

ಮಂಗಳೂರು
MANGALORE



ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
UNIVERSITY

ಕ್ರಮಾಂಕ/No: MU/ACC/CR 7/2024-25/A8

ಕುಲಸಚಿವರ ಕಛೇರಿ
ಮಂಗಳಗಂಗೋತ್ರಿ- 574 199
Office of the Registrar
Mangalagangothri – 574 199
ದಿನಾಂಕ/Date: 09/07/2026

NOTIFICATION

Sub: Syllabi of UG Programmes under the Faculty of Commerce as per the SEP guidelines reg.

Ref: Decision of the Academic Council meeting dated: 29.06.2026

Pursuant to the above the syllabi of following UG programmes, prepared in accordance with the guidelines of the SEP commission and approved by the Academic Council at its meeting held on 29.06.2026 are hereby notified for implementation with effect from the academic year 2026-27.

Sl.No.	UG Programmes
1.	B.Com (V -VI sem)
2.	B.Com(Voc)(Office Management & Secretarial Practice) (V -VI sem)
3.	B.Com(Voc)(Tax Procedure & Practice) (V -VI sem)
4.	B.Com(Voc)(Computer Applications) (V -VI sem)
5.	B.Com (Voc) (Accounting & Finance) (V -VI sem)
6.	B.Com (Business Data Analytics) (V-VI sem)
7.	B.Com (Business Data Analytics) (III-IV sem)(Revised)
8.	B.Com(Voc)(Tax Procedure & Practice) (III-IV sem) (Revised)
9.	B.Com (Voc) (Office Management & Secretarial Practice) – (III-IVsem)(Revised)
10.	B.Com(Voc)(Computer Applications) (III-IV sem) (Revised)
11.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(III-IV sem)(Revised)
12.	AEDP Programme-B.Com in Banking Financial Services and Insurance-(I-II sem) (Revised)
13.	B.Com (Voc) (Accounting & Finance) (III-IV sem)

	(Revised)
14.	AEDP Programme-B.Com in Retail Operations- (III-IV sem)
15.	AEDP Programme-B.Com in Retail Operations- (I-II sem)(Revised)
16.	B.Com (I-II sem)(Revised)
17.	B.Com (III-IV sem)(Revised)
18.	B.Com (Voc) (Accounting & Finance) (I-II sem) (Revised)
19.	BBA Logistics (V -VI sem)

Copy of the syllabi shall be downloaded from the Mangalore University website
www.mangaloreuniversity.ac.in


 REGISTRAR.

To:

- 1) The Registrar(Evaluation),Mangalore University.
- 2) The Chairpersons, U.G BOS in concerned subjects, Mangalore University.
- 3) The Director, College Development Council, Mangalore University.
- 4) The Principal's of all affiliated/Constituent colleges of Mangalore University.
- 5) The Director, computer centre, Mangalore University.
- 6) The Assistant Registrar/The superintendent, Academic section, O/O the Registrar, Mangalore university.
- 7) Guard file.

III and IV Sem B.Com (Business Data Analytics) 2025-2026

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com 3.1	Web Technology	Core	5	80	20	100	5
4	B.Com 3.2	Corporate Accounting – I	Core	5	80	20	100	5
5	B.Com 3.3	Income Tax – I	Core	5	80	20	100	5
6.	B.Com 3.4	Digital Marketing/Personal Management	Elective – I (any one)	3	40	10	50	2
	B.Com 3.5	Information Technology Lab	Compulsory	3	40	10	50	2
				29				25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com 4.1	Data base Management System and SQL	Core	5	80	20	100	5
4	B.Com 4.2	Corporate Accounting – II	Core	5	80	20	100	5
5	B.Com 4.3	Income Tax – II	Core	5	80	20	100	5
6.	B.Com 4.4	Human Resource Development/ Sales Promotion & Advertising Strategies	Elective – II (any one)	2	40	10	50	2
	B.Com 4.5	Python lab	Skill Enhancement	2	40	10	50	2
				27				25

