B.C.C.A.- Part-II

Semester:-III

B.COM. (COMPUTER APPLICATION)
PART TWO
SEMESTER-III
Paper I : STATISTICS TECHNIQUE AND BUSINESS MATHEMATICS

Theory: 80 Marks

Internal Assessment:20 Marks

Objectives- To Provide Basic Knowledge and Understanding of important Statistical Technique

Periods Allotment

UNIT I   16
Statistical Data Collection and Measures of Central Tendency

Meaning, Definition of Statistics, Function, Scope, Merits, Demerits, Importance of Statistics. Statistical Data Collection- Primary and Secondary Data, Methods of Data Collection, Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean

UNIT II   16
Dispersion and Skewness

Range, Quartile Deviation, Mean Deviation, Standard Deviation, Karl Pearson's and Bowley Coefficient of Skewness

UNIT III   16
Correlation Analysis

Simple Problems on Correlations, Two Way Method of Correlation, Concurrent Deviation Method of Correlation

UNIT IV   12
Business Mathematics-Profit or Loss and Percentage

BOOKS RECOMMENDED
1. Statistics- R. S. N. Pillia and V. Bhagavathi, S. Chand and Company
2. Basic of Computer and Statistical Techniques – Dr. Rahul Sawlikar and Dr. S. B. Kishor, Das Ganu Prakashan,Nagpur – ISBN –978-81-921757-8-2
3. Fundamental of Statistics- Elhancs D.N.
4. Standard Problems and Formulae of Statistics- Dr. Rahul Sawlikar and Dr.S.B.Kishor,Das GanuPrakashan,Nagpur- ISBN- 978-93-81660-24-9
5. Fundamental of Mathematical Statistics – Gupta andKapoor, Sultan Chand and Sons Publication ISBN- 8180540049
6. Statistical Methods- S.P.Gupta,S. Chand and Company, New Delhi
7. Statistics, Theory, Method and Application- Sancheti and Kapoor.
8. Fundamental of Statistics – A. K. Agrawal and Sahib Singh, PHI 4TH Edition.

PAPER-PATTERN OF
B. COM. (COMPUTER APPLICATION) PART TWO
SEMESTER III
STATISTICSTECHNIQUE AND BUSINESS MATHEMATICS

Time = 3.00 Hours   **Marks =80**

Que. No. 1 on Unit 1st
          a) Theory   (8M)
          b) Problem   (8M)
                                  (OR)
          c) Problem   (16M)

Que. No. 2 on Unit 2nd
          a) Problem   (8M)
          b) Problem   (8M)
                                  (OR)
          c) Problem   (16M)

Que. No. 3 on Unit 3rd
          a) Problem   (8M)
          b) Problem   (8M)
                                  (OR)
          c) Problem   (16M)

Que. No. 4 on Unit 4th
          a) Problem   (8M)
          b) Problem   (8M)
                                  (OR)
           c) Problem   (8M)

          d) Problem   (8M)

Que No. 5 Write Short Answers

          a) Theory on Unit 1st (4M)

          b) Theory on Unit 2nd (4M)

          c) Theory on Unit 3rd (4M)

          d) Theory on Unit 4th (4M)

B.COM. (COMPUTER APPLICATION) PART TWO

SEMESTER-III

Paper II : COST ACCOUNTING

Theory: 80 Marks

Internal Assessment: 20 Marks

Objectives- To Provide Basic Knowledge and Understanding of important Cost Accounting

To Business and Industry

Periods Allotment

UNIT I   15

Meaning, Importance, Nature and Scope of Cost Accounting, Methods and Types of Costing, Distinguish between Cost Accounting and Financial Accounting, Element of Cost and Allocation. Single or Output Costing, **Problems relating to Cost-Sheet and Tender**

UNIT II   15

Reconciliation Statement- Causes of Reconciliation Needs, Reasons for difference, Reconciliation of Profits Shown by Financial Accounting and Cost Accounting.

UNIT III   15

Process Costing- Feature of Process Costing, Advantages and Disadvantages, Principle of Process Costing, Application of Process Costing, Problems on Simple Process Including Normal And Abnormal Gain and Wastage. And Joint Product Costing and Sale of By –Product.

UNIT IV   15

Contract Costing- Features, Types of Contract Costing, Certified Work, Uncertified Work, Retention Money, Profits on Incomplete Contracts, Cost-Plus Contract, Treatment of Profits and Problems on One or Two Contracts for One Year Only, Placement of Important Items in the Balance- Sheet of Contract.

