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  
Statistical Data Collection and Measures of Central Tendency  
16
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  
Dispersion and Skewness  
16
Range, Quartile Deviation, Mean Deviation, Standard Deviation, Karl Pearson’s and Bowley Coefficient of Skewness

UNIT III  
Correlation Analysis  
16
Simple Problems on Correlations, Two Way Method of Correlation, Concurrent Deviation

UNIT IV  
Business Mathematics- Profit or Loss and Percentage  
12

BOOKS RECOMMENDED
1. Statistics- R. S. N. Pillia and V. Bhagavathi, S. Chand and Company  
3. Fundamental of Statistics- Elhancs D.N.  
Que. No. 1 on Unit 1<sup>st</sup>
   a) Theory (8M)
   b) Problem (8M)
   c) Problem (16M)

Que. No. 2 on Unit 2<sup>nd</sup>
   a) Problem (8M)
   b) Problem (8M)
   c) Problem (16M)

Que. No. 3 on Unit 3<sup>rd</sup>
   a) Problem (8M)
   b) Problem (8M)
   c) Problem (16M)

Que. No. 4 on Unit 4<sup>th</sup>
   a) Problem (8M)
   b) Problem (8M)
   c) Problem (8M)
   d) Problem (8M)

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

UNIT III 15

UNIT IV 15
BOOK RECOMMENDED

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
6. Cost and Management Accounting- Y.R.Mahajan, Pimplapure Prakashan, Nagpur
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
16. Cost Accounting- Jawaharlal
18. Cost and Management Accounting- Shashi K. 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)

(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                                             (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

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:


References:
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:
2) Dr. Madhulika Jain,Vinita Pillai, Shashi Singh and Satish Jain, “Introduction to Database

References:
81-8333-228-6
UNIT-I: Introduction to Web Technology

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:
3) Powel, “Complete Reference in HTML” 4TH Ed., TMH

References:
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

Reference Books:
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.

<table>
<thead>
<tr>
<th>Student_no</th>
<th>Student_name</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Sunil</td>
<td>Vb</td>
</tr>
<tr>
<td>102</td>
<td>Anshu</td>
<td>Vb.Net</td>
</tr>
<tr>
<td>103</td>
<td>Sonam</td>
<td>Tally</td>
</tr>
<tr>
<td>104</td>
<td>Shital</td>
<td>Vb.Net</td>
</tr>
</tbody>
</table>

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_detail.
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 is 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

<table>
<thead>
<tr>
<th>COLLEGE</th>
<th>FYJC</th>
<th>SYJC</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARTS</td>
<td>58</td>
<td>75</td>
</tr>
<tr>
<td>COMMERCE</td>
<td>150</td>
<td>200</td>
</tr>
<tr>
<td>SCIENCE</td>
<td>90</td>
<td>100</td>
</tr>
</tbody>
</table>

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
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** |