

Faculty of Commerce

P.K. University

Shivpuri (MP)



Syllabus and Evaluation Scheme

B.Com (4th SEMESTER)

(Effective from Session: 2024-25)

B.Com 4th Semester Course Structure – Faculty of Commerce

Compulsory courses for B.Com. 4th semester students (Cost Accounting Major) (Level 6)

S. No.	Paper Code	Paper Title	Credits	L: Lecture T: Tutorial P: Practical			Distribution of Theory Marks		Distribution of Practical Marks		Total Marks (CCE+UE)	Subjects/Paper type/Total Credits
				L	T	P	CCE	UE	CCE	UE		
1.	UWEBDCP206	Web Designing	3	3	0	0	40	60	0	0	100	WEB DESIGNING /SEC/4
	UWEBDCP207	Web Designing Lab I	1	0	0	1	0	0	40	60	100	
2.	UCOSTCM208	Cost Accounting	6	6	0	0	40	60	0	0	100	Cost Accounting/ Major/6
3.	UFINACM209	Financial Market Operations	6	6	0	0	40	60	0	0	100	FMO/Minor/6
4	UTOURCM210	Tourism Marketing	4	4	0	0	40	60	0	0	100	Tourism Marketing/GE/4
		Total	20								500	20

B.Com 4th Semester
Undergraduate Diploma in Major Subject
Course structure and syllabi
Total credits: 20 credits

Course Structure:

Ability Enhancement Courses (AEC), Field project/internship/apprenticeship/community engagement service courses are compulsory for all 2st year UG students in Faculty of Commerce.

Ability Enhancement Compulsory Course (AEC) – 2 types

Type– 1: Ability Enhancement Compulsory Course (AECC) or Foundation Course

Type – 2: Skill Enhancement Course (SEC) or Vocational Course

Type– 1: Ability Enhancement Compulsory Course (AECC) or Foundation Course

Number of subjects/courses/papers: 04 – All are compulsory.

1–Bhasha aur Sanskriti– 2 credits (50 marks).

2–English Language– 2 credits (50 marks).

3–Women Empowerment– 2 credits (50 marks).

4– Entrepreneurship Development– 2 credits (50 marks).

Type – 2: Skill Enhancement Course (SEC) or Vocational Course

Number of paper: 02 – Compulsory

1- Web Designing-Theory – 3 credits (100 marks).

2. Web Designing practical- 1 credit (100 marks).

Field project/internship/apprenticeship/community engagement service: 04

credits (100 marks) - Compulsory. Topics will be decided by the Faculty of Commerce. Marks will be distributed as follows:

- ★ Collection of data/survey/research etc. & analysis: 50%
- ★ One progress reports: 20%
- ★ Submission of final report/dissertation & final viva-voce: 30%

Credits from AEC & Field project/internship/apprenticeship/community engagement:

8 + 4 + 4 = 16 credits

Credits from major, minor, & general elective: 12 + 6 + 6 = 24 credits (see the table below).

Total credits: 16 + 24 = 40 credit.

Subject: Web Designing- (Theory)

Part A: Introduction

Course Code: UWEBDCP206

Course Title: Web Designing- Theory

Course Type: Vocational

Credit Value: 3

Pre-requisite (if any): Open for all

Course learning outcomes (CLO):

- Gain in depth knowledge of Page maker and its practical Applications.
- Create, Edit & format documents using Page Maker.
- Understand various advance concepts of Page maker for Desktop Publishing.
- Using PageMaker, students will be able to gain practical knowledge of book preparation and handling of large amount of texts
- Gain deep insights of working with PDF's

Part B- Content of the Course

Unit: I Basics of PHP (No. of Lectures: 6)

Introduction to PHP, PHP features, installation of XAMPP/WAMP, Benefits of using PHP
MYSQL, Server Client Environment, Web Browser Web Server Installation & Configuration Files.
OOPs with PHP, language basics, syntax, comments, variables, constants and data types, expressions and operators, flow control statements, looping structures, Arrays
Including html code in PHP, Embedding PHP in web pages.

Unit: II Functions & Strings in PHP (No. of Lectures: 6)

Defining a function, Calling a function, variable scope, function parameters, return values, User Defined Function, System Defined Function, Parameterized Function, Date & Time Function, Hash Function, Mail Function, predefined functions.

