## Bachelor of Commerce (B. Com)
### Semester- IV Examination

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Course Scheme</th>
<th>No. of Credits</th>
<th>Examination Scheme</th>
<th>Maximum Marks</th>
<th>Minimum Passing Marks</th>
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<td>Compulsory English</td>
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<td>Marathi/Hindi/Supplementary English</td>
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<td>3.</td>
<td>Secretarial Practice</td>
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<td>80 - 20 100</td>
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<td>4.</td>
<td>Monetary Economics-Paper II</td>
<td>4 - --</td>
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<td>5.</td>
<td>Corporate Accounting Paper II</td>
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<td>Management Accounting</td>
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<td>7.</td>
<td>Any One Paper from the following Optional Group</td>
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<td>Group A. Marketing Management Sales and Distribution Management</td>
<td>4 - --</td>
<td>3</td>
<td>80 - 20 100</td>
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<td>Group B. Human Resource Development- Organizational Behaviour- Paper-II</td>
<td>4 - --</td>
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<td>80 - 20 100</td>
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<td>Group C. Banking and Insurance- Banking and Insurance Law and Practices Paper- II</td>
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<td>3</td>
<td>80 - 20 100</td>
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<td>Group D. Information Technology- Media Management</td>
<td>- 4/Batch</td>
<td>3</td>
<td>50 30 20 100</td>
<td>24 11 35</td>
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**Note:**

1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks
2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.
Objective:
1. The Prose Passage serves the purpose of developing Reading Skill and to know about the worldly ways of the World.
2. To make students aware about the basic knowledge of English Grammar, and to develop among them an ability of effective communication in English.
3. To make aware about the basics of Business Communication.

UNIT I - Prose
1) PRIYA PAUL
2) RAHUL BAJAJ
3) RATAN TATA
4) SABEER BHATIA

UNIT II - Prose
1) STEVE JOBS
2) SUDHA MURTY
3) L.M. THAPER
4) VIJAY BHATKAR

UNIT III - Writing Skills
1) DIALOGUE WRITING
2) DESCRIPTION AND NARRATION

UNIT IV - Basic Language Skill & Grammar Usage
1. DEGREE OF COMPARISON
2. CHANGE THE VOICE
3. AGREEMENT OF VERBS WITH SUBJECT-CONCORD
4. SYNONYM & ANTONYM

PRESCRIBED BOOK FOR TEXTUAL COMPONENT
1) MODERN TRAILBLAZERS-BOARD OF EDITORS PUBLISHED BY ORIENT BLACK SWAN

BOOKS RECOMMENDED FOR GRAMMAR EXERCISE
1. WINGED THOUGHT ORIENT BLACK SWAN
3. Contemporary English Grammar & Composition by David Green (Macmillan)
4. Success with Grammar and Composition by K. R. Narayanswami
5. Macmillan Phrasal Verbs (Macmillan)
6. Enriching your competence in English by A R Thorat, B S Valke, S B Gokhale (Orient Longman)
7. English Grammar & Composition By WREN & MARTIN (S.CHAND)
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| 8- r.kkauk^s! fuHk^z; cuk \^wj cuk | & Lokeh foo^duan
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पाठ्यपंचायत के साथ साथ पाठ्यक्रम से दस अनंतरात्मक प्रश्न होंगे। सभी प्रश्नों का उत्तर अक्षिण और होगा। प्रत्येक प्रश्न के होंगे दो अंक। कुल अंक 20 होंगे।
सूना
SYLLABUS: B.Com. Part II
SUPPLEMENTARY ENGLISH
Semester IV

Unit I  Prose
1. A Slip of Tongue by F. E. B. Gray
2. Forgetting by Robert Lynd
3. My Financial Career by S. Leacock
4. Socrates and the Schoolmaster by F. L. Brayne

Unit II  Poetry
1. Gods by Walt Whitman
2. When We Two Parted by Lord Byron
3. Goodbye Party for Miss Pushpa T.S. by Nissim Ezekiel
4. The Wind tapped Like a Tired Man by Emily Dickenson

Unit III  Writing Skills
A) Precis writing
B) Expansion of an idea (Expand/Explaining the proverb or an idea)

