- C.B.C.S) (B. Com. ISM Part-III) Semester- VI

Sr. No	Subjects	Subject Code	Teaching & Learning Scheme							Duration of Exams Hrs.	Examination & Evaluation Scheme						
			Teaching Period Per week				Credits				Maximum Marks					Minimum Passing	
											Theory/ Tutorial	Practical	Total	Theory + M.C.Q External	Skill Enhancement Module Internal	Practical	
			L	T	P	Total	Internal	External									
1.	English (DSC)	BC- 61	03	-	-	03	02	-	02	03	30+10	10	-	-	50	20	p
2.	LANG-II (DSC)	BC-62	03			03	02		02	03	30+10	10	-	-	50	20	P
3.	Work force management and marketing Strategy (DSC)	BCI -61	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
4.	Computerized Account System (DSC)	BCI- 62	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
5.	Digital Marketing (DSC)	BCI -63	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
6.	Mobile Application (DSC)	BCI- 64	03	-	-	03	03	-	02	03	40+10	-	-	-	50	20	p
7.	Management Information system Practical (DSC)	BCI – 65	-	-	04	04	-	02	02	03	-	-	50		50	20	p
8.	DSE -II	BCI -66	05	-	-	05	04	-	04	03	60+20	20	-	-	100	40	p
	Total					32			24						600		

Note – DSE– II (any 1) – i. Theory & practice of GST

ii. Financial Decision Making - I

Sant Gadge Baba Amravati university, Amravati

B.Com.III- Sem.VI (CBCS) Subject Code:- BC-61

Compulsory English --- 50 Marks

Title of the book- **Ways to Success**

- By Board of Editors and Published by Orient Black Swan

Unit 1- Prose-

- 1) Black money and the black economy – C. Rammanohar Reddy
- 2) Louis -Braille
- 3) Stephan Hawking

Unit 2- Poetry-

- 1) Never love unless you can - Thomas Campion
- 2) Nightingales - Robert Bridges
- 3) A prayer for my daughter - W. B. Yeats

Unit 3-Communication and Soft Skills

- 1) Interviews
- 2) Public speaking
- 3) English for corporate field

Unit	Content	Number of Periods
1	Prose 1) Black money and the black economy – C. Rammanohar Reddy 2) Louis -Braille 3) Stephan Hawking	14
2	Poetry 1)Never love unless you can - Thomas Campion 2)Nightingales - Robert Bridges 3)A prayer for my daughter - W. B. Yeats	10
3	Communication and Soft Skills 1) Interviews 2) Public speaking 3) English for corporate field	12

Question wise Distribution of Marks

Prose- Q.1) A) Solve any One long questions out of Two. - 5 Marks
B) Solve any Two short questions out of Three. - 6 Marks

Poetry- Q.2)

A) Solve any One long question out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 4 Marks

MCQ- Q.3) Attempt all multiple choice questions based on prose and poetry - 10 Marks

Communication and Soft Skills-

Q. 4) Solve any Two questions out of Three. -10 Marks

Internal Assessment

1) Assignment - 5 Marks

2) Class Test - 5 Marks

Total

50 Marks

संत गाडगे बाबा अमरावती विद्यापीठ, अमरावती
पसंतीवर आधारित श्रेयांक पद्धती)CBCS) अभ्यासक्रम २०२४२०२५-
विभाग अ)Part-A)

विद्याशाखा) वाणिज्य व व्यवस्थापन विद्याशाखा :Faculty of Commerce & Management)

अभ्यासक्रम .कॉम .बी / वाणिज्य स्नातक :3) Programme B. Com.III Semester-VI)

विषय / (द्वितीय भाषा) मराठी :LANG.II (DSC) Subject Code BC-62

प्रस्तावना) :-Preamble)

‘मातृभाषा’ मानवी जीवनाचा पाया आहेआत्मप्रगटीकरण ., आत्मचिंतन, विचारांची देवाणघेवाण -, संस्कृतीची जोपासना, समाजातील आर्थिक, राजकीय व्यवहार, व्यक्तिमत्त्वाचा विकास या सर्व गोष्टींसाठी भाषेची आवश्यकता आहेमातृभाषेच्या सामर्थ्यावर अभ्यासकाला कोणत .्याही विषयाच्या अभ्यासासाठी आवश्यक असलेली आकलनशक्ती व कौशल्य यांचा विकास होण्यास मदत होतेभाषण कौशल्यापासून ते प्रतिभासंपन्न -साध्या श्रवण . मातृभाषेतूनच कोणत्याही क्षेत्रातील ज्ञान मिळविणे .सृजनशीलतेपर्यंत प्रत्येक क्रियेत मातृभाषेची आवश्यकता आहे .सुलभ जाते

बी) अभ्यासक्रमाची विशिष्ट निष्पत्ती (द्वितीय भाषा) मराठी .कॉम .PSOS):

१.द्वितीय) मराठी .कॉम.संत गाडगेबाबा अमरावती विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील बी (.अभ्यासक्रमाच्या अध्ययनामुळे विद्यार्थ्यांची भाषा साहित्य ही संकल्पना स्पष्ट होईल (भाषा

२.मराठी भाषाविषयक अभिरूची विकसित होईल (

३.मराठी साहित्य परंपरा (, लेखक, कवी, विचारवंत यांचा परिचय होईल, त्यांचा लेखनातून आलेल्या सामाजिक एकात्मता, सर्वधर्म समभाव, राष्ट्रीय एकात्मता आणि भारतीय राज्यघटनेचे अधिष्ठान असलेल्या मानवी मूल्यांची विद्यार्थ्यांमध्ये रुजवणूक होईल .