Strings: Creating & accessing string, searching and replacing strings, encoding and escaping, comparing strings, formatting strings, regular expression.

Unit: III Data & File Handling (No. of Lectures: 6)

PHP Forms: \$_GET, \$_POST, \$_REQUEST, \$_FILES, \$_SERVER, \$GLOBAL, \$_ENV, input/output controls, validation, cookies and Sessions.

File Handling: File and directory, open, close, read, write, append, delete, uploading and downloading files.

File exists, File Size, Rename. Reading and display all/selected files present in a directory.

Unit: IV MySQL an Overview (No. of Lectures: 6)

Introduction, What is a Database, Understanding an RDBMS, Tables, Record & Fields, SQL Language.

Working with phpmyadmin : Creating and using a database, Selecting a database, creating I dropping a table, loading data into a table, Retrieving information from a table, selecting all data, selecting particular rows, selecting particular columns, writing queries, sorting, date, calculations,

working with NULL values, pattern matching, counting rows, using more than one tables, using table and column aliases.

Unit: V MySQL, DATABASES IN PHP (No. of Lectures: 6)

Introduction, connecting to a MySQL database, querying the database, Retrieving and displaying the results, modifying data and deleting data through front end. Designing applications using PHP & MySQL.

Part C-Learning Resources

Text Books, Reference Books, Other resources

Suggested Readings:

1. Desk Top Publishing from A to Z by Bill Grout and Osborne; McGraw Hill
2. DTP (Desk Top Publishing) for PC user by Houghton; Galgotia Publishing House Pvt. Ltd., Daryaganj, New Delhi.
3. ADOBE PAGEMAKER 6:5 - Shashank Jain & Satish Jain — First Edition 2001, BPB Publications.
4. PAGEMAKER 6.5 COMPLETE - R. ShammsMortier, Rick Wallace, Rick Wallace, Phil Gaskill , Richard Romano, Carla Rose, Ellen Wixted, First Indian Edition 1997, Techmedia.
5. DESKTOP PUBLISHING ON PC - M.C. Sharma, First Edition 1997, BPB Publications.
6. BPB'S DTP COURSE (DESKTOP PUBLISHING) — Satish Jain & M. Geethalyer. First Edition 62009.BPB Publications.
7. PAGEMAKER 7 FOR WINDOWS - Ted Alspach, First Indian Edition 2002, Techmedia.
- 8 ADOBE PAGEMAKER 7.0 - Shashank Jain & Satish Jain — First Indian Edition 2002, BPB Publications.

Suggested equivalent online courses:

<https://www.youtube.com/watch?v=NxDeGx7RXTc>

<https://www.youtube.com/watch?v=ZigiVMryvol>

<https://www.youtube.com/watch?v=ApHROllwJ8>

<https://www.youtube.com/watch?v=OpkMllsMZHk>

Part D-Assessment and Evaluation: Maximum Marks: 100

2. Web Designing - Practical

Part A: Introduction

Course Code: UWEBDCP207

Course Title: Web Designing - Practical

Course Type: Vocational

Credit Value: 1

Pre-requisite (if any): Open for all

Course learning outcomes (CLO)

After studying this Course the Student will be able to

- Gain in depth knowledge of Page maker and its practical Applications.
- Create, Edit & format documents using Page Maker.
- Understand various advance concepts of Page maker for Desktop Publishing.
- Using PageMaker, students will be able to gain practical knowledge of book preparation and handling of large amountof texts

- Gain deep insights of working with PDF's

Part B- Content of the Course

1. Create a simple HTML form and accept the user name and display the name through PHP echo statement.
2. Write a PHP script to demonstrate arithmetic operators, comparison operator, and logical operator.
3. Write PHP Script to input marks, generate result and display grade.
4. Write PHP Script for addition of two 2x2 matrices.
5. Write PHP script to obtain factorial of a number using function.
6. Write PHP script to demonstrate string, date and math function.
7. Create student registration form using text box, check box, radio button, select, submit button. And display user inserted value in new PHP page.
8. Write two different PHP script to demonstrate passing variables through a URL
9. Write two different PHP script to demonstrate passing variables with sessions.
10. Write PHP script to demonstrate passing variables with cookies.
11. Write a program to keep track of how many times a visitor has loaded the page.
12. Write PHP script to demonstrate exceptional handling.
13. Write a P1-IF script to connect MySQL server from your website.
14. Create EMP table with emp_no, emp_name, designation and salary. Write a program to read employee information from EMP table and display all this information in PHP page.
15. Create customer table in MySQL with cust_no, cust_name, item purchased, and mob no, insert 10 records into it.
16. Write a program to read customer information from customer table and display all these information in table format on PHP page.
17. Design a web form in PHP to input values for the customer record and insert the record in customer table as a tuple.
18. Design an "update" web form to edit name of customer to "Bob" with cust_no 1
19. Design a "delete" web form to delete record with custno=3.
20. Create a dynamic web site using PHP and MySQL.