Curriculum for III Semester B.Com (Business Data Analytics)

Course Contents:

3.1 Web Technology

3.2 Corporate Accounting – I

3.3 Income Tax – I

3.4 Digital Marketing

Or

Personal Investment Management

3.5 Information Technology Lab

Bcom 3.1:Web Technology Theory/Week:5Hrs Credits: 5		52 hours <i>I.A:20</i> Exam: 80
LearningObjective: To impart the knowledge about the evolution of computers, classification, various peripherals of computers, types of software's etc. LearningOutcome: Able to identify various devices and their working principles.		
UNIT I		
	The Internet: Introduction, Evolution, basic internet terms, Getting connect to internet, Internet applications, Data over the internet. Internet tools: Web browser, Web browser features, Internet Explorer environment, Electronic mail, Email address structure, checking email, sending email, email attachment, How email works, advantages and disadvantages of email. Search Engines: Searching an internet, refining the search, Instant messaging, Features of messengers.	12hrs
UNIT II		
	Overview of HTML5 : Exploring new features of HTML5, Structuring an HTML Document, Creating and saving HTML document, Viewing an HTML document. Fundamentals of HTML: Understanding Elements, Root elements, Metadata elements, Style element, Section element, Header and Footer element, Address element, Basic HTML data types Working with Text: Formatting Text with HTML Elements Organizing Text in HTML: Arranging text, Displaying Lists	12hrs
UNIT III		
	Unit-3 MS-Office : Introduction, Office user interface, Microsoft office Components MS-Word: Introduction, Starting MS-Word, Microsoft word Environment working with word documents, Shortcut Bars Menu bar – Task bar – Status bar – Toolbar – Manipulating Images – Graphic elements – Charts – Collaborating on documents – Securing a document – Hyper Link – Shortcut keys - Document creation – Paragraph formatting – Header and Footer – Tables – Mail Merge - Managing Document Security, Comments and Tracked changes – Spell check – File Operations – Cut, Copy and Paste , Drag and Drop – Dynamic Data exchange – Templates – Formula – Undo – Redo – Find and Replace - Auto correct.	14hrs
UNIT IV		
	MS power point: Creating a presentation – Formatting a presentation – Adding effects to the presentation – Reusability and Templates of the presentation – Different views of Slides – Files in power point presentation – Tables – Columns and Lists – Adding Graphics – Sounds and Movies of a Slide – Objects – Design – Effects – Animation – Multimedia in PPT – Slide show – Transition and Timings – Diagrams – Clipart and Pictures. MS Excel: Work sheet – Data types – Wizards – Insert – delete – Resize of the Columns and Rows – Views of Worksheets – Hiding – Usage of Formula and Calculation – Different Charts - Functions – Tables and Formatting – Query – Macros – Simulations – Formatting Spreadsheets – Sorting – Security – Calculator – Usage of Formula – Formatting text and Cells – Using wizards – File Management – Spell check and Error checking - Working with dates and times.	14hrs

Text books

1. ITL Education Solution Limited, Introduction to Information Technology, Pearson Education, 2012
2. DT Editorial Services, HTML 5 Black Book (Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP, jQuery), Second Edition, Dream tech Publisher, 2016
3. V. Raja Raman, 'Fundamentals of computers' Prentice- Hall of India, 2014.
4. Anita Goel, 'Computer Fundamentals', Pearson publications, 2010

References

1. Laura Lemay & Rafe Colburn, Mastering Html, CSS & Javascript, Web Publishing, 2016
2. Firuza Aibara, HTML 5 for Beginners, 2012
3. Glenn Johnson, Training Guide – Programming in HTML5 with JavaScript and CSS3 (Microsoft Press Training Guide), 2013