Unit IV - Grammar and Usage
1. Simple, compound and complex sentence
2. Tense (Rewrite the sentences by removing the errors)
3. Transformation of sentences (Use no sooner---than, remove ‘too’)

-Prescribed Book for textual contents - Prose and Poetry New
Avenues: An Anthology of Prose and Poetry by Board of Editors
(Orient BlackSwan)

-Recommended reading for Grammar & Composition -
1. Macmillan English Grammar and Composition by R. C. Jain (Macmillan India LTD)
2. Macmillan Foundation English by R.K Dwivedi & A. Kumar (Macmillan)
3. Contemporary English Grammar & Composition by David Green (Macmillan)
4. Success with Grammar and Composition by K. R. Narayanswami (Orient Longman)
5. Macmillan Phrasal Verbs (Macmillan)
Semester II: Distribution of Marks

<table>
<thead>
<tr>
<th>Texts (Prose and Poetry)</th>
<th>Theory</th>
<th>Internal</th>
<th>Practical</th>
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<tbody>
<tr>
<td>56</td>
<td>20</td>
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</table>

Semester II: Pattern of Question Paper:

Que: 1. A) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit I) 08
   B) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit I) 08

Que: 2. A) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit II) 08
   B) One Long Answer Question out of Two to be answered in about 150 words (Based on Prescribed Text-unit II) 08

Que: 3. A) Two Short Answer Questions out of Four to be answered in about 50 words (Based on Prescribed Text-unit I) 08
   B) Two Short Answer Questions out of Four to be answered in about 50 words (Based on Prescribed Text-unit II) 06

Que: 4. A) Precis writing 08
   B) Expansion of an Idea (Expanding/explaining the given proverb in about 150 words) (One out of two) 08

Que: 5. A) Six very short Answer Question to be answered in one sentence or not more than three lines each:
   (Based on Prescribed Text-unit I) 06
   B) Two stanzas for identification of the names of poems and poets (Based on Prescribed Text-unit II) 04
   C) Simple, Compound and Complex sentence (Three) 03
   D) Rewrite the following sentences by removing the errors in Tense (Three) 03
   E) Do as directed (Two)
   (One on use of No sooner—than, another on Remove ‘too’) 02
SYLLABUS

B.Com. - II
Secretarial Practice
Semester - IV

- **Level of knowledge**: Basic Knowledge

- **Objectives**: To develop conceptual understanding of the fundamentals of secretarial practice and procedure requirements. To impart skills in drafting notices, resolutions, minutes, reports, etc.

**COURSE INPUTS**

**Unit- I : 1) Managing and Whole Time Directors**

Managing, Qualification, Disqualified Persons, Appointment, Remuneration, Powers and Duties, Whole time Director Appointment, Remuneration Manager Appointment, Disqualifications Remuneration Power and Duties.

2) **Company Secretary**

Meaning, Qualification, Appointment, Qualities, Duties, Powers, Liabilities of Company Secretary, Legal Position of a Company Secretary.

**Unit - II : 3) Company Meetings**


**Unit-III : 4) Law and Practice of Company Meetings**

Notice of Meeting, Recording and Signing of Minutes, Agenda Meeting, Roll of Chairman, Coram, Motivation & Resolution, Voting of Method of Voting, Qualities, Essential For an Ideal Chairman, Duties and Power of
Chairman, Amendment Proxy, Adjournment of Meeting and Postponement of Meeting.

5) Profit and Dividend


Unit-IV : 6) Account and Audit


7) Report of Company


Note : Application of secretarial procedure and practices, drafting of notices, resolutions, minutes, reports wherever applicable.

List of recommended books :-

1. B. N. Tandon. secretorial practice, S. Chand & co.
2. Dr. V. K. Jain, Company law and practice
4. K. Mujumdar, Dr. D. K. Kapoor, Company law & Practice, (Taxmann’s, New Delhi.)
5. Avatar Singh, Company law (Eastern Book Co. Lucknow)
7. प्रमुखला काव्यवर व सत्प्राची कार्यव्यवस्थाती ती. ज.च.विविद शोध, ती. दिपीप वैश्वाने ती. मोहन जपाने, ती? सोमानी, अनुसंधान प्रकाशन नागपूर
QUESTION PAPER PATTERN

