

Department of Commerce

Corporate Accounting - I (paper code - 3.01)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

Unit-II

Debenture: Meaning, Types. Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit-IV

Profit or loss before and after incorporation. Final accounts of companies.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Statistics- I (paper code - 3.02)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit-II

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Unit-III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.

Unit-IV

Analysis of Bivariate data: Correlation-concept, scatter diagram, Karl Pearson's coefficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Regulatory Framework- I (paper code - 3.03)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit-II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts. Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit-III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Unit-IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Corporate Law - I (paper code - 3.04)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit-II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit-III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra-virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit-IV

Borrowing Powers; Debentures and Charges.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Data Base Management Syatem- I (paper code - A3.05)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Introduction to Database System: Basic concepts and definitions, Data Dictionary, Database, DBMS, Operations performed on DBMS System, DBA, File Oriented System versus Database System, Database system Environment, Database Languages: DDL, DML, Data Control Language(DCL), Data Query Language(DQL), Transaction Control Language(TCL), Advantage and Disadvantage of DBMS, Basic concept of Files: File Types, File Organization Techniques.

Unit-II

Database System Architecture: Introduction, Schemas, Sub Schemas, Instances, Levels of Database Architecture. Data Independence, Structure, Components and Functions of DBMS, Data Models, Types of Database System(DBMS), Structure of Relational Database, Keys of Relations

Unit-III

Introduction to Database Design: Software Development Life Cycle (SDLC), Development Cost and Structure System Analysis and Design (SSAD), Database Development Life Cycle (DDLDC), Database Design, Automated Design Tools, Normalization: Normal Forms: 1st, 2nd and 3rd NF, BCNF, 4NF and 5NF. Functional Dependency and Decomposition Techniques.

Unit-IV

Query Processing and Query Optimization: Techniques: - Transaction Processing and Concurrency Control Methods. Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, Oracle Transactions (Revoke, Rollback, Commit statements)



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Structural Programming & Computer Graphics- I (paper code - A3.06)

B.Com (VOC) 2nd Year (Sem. 3rd)

Unit-I

Planning the Computer Programming: - Purpose of Program Planning, Methods of analyzing a program requirements, Representations of Algorithms, Flow Charts: Flowchart Symbols, Levels of Flowcharts, Flow Chart Rules, Advantage & Disadvantage of Flow Chart.

Unit-II

Introduction to 'C' language: Concept of structural programming, Basic Constructs of Structural Programming: Sequence, Selection, Repetition (Iteration), Advantage of 'C' Language, Data types, Constant, Variable, Keywords, Structure of 'C' program, arithmetic Operators, bitwise operators, conditional operators; IF statements, Switch statements, GoTo Statement

Unit-III

Computer Graphics: - Definition, Role of Graphics in various fields e.g.: (CAD) Computer Aided Design/Drafting Package, Animators, (DTP) Desktop Packages, Types of Graphics, Hardware & Software used in Graphics, Graphics Primitives, Application of Computer Graphics, Graphics Functions, Types of Printer using in DTP, Types of Graphics Card, Categories of Fonts, Style and Size.

Unit-IV

Arrays, single dimensional array, advantages of arrays, string of arrays, string functions (strrev,strupr, strcat, strcpy, strcmp) and programming of these functions without using direct functions



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Corporate Accounting - II (paper code - 4.01)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit-II

Liquidation of a company ; Financial reporting for financial institutions.

Unit-III

Final Accounts of Banking Companies

Unit-IV

Accounts of Holding Companies.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Statistics- II (paper code - 4.02)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

Unit-II

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

Unit-III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit-IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Business Regulatory Framework- II (paper code - 4.03)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit-II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit-III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit-IV

RTI Act : features, rights and importance.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Corporate Law - II (paper code - 4.04)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

Unit-II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit-III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit-IV

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Data Base Management System - II (paper code - A4.05)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Data, Information, Data Processing, Database Terms, Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Mobile Databases, Data Independence Concepts, Physical Data Organization: Introduction, Physical Storage Media, RAID (Redundant Arrays of Independent Disk) Technology, Advantage and Disadvantage of RAID Technology. E.R Model: - Basics of E.R Model, Conversion of E.R. Model into Relations.

Unit-II

Decision Support Systems (DSS): History of DSS, Characteristics of DSS, Benefits of DSS, Components of DSS, Operational Data versus DSS Data. Relationship: One-to-one, One-to-Many, Many-to-Many. Data Warehousing and Data Mining: Introduction, Main Components of Data Warehouses, Benefits and Limitations of Data Warehouse, Data Mining: Introduction, Data Mining Tools, Data Mining Application.

Unit-III

Advanced Database Models, Database Security: Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Data Encryption and Data Decryption (Data Cryptography).

Unit-IV

Database Operation in Microsoft Access: Creating Table, Creating forms, creating a Simple Query and Modifying a Query, Types of Query, subqueries, retrieval and deletion Microsoft Power Point: Introduction, Tools, Menus, slides, Animation



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana

Department of Commerce

Structural Programming & Computer Graphics- II (paper code - A4.06)

B.Com (VOC) 2nd Year (Sem. 4th)

Unit-I

Introduction to 'C' Language: Introduction, Programming Rules, Executing the Program, Operators, Decision Statement, Loop Control Statement; Structure Programming: Advantages and disadvantages of Structured Programming. Scanf() and Printf().

Unit-II

Pointer: Declaration, Operations on Pointer, Array of Pointers to Arrays. Functions: Definition, Prototype, Passing parameters, Recursion. Data Structures: Array, Overview of Compilers and Interpreters, Program Development in C., difference between compiler and interpreter

Unit-III

Data handling formatted and unformatted console functions, difference between union and structures, nesting of structures, searching sequential and binary searching by array, difference between while , do while and for loop

Unit-IV

Computer Graphics: Computer Graphics Applications, Computer-Aided Design, Presentation Graphics, Computer Art, Entertainment, Education and Training, Visualization, Image Processing, Graphical User Interfaces, Display Devices, Overview of Display Method, Raster Scan Display Processing Unit, Input Devices for Interactive Graphics, Programmers Model of Interactive Graphics Systems, Storage Formats for Pictures.



GDC Memorial College

(Approved by Govt. of Haryana & Affiliated to M D University, Rohtak)

Bahal - 127 028 (Distt. Bhiwani) Haryana