CORPORATE ACCOUNTING-I			
Course Code	B.Com 3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: The objective of the course is to • Comprehend the significance, necessity, and management of share underwriting • Understand the approach for calculating profit before incorporation. • Understand the valuation of intangible assets, particularly goodwill. • Understand the valuation of equities. • Prepare the financial accounts of companies in accordance with the Companies Act, 2013, along with current industry practices.			
Module-1 VALUATION OF GOODWILL			10 Hours
Introduction to Goodwill Valuation: Definition and Significance of Goodwill, Determinants Affecting Goodwill Value, Situations Necessitating Goodwill Valuation. Valuation Methods for Goodwill: Average Profit Method, Capitalisation of Average Profit Method, Super Profit Method, Capitalisation of Super Profit Method, Annuity Method			
Module-2 VALUATION OF SHARES			12 Hours
Introduction to Share Valuation: Definition and Significance of Share Valuation, Necessity for Share Valuation, Determinants Influencing Share Valuation. Methods of Share Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Shares. Specialised Subjects in Valuation: Rights Offerings and the Valuation of Rights Offerings, Valuation of Warrants			
Module-3 UNDERWRITING OF SHARES			12 Hours
Introduction to Underwriting: Definition of Underwriting, SEBI Regulations Pertaining to Underwriting, Underwriting Commission. Underwriter: Roles of an Underwriter, Benefits of Underwriting. Categories of Underwriting: Designated Applications, Undesignated Applications. Assessment of Liability in Underwriting Agreements: Fully Underwritten Agreements, Partially Underwritten Agreements, Agreements with Firm Underwriting (including issues), Agreements without Firm Underwriting (including issues)			
Module-4 FINAL ACCOUNTS OF A JOINT STOCK COMPANY			14 Hours
Preparation of Financial Statements for Companies: Legal Requirements for Financial Statement Preparation, Schedule III of the Companies Act, 2013, IND AS-1: Presentation of Financial Statements. Management of Distinct Items: Tax Deducted at Source (TDS), Advance Tax Payment, Tax Provision, Depreciation, Interest on Debentures. Dividends - Regulations Concerning Dividend Disbursement and Allocation to Reserves. Preparation of Financial Statements: Statement of Profit and Loss (in accordance with Schedule III), Balance Sheet (in accordance with Schedule III)			
Module-5 PROFIT PRIOR TO INCORPORATION			12 Hours
Introduction to Profit Prior to Incorporation: Definition of Profit Prior to Incorporation, Computation of Sales Ratio, Computation of Time Ratio, Computation of Weighted Ratio. Management of Expenditures: Management of Capital Expenditure, Management of Revenue Expenditure. Determination of Pre-Incorporation and Post-Incorporation Profits: Compilation of Statement of Profit and Loss in accordance with Schedule III of the Companies Act, 2013,			

Books for reference:

- M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
- Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
- V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
- P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation

INCOME TAX - I			
Course Code	B.Com 3.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to • To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. • To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. • To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. • Apply the knowledge of taxation in practical field.			
Module - 1: Introduction to Income Tax Act, 2025		10 Hours	
Meaning & Types of Taxes – Objectives of Taxation - Brief History of Income Tax in India - Definitions – Assessee – Person - Tax Year – Basis of Charge of Income Tax - Income: Meaning & Inclusions - Agricultural Income - Partial integration of Agricultural Income with Non-agricultural Income (Theory only) - Gross Total Income - Total Income – Permanent Account Number (PAN) - Exposure to applying for PAN online - Income tax rates of relevant Tax Year for an individual assessee.			
Module-2: Residential Status		12 Hours	
Individual – HUF-Firm-Company-Determination of Residential Status of Individual-Incidence of Tax (scope of Total Income)-Meaning -Indian Income- Foreign Income- Deemed Income- Computation of Total Income based on residential status.			
Module-3: Exempted incomes U/s 11 relating to computation of Salary Income		12 Hours	
Leave Travel Concession, Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Retrenchment Compensation, Receipts at the time of Voluntary Retirement, Foreign Allowances and Perquisites, Receipts from Life Insurance Policy, House Rent Allowance.			
Module-4: Income from Salary		14 Hours	
Characteristics of Salary Income – Allowances – Perquisites and their valuation - Residential Accommodation, Obligations paid by the employer, Any other Amenity or benefit received free of cost, Sweat Equity Shares etc. - Tax free perquisites – Medical Facilities; Provident Funds – Meaning & Income Tax provisions relating to Recognized Provident Fund and Superannuation Fund; Deductions under Sec.19 - Computation of Income from Salary.			
Module-5: Computation of Taxable Salary and Relevant Deductions		12 Hours	
Problems on Computation of Taxable Salary and Deductions u/s 123 & 124. Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 392.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	To understand the structure of direct taxes in India
CO 2	To comprehend the income tax laws, procedures and regulations time to time.