BOOK RECOMMENDED

1. Cost Accounting- R. S. N. Pillia and V. Bhagavati,S.Chand and Company, New Delhi
2. Cost and Management Accounting- Dr. Rahul Sawlikar, Dr. K.B.Moharir and Dr. Pradip Ghorpade, Rajani Prakashan,Nagpur. ISBN-978-93-82683-00-1
3. Cost Accounting-M. Khan And P.K. Jain, Tata McGraw Hill ISBN – 13:978-0-07-040224-9
4. Cost Accounting- Dr. R.K.Sawlikar and Dr. R.P.Ingole, Das Ganu Prakashan, Nagpur, ISBN-978-93-81660-40-9
5. Cost Accounting- S.N.Patil and A.N.Patil, Vishwa Publishers and Distributors, Nagpur. ISBN-81-86454-34-9
6. Cost and Management Accounting- Y.R.Mahajan, Pimplapure Prakashan, Nagpur
7. Cost Accounting-M.C.Shukla,T.S.Grewal, M.P.Gupta, S.Chand and Company, New Delhi
8. Practical Costing- B.S.Khanna, I.M.Pandey,G.K.Ahuja,S.C.L.Batra,S.Chand and Company, New Delhi
9. Cost and Management Accounting (Marathi) Dr.Kishor Moharir, Sunita Moharir, Dr. Pradip Ghorpade, Dr. Vinod Waghale, Das Ganu Prakashan, Nagpur

10. Cost and Management Accounting (Marathi)-

    Dr.Sudhir Bobhankar, Dr. Megha Kanetkar, Shri. Sainath Prakashan, Nagpur

11. Cost Account (Hindi) - S.M.Shukla

12. Cost Account (Hindi) - I.G.Gupta and Trivedi

13. Cost Account (Hindi) - M.N.Arora, S.Chand and Company, New Delhi

14. Rathnam Costing Theory- P.V.Rathnam

15. Cost Accounting-V.K.Saxena, C.D.Vashist

16. Cost Accounting-Jawaharlal

17. Cost Accounting- S.P.Iyanger, Sultan Chand and Company, New Delhi

18. Cost and Management Accounting- ShashiK. Gupta, Kalyani Publisher, New Delhi

19. Cost Accounting-S.P.Jain and Narang

PAPER-PATTERN OF

B. COM. (COMPUTER APPLICATION) PART TWO
SEMESTER III
COST ACCOUNTING

Time = 3.00 Hours   **Marks =80**

Que No. 1 on Unit 1st
a) Theory	(8M)
b) Problem	(8M)

<div align="center">(OR)</div>

c) Problem	(16M)

Que No. 2 on Unit 2nd
a) Problem	(8M)
b) Problem	(8M)

<div align="center">(OR)</div>

c) Problem	(16M)

Que No. 3 on Unit 3rd
a) Problem	(8M)
b) Problem	(8M)

<div align="center">(OR)</div>

c) Problem	(16M)

Que No. 4 on Unit 4th

a) Problem	(8M)
b) Problem	(8M)

<div align="center">(OR)</div>

c) Problem	(16M)

Que No. 5 Write Short Answers
a) Theory on Unit 1st	(4M)
b) Theory on Unit 2nd	(4M)
c) Theory on Unit 3rd	(4M)
d) Theory on Unit 4th	(4M)

B.Com. (C.A.) - II
SEMESTER- III
Paper III - PROGRAMMING LOGIC AND TECHNIQUE
(Marks-80)

UNIT-I: Language Evolution
Machine Language, Assembly Language, High Level Language. Translators: Compiler, Interpreter and Assembler. The Compilation Process, Linker, Loader, Study of Programming Languages (Function Oriented, Object Based, Event Based),Study of HLL, Characteristics of Good Language, Generation of Languages,

UNIT-II: Programming Construction Tools
Problem Analysis, Process Analysis, Conceptual Development of Solution. Development Tools: Algorithm: Advantage and Disadvantage of Algorithm, Flowcharts: Types of Flowcharts, Advantage and Disadvantage of Flowchart. Pseudo Code: Definition and Its Characteristics.

UNIT-III: Control Statements Basics of Programming Language: Usage of Character Set,
Meaning of Keywords and Identifiers, Role of Data Types, Constants and Variables. Importance of Casting, Different Types of Operators and their Precedence, Expressions, Conditional Statements (One-Way, Two-Way and Multi-Way Conditional), Looping Statements (For, While, do-while),Usage of Exit, Continue, Break and Go to Statement.