४.विद्यार्थ्यांमध्ये मराठी (, भाषा, साहित्य, कला याविषयी आवड निर्माण होईलत्याची चिकित्सा ., तुलना, समीक्षा करण्याची दृष्टी विकसीत झाल्यामुळे विविध साहित्य प्रकारातील लेखनाचे योग्य अध्ययन, संशोधन आणि सर्जनशील निर्मिती करतील.

५.हिल्याचा सामाजिक तसेच कलात्मक पातळीवर अभ्यास केल्याने विवेकपूर्ण तर्कसंगतता आणि भाषा आणि सा (कारुण्यपूर्ण संवेदनशीलता निर्माण होऊन साहित्याचे, भाषेचे व्यावहारिक उपयोजन करता येईल.

६.गार मिळविण्यासाठी वाणिज्य शाखेच्या विद्यार्थ्यांमध्ये मराठी भाषेच्या तात्विक अभ्यासासह प्रतिष्ठापूर्ण रोज (.भाषिक कौशल्ये प्राप्त होतील

७ .मराठी भाषेच्या माध्यमातून विविध क्षेत्रात लागणारे व्यावहारिक कौशल्याचे उपयोजन विद्यार्थी करतील (८.रोजगारानिर्मिती (साठी लागणाऱ्या विविध कौशल्यनिर्मितीचा दृष्टिकोन विद्यार्थ्यांमध्ये निर्माण होईल .

अभ्यासक्रमाची रोजगारविषयक क्षमता)Employability Potential of the Programme)

नवा शोध, नवी स्पंदने दुसऱ्यांपर्यंत .समाजापर्यंत पोचवायाची असतील तर समर्थ भाषेशिवाय पर्याय नाही /मग ती परंपरागत, संगणकीय, गणिती, एसएमएस तंत्राधारित, इमोजीचिन्हांची भाषा का असेना/, भाषेच्या विद्यार्थ्यांना या अनुषंगाने जवळजवळ सर्वच सेवाक्षेत्रात, व्यवसायाच्या क्षेत्रात अंगिकृत भाषाकौशल्य व त्याच्या जोडीला त्याने आत्मसात केलेल्या इतर कौशल्यामुळे संधीची गंगा त्याच्या आजुबाजूला वाहते आहे व या संधीचे त्याने सोने केले तर त्याला निश्चितच रोजगार प्राप्त होईल.वाणिज्य विभागातील द्वितीय भाषा मराठीचा अभ्यासक्रम पूर्ण केल्यानंतर . त्यातील काही महत्वाच्या संधीची .विद्यार्थ्यांना रोजगाराच्या विविध संधी प्राप्त होतील.यादी खाली दिली आहे.

१.धर्मा परीक्षांची तयारी करता येईलही पदवी प्राप्त केल्यानंतर विद्यार्थ्यांना विविध स्प .कॉम .बी (

२.विविध शासकीय (, उद्योग, सेवाविषयक क्षेत्रात रोजगार प्राप्त होईल.

३.उद्योगधंद्यासाठी लागणारे कौशल्ये निर्माण झाल्यामुळे विद्यार्थी स्वतःचा (उद्योग उभारू शकतील.

४.विविध उद्योगांच्या माध्यमातून व्यवसायाच्या संधी मिळू शकतात (

५.बाजार - व्यावहारिक (१) व्यावहारिक मराठीच्या माध्यमातून संवाद कौशल्ये अंगी बाणविल्यावर (, दुकान, स्टेशन इ.व्यावसायिक शिक्षक (२) ., प्राध्यापक, वकील, डॉक्टर, विक्रेता, दलाल, दुभाषी, शेअर दलाल, इ (३) .

.धी निर्माण होतील.लोकसंग्रहभूमी यामध्ये व्यवसायाच्या सं/रंगभूमी (४) प्रशासकीय

६.माहिती प्रसारण या क्षेत्रात उपसंपादक (, वार्ताहर, सूत्रसंचालक, कथालेखक, छायाचित्रकार, ध्वनिसंकलक, दिग्दर्शक, सहाय्यक दिग्दर्शक, कार्यकारी निर्माता, स्तंभलेखक, व्हाईस ओव्हर आर्टिस्ट, बातमी विश्लेषक, जनसंपर्क अधिकारी अशा रोजगाराच्या संधी उपलब्ध आहेत.

७.दृक्श्राव्य माध्यमात संवाद व कथालेखक (, पटकथालेखक, पटकथा सल्लागार आणि मार्गदर्शक, मध्यस्थ, निवेदक, सूत्रसंचालक, संहितालेखक, गीतलेखक, माहितीपट निर्माता, नट, कलाकार, गायक, संगीतकार, हास्यकलाकार अशा विविध संधी उपलब्ध आहेत.

