DURGABAI DESHMUKH MAHILA SABHA
(ANDHRA MAHILA SABHA)
ARTS & SCIENCE COLLEGE FOR WOMEN
(Autonomous), NAAC – Reaccredited
O.U. Campus, Hyderabad.
B.com (Computers) I Year I Semester

BUSINESS ECONOMICS

Paper Code: Com 101   **Max. Marks: 80T+20I**
THPW: 5 hrs   **Exam Duration: 3 hrs**
Credits: 5

Objective: to acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:
Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS:
Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:
Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT–IV: PRODUCTION ANALYSIS:
Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS:
Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

SUGGESTED READINGS:

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

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B.com (Computers) I Year I Semester
FINANCIAL ACCOUNTING - I

Paper Code: Com102   Max.Marks80T+20I
THPW: 5 Hrs   Exam Duration: 3Hrs
Credits: 5

Objective: to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:
Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB -– Accounting System- Types of Accounts – Accounting Cycle- Journal-Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:
Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:
Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)
Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:
Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

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B.com (Computers) I Year I Semester
BUSINESS ORGANISATION

Paper Code: Com103   Max.Marks80T+20I
THPW: 4 Hrs   Exam Duration: 3Hrs
Credits: 4

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

UNIT-1: FUNDAMENTAL CONCEPTS:

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trades. Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

UNIT-II: BUSINESS ORGANIZATION:

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - - Partnership Deed
–- Meaning – Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership – Hindu Undivided Family - Meaning
1.Characteristics - Advantages and Disadvantages - Co-Operative Organization – Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

UNIT-IV: SOURCES OF FINANCE:

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta,   Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
9. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.
    Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications

B.com (Computers) I Year I Semester
INFORMATION TECHNOLOGY

Paper Code: Com104   **Max. Marks: 80(50T+30P)+20I**
THPW: 5 Hrs (3T+2P)   **Exam Duration: 2 ½ Hrs**
Credits:3

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

UNIT-I: INTRODUCTION:
Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.
Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS):
Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology
Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING:
Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET:
Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts.
Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation &Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

UNIT-V: POWER POINT PRESENTATION:
Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation– Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing:Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.

SUGGESTED READINGS:
1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.

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B.com (Computers) I Year II Semester
BUSINESS ECONOMICS

Paper Code: Com 151   **Max. Marks: 80T+20I**
THPW: 5 hrs   **Exam Duration: 3 hrs**
Credits: 5
Objective: to impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:
Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

UNIT-II: DEMAND FORECASTING:
Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT–III: MARKET ANALYSIS:
Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:
National income – Concepts – Methods - Measurement of national income – GDP and GVA— Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

UNIT-V: FISCAL AND MONETARY POLICY
Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate-CRR- SLR-Finance Commission- role and objectives

SUGGESTED READINGS:
1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: YogeshMaheshwari, PHI Learning Pvt. Limited
14. Managerial Economics: P.K. Mehta, Tax Mann Pulications.

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B.com (Computers) I Year II Semester
FINANCIAL ACCOUNTING – II

Paper Code: Com152   Max.Marks80T+20I
THPW: 5 Hrs   Exam Duration: 3Hrs
Credits: 5
Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:
Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange-Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:
Consignment – Meaning – Features– Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:
Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:
Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:
Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:
1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

B.com (Computers) I Year II Semester
PRINCIPLES OF MANAGEMENT

Paper Code: Com153	**Max.Marks80T+20I**
THPW: 4 Hrs	**Exam Duration: 3Hrs**

Credits: 4
Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION
Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .

UNIT-II: PLANNING
Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

UNIT-III: ORGANIZING:
Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-IV: DELEGATION AND DECENTRALIZATION:
Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation: - Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL:
Meaning - Definition - Principles of Coordination – Importance- Process of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:
1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

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B.com (Computers) I Year II Semester
MANAGEMENT INFORMATION SYSTEM

Paper Code: Com 155
Max.Marks:80(50T+30P)+20I
THPW: 5 Hrs (3T+2P)   **Exam Duration: 2 ½ Hrs**
Credits:3

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS):
Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS:
Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

UNIT-III: CONCEPT OF PLANNING & CONTROL:
Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization.
IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:
Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS:
Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

SUGGESTED READINGS:
1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TMH.