Total Marks = 80

Q. 1
A) Unit - I  8
B) Unit - I  8

OR
C) Unit - I  16

Q. 2
A) Unit - II  8
B) Unit - II  8

OR
C) Unit - II  16

Q. 3
A) Unit - III  8
B) Unit - III  8

OR
C) Unit - III  16

Q. 4
A) Unit - IV  8
B) Unit - IV  8

OR
C) Unit - IV  16

Q. 5
A) Unit - I  4
B) Unit - II  4
C) Unit - III  4
D) Unit - IV  4
Gondwana University

B.Com Part II
Semester IV
Monetary Economics II
(Finance and Modern trade)

<table>
<thead>
<tr>
<th>Unit No.</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>Financial System</td>
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<td></td>
<td>1.1 Role of finance in economy, Type of finance according to time, command, and security national objective.</td>
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<td>1.2 Role and importance of Mutual Funds in economic development of India</td>
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<td>2</td>
<td>Public Finance</td>
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<td>3</td>
<td>Modern trade and Commerce</td>
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<td>3.1 Commodity exchanges. History &amp; overview, terms used, working and procedure followed in commodity exchanges, nature of commodity exchanges.</td>
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<tr>
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<td>3.2 Stoke exchanges, Introduction of Stoke exchanges in India, On line trading</td>
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<td>4</td>
<td>Capital Market</td>
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<td>4.1 SEBI (Security &amp; Exchange Board of India): Role of SEBI in Primary Capital Market or New Issue Market, Money and Capital Market, functions of SEBI.</td>
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<td>4.3 B.S.E. (Bombay Stock Exchange) Role and Importance of B.S.E</td>
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Books Recommended

1. Monetary Economics: Dr. Devender Kawday, Dini Menon. PayalPrakashan Nagpur.
3. "...
4. "...
5. "...
6. "...
Unit 1
1. Final Accounts of Banking Companies: Preparation of Profit & Loss Account and Balance Sheet in the current latest form, preparation of schedules as per legal requirements.

Unit II
1. Final Accounts of General Insurance Companies in the latest prescribed form:
   - Revenue Accounts of fire, Marine and Accident insurance business.
   - Profit & Loss Account
   - Profit & Loss Appropriation Account
   - Balance Sheet

Unit III
1. Profit Prior to Incorporation of Joint stock company.

Unit IV
1. Winding up of Companies: Types of winding up, preparation of liquidators final statement of accounts.

Books Recommended
2. Corporate Accounting - AT. 5. cT-h, MTW. vifoan "ksaMsj izk rTaTo gTa, MTWlq HkEk tk\ko 
vu\j/k izdk"ku u\ki\j
3. Corporate Accounting - Dr. S. M. Shukla, Dr. S. P. Gupta, Sahitya Bhawan Publication.
4. Company Accounts - AT. 7. 7e. T&T-d-T, fo\k izdk"ku, 9T^17.
5. Corporate Accounting - S. Anil Kumar, V. Rajesh Kumar, B. Mariyappa, Himalaya Publication House.
6. Financial Accounting - MTW. 7e. 7r. "kq\Dy| lkfgR; Hkou, aTTxzT.
10. Financial Accounting -2- AT. iznhi okBj ik;y izdk"ku, 9Txi\j
11. Financial Accounting - Dr. K. B. Moharir, Dr. Pradip Ghorpade, Dr Jaydev Lanjewar, Prof. Kedar, Payal Prakashan Nagpur.
**B.com-Part II**  
**Semester IV**  
**CORPORATE ACCOUNTING- PAPER II**

**Theory - 80 Marks**  
**Internal Assessment - 20 Marks**

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| A)    | Practical problem | 8 marks  
| B)    | Practical problem | 8 marks  
| OR    |            |  
| C)    | Practical problem | 16 marks  

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| OR    |            |  
| C)    | Practical problem | 16 marks  

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| B)    | Practical problem | 8 marks  
| OR    |            |  
| C)    | Practical problem | 16 marks  

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| A)    | Theory on unit I | 4 marks  
| B)    | Theory on unit II | 4 marks  
| C)    | Theory on unit III | 4 marks  
| D)    | Theory on unit IV | 4 marks  

Internal Assessment - 20 marks

Internal Assessment Marks will be based on the following Sections A & Section B

Section A

(Assignment on any two units is compulsory)

Unit -I
Collection of Final Accounts of Banking Companies published in newspapers & Journals.