UNIT-IV: Arrays
Arrays: Arrays, One dimensional array, Various Operation on Array (Insertion of Element, Deleting Element, Rotating List, Sorting, Searching, Merging Etc)and Two dimensional arrays(MatrixAddition,TransposeofMatrix,MatrixMultiplication),Modularprogramming and its features.

Books:

1. Anil V. Chouduri,"TheArtofProgrammingthroughFlowchartandAlgorithms",Laxmi Pub.ISBN-8170087791
2. Dr. S.B. Kishor, "Programming and Logic and Technique", University Press, ISBN : 978-81-7321-822-9
3. MaureenSprankle,"ProblemSolvingProgrammingConcepts",Pearson,7thEdition, 2009ISBN 81-317-0711-1
4. Behrouz Forouzan, "Basic of Computer Science", Cengage Leaning, ISBN81-315-1118-9

References:
1) Donald Knuth," The Art of Computer Programming Vol-I,IIIII", Pearson.
2) Horowitz, Sahani, "Fundamental of Computer Algorithm", Orient Longman, ISBN 9788173716126

B.Com. (C.A.)-II
SEMESTER-III
Paper IV - DATABASE MANAGEMENT SYSTEM CONCEPTS
(Marks-80)

UNIT–I: Database Environment
Basic Terminology, Data Processing, Traditional and DBMS Environment, Components of DBMS, Database Approach -Objectives, Benefits, Characteristics, Advantages of DBMS. Three Tier Architecture, Data Abstraction. **Database Administration:** Role, Functions, Responsibility

UNIT–II: Data Model and Design
Data Models, Record Based Logical Model, Relational Database Structure, Normalization, Normal forms, Functional Dependency, 1NF (First Normal Form), 2NF (Second Normal Form), 3NF (Third Normal Form), Relational Algebra, Codd's Rules

UNIT–III: Working With Ms-Access
Elements of an Access database - Tables, Queries, Forms, Reports, Macros. Introduction to Ms-Access, Designing Database, Crating Database using Wizard, Working with Table. **Field types**– Autonumber, Date/Time, Number, Text, Yes/No, Hyperlink. Creating Tables using Design View and Using wizard, Editing Table, Editing Records

UNIT–IV: Query and Form Designing
Query: Filtering Data, Studying different types of Queries, Specifying Criteria in Queries, Filter using multiple criteria. **Forms, Report and Macro:** Procedure to create a form, Reports and Macros

Books:
 1) R. Panneerselvam," Database Management System ",PHI, 2006, ISBN : 81-203-2028-X
 2) Dr. Madhulika Jain,Vinita Pillai, Shashi Singh and Satish Jain, "Introduction to Database Management", BPB, 2002, ISBN: 81-7656-638-1
 3) Bioin C. Desai, " An Introduction to Database Management", GP Pub., 2006
 4) Caleste Robinson, " Access 97", BPP, 1998, ISBN : 81-7029-928-4

References:
 1) Abraham Silberschatz, Henry F. Korth, S. Sudarshan, "Database System Concept ", McGraw Hill, 2002, ISBN: 0-07-228363-7.
 2)S.B. Kishor," DDMS and Oracle", Das Ganu Prakashan, ISBN 978-93-81660-08-9
 3) Sanjay Saxena, "MS Office 2007 in a Nutshell", Vikas Pub., 2011,ISBN-978-81-259-5036-3
 4) Rutkosky, Seguin, Audrey, "Microsoft office 2007", BPB, ISBN-10:81-8333-228-5/13:978-81-8333-228-6

B.Com. (C.A.)-II
SEMESTER-III
Paper V - WEB DESIGNING

(Marks-80)

UNIT-I: Introduction to Web Technology
Introduction to Internet, Introduction to World Wide Web, Components of Web, Types of Web Sites, Role of Web Browser and Web Server, Types of Web Browser, Types of Web Server, Flow of Web Information, Objective of the Web Site, Basic Interface Design, Various Types of URLs, Process of Web Publishing.

UNIT-II: Basic of HTML and Tag
Introduction to HTML - Introduction, Features of HTML, Advantages & Disadvantages of HTML, HTML Editors, Step to Create and View HTML Document, Basic Structure of HTML Program
Tags & Attributes-Nesting of Tags, Classification of HTML Tags, Block Formatting Tags.

