

कार्यालय प्राचार्य, रानी दुर्गावती शासकीय महाविद्यालय साल्हेवारा
जिला – खैरागढ़-छुईखदान-गंडई (छ.ग.) (511)

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वैकल्पिक विषय संबंधि स्पष्टीकरण

1. छत्तीसगढ़ शासन उच्च शिक्षा विभाग के निर्देशानुसार स्नातक साइंस कक्षाओं में आधार पाठ्यक्रम के अतिरिक्त वैकल्पिक विषय में से दो Combination (1. Botany, Zoology, Chemistry, 2. Physics, Chemistry, Mathematics) चयन हेतु विश्वविद्यालय द्वारा मान्यता प्राप्त है।
2. स्नातक वाणिज्य अंतिम वर्ष में आधार पाठ्यक्रम ग्रुप – 1, तथा ग्रुप – 2 के विषय अनिवार्य है। इसके अतिरिक्त ग्रुप – 3 में विश्वविद्यालय द्वारा मान्यता प्राप्त चार वैकल्पिक विषय (1. Finance Area, 2. Marketing Area , 3. Money Banking and Insurance Area) है। जिनमें से विद्यार्थियों को किसी एक के चयन करने की पात्रता है।
3. स्नातक साइंस अंतिम वर्ष में पेपर – 3 में विश्वविद्यालय द्वारा मान्यता प्राप्त तीन वैकल्पिक विषय (1. Principle of Computer Science, 2. Programming in c and Numerical analysis)


प्राचार्य
रानी दुर्गावती शास. महाविद्यालय
साल्हेवारा
जिला-खैरा.-छुई.-गंडई(छ.ग.)

Hemchand Yadav Vishwavidyalaya, Durg (C.G.)

SYLLABUS

B.COM. PART-III

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
Compulsory Groups			
Group-I			
I. Income Tax	75	150	50
II. Auditing	75		
Group-II			
I. Indirect Taxes with GST	75	150	50
II. Management Accounting	75		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	75	150	50
II. Financial Market Operations	75		
Option Group B (Marketing Area)			
I. Principles of Marketing	75	150	50
II. International Marketing	75		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	75	150	50
II. Essential of e-Commerce	75		
Option Group D (Money Banking & Insurance Area)			
I. Fundamental of Insurance	75	150	50
II. Money & Banking System	75		

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for
रानी दुर्गावती शास. महाविद्यालय
साल्हेवारा
जिला-खैरात-छई.-गंडई(छ.ग.)


B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MANAGEMENT
PAPER - I

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

M.M. 75

- UNIT-I** Financial Management: Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, receivables, and inventories.


प्रचारक
राजीव गुरुवावली शास. महाविद्यालय
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जिला-धरमपुरी (उ.प्र.)
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B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MARKET OPERATIONS
PAPER - II

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

M.M. 75

- UNIT-I** Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
- UNIT-II** Capital Market: Security market - (a) New issue market, (b) Secondary market;
Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange, Bombay stock exchange
- UNIT-III** Securities contract and Regulations Act: Main provisions. Investors Protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press;
Remedy through courts.
- UNIT-IV** Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
- UNIT-V** Financial Services: Merchant banking - Functions and roles; SEBI guidelines; Credit rating - concept, functions, and types.



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B.COM PART III
OPTIONAL GROUP B (Marketing Area)
TITLE OF PAPER -PRINCIPLES OF MARKETING
PAPER - I

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

- UNIT-I** Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. Marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.
- UNIT-III** Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- UNIT-IV** Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.
- UNIT-V** Promotion: Methods of promotion; Optimum promotion mix; Advertising media - the relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of sales man.
Recent development in marketing - social marketing, online marketing, direct marketing, Services marketing, Green marketing.


राज. ज्योतिबा साहू महाविद्यालय
साहूवासा
जिला-खेत. - दुई. - गोंडई (उ.ग.)
20/6/19


B.COM PART III
OPTIONAL GROUP B (Marketing Area)
TITLE OF PAPER -INTERNATIONAL MARKETING
PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

- UNIT-I** International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.
- UNIT-II** Identifying and Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; after sales service. International pricing: Factors influencing International price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT-III** Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT-IV** International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market Selection; Export pricing; Export finance; Documentation; Export procedures; Export Assistance and incentives. Marketing Control Process


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UNIT-V Emerging Business Models: Retail model; Media model; Advisory model, Mode-to-order manufacturing model; Do-it yourself model; Information service model; Emergin hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.

Suggested Reading:

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Store fornt; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murli D.: Eductaion and E-Governance; Macmillan India, New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Deniel, Internet & Internet Engineering: Tata McGraw Hill, 1999.
7. Bhatnagar Subhash and Schware Robert (Eds): Information and Communication Technology in Development; Sage Publications India, New Delhi.
7. Amor, Daniel: E-business R eevaluation, The : Living and Working in an Interconnected World; Prentice Hall, U.S.
8. Afuah, A., and Tuccu, C.: Internet usiness models and Strategies; McGraw Hill, New York.