Unit II
Collection of Final Accounts of Insurance Companies published in newspapers & Journals.

Unit III
Collection & recording accounting treatment of Profit Prior to Incorporations of Joint-Stock Company at local or any suitable place.

Unit IV
Collection & recording accounting treatment of Winding up of Companies at local or any suitable place.

Section B
Home Assignment on all four units.
OBJECTIVES- To Provide Basic Knowledge and Understanding of important Management Accounting to Business and Industry

UNIT I  

UNIT II  
**Break Even Analysis** Meaning, Need, Importance and Limitation, Computation of Profit-Volume Ratio, Break Even-Point, Fixed Cost, Margin of Safety, Contribution, Estimated Sales for required Profit and Estimated Profit for given Sales, Changes in Sales, Variable Cost and Fixed Cost.

UNIT III  

UNIT IV  

BOOKS RECOMMENDED

1. Management 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 and Management Accounting- Y.R. Mahajan, Pimplapure Prakashan, Nagpur

5. Cost and Management Accounting (Marathi) Dr. Kishor Moharir, Sunita Moharir, Dr. Pradip Ghorpade, Dr. Vinod Waghale, Das Ganu Prakashan, Nagpur

6. Cost and Management Accounting (Marathi)- Dr. Sudhir Bobhankar, Dr. Megha Kanetkar, Shri. Sainath Prakashan, Nagpur

7. Cost and Management Accounting- Shashi K. Gupta, Kalyani Publisher, New Delhi

8. Management Accounting-Dr. K.L. Gupta, Sahitya Bhawan Publication, Agra

PAPER-PATTERN OF
B. COM PART TWO
SEMESTER IV
MANAGEMENT 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)
Objective: To acquaint students with the theory and practice of Sales and Distribution Management

UNIT I
INTRODUCTION AND BASIC CONCEPTS
The Nature of Personal Selling, Merits and Demerits of Personal Selling, Personal Selling in Marketing Mix, The dimension of Sales Management, Sales Management Environment, Sales Forecasting and Sales Management Planning.

UNIT II
ORGANISING AND EXECUTING THE SALES EFFORT

UNIT III
SALES FORCE MANAGEMENT
Recruitment and Selection of Sales Personnel, Training, Motivating, Compensating and Controlling Sales Personnel, Controlling the Sales Efforts, Sales Budgets, Sales Quotas, Sales Territories, Sales Control and Cost Analysis, Analysis, Sales Managers/Supervisors – their role authority and responsibility.

UNIT IV: Market Research & Marketing Research
Meaning, Definition, Method of market Research Potentialities of buyers, Market Research and Sales Promotions, Advantages of market Research, meaning of Marketing, Research, Objectives, importance, Nature and Scope of marketing Research.

Reference Books:
1. Dynamics of Marketing- Dr.SudhirBodhankar&Prof . V. Aloni
2. Principles of marketing – Dr. Fadake
Theory on Unit No. IV 4 Marks
**B.Com** Part Two

**Semester IV**

**Sales and Distribution Management**

Theory: 80 Marks  
Internal Assessment: 20 Marks

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**Ques. No. 1 - Unit I**

A. Theory 08 Marks  
B. Theory 08 Marks  
C. Theory 16 Marks

**OR**

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**Ques. No. 2 - Unit II**

A. Theory 08 Marks  
B. Theory 08 Marks  
C. Theory 16 Marks

**OR**

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**Ques. No. 3 - Unit III**

A. Theory 08 Marks  
B. Theory 08 Marks  
C. Theory 16 Marks

**OR**

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**Ques. No. 4 - Unit IV**

A. Theory 08 Marks  
B. Theory 08 Marks  
C. Theory 16 Marks

**Ques. No. 5**

A. Theory on Unit No. I 4 Marks  
B. Theory on Unit No. II 4 Marks  
C. Theory on Unit No. III 4 Marks
B.Com Part Two
Semester IV
Organisation Behaviour (Paper II)

Theory : 80 Marks
Internal Assessment :20 Marks

Level of Knowledge : Basic Knowledge
Objective: To understand the conceptual framework of organizational behaviour