८.फलक लेखन (, भिक्तीपत्रक लेखन, नामपट्टीका लेखन, ब्लॉग रायटर, अहवाल लेखक, मानपत्रप्रमाणपत्र लेखक/, आभासी लेखक (घोष्ट रायटर), शब्दांकन कर्ता, दिनदर्शिका, शुभेच्छापत्रे, लग्न पत्रिका, निमंत्रण पत्रिका, आमंत्रण पत्रिका यांचे लेखन तथा माहितीपत्रक व विविध मार्गदर्शिकापर माहिती पुस्तिकांचे लेखन करून रोजगाराच्या संधी मिळविता येतील.

९.कार्यक्रम व्यवस्थापन लग्न (, स्वागत समारंभ, विविध प्रदर्शने, प्रचारसभा, रोड शो, परिषदा, सार्वजनिक कार्यक्रम, सार्वजनिक मनोरंजनाचे कार्यक्रम, सत्कार सोहळे, पुरस्कार सोहळे, विविध विषयावर आयोजित संमेलने,

क्रीडाविषयक कार्यक्रम, गटचर्चा, परिसंवाद, चर्चासत्र, कार्यशाळा, शिबीर, मेळावे, प्रश्नमंजुषा इत्यादी कार्यक्रमाचे व्यवस्थापनात आज फार मोठ्या व्यवसायिक संधी निर्माण झाल्या आहेत. या कार्यक्रमांचे आयोजन, नियोजन, कौशल्य, जाहिरात, निमंत्रण पत्रिका, मुलाखतकार, सूत्रसंचालक, जनसंपर्क अधिकारी, समुपदेशक, बातमीदार, मंचसज्जा व्यवस्थापन इत्यादींमध्ये विद्यार्थ्यांना रोजगाराच्या संधी उपलब्ध आहेत.

१० वरील समारंभामध्ये व्यवस्थापनाकरिता विद्यार्थ्यांची अशी एखादी चमू तयार करता येणे शक्य आहेसदर . नसमारंभामध्ये कार्यक्रमाचे आयोज, नियोजन, कार्यक्रमाची जाहिरात, कार्यक्रम पत्रिका तयार करणे, सन्मानचिन्ह, मानपत्र तयार करणे, कार्यक्रमाचे उद्घाटन सत्र तथा समारोपाचे फलक तयार करणे, मंचसज्ज करणे, लाईट, साऊंड सिस्टीम हाताळणे, पाहुण्यांची नेआण-, त्यांचे स्वागतासाठी पुष्प, हार, बुके, शाल, भेटवस्तू इत्यादीचे नियोजन तसेच रसिकांची बैठक व्यवस्था नियोजन तथा कार्यक्रमाच्या समापनानंतर नाश्ता, चहा, जेवनाचे नियोजन, बातमी तयार करणे किंवा बातमी प्रिंट मिडीया, इलेक्ट्रीक मिडीया पर्यंत पोचविणेइत्यादी कार्ये या चमुमार्फत पार पाडले जाऊ . .ने विद्यार्थ्यांना विविध पातळीवर रोजगाराच्या संधी उपलब्ध होतीलयानिमित्ता .शकतात

११ औपचारिक अनौपचारिक शिक्षणाच्या माध्यमातून कुटुंब (, मित्रसंघ, मेळावे, आस्वादस्थाने, स्पर्धास्थाने, जाहिरात कोडी यामध्येही व्यवसायांच्या संधी आहेत.

१२ चे संकलनप्रादेशिक कला पारंपरिक लोकगीतां / लोकगीत (, जतन, संवर्धन तसेच लोकनाट्य / भारूड / नाटक / या सर्व .नाट्यसंगीत यामध्ये भाषेच्या विद्यार्थ्यांकरिता अनेक दालने खुली आहेत / लावणी / पथनाट्य / तमाशा कलांचे व लोकपरंपरांचे जतन या निमित्ताने होईल व विद्यार्थ्यांना रोजगारही मिळेल.

१३ व्हिडीओ त्यांचे संपादन करण्यासाठी कॅनवा/प्रशिक्षण मोबाईलवर तयार केलेले ऑडिओ सॉफ्टवेअर (, ओबीएस, कार्डिनमास्टर, आई म्युझिक यासारख्या सॉफ्टवेअरचे तंत्रज्ञान समजून घेऊन शॉर्टफिल्मकविता सादरीक/संगीत/रण व्याख्यानेगाणी यांचे जतन / खेळ /परिक कलापारं / विविध प्रादेशिक कला/भाषण/सांस्कृतिक कार्यक्रम / अभिवाचन/ ऑडिओ /करणारे व्हिडिओ, व्हिडिओ मिक्सिंग टेक्स्ट इन्संटिंग सारख्या गोष्टीचे प्रशिक्षण देऊन विद्यार्थ्यांना / .रोजगाराच्या संधी उपलब्ध होतील

१४ (मायक्रोफोन टेक्निक कौशल्य मोठमायक्रोफोन आता मोठ्या कार्यक्रमांसाठीच नव्हे तर वर्गात शिकविण्यासाठी- या संबंधीचे विशेष पाठ्यक्रम तयार करून मायक्रोफोन हाताळण्याचे मूलभूत तथा .गरजेची वस्तू झाली आहे .एडवान्स प्रशिक्षण घेतले तर विद्यार्थी रोजगारक्षम होईल

१५ साऊंड (ड रेकॉर्डिस्ट काही विद्यार्थ्यांचा आवाज चांगला असतो त्यांनी स्वतःच्या आवाजात जाहिराती तयार केल्या किंवा विविध जाहिरात कंपन्यांना सोबत घेऊन जाहिराती तयार केल्या तर रोजगाराचे नवीन दालन उपलब्ध होईल.