सती तुर्गावती शार. महाविद्यालय
सांगली
जिल्हा-देहली-सांगली (उ.प्र.)


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B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)
TITLE OF PAPER FUNDAMENTAL OF INSURANCE
PAPER - I

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

M.M. 75

- UNIT-I** Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT-II** Fundamentals of Agency Law: Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation.
- UNIT-III** Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT-IV** Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT-V** Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure

Suggested Reading:

1. Mishra M.N.: Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS: Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV: Insurance - Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. BalchandShriwastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

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महाराष्ट्र
विश्वविद्यालय
मुंबई
मंडळ (ब.ग.)

B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)
TITLE OF PAPER - MONEY & BANKING SYSTEM
PAPER -II

OBJECTIVE


This course enables the students to know the working of the Indian Money & banking system.

M.M. 75


- UNIT-I** Money: Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.
- UNIT-II** Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.
- UNIT-III** Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.
- UNIT-IV** Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
- UNIT-V** Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.
State Bank of India, Project History, Objectives, Functions & Organization working & progress.
Internet banking system

Suggested Reading:

1. Basu A.K.: Fundamentals of Banking-Theory and Practice; a Mukherjee and Co., Calcutta.
2. Sayers R.S.: Modern Banking: Oxford University Press.
3. Panandikar S.G. And Mithani D.M.: Banking in India; orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby lock wood Staples, London.
6. Tannan M.L.: Banking - Law and Practice in India: India Law House, New Delhi.
7. Knubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.
9. Harishchandra Sharma.
10. M.L. Singhai.


प्रभात
रानी दुर्गावती शास. महाविद्यालय
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विना-वेतन-सहायक (प.त.) 117


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B.A./B.SC. Part-III
PAPER - III - (OPTIONAL)
(I) PRINCIPLES OF COMPUTER SCIENCE

- UNIT-I Data Storage** - Storage of bits. Main Memory. Mass Storage. Coding Information of Storage. The Binary System. Storing integers, storing fractions, communication errors.
Data Manipulation - The Central Processing Unit. The Stored-Program Concept. Programme Execution. Other Architectures. Arithmetic/Logic Instructions. Computer- Peripheral Communication.
- UNIT-II Operating System and Networks** - The Evolution of Operating System. Operating System Architecture. Coordinating the Machine's Activities. Handling Competition Among Process. Networks. Networks Protocol.
Software Engineering - The Software Engineering Discipline. The Software Life Cycle. Modularity. Development Tools and Techniques. Documentation. Software Ownership and Liability.
- UNIT-III Algorithms** - The Concept of an Algorithm. Algorithm Representation. Algorithm Discovery. Iterative Structures. Recursive Structures. Efficiency and Correctness. (Algorithms to be implemented in C++).
Programming Languages - Historical Perspective. Traditional Programming Concepts. Program Units. Language Implementation. Parallel Computing. Declarative Computing.
- UNIT-IV Data Structures** - Arrays. Lists. Stacks. Queues. Trees. Customised Data Types. Object Oriented Programming.
File Structure - Sequential Files. Text Files. Indexed Files. Hashed Files. The Role of the Operating System.
Database Structure - General Issues. The Layered Approach to Database Implementation. The Relational Model. Object-Oriented Database. Maintaining Database Integrity. E-R models
- UNIT-V Artificial Intelligence** - Some Philosophical Issues. Image Analysis. Reasoning, Control System Activities. Using Heuristics. Artificial Neural Networks. Application of Artificial Intelligence.
Theory of Computation - Turing Machines. Computable functions. A Non computable Function. Complexity and its Measures. Problem Classification.

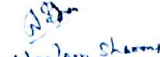
REFERENCES :


1. J. Glen Brookshear, Computer Science : An Overview, Addition -Wesley.
2. Stanley B. Lippman, Josee Lojoie, C++ Primer (3rd Edition), Addison-Wesley.


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मुंबई विश्वविद्यालय, महाविद्यालय
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Dr. Shabnam Khan


Dr. Shabnam Khan


Dr. Asha Rani


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B.A./B.SC. Part-III
PAPER - III - (OPTIONAL)
(II) DISCRETE MATHEMATICS

UNIT-I **Sets and Propositions** - Cardinality. Mathematical Induction, Principle of inclusion and exclusion. **Computability and Formal Languages** - Ordered Sets. Languages. Phrase Structure Grammars. Types of Grammars and Languages. Permutations. Combinations and Discrete Probability.

UNIT-II **Relations and Functions** - Binary Relations, Equivalence Relations and Partitions. Partial Order Relations and Lattices. Chains and Antichains. Pigeon Hole Principle.

Graphs and Planar Graphs - Basic Terminology. Multigraphs. Weighted Graphs. Paths and Circuits. Shortest Paths. Eulerian Paths and Circuits. Travelling Salesman Problem. Planner Graphs. Trees.