UNIT-III: List and Linking
List - Introduction to Lists, Unordered List, Ordered List, Definition List, Nested List, Difference Between Ordered and Unordered List.
Linking - Introduction, Type of Hyperlink Creation, Working with Links, Pathname and Types, Types of Linking or Anchors.

UNIT-IV: Advanced HTML
Graphics in Web Page - Image Tag, Align Images, Embedding Inline Images and External Images,
Tables - Basic table tags and their related attribute
Frames- Frames, <Frame> and <Frameset> tags, Form designs, Form Controls, Text controls, password fields, radio buttons, and check boxes. Reset and submit buttons, form control selection, option processing and text area.

Books:
 1) Greenstein and Feinman," Electronic Commerce", TMH,2000, TMH, ISBN-0-07-042141-2,.
 2) BhushanDewan, "E-Commerce by ", S.Chand,2001, First Ed., ISBN - 81-219-2083-3,
 3) Powel, "Complete Reference in HTML" 4TH Ed., TMH

References:
1) Complete HTML , BPB,2010, ISBN-13:978-0-07-070194-6.
2) C.Xavier, "Web Technology and Design",TMH,2010, ISBN-13:978-81-224-1450-9
3) S.B. Kishor, "Web Designing", Das Ganu, ISBN : 978-93-81660-05-8
4) Curt Robbins, "Learning HTML 4.0", BPB Pub., ISBN -81- 7556-481-8
5) Ivan Bayross, "Web Enabled Commercial", BPB Pub., ISBN-81-8333-008-8

B.Com. (C.A.)-II
SEMESTER-III
Paper VI - MIS AND SYSTEM ANALYSIS

(Marks-80)

UNIT -1
System Concept, definition, System approach, characteristics, System Elements - Input, Output. Environment Boundary Interface, feedback, Control. Types of Systems, Business system. Data vs information, information and decision making, Value of information, quality of information. Introduction to MIS, definition, need, objectives, benefits, functions, characteristics, Structure of MIS, information requirements at various levels of Management Activities.MIS vs data processing. Types of MIS: IPS, OAS, DSS, Expert system (organization, features & advantages) Functional MIS for marketing, finance, human resource, production & service industry

UNIT -2
System Development Life Cycle (SDLC) concept & stages.Need, determining user's information requirements- Information gathering - Sources & Methods (Interviews, questionnaires, observation, document analysis). System analysis, planning approach- elements, objectives, constraints, feasibility study, Tools of data recording, DFDs, data dictionary, decision tree, decision table, cost benefit analysis.

UNIT-3
Output input design, form design, process design, process specification, file design, program design, module integration, storage requirement .selection of hardware and software, software controls, system flow chart, user view of processing, modeling input output data. Procedure design, design documentation, user feedback, Project planning & control.

UNIT-4
Testing and Implementation
Testing: Code testing, specification testing, types of tests, verification and validation systems security and privacy, control measures, disaster recovery plan, system audit, Documentation: user's System. Operations manual, Role and qualities of system analyst as a change agent implementation - Methods of change over, transition and conversion, change management, user training. Post implementation maintenance & review.

Books
1. Elias Award, "System Analysis & Design", Golgotha Publication, 2nd Edition,
2. Edward," System Analysis & Design ", Tata McGraw Hill.
3. Rajaraman," Analysis and Design of Information System", PHI Publication, ISBN – 8120312270
4. S.B. Kishor, "MIS and System Analysis", Das Ganu, ISBN : 978-93-81660-09-6

Reference Books:
1. Kendall & Kendall, "System Analysis & Design ",PHI Publication, 5th Edition,ISBN- 8120321553
2. Dennis, "System Analysis & Design", Wiley Student Publication,3rd Ed. ISBN-9788126508808

B.Com. (C.A.) - II
SEMESTER- III
PRACTICAL -I: DATABASE MANAGEMENT SYSTEM CONCEPTS
MS-ACCESS

A]   Create table Student (Student_no, Student_name, and Course) in MS-ACCESS with the following details and perform following operations.