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B.com (Computers) II Year III Semester
PRINCIPLES OF INSURANCE

Paper Code: Com 201   Max. Marks: 80T+20I
THPW: 2 hrs   Exam Duration: 3 hrs
Credits: 2

Objectives: The objectives of the course are: 1) to provide a basic understanding of the Insurance Mechanism. 2) Identify the relationship between Insurers and their Customers and the importance of Insurance Contacts. 3) Give an overview of major Life Insurance and General Insurance Products

UNIT I: RISK MANAGEMENT AND INSURANCE : Understanding of Risk Management – Different Types of Risks – Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques – Basics, Evolution and Nature of Insurance – Concept of Pooling in Insurance

– Different Classes of Insurance – Importance of Insurance – Unexpected Eventualities

UNIT II: INSURANCE BUSINESS AND MARKET : Management of Risk by Individuals – Management of Risk by Insurers – Fixing of Premiums – Reinsurance and its Importance for Insurers – Role of Insurance in Economic Development and Social Security – Contribution of Insurance to the Society – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Insurance Specialists – Role of Regulators – Other Bodies Connected with Insurance

UNIT III: INSURANCE TERMINOLOGY AND INSURANCE CUSTOMERS : Common Terms in Insurance: Life and Non Life – Specific Terms in Insurance: Life and Non Life – Usage of Insurance Terms – Understanding Insurance Customers – Different Customer Needs – Importance of Customers – Customer Mindsets – Customer Satisfaction – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior

UNIT IV: INSURANCE CONTRACT : Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause

UNIT V: INSURANCE PRODUCTS: a) *Life Insurance Products*: Risk of Dying Early – Risk of Living too Long –Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans –

Traditional Products – Linked Policies – Features of Annuities and Group Policies. **b)** General Insurance Products: Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks

SUGGESTED READINGS

. Risk Management and Insurance : Vaughan and Vaughan
. Risk Management : A Publication of the Insurance Institute of India
Role of Insurance in Financial
. inclusion : Brinda Publishing House, Hyderabad
. Guide to Risk Management : Sagar Sanyal
. Insurance and Risk Management : P.K. Gupta
. Insurance Theory and Practice : Tripathi PHI
Principles of Insurance
. Management : Neelam C Gulati, Excel Books
. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
Principles of Risk Management
. and Insurance : (13th Edition), George E Rejda
: Trieschman ,Gustavson and Hoyt . South Western
. Risk Management and Insurance College Publishing
  Cincinnati, Ohio

ADVANCED ACCOUNTING

Paper Code: Com 202   Max. Marks: 80T+20I
THPW: 5 hrs   Exam Duration: 3 hrs
Credits: 5

Objective: To acquire accounting knowledge of partnership firms and joint stock companies

UNIT-I: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company(Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting:Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:
Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:
Valuation of Goodwill: Need – Methods: Average Profits,Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:
1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

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BUSINESS STATISTICS-I

Paper: Com 203   **Max.Marks80T+20I**
THPW: 4Hrs   **Exam Duration:3hrs**
Credits: 4
Objective: To inculcate analytical and computational ability among the students.
UNIT-I: INTRODUCTION:
Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.
Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:
Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:
Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.
Measures of Skewness - Karl Pearson‟s Coefficient of Skewness - Bowley‟s Coefficient of Skewness - Kelly‟s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:
Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:
2. Statistics for Management: Levin & Rubin, Pearson
3. Fundamentals of Statistics: Gupta S.C, Himalaya
4. Statistics: E. Narayanan Nadar, PHI Learning
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K

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B.com (Computers) II Year III Semester
INCOME TAX – I

Paper: Com 204	**Max.Marks:80T+20I**
THPW: 5 Hrs	**Exam Duration: 3Hrs**
Credits: 5	

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT–I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income –– Incomes Exempt from Tax.

Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT–III: INCOME FROM SALARIES:

Definition of „Salary‟ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT–IV: INCOME FROM HOUSE PROPERTY:

Definition of „House Property‟ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT–V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of „Business and Profession‟ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:
1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

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B.com (Computers) II Year III Semester

PROGRAMMING WITH C

Paper: Com 206   **Max. Marks: 50T + 20P**
THPW: 4 (3T+2P)   **Exam Duration: 3 Hrs**
Credits: 4

Objectives: To gain the skills of Structured (Procedural/Functional) Programming using C Language.

UNIT-I: **INTRODUCTION TO C LANGUAGE, DATA TYPES AND I/O OPERATIONS:**
Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling - Linking and Executing the C Program - Pre-processors in "C".
Types and I/O operations: Keywords & Identifiers – Constants – Variables - Scope and Life of a Variable - Data types - Storage classes - Reading a character or values - Writing a character or value - Formatted Input and Output operations.

UNIT-II: OPERATORS, EXPRESSIONS AND DECISION MAKING:
Operators: Introduction – Arithmetic – Relational – Logical – Assignment - Conditional - Special operators – Expressions: Arithmetic – Evaluation - Type conversions.
Decision Making & Looping: Introduction - If statements - If-else statements - Switch statements - Conditional statements - While statements - Do statements - For Statements.

UNIT-III: ARRAYS AND STRINGS:
Arrays: Introduction - Defining an array - Initializing an array - One dimensional array – Two dimensional array - Dynamic array.
Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.