UNIT-III **Finite State Machines** - Equivalent Machines. Finite State Machines as Language Recognizers. **Analysis of Algorithms** - Time Complexity. Complexity of Problems. Discrete Numeric Functions and Generating Functions.

UNIT-IV **Recurrence Relations and Recursive Algorithms** - Linear Recurrence Relations with constant coefficients. Homogeneous Solutions. Particular Solution. Total Solution. Solution by the Method of Generating Functions. Brief review of Groups and Rings.

UNIT-V **Boolean Algebras** - Lattices and Algebraic Structures. Duality, Distributive and Complemented Lattices. Boolean Lattices and Boolean Algebras. Boolean Functions and Expressions. Propositional Calculus. Design and Implementation of Digital Networks. Switching Circuits.


REFERENCES :

1. C.L. Liu, Elements of Discrete Mathematics, (Second Edition), McGraw Hill, International Edition, Computer Science Series, 1986


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सनी दुर्गावती शास्त्र. महाविद्यालय.
साहेबवाडा
गिता-खेरा - धर्म. गंधर्व (स. म.)


Rehman


Dr. Shabnam Khan


Naveen Sharma


(Dr. Akash Tiwari)


(Dr. Asha Ranjan Das)


Dr. Pooja Verma

B.A./B.SC. Part-III
PAPER - III - (OPTIONAL)
(III) PROGRAMMING IN C AND NUMERICAL ANALYSIS
(Theory & Practical)

Theory component will have maximum marks 30.
Practical component will have maximum marks 20.

UNIT-I Programmer's model of a computer. Algorithms. Flow Charts. Data Types. Arithmetic and input/output instructions. Decisions control structures. Decision statements. Logical and Conditional operators. Loop. Case control structures. Functions. Recursions. Preprocessors. Arrays. Puppeting of strings. Structures. Pointers. File formatting.

Numerical Analysis

UNIT-II Solution of Equations: Bisection, Secant, Regula Falsi, Newton's Method. Roots of Polynomials. **Interpolation:** Lagrange and Hermite Interpolation, Divided Differences, Difference Schemes, Interpolation Formulas using Differences. Numerical Differentiation. Numerical Quadrature: Newton-Cote's Formulas. Gauss Quadrature Formulas, Chebychev's Formulas.

UNIT-III Linear Equations: Direct Methods for Solving Systems of Linear Equations (Guass Elimination, LU Decomposition, Cholesky Decomposition), Iterative Methods (Jacobi, GaussSeidel, Relaxation Methods).

The Algebraic Eigenvalue problem: Jacobi's Method, Givens' Method, Householder's Method, Power Method, QR Method, Lanczos' Method.

UNIT-IV Ordinary Differential Equations: Euler Method, Single-step Methods, Runge-Kutta's Method, Multi-step Methods, Milne-Simpson Method, Methods Based on Numerical Integration, Methods Based on Numerical Differentiation, Boundary Value Problems, Eigenvalue Problems.

Approximation: Different Types of Approximation, Least Square Polynomial Approximation, Polynomial Approximation using Orthogonal Polynomials, Approximation with Trigonometric Functions, Exponential Functions, Chebychev Polynomials, Rational Functions.

Monte Carlo Methods

Unit-V Random number generation, congruential generators, statistical tests of pseudo-random numbers. Random variate generation, inverse transform method, composition method, acceptance rejection method, generation of exponential, normal variates, binomial and Poisson variates. Monte Carlo integration, hit or miss Monte Carlo integration, Monte Carlo integration for improper integrals, error analysis for Monte Carlo integration.

REFERENCES :

1. Henry Mullish and Herbert L. Cooper, Spirit of C: An Introduction to Modern Programming, Jaico Publishers, Bombay.
2. B.W. Kernighan and D.M. Ritchie, The C Programming Language 2nd Edition, (ANSI features) Prentice Hall, 1989.
3. Peter A Darnel and Philip E. Margolis, C : A Software Engineering Approach, Narosa Publishing House, 1993.
4. Robert C. Hutcheson and Steven B. Just, Programming using C Language, McGraw Hill, 1988.
5. Les Hancock and Morris Krieger, The C Primer, McGraw Hill, 1988.
6. V. Rajaraman, Programming in C, Prentice Hall of India, 1994.
7. Byron S. Gottfried, Theory and Problems of Programming with C, Tata McGraw-Hill Publishing Co. Ltd., 1998.
8. C.E. Froberg, Introduction to Numerical Analysis. (Second Edition), Addison-Wesley, 1979.
9. James B. Scarborough, Numerical Mathematical Analysis, Oxford and IBHPublishing Co. Pvt. Ltd. 1966.
10. Melvin J. Maron, Numerical Analysis A Practical Approach, Macmillan publishing Co., Inc. New York, 1982.
11. M.K. Jain, S.R.K. Iyengar, R.K. Jain, Numerical Methods Problems and Solutions, New Age International (P) Ltd., 1996.

Pracharade

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