Student_no	Student_name	Course
101	Sunil	Vb
102	Anshu	Vb.Net
103	Sonam	Tally
104	Shital	Vb.Net

1. Use Column width as best fit.
2. Set Studentno as a Primary Key.
3. Insert at least 10 students' records.
4. Display all the students whose name begin with letter 'S'.
5. Display the query view and take out the print out.
6. Add new fields such as Fees, Date_adm ,Date_of_birth, .Address)
7. Add data to above newly fields.
8. Select Studentname, Course and Fees from student table.
9. Delete all the students who were admitted on specific date.
10. Update fees to increase it by thrice.
11. Select all the students of VB.NET paying course fees of 4000.
12. Update table by replacing the course name to TALLY wherever the course fees is 3500.
13. Delete the record where Student name is SONAM.
14. Display the studentname, studentno who was born on '14/6/1996'
15. Replace the Address of student say, ANSHU to PUNE.
16. Remove all the records where number of students is less than 2 for particular course.

B]   Create the Tables in which

Stud_per_Detail(Stud_no, Stud_name, Sex, date_of_birth, Address, Ph_no) and

Stud_off_detail(Stud_no,Course,Fees,date_Adm).

1. Select Stud_Name, Address from Stud_Per_Detail and Stud_no, Course, Fees from Stud_off_datail.
2. Create a report view for above query.

3. Append the records of above tables Stud_Per_Detail to Stud_History where Student Date_of_Birth i s 14/06/1996.
4. Print the table design view and datasheet view.

C]   Create a table Donar(Donar_no,Donar_name,BG,Sex) by using following instruction.

1. Use Columnar Layout.

2. Use Blueprint style.

3. Give the title for Form as Donar Details Form.

4. Enter 5 records.

5. Print the Form view.

B.Com. (C.A.) - II
SEMESTER- III
PRACTICAL -II: WEB DESIGNING

1) Demonstrate of Logical Format Tag.

2) Demonstrate of Physical (Formatting) style tag

3) Demonstration of Level of Headings

4) Demonstration of Block Alignment

5) Demonstration of ADDRESS tag.

6) Demonstrate the Font Face, Color and Size.

7) Demonstrate the <HR> Tag

8) Demonstrate the Alignment

9) Demonstrate the Scrolling tab using Mercury.

10) Demonstrate of Order List

11) DEMONSTRATE FOR INTERNAL LINKING

GONDWANA UNIVERSITY

GADCHIROLI

COURSES OFFERED

- [ARTS](#)
- [COMMERCE](#)
- [SCIENCE](#)

ARTS

1. ENGLISH
2. MARATHI
3. HINDI

COMMERCE

1. ECONOMICS
2. STATISTICS
3. ACCOUNTS
4. SCIENCE

1. PHYSICS
2. CHEMISTRY
3. MATHEMATICS

12) DEMONSTRATE THE USE OF TABLE

COLLEGE

COLLEGE					
FYJC			SYJC		
ARTS	COMMERCE	SCIENCE	ARTS	COMMERCE	SCIENCE
58	150	90	75	200	100

13) DEMONSTRATION OF BROWSING BY CATEGORY

BROWSE BY CATEGORY

- [WINDOWS](#)
- [OFFICE](#)
- [DEVELOPER](#)
- [IT PROFESSIONALS](#)
- [BUSINESS USER](#)
- [HOME USER](#)
- [HARDWARE](#)
- [GAMES AND XBOX](#)
- [TRIAL SOFTWARE](#)
- [ALL PRODUCTS](#)

14) PROGRAM FOR DESIGNING A SIMPLE FORM

NAME

ADDRESS

DOB

HOBBIES ☑ SPORT

☑ CHESS

[SAVE]

15) Demonstrate the Master page to link another page.

16) Demonstrate link to website.

17) Demonstrate to compose mail.

18) Demonstrate to show or load inline image say sunset.jpeg

19) Demonstrate of Image Hyperlink

20) Demonstrate of Basic table.

21) Demonstration of cell padding attributes

22) Demonstration of Link in the page.

23) A HTML Program to show static linking the web page should contain Title,green background and a link which takes you to another page.

24) // DEMONSTRATION OF BROWSING BY CATEGORY

********OUTPUT***********

BROWSE BY CATEGORY

- WINDOWS
- OFFICE
- DEVELOPER

- IT PROFESSIONALS
- BUSINESS USER
- HOME USER

- HARDWARE
- GAMES AND XBOX
- TRIAL SOFTWARE

- ALL PRODUCTS

26) PROGRAM FOR DESIGNING A SIMPLE FORM

********OUTPUT***********

NAME

ADDRESS

DOB

HOBBIES ☑ SPORT

☑ CHESS

[SAVE]