१६ मेल-ई (, विविध ॲप, युट्युब, ब्लॉग, फेसबुक, ट्विटर, इंटरनेटवरील विविध साईटसच्या माध्यमातून मराठीतील नव्या संकल्पना, शोध, पारिभाषिक शब्द इत्यादी समाजापर्यंत पोचविता येतील व यानिमित्ताने विद्यार्थ्यांना रोजगाराच्या संधी मिळतील.

१७ ट्रॅव्हल एजन्सी -पर्यटन क्षेत्र (, विमान कंपन्या, टूर ऑपरेशन कंपन्यांमध्ये सहलीसाठी गाईड तथा दुभाषी म्हणून सुद्धा रोजगार उपलब्ध होईल.

१८निवेदक तथा वक्ता / क वाचकप्रसारमाध्यमातील व्यावसायि (, व्याख्याता, कवी, ललित लेखक, कथाकथनकार-, एकपात्री प्रयोगकर्ता, कीर्तनकार, प्रवचनकार इत्यादी संधी उपलब्ध आहेत.

१९संकलक (, बोली सर्वेक्षक, बोली अभ्यासक, आस्वादकार, भाषाकार, समीक्षक, परिक्षक, निरीक्षक, सुचिकार, आराखडाकार, प्रस्तावनाकार, कुटप्रश्नकार, रिपोर्टवाचक, मांडणीकार, टंकलेखक, संशोधनसहाय्यक-, संशोधनलेखक-, चौर्यकर्मशोधक, मुद्रित शोधक, टिप्पणीकार इत्यादी क्षेत्रात सहाय्यक म्हणून रोजगाराच्या संधी उपलब्ध आहेत.

Part B
Syllabus prescribed for 3 rd. Year Under Graduate Programme Programme: Bachelor of
Commerce
Semester: 6 Code of the Subject BC-62
Title of Course\Subject Marathi
Total Number of Periods 36

अभ्यासपत्रिकेची निष्पत्ती (COs) :

१ नेमलेल्या साहित्या .तून जीवनदर्शन, समकालीन व्यवहार जाणीवा यांची माहिती होईल.

२ वैचारिक ., ललित, कविता या विविध वाङ्मयांचे वेगळेपण जाणून घेतील .या वाङ्मय प्रकाराचे ज्ञान होईल .
.तथा यामधील साम्यभेदाचे आकलन होईल

३ वैचारिक गद्यातून भाषेच्या सर्जनशील रूपाचे विद्यार्थ्यांना आकलन होईल तसेच चारित्र्यविषय असलेल्या थोर .
थ्यांना प्रेरणा मिळेल आणि संकटावर मात करून जीवनात यशस्वी होता येते हा व्यक्तींच्या जीवनकार्यातून विद्या
.विचार त्यांच्या मनी रुजेल

४ ललित कलाकृतीच्या वाचनातून आनंद ., बोध, ज्ञान इत्यादींची प्राप्ती होऊन विद्यार्थ्यांच्या जीवनविषयक जाणीवा
समृद्ध होतील.

५ वैचारिकता ., तात्त्विकता, काव्यात्मकता, भावनात्मकता, सामान्य गोष्टीतील असामान्यत्वाचे

६ विविध प्रकारच्या साहित्याचे आकलन .दर्शन यातून विद्यार्थ्यांचा दृष्टीकोण संपन्न होईल ., वर्णन, आस्वादन,
विक्षेपण आणि मूल्यमापन विकसित होईल.

७ न विविध प्रकारचे नीतिमूल्ये मयप्रकारातून करण्याची क्षमता वाढून विद्यार्थ्यांची अभिरूची या वाङ्मय ., जीवनमूल्ये,
यांची शिकवण विद्यार्थ्यांना मिळेल, त्याचा उपयोग उत्तमरितीने जिवन जगण्यासाठी होईल.

८ . 'उपयोजित' घटकाच्या माध्यमातून विविध प्रकारची कौशल्ये त्यांच्यात निर्माण होतील व ते रोजगारक्षम
होतील.

९ विचारवंत ., लेखक, कवी होण्यासाठी हे अध्ययन प्रेरक ठरेल, सहाय्यभूत ठरेल यातून विद्यार्थी भाषेचा सर्जनशील .
तसेच व्यवहारिक उपयोजन .वापर कसा करावा हे समजून घेतील व विविध प्रकारातील साहित्यनिर्मिती करतील
करून रोजगारक्षम होतील.

श्रेयांक Credit - २०.