CO 3	To apply the knowledge in calculation of tax liability and filing of returns
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Reference Books:

Sl. No	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes Law & Practice with Special Reference to Tax Planning	Dr. Vinod K Singhania & Kapil Singhania	Taxmann's Publications.
2	Income Tax Law and Practice	Dr. H. C. Mehrotra and Dr. S. P. Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax Laws and International Taxation	T. N. Manoharan et al	Snow White Publications
6	Income Tax Law and Practice	V. P. Gaur, D. B. Narang et. al	Kalyani Publishers
7	Income Tax - I	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers
8	Income Tax - I	Dr. Therese Pereira, Mr. Gangadhara M and Mr. Robin Joseph Sera	United Agencies

DIGITAL MARKETING			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02		2 Hours
Total Hours	24	Credits	02
Course Learning Objectives: The objectives of the course is to • Introduce the fundamentals of digital marketing and its evolution. • Explore various digital marketing channels and tools. • Develop skills in content marketing, SEO, SEM, social media, and analytics. • Enable students to create, manage, and evaluate digital marketing campaigns.			
Module-1: Introduction to Digital Marketing		(6 hours)	
Meaning and Evolution of Digital Marketing, Traditional Marketing vs. Digital Marketing, Benefits and Challenges of Digital Marketing, Digital Marketing Trends and Career Opportunities.			
Module-2 : Digital Marketing Channels and Strategies		(6hours)	
Meaning and Importance of Digital Marketing Channels, Website Planning and Development, Content Marketing Strategy, Email Marketing – Planning and Execution, Affiliate and Influencer Marketing, Mobile Marketing and Online Reputation Management (ORM).			
Module-3 : Search Engine and Social Media Marketing		(6hours)	
Search Engine Optimization (SEO): On-page and Off-page Techniques, Search Engine Marketing (SEM), Google Ads and PPC Advertising, Social Media Platforms – Facebook, Instagram, LinkedIn, Twitter (X) and YouTube (Only Meaning), Social Media Campaign Planning and Management.			
Module - 4: Web Analytics and Digital Campaign Planning		(6hours)	
Introduction to Web Analytics and Google Analytics, Key Metrics – Traffic, Conversion, Bounce Rate and Engagement (Only Meaning), ROI Measurement in Digital Marketing, Budgeting for Digital Campaigns.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the basics and importance of digital marketing and Identify the key differences and advantages over traditional marketing.
CO2	Create and manage content strategies across platforms, Plan and execute email and mobile marketing campaigns.
CO3	Gain practical knowledge of SEO and SEM techniques, Design and monitor social media campaigns effectively.
CO4	Analyze and interpret data from digital campaigns, Plan and present a digital marketing strategy for a product or service.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Understanding Digital Marketing	Damian Ryan	Kogan Page
2	Marketing 4.0: Moving from Traditional to Digital	Philip Kotler, Hermawan Kartajaya, Iwan Setiawan	Wiley