Part C - Learning Resources

Text Books, Reference Books, Other resources

- Head First PHP & MySQL, Lynn Beighley & Michael Morrison, O'Reilly
- PHP: A Beginner's Guide, Vikram Vaswani, McGraw-Hill Edition
- Learning PUP, MySQL, JavaScript, & CSS: A Step-by-Step Guide to Creating Dynamic Websites, Robin Nixon, O'Reilly
- PHP and MySQL Web Development, Luke Welling, Addison-Wesley
- The Joy of PHP, Alan Forbes, BeakCheck LLC
- Learning PHP, MySQL, JavaScript, & CSS: A Step-by-Step Guide to Creating Dynamic Websites, Robin Nixon, O'Reilly

Part D-Assessment and Evaluation

Maximum Marks: 100

Subject: - Commerce

Course Title: Cost Accounting

Part A - Introduction

Course Code: UCOSTCM208

Course Title: Cost Accounting

Credit value: 6

**Total Marks: 40 + 60 = 100; Min. Passing
Marks: 35**

**Pre-requisite (if any): Not required open for
all**

Course Learning Outcomes (CLO)

1. Know the principles, concepts, benefits, utility of cost accounting.
2. Will be able to get employment as a cost analyst in small, big business houses.

Part B – Content of the Course

Unit 1: (No. of Lectures: 18)

Cost meaning, Concepts and Classification, Element of Cost, Nature and Importance, History of Cost Account.

Material Costing: Methods of Valuation of material issued, Concept, and material costing
And its techniques

Unit 2: (No. of Lectures: 18)

Labour Costing: Methods of Wages Payment Overhead costing: overhead costing
(Including Calculation of machines hour rate.

Unit 3: (No. of Lectures: 18)

Unit Costing: Preparation of Cost Sheet and Statement of Cost Calculation of Tender Price.

Unit 4; (No. of Lectures: 18)

Contract and Job Costing, Operating Costing (Transport Cost)

Unit 5: (No. of Lectures: 18)

Process Costing: Per unit Process Cost, Normal loss,
Abnormal gain, By-product Reconciliation of Cost and
Financial Statement.

Part C- Learning Resources

Text books:

1. Agrawal dr Mahesh Cost Accounting Ramprasad &sons ,Bhopal
2. Dr Sanjay Mehta Cost Accounting Devi Ahilya Prakashan , Indore

Part D – Assessment and Evaluation

- A. Internal evaluation/Continuous Comprehensive Evaluation (CCE): 40 marks [Class Test – 20 marks; Assignment/Presentation – 20 marks.]
- B. External/University Exam (UE): 60 marks [Time: 3 hours; Question pattern: As per Bloom's taxonomy

Subject: Commerce

Course Title: Financial Market Operations

Part A - Introduction

Course Code: UFINACM208

Course Title: Financial Market Operations

Credit value: 6

Total Marks: 40 + 60 = 100; Min. Passing Marks: 35

Pre-requisite (if any): Not required open for all

Course Learning Outcomes (CLO)

1. Understand the role and importance of the Indian Financial market.
2. To gain comprehensive knowledge of investors protection.
3. To evaluate the challenges faced by the regulators in financial service.

Part B – Content of the Course

Unit 1: Share: (No. of Lectures: 15)

Historical background and Introduction of financial system in India, formal and informal financial sectors. Financial system and economic growth. An overview of Indian financial system 1951 to 1990. Financial sectors reforms after liberalization 1990 to 1991.

Unit 2: (No. of Lectures: 15)

Money Market - Definition, Functions, Significance and Structure of money Market. Acceptance house, Discount house, Call money market, New trends in Indian money market. Role of RBI and Commercial Bank in Indian Money Market.