अध्यापन तासिका)Teaching Hours) १०

घटक Topic

विभाग गुण १० वैचारिक- अ -

१ राष्ट्रसंत तुकडोजी महाराज - नववर्षाच्या उदयाचलावर उद्योगाचे ध्वजारोपण(

२ सदानंद मोरे- सावित्रीबाई फुले आणि ताराबाई शिंदे(

३ भारतीय उद्योगाचे(पितामह जमशेटजी टाटा)अनंत मराठे-

विभाग १० गुण - ब ललित-

- १ रमेश अंधारे - कृषीकीर्तन(
२ मधुकर वडोदे -भूक(
३(असे छंद असे छांदिष्टअशोक बेंडखळे -

विभाग क १० गुण -कविता -

- १ संत एकनाथ- एकनाथांची भारुडे.
२ नारायण सुर्वे - चार शब्द.
३ काय कराल.? - नारायण कुळकर्णी कवठेकर
४ दिवाकर इंगोले -आठवणीच्या दारात.
५ विठ्ठल कुलट - मातीतील ओल.
६ गावंडे पुष्पराज - दिगंतरी.

विभाग) उपयोजित मराठी- ड -Skill Enhancement Module) तासिका ०६१० गुण -

- उपयोजित मराठी मोहिनी मोडक -
१ लेखन व उपयुक्तता : ब्लॉगिंग .
२ समाज माध्यमावरील भाषा आणि आशय निर्म .िती

गुण विभागणी

एकूण गुण ५०

लेखी गुण ४० -

अंतर्गत मूल्यमापन १० -

वेळ २ तास

अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक 'अक्षरलेणी' माग-व सत्र ५-सत्र) ३-६ राघव : प्रकाशकाचे नांव (संपादित) (पब्लिशर्स अँड डिस्ट्रीब्युटर्स, नागपूर विभाग)'अ', 'ब' 'क'आणि 'ड'साठी(

विभाग अ वैचारिक १० गुण

विभाग ब ललित १० गुण

विभाग क कविता १० गुण

विभाग ड उपयोजित मराठी १० गुण

प्रश्ननिहाय गुणविभागणी गुण ३०:-

प्रश्न १ वैचारिक विभाग गुण०६ दीर्घोत्तरी एक प्रश्न -

प्रश्न २ वैचारिक विभाग गुण०३ लघुत्तरी एक प्रश्न -

प्रश्न ३ ललित विभाग -दीर्घोत्तरी एक प्रश्न ०५ गुण

प्रश्न ४ ललित विभाग गुण०२ लघुत्तरी एक प्रश्न -

प्रश्न ५ कविता विभाग गुण०५ दीर्घोत्तरी एक प्रश्न -

प्रश्न ६ कविता विभाग गुण०२ लघुत्तरी एक प्रश्न -

प्रश्न ७ उपयोजित मरठी गुण ०५ दीर्घोत्तरी एक प्रश्न

प्रश्न ८ उपयोजित मरठी लघुत्तरी एक प्रश्न ०२ गुण

(वरिल सर्व प्रश्नांतांतर्गत पर्याय राहतील).

वस्तुस्थिती प्रश्न उपरोक्त अभ्यासक्रमातील विभाग 'अ' व 'ब' यन्तर प्रत्येकी ०३ प्रश्न आणि विभाग 'क' व 'ड' यन्तर प्रत्येकी ०२ प्रश्न वस्तुस्थिती स्वरुपाने असे एकूण १० बहुपर्यायी प्रश्न मिळेल. प्रत्येक प्रश्नास ०१ गुण यन्मणे हा प्रश्न १० गुणांचा असेल. विभाग 'ड' उपयोजित मरठीयाप्रकरणांवर ०५ गुणांचा ०१ दीर्घोत्तरी व ०२ गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

कौशल्य त्रिकसन्तर आधारित अंतर्गत मूल्यमापन गुण: १०

• गुण त्रिभागी

१) घटक चमणी (Class Test)- ०५ गुण

२) स्वघयस (Home Assignment) ०५ गुण

**Syllabus Prescribed For 3 rd. Year under Graduate Programme
B.Com. (Information System Management) Part - III- Sem. VI (CBCS)**

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	BCI -61	Work force management and marketing Strategy	04	75	03	100

Course Outcomes:

1. Explain the concept, importance, and evolution of workforce management, including the role of technology.
2. Develop and apply workforce planning strategies through forecasting, job analysis, and talent acquisition.
3. Design and manage employee scheduling, training programs, and development plans to improve performance.
4. Evaluate employee performance and ensure compliance with labor laws, health, safety, and union regulations.
5. Utilize modern software, data analytics, and AI tools for effective and future-ready workforce management.