UNIT-IV: BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS:
Built–in functions: Mathematical functions - String functions - Character functions - Date functions. User defined functions: Introduction - Need for user defined functions - Elements of functions - Return values and their types - Function declaration - Function calls - Recursive functions.

UNIT-V: STRUCTURES AND POINTERS:
Structures: Introduction - Declaring structures variables - Accessing structure members - Functions and Structures - Array of structures - Enumerated Data types - Introduction to Unions. Pointers: Fundamentals - Understanding pointers - Address - Declaration of Pointers.
LAB: PROGRAMS USING C.

SUGGESTED READINGS:
3. Programming in ANSCI C: Balaguruswamy, McGraw Hill.
4. Programming in C: Ashok Kamthane, Pearson.
5. C How to Program: P.J. Deitel & H.M. Deitel, Pearson & PHI.
6. Programming in C: K.S. Kahlon, Kalyani Publishers.
7. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
8. C: Learning and Building Business and System Applications: Susant Rout, PHI.
9. Mastering C: K.R. Venugopal, McGraw Hill.
10. Programming in C: J.B. Dixit, Firewal Media.
11. The C Programming Language: B.W.Kernighan & D.M.Ritehie, PHI.
12. C: The Complete Reference: H.Schildt, McGraw Hill.

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PRACTICE OF LIFEINSURANCE

Paper: Com 251   Max. Marks: 80T+20I
THPW: 2 Hrs;   **Exam Duration: 3 hrs**
Credits: 2

Objectives: The objectives of the course are: 1) to provide an insight into the different types of Life Insurance Plans. 2) Enable the students to understand the importance of Nomination and Assignments 3) give an Overview of Policy Claims

UNIT I: PRACTICE AND PLANS OF LIFE INSURANCE: a) Practice of Life Insurance: Overview of the Indian Insurance Market – Growth of Insurance Business in India – Organizational Structure of LIC – Postal Life Insurance – Organizational Structure of Postal Life Insurance – Appointment of Life Insurance Agents and their Functions – Need of an Agent in Life Insurance Selling – Appointment of Agents – Remuneration to Agents – Trends in Life Insurance Distribution Channels. **b) *Plans of Life Insurance:*** Types of Life Insurance Plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider Benefits – Industrial Life Insurance – MWP Policies – Keyman Insurance – Health Insurance and its types

UNIT II: PREMIUMS, BONUSES AND ANNUITIES : a) *Premiums & Bonuses:* Concept of Premium – Types of Premium – Factors considered in calculating Premium – Premium Calculations - Surrender Value and Non-forfeiture Options – Revival of Lapsed Policies and its Types – Revival of Postal Life Insurance Policies - Bonus in Policies –Types of Bonus in Life Insurance Policies. **b) *Annuities*:** Understand Concept of Annuity – Types of Annuity Plans – Advantages and Disadvantages of Annuity – Annuity Vs. Life Insurance – Terminology in Annuity

UNIT III: GROUP INSURANCE AND LINKED LIFE INSURANCE POLICIES : a) *Group Insurance:* Importance of Group Insurance Schemes – Features of Group Insurance Schemes – Eligibility Conditions in Group Insurance – Types of Group Insurance Schemes – Group Term Insurance Scheme – Group Gratuity Scheme – Group Superannuation Scheme – Types of Group Superannuation Schemes – Group Leave Encashment Scheme – Employees Deposit – Linked Insurance Scheme – Group Insurance Scheme in Lieu of EDLI – Social Security Scheme. **b) *Linked Life Insurance Policies :*** Concept of Unit Linked Policies – ULIP Premium and its Break-up – Types of Funds in ULIPS – Traditional Plans Vs. ULIPS – Working Mechanism – Top-up and NAV – Features of ULIPS – Revival of ULIPS – IRDA Guidelines on ULIPS

UNIT IV: POLICY DOCUMENTS AND ASSIGNMENT, NOMINATION & SURRENDER OF POLICY : a) *Policy Documents:* Life Insurance Policy Application and Process – Proposal Form and Related Documents - Importance of a Policy Document – Format of a Policy Document – Policy Schedule and its Various Components – Conditions and Privileges in a Policy Document – Duplicate Policies. **b) *Assignment, Nomination & Surrender of Policy:*** Assignment of Life Insurance Policies – Conditional Assignment – Absolute Assignment – Process of Assignment – Nomination – Process of Nomination – Features of Nomination – Assignment Vs. Nomination – Surrender of Policies – Foreclosure of Insurance Policies

UNIT V: POLICY CLAIMS : Types of Policy Claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of Title at Claim Processing Stage – Early Claims and Non–early Claims – Documents required for Processing Early Claims – Death due to Un-natural Causes or Accidents – Nomination – Assignment – Waiver of Evidence of Title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit Rider – Permanent Death Benefit Rider – IRDA Regulations for Claim Payments