UNIT I

Group Behaviour and Leadership: Foundation of Group Behaviour : Causes for creation of Groups in the organization, Process of creation of Group Behaviour in the organization. Leadership : Meaning & concept of Leadership, Characteristics, Types and Qualities of Leadership

UNIT II


UNIT III


UNIT IV

Human Resources - Policies and Practices : Job Analysis, Job Description, Job specification, Importance of job analysis, Training and Development : Meaning, Need, Objectives and Characteristics of Training, Methods of Training and its merits and demerits. Work Stress Meaning, Factors and Consequences of Work Stress, Executive Stress, Measures of Reducing the Stress,

REFERENCE BOOKS :

1. K. Aswathappa, Organizational Behaviour, Himalaya Publishing House
2. L.M. Prasad, Organizational Behaviour, Sultan Chand and Sons, New Delhi

Theory on Unit No. IV 4 Marks
### B.Com Part Two
#### Semester IV
#### Organisation Behaviour (Paper II)

Theory: 80 Marks  
Internal Assessment: 20 Marks

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Objective
1) The objective of this subject is to provide in depth knowledge on Various aspect of Banking system and Insurance.
2) To make the students aware about the careers in the Field of Banking and Insurance.

Unit I
A) Money Market
Meaning and importance
- Role of Money Market in the economy
- Structure of money market: Instrument and participant

B) Capital Market
- Meaning, importance and feature
- Constitutions of primary and secondary market

Unit II
A) Bank - Customer Relationship
   General Relationship
   Special Relationship
With reference to Right & allegation.
B) Negotiable instruments- meaning features types

   Bill of exchange & promissory notes

**Unit III**

Life Insurance Product Whole life policy, Endowment policy, Term Assurance
Amounts ULIP Concept of found investment Compression of ULIP With
traditional insurance Riders.

**Unit IV**

**Risk & insurance**

1. Definitions & Meaning, Classification
2. Source of Risk, Identification & evaluation
3. Principles of Risk
4. Risk Retention, Risk Transfer & Risk Control

**Books Recommended :-**

1) Indian Banking system ( Ramesh book depo Jaipur, New Delhi) Trivedi, Choudhary, Kumar
4) Banking Theory Law and Practice ( S. Chand) K.P.M. Sundaram, DN.Varshney
5) Insurance Principle & Practice ( S. chand and Company New Delhi) M.N. Mishra
6) Insurance Principle & Practice ( S. Chand and company New Delhi) Vinayakam N. Radhaswamy & Vasu devan S.V
7) Insurance theory & Practice ( Pearls Book Delhi) Bhargava B.D.
### B. Com. - Part II

**Semester IV**

**Banking and Insurance law and Practices**

**Paper- II**

Theory: 80 Marks  
Internal Assessment: 20 Marks

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B.Com, Part - II  
SEMESTER - IV  
INFORMATION TECHNOLOGY  
MEDIA MANAGEMENT  

Unit- I : Adobe PageMaker  
PageMaker Screen, Entering Text, Viewing the PageMaker Screen, the Keyboard, Tools and Menus. Editing Text, Undoing Changes, Text Blocks, Saving Document on Disk, Printing A Document Existing PageMaker. Preparation of Table Of Contents. Page Formatting (Columns) Story Editor, Highlighting In The Editor, Showing Invisible Character, Formatting, Returning To The Layout, Spelling Check, Selective Editing With FIND And REPLACE Commands. Printing of Documents And Printing To Files  

Unit- II: Basics of CorelDraw  

Unit -III: Adobe Photoshop  
Introduction To Adobe Photoshop CS3, Working With Layers, Making Selections, Incorporating Color Techniques, Placing Type In An Image, Using Painting Tools, Working With Special Layer Functions, Creating Special Effects With Filters, Enhancing Specific Selections, Adjusting Colors, Using Clipping Groups, Paths, & Shapes, Transforming Type, Liquefying An Image, Performing Image Surgery, Annotating And Automating An Image  

Unit IV: Macromedia Flash  
Introduction And How Flash Software Works, Steps To Do A Flash Movie, Basic Functions, Opening And Closing Files, Flash Windows, Window Control, Creating Objects, Drawing In Flash, Drawing Toolbar, Line Tool, Oval Tool, Rectangle Tool. Animation: Elements Of Animation, Motion Twinning, Shape Twinning.  

Books:  
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