Unit	Content	Teaching Hours/Periods
UNIT-I	Introduction to Workforce Management: 1. Definition and Importance of Workforce Management 2. Key Components of Workforce Management 3. Historical Evolution of Workforce Management Practices 4. The Role of Technology in Workforce Management	15
UNIT-II	Workforce Planning, Recruitment and Staffing: 1. Understanding Workforce Requirements 2. Developing Workforce Forecasting Models 3. Labor Demand and Supply Analysis 4. Creating an Effective Workforce Plan 5. Job Analysis and Role Specification 6. Sourcing and Attracting Talent 7. Interviewing and Selection Process 8. Onboarding and Orientation Strategies	15
UNIT-III	Employee Scheduling, Training and Development 1. Types of Scheduling Systems 2. Managing Shift Work and Flexibility 3. Balancing Labor Costs and Staffing Needs 4. Legal and Compliance Issues in Scheduling 5. Identifying Training Needs 6. Designing Effective Training Programs 7. Employee Development Plans 8. Evaluating Training Effectiveness 9.	15

UNIT-VI	Performance Management, Labor Laws and Compliance <ol style="list-style-type: none"> 1. Setting Performance Standards and Goals 2. Employee Appraisals and Feedback 3. Managing Underperformance 4. Recognizing and Rewarding High Performers 5. Overview of Key Labor Laws 6. Employee Rights and Employer Responsibilities 7. Health and Safety Regulations 8. Managing Union Relations and Collective Bargaining 	15
UNIT-V	Technology in Workforce Management: <ol style="list-style-type: none"> 1. Software Solutions for Workforce Management 2. Data Analytics in Workforce Planning 3. Automation and AI in Workforce Management 4. Future Trends in Workforce Management Technology 	15

Reference Books:

1. Mathis, R. L., Jackson, J. H., Valentine, S. R., & Meglich, P. A. "Human Resource Management" (15th Edition) – Cengage Learning
2. Dessler, G. Human, "Resource Management" (15th Edition) – Pearson
3. Rothwell, W. J., "Effective Succession Planning: Ensuring Leadership Continuity and Building Talent from Within"
4. Snell, S., Morris, S., & Bohlander, G., "Managing Human Resources – Cengage Learning"
5. Becker, B. E., Huselid, M. A., & Ulrich, D., "The HR Scorecard: Linking People, Strategy, and Performance", Harvard Business Review Press

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	BCI -62	Computerized Account System	04	75	03	100

Course Outcomes:

1. Understand and manage company setup, configuration, and chart of accounts in an ERP system.
2. Create and maintain inventory masters, stock groups, units of measure, and godowns effectively.
3. Record day-to-day financial transactions using various ERP voucher types.
4. Manage accounts receivable and payable through bill-wise tracking and financial period adjustments.
5. Generate and interpret MIS reports including financial statements, ledgers, and registers for business insights.

Unit	Content	Teaching Hours/Periods
UNIT-I	Maintaining Chart of Accounts in ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and ConfigurationsF11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.	15
UNIT-II	Maintaining Stock Keeping Units (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.	15
UNIT-III	Recording Day-To-Day Transactions in ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)- Journal Voucher (F7).	15
UNIT-VI	Accounts Receivable and Payable Management: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account Stock Category Report-Changing the Financial Year in ERP.	15
UNIT-V	Mis Reports: Introduction-Advantages of Management Information Systems-MIS Reports in ERP – Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.	15

Reference Books:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media

6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	BCI -63	Digital Marketing	04	75	03	100

Course Outcomes:

1. Understand the fundamentals of digital marketing, including platforms, email marketing strategies, and content marketing techniques.
2. Apply SEO strategies using keyword research, on-page/off-page optimization, and modern SEO tools to improve website visibility.
3. Create, manage, and optimize campaigns using Google AdWords and Google AdSense for targeted online advertising.
4. Execute effective social media marketing campaigns across platforms and utilize web analytics tools to measure performance.
5. Design and analyze YouTube advertising campaigns and implement conversion tracking to optimize marketing results.

Unit	Content	Teaching Hours/Periods
UNIT-I	Introduction to Digital Marketing 10: Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.	15

UNIT-II	Search Engine Optimization (SEO) 12 Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Mise SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business	15
UNIT-III	Google AdWords & Google AdSense 12 Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWordses and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ Google AdSense: Understanding al networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.	15
UNIT-VI	Social Media Marketing (SMM) & Web Analytics 12: Social Media Marketing (SMM) Facebook, Twitter, Linked ,Google plus. YouTube, Pinterest Snapchat ,Instagram Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.	15
UNIT-V	YouTube Advertising (Video Ado) & Conversions 10: Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.	15

Skill Development Activities:

1. Explain the key Digital Marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programmed.
4. List out any Six companies who optimized their sales through SEO
5. Organize how we can limit the marketing materials we get through e-mail.

Reference Books:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson

2. Internet Marketing: a practical approach By Alan Charlesworth
3. Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker,
4. Nicholas E
5. Bormann, Krista E Neber
6. Chhabra, T.N. and S.K. Grover. Marketing Management. Fourth Edition.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	BCI -64	Mobile Applications	02	45	03	50

Course Outcomes:

1. Understand the Android architecture, development environment setup, and application lifecycle.
2. Develop Android applications using UI components, views, layouts, and the Android Manifest.
3. Implement user interaction features, storage using SQLite, multimedia integration, and location-based services.
4. Use Android intents, services, threads, and broadcast receivers for building interactive and background mobile apps.
5. Understand and create basic Windows Phone applications using XAML and explore platform-specific tools and patterns.