Unit 3: (No. of Lectures: 15)

Capital Market- Meaning and Components of Capital market, Securities market, Cash Markets Equity and Debts, Depositories. Function of Stock market, Stock brokers, Margin trading, Forward trading, primary and secondary market, NSE, BSE, NIFTY, SENSEX, OTCEI.

Unit 4: (No. of Lectures: 15)

Stock Exchange Board of India- SEBI as capital market regulators. Objectives, functions, Powers and Organisational structure of SEBI. SEBI Guideline on primary and secondary market. Listing procedure and legal requirement. Public issue pricing and marketing.

Unit 5: (No. of Lectures: 15)

Stock Exchange and Investors- Functionaries on Stock Exchange- Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants, Institutional investors, Investors protection- Griveance, Dealing and their removal, Griveance cells in Stock exchange , SEBI, Company law board, Press, Remedy through courts.

Unit 6: (No. of Lectures: 15)

Financial Services - Introduction of Financial service industry in India. Merchant

Banking meaning and scope, Underwriting and regulatory framework of Merchant Banking in India. Leasing and hire purchase, Consumers and Housing finance, Venture Capital finance, factoring services, Concept function and types of Credit rating.

Part C- Learning Resources

1. E. Gordan K. Natarajan Financial Markets and Operation Himalaya Publishing House, New Delhi.
2. Dr. F.C Sharma Financial Market Operation SBPD Publication , Agra.

Part D – Assessment and Evaluation

- A. Internal evaluation/Continuous Comprehensive Evaluation (CCE): 40 marks [Class Test – 20 marks; Assignment/Presentation – 20 marks.]
- B. External/University Exam (UE): 60 marks [Time: 3 hours; Question pattern: As per Bloom’s taxonomy.]

General Elective

Course Title: Tourism Marketing

Part A - Introduction

Course Code: UTOURCM206

Course Title: Tourism Marketing

Credit value: 4

**Total Marks: 40 + 60 = 100; Min. Passing
Marks: 35**

Pre-requisite (if any): Not required open for all

Course Learning Outcomes (CLO)

1. Students will become aware of the importance of the marketing for tourism products and services.
2. Students will understand the latest trends and techniques in tourism marketing.

Part B – Content of the course

Unit 1: (No. of lectures: 20) Introduction to Tourism Marketing

Meaning, definition and evolution of marketing. Basic concept of – need & wants, demand, product, service, market and sales. Marketing mix. marketing for tourism and

travel services. Tourism Marketing special features. Marketing environment- Global marketing environment for tourism and Domestic marketing environment for tourism. Use of social media for marketing of tourism products. Service marketing, Characteristics of services marketing, service marketing mix.

Unit 2: (No. of lectures: 20) Tourism Market and Consumer Behaviour

Marketing Information system (MIS), Functions of MIS. Tourism market classification/types. Tourism Market segmentation- Targeting and positioning strategies, Segmentation process, Market identification and selection. 8 p's of Tourism marketing.

Unit 3: (No. of lectures: 15) Consumer Behaviour

Characteristics affecting consumer behavior- cultural factor, social Factor, Personal factor, psychological factor. Buyer decision process.

Unit 4: (No. of lectures: 15) Pricing and Distribution

Pricing methods, Factors affecting pricing, Pricing strategies for both new and existing tourism products, Price adjustment during off and peak season, Tourism product distribution, Internet as evolution tourism distribution channel.

Unit 5: (No. of lectures: 20) Marketing Strategies

An overview of National Tourism Promotion campaigns, Promotion mix, Advertising- Creative advertising, Major decision & process in creative advertising, Innovative advertisement for tourism marketing, Internet for the promotion of tourism products,

Role of tourism promotion boards, Role of local community in promotion of tourism, Promotion of positive tourism practices.

Part C- Learning Resources

Text books:

1. **Kotler Philip and Armstrong, G. Principle of Marketing, PHI.**
2. **Morrison, A,m. Hospitality and Travel marketing. Delmar Thomson Publishing.**

Part D – Assessment and Evaluation

A. Internal Assessment/Continuous Comprehensive Evaluation (CCE): 40 marks) [Class Test – 20 marks; Assignment/Presentation – 20 marks.]

B. External Assessment/University Exam (UE): 60 marks) [Time: 03.00 hours; Question: As per Bloom’s taxonomy.]