SUGGESTED READINGS : 1. Risk Management and Insurance: Vaughan and Vaughan.,

2.) Risk Management : A Publication of theInsurance Institute of India.,

3). Guide to Risk Management: Sagar Sanyal

4). Insurance and Risk Management: P.K. Gupta

5). Insurance Theory

and Practice: Tripathi PHI

6). Principles of Insurance Management: Neelam C Gulati, Excel Books

7). Life and Health Insurance: Black, JR

KENNETH & Harold Skipper, Pearson

8). Principles of Risk Management nd Insurance: (13th Edition), George E ejda

 9) . Risk Management

and Insurance : Trieschman ,Gustavson and Hoyt

10) South Western College Publishing Cincinnati, Ohio, 10). Life Insurance: Vol I, II, III

(LBRARO) : ICFAI Course Book.

11). Life and Health Insurance Handbook: Davis W.Gregg

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CORPORATE ACCOUNTING

Paper: Com 252   **Max. Marks: 80T+20I**
THPW: 5 Hrs   **Exam Duration: 3hrs**
Credit: 5

Objective: To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

UNIT-I: COMPANY LIQUIDATION:
Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator‟s Remuneration - Preparation of Liquidator‟s Final Statement of Account (Including problems)

UNIT-II: AMALGAMATION (AS-14):
Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:
Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

UNIT-IV: ACCOUNTS OF BANKING COMPANIES:
Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

UNIT-V: ACCOUNTS OF INSURANCECOMPANIES AND INSURANCE CLAIMS:
Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

SUGGESTED READINGS:
1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

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BUSINESS STATISTICS-II

Paper: Com 253   **Max. Marks: 80T+20I**
THPW: 4 hrs   **Exam Duration: 3hrs**
Credits: 4
OBJECTIVE: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:
Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:
Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:
Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye‟s Theorem.

UNIT-V: THEORITECAL DISTRIBUTIONS:
Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:
5. Statistics for Management: Levin & Rubin, Pearson,
6. Fundamentals of Statistics: Gupta S.C, Himalaya
7. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
8. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
9. Business Statistics: K. Alagar, Tata Mc Graw Hill
10. Fundamentals of Statistical: S. P Gupta , Sultan Chand
11. Business Statistics: J. K. Sharma,Vikas Publishers
12. Business Statistics: Vora, Tata Mc Graw Hill
13. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
14. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
15. Business Statistics: S. K. Chakravarty, New Age International Publishers
16. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

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B.com (Computers) II Year IV Semester

INCOME TAX – II

Paper: Com 254   Max. Marks: 100
THPW: 5 Hrs   Exam Duration: 3Hrs

Credits: 5
Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: CAPITAL GAINS:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

UNIT–II: INCOME FROM OTHER SOURCES:

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources.

UNIT-III: CLUBBING AND AGGREGATION OF INCOME:

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income

UNIT-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

UNIT–V: ASSESSMENT PROCEDURE:

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

SUGGESTED READINGS:

1.   Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
2.   Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3.   Income Tax: B. Lal, Pearson Education.
4.   Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
5.   Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6.   Income Tax: Johar, McGrawHill Education.
 7.   Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

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OBJECT ORIENTED PROGRAMMING IN C++

Paper: Com 256   **Max. Marks: 80+20P**
THPW: 4 (3T+2P)   **Exam Duration: 3Hrs**
Credits: 4

Objective: To gain skills of Object Oriented Programming using C++ Language.

UNIT-I: INTRODUCTION:
Object Oriented Programming: Concepts – Benefits – Languages - Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS: Encapsulation - Hiding - Abstract data types - Object & Classes – Attributes - Methods - C++ class declaration - State identity and behavior of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Instantiation of objects - Default parameter value - Object types - C++ garbage collection - Dynamic memory allocation – Meta class / Abstract classes.

UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:
Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:
Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions - Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer - C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I /O operations - IOS class format functions - Manipulators.

UNIT–V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:
Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments. Data Structures: Introduction - Linked list - Stacks - Queues.

SUGGESTED READINGS:
1. Objected Oriented Programming with C++: E. Balagurusamy, McGraw Hill.
2. C++ Programming-A Practical Approach: Madhusudan Mothe, Pearson.
3. Object Oriented Programming Using C++: Chadha & Chadha, Kalyani.
4. Programming in C++: A. N. Kamthane, Pearson.
5. The Complete Reference C++: H. Schildt, McGraw Hill.
6. C++:How to Program: Deitel & Deitel, PHI.
7. Mastering C++: KR.Venugopal & R.Buyya, McGraw Hill.
8. Schaum‟s Outlines: Programming with C++: by John R Hubbard.
9. Object Oriented Programming using C++: Somashekara, PHI.
10. C++ Spoken Tutorials by IIT Bombay.