Unit	Content	Teaching Hours/Periods
UNIT-I	Introduction: What is Android, Android versions and its feature set the various Android devices on the market, The Android Market application store, Android Development Environment – System Requirements, Android SDK, Installing Java, and ADT bundle - Eclipse Integrated Development Environment (IDE), Creating Android Virtual Devices (AVDs), the Android Software Stack, The Linux Kernel, Android Runtime - Dalvik Virtual Machine, Android Runtime – Core	09

	Libraries, Dalvik VM Specific Libraries, Java Interoperability Libraries, Android Libraries, Application Framework, creating a New Android Project, Defining the Project Name and SDK Settings, Project Configuration Settings, Configuring the Launcher Icon, Creating an Activity, Running the Application in the AVD, stopping a Running Application, Modifying the Example Application, Reviewing the Layout and Resource Files	
UNIT-II	Mobile Software: Understanding Java SE and the Dalvik Virtual Machine, The Directory Structure of an Android Project, Common Default Resources Folders, The Values Folder, Leveraging Android XML, Screen Sizes, Launching Your Application: The Android Manifest.xml File, Creating Your First Android Application, Android Application Components, Android Activities: Defining the UI, Android Services: Processing in the Background, Broadcast Receivers: Announcements and Notifications Content Providers: Data Management, Android Intent Objects: Messaging for Components. Android Manifest XML: Declaring Your Components, Designing for Different Android Devices, Views and View Groups, Android Layout Managers, The View Hierarchy, Designing an Android User Interface using the Graphical Layout Tool.	09
UNIT-III	Mobile Display: Displaying Text with TextView, Retrieving Data from Users, Using Buttons, Check Boxes and Radio Groups, Getting Dates and Times from Users, Using Indicators to Display Data to Users, Adjusting Progress with SeekBar, Working with Menus using views, Gallery, ImageSwitcher, GridView, and ImageView views to display images, Creating Animation, Saving and Loading Files, SQLite Databases, Android Database Design, Exposing Access to a Data Source through a Content Provider, Content Provider Registration, Native Content Providers.	09
UNIT-VI	Mobile Applications: Intent Overview, Implicit Intents, Creating the Implicit Intent Example Project, Explicit Intents, Creating the Explicit Intent Example Application, Intents with Activities, Intents with Broadcast Receivers, An Overview of Threads, The Application Main Thread, Thread Handlers, A Basic Threading Example, creating a New Thread, implementing a Thread Handler, Passing a Message to the Handler. Sending SMS Messages Programmatically, Getting Feedback after Sending the Message Sending SMS Messages Using Intent Receiving, sending email, Introduction to location-based service, configuring the Android Emulator for Location-Based Services, Geocoding and Map-Based Activities, Playing Audio and Video, Recording Audio and Video, Using the Camera to Take and Process Pictures.	09
UNIT-V	Mobile App Development & Installation: Introduction to Windows Phone App Development, Installing the Windows Phone SDK, Creating Your First XAML for Windows	09

	Phone App. Understanding the Role of XAP Files, the Windows Phone Capabilities Model, the Threading Model for XAML-Based Graphics and Animation in Windows Phone, Understanding the Frame Rate Counter, The Windows Phone Application Analysis Tool, Reading Device Information, Applying the Model-View-View Model Pattern to a Windows Phone App, Property Change Notification, Using Commands.	
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Reference Books:

1. Erik Hellman, “Android Programming – Pushing the Limits”, 1st Edition, Wiley India Pvt Ltd, 2014.
2. Dawn Griffiths and David Griffiths, “Head First Android Development”, 1st Edition, O’Reilly SPD Publishers, 2015
3. J F DiMarzio, “Beginning Android Programming with Android Studio”, 4th Edition, Wiley India Pvt Ltd, 2016. ISBN-13: 978-8126565580
4. AnubhavPradhan, Anil V Deshpande, “Composing Mobile Apps” using Android, Wiley 2014, ISBN: 978-81-265-4660-2 Web Resource: Google Developer Training, "Android Developer Fundamentals Course – Concept Reference”, Google Developer Training Team, 2017. <https://www.gitbook.com/book/google-developertraining/android-developerfundamentals-course-concepts/details> (Download pdf file from the above link)

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 60
Attempt all Sections			
Section A	15 MCQs	1 Marks each – 3 MCQs from each unit	Marks – 15
Section B	5 Short Answer Question	3 marks each – One question from each unit with internal choice	Marks – 15
Section C	5 Long Answer Question	6 marks each – One question from each unit with internal choice	Marks – 30
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSC	VI	BCI -65	Management Information System Practical	02	60	03	50

Practical List:

S.No.	Topic	Practical Task	Tools Used
1	Microsoft Excel for MIS	Create sales report using PivotTables	MS Excel
2		Design interactive dashboard with sales, profit & growth metrics	MS Excel

3		Use VLOOKUP, IF, data validation for analysis	MS Excel
4		Build inventory tracker with conditional formatting	MS Excel
5	Data Entry & Management	Create data entry forms with dropdowns and restrictions	MS Excel / MS Access
6		Apply data validation rules (dates, numeric range, required fields)	MS Excel
7		Structure raw data for reporting and validation	MS Excel / MS Access
8	Database Management (MS Access / SQL)	Create tables for Products, Customers, Sales, Suppliers	MS Access / SQL
9		Normalize data to 3NF	MS Access
10		Write queries: stock levels, sales by product, supplier info	SQL / MS Access
11		Generate reports from queries	MS Access
12	ERP System Practice (Tally / SAP)	Record transactions (sales, purchases, payments)	Tally ERP
13		Generate P&L, Balance Sheet, GST reports	Tally ERP
14		Simulate sales orders, inventory, finance (if SAP available)	SAP ERP
15	Designing MIS Reports	Create monthly/quarterly MIS reports with charts and slicers	MS Excel / Google Sheets
16		Design automated templates that update from data sources	MS Excel / Google Sheets
17	Business Intelligence Tools	Import data into Power BI or Tableau	Power BI / Tableau
18		Design KPI dashboard with filters, slicers, and charts	Power BI / Tableau
19		Publish and share dashboards online	Power BI Service / Tableau Public
20	MIS in Decision-Making	Analyze reports to identify inefficiencies (e.g., low-performing products)	Excel / BI Tool
21		Prepare report with recommendations for operational improvements	Excel / BI Tool
22		Simulate decision-making based on MIS data	Excel / BI Tool
23	Security and Privacy in MIS	Set up user access and permissions in database	MS Access / SQL
24		Demonstrate file protection and encryption	MS Excel / Access
25		Simulate role-based access control	MS Access / SQL

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	20 Marks
Viva-Voce	10 Marks
Marks Description	10 Marks
Practical Total	40 Mark

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSE-II	VI	BCI -66	Theory And Practice Of GST	04	75	03	100

Course Outcomes:

1. Understand the GST structure, registration, and invoicing.
2. Apply input tax credit and manage GST returns.
3. Record intra/interstate GST transactions in ERP.
4. Set up and configure GST in ERP systems.
5. Generate and file GSTR reports using ERP.

Unit	Content	Teaching Hours/Periods
UNIT-I	INTRODUCTION TO GST: Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit - Unavailed CENVAT credit and Input VAT on capital goods-Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply - Credit Note, Debit Note and Supplementary Invoice- Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.	15
UNIT-II	GETTING STARTED WITH GST: Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level -Hierarchy of Applying Tax Rate Details – Reports.	15
UNIT-III	RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING: Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports - Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports - Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.	15
UNIT-VI	GETTING STARTED WITH GST (SERVICES): Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax	15

	Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods - Intrastate Inward Supply-Intrastate Outward Supply - Interstate Supply -Interstate Outward Supply - Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.	
UNIT-V	RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP: Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers -Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month -Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates – Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.	15

Reference Books:

1. Taxmann's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.
5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			

Course Type	Semester	Course Code	Course Name	Credits	Total Teaching Hours	Theory Examination Duration (Hrs)	Max. Marks
DSE-II	VI	BCI -66	Financial Decision Making – II	04	75	03	100

Course Outcomes:

1. Analyze cost-volume-profit relationships, breakeven points, and profit performance for various operational levels, and apply marginal analysis to support managerial decisions such as special orders, make-or-buy, and segment evaluation.
2. Evaluate pricing strategies using methodologies like target costing, elasticity of demand, and market structure considerations while accounting for product life cycle impacts.
3. Identify and assess various types of enterprise risk, and formulate appropriate risk mitigation strategies to manage operational, financial, and strategic risk.
4. Apply capital budgeting techniques—including NPV, IRR, and payback period—to evaluate investment opportunities, incorporating tax effects, incremental cash flows, and decision-making under uncertainty.
5. Demonstrate ethical decision-making skills and apply professional codes of conduct such as the IMA's Statement of Ethical Professional Practice in resolving ethical issues, while promoting ethical leadership, sustainability, and social responsibility within organizations.

Unit	Content	Teaching Hours/Periods
UNIT-I	DECISION ANALYSIS: Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing – Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations	15
UNIT-II	PRICING: Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations – Market structure considerations.	15
UNIT-III	RISK MANAGEMENT: Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk	15
UNIT-IV	INVESTMENT DECISIONS: Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods	15
UNIT-V	PROFESSIONAL ETHICS: Business ethics: Moral philosophies and values - Ethical decision making – Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical considerations for the organization:	15

	Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.	
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Reference Books:

1. **Cost Accounting: A Managerial Emphasis** – Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan
2. **Managerial Accounting** – Ray H. Garrison, Eric Noreen, Peter C. Brewer
3. **Financial Management** – I.M. Pandey
4. **Principles of Corporate Finance** – Richard A. Brealey, Stewart C. Myers, Franklin Allen
5. **Enterprise Risk Management** – James Lam
6. **Business Ethics: Concepts and Cases** – Manuel G. Velasquez
7. **Management Accounting – Principles & Practice** – M.A. Sahaf
8. **Ethics in Accounting: A Decision-Making Approach** – Gordon Klein

Instructions for paper setter:

Duration of Exam – 3 Hrs			Max. Marks – 80
Attempt all Sections			
Section A	20 MCQs	1 Marks each – 4 MCQs from each unit	Marks – 20
Section B	5 Short Answer Question	4 marks each – One question from each unit with internal choice	Marks – 20
Section C	5 Long Answer Question	8 marks each – One question from each unit with internal choice	Marks – 40
Illustration Section B & C Q1 a OR Q1. b; Q2 a OR Q2. b; Q3 a OR Q3. b; Q4 a OR Q4. b; Q5 a OR Q5. B			