3	Digital Marketing	Dave Chaffey & Fiona Ellis-Chadwick	Pearson Education
4	Digital Marketing Essentials	Jeff Larson & Stuart Draper	Stukent
5	Digital Marketing for Dummies	Ryan Deiss & Russ Henneberry	Wiley
6	Social Media Marketing: A Strategic Approach	Melissa Barker, Donald Barker, Nicholas Bormann, Krista Neher	Cengage Learning
7	The Art of Digital Marketing	Ian Dodson	Wiley
8	Digital Marketing Strategy: An Integrated Approach to Online Marketing	Simon Kingsnorth	Kogan Page
9	SEO 2023: Learn Search Engine Optimization	Adam Clarke	Independently published

Web links and Video Lectures (e-Resources):

- **Google Digital Garage** – <https://learndigital.withgoogle.com>
- **HubSpot Academy** – <https://academy.hubspot.com>
- **Simplilearn – Digital Marketing Full Course:** <https://www.youtube.com/watch?v=nU-IIXBWIS4>
- **Marketing91 (India-based):** <https://www.youtube.com/@Marketing91>
- **Coursera – Digital Marketing Specializations:** <https://www.coursera.org/specializations/digital-marketing>

Personal Investment Management (Optional)			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	2 Hours		
Total Hours	24	Credits	02
Course Learning Objectives: The objectives of the course are to			
1. Create awareness about various financial products in the market.			
2. Enable the learners to acquire basic knowledge and skills in managing personal investment.			
3. Understand the basics of investment in financial and capital market.			
4. Encourage learners to take up careers in financial planning and Financial Advisory.			
Module-1 Introduction to Investment:		(6hours)	
Savings vs Investment, Objectives of Investment, Principles of Investment: Liquidity, Safety or Security & Profitability or Return, Other Considerations: Tax implications, Rate of Interest & Inflation.			
Module-2 Investment Avenues:		(6hours)	
Term deposits, Insurance Policies, Retirement Plans, Real Estate, Gold and Bullion, Stock market securities & Mutual Funds. Basics of Investment Products – Goals & Time Frame, Assessing Risk Profile, Diversification & Asset Allocation, Capital Market vs Money Market, Market Participants & Stock Return and Risk			
Module-3 Investment in Stock Market Securities:		(6hours)	
Meaning of Stock market securities. How to Invest in Stock market. Stock indices: SENSEX, NIFTY. Risks involved in Stock market investments and Investor protection –SEBI.			
Module-4Investment in Mutual Funds:		(6hours)	
Meaning of Mutual Funds, Types/classification of Mutual Funds, How to Invest in Mutual Funds, Net Asset Value: Meaning and computation. Benefits of Mutual Fund Investment. Financial Planning, Life Cycle & Personal Budget.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Take up careers in Personal Investment and Financial Planning
CO 2	Set up their own offices for Stock Market and Investment advisory
CO 3	Be aware of the investment products and work in terms of Financial Independence.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Financial Education & Investment Awareness	--	NSE Academy
2	NSDL Primer on Personal Finance	--	NSDL
3	Personal Investment Management	Louis Manoj & Dr Therese Pereira	Louis Publication

4	Let's Talk Money	Monika Halan	Harper Business
5	Retire Rich: Invest ₹40 a Day	P .V. Subramanyam	TV18 Broadcast Ltd
6	The Money Manual: How to Control Your Budget and Your Finances	Tonya B Rapley	Createspace Independent Publishing Platform
7	The Richest Engineer	Abhishek Kumar	Manjul Publish House
8	Finance for Non-Finance People	Vishal Thakkar	JA Enterprises/ Network 18 Publications
9	Stocks to Riches	Parag Parikh	McGraw Hill Education
10	Value Investing and Behavioural Finance	Parag Parikh	McGraw Hill Education
11	How to Budget & Manage your Money	Rachel Mercer	Independently Published

Web links and Video Lectures (e-Resources):

- Saaθthi App of SEBI can be downloaded for insights into financial planning and investment tips.
- <https://youtu.be/sGrpyFiqNEI?si=HAT8XvKw4Nr01h09> – 11 Financial Rules for Financial Planning and help you retire early.
- https://youtu.be/MabD5R8kRak?si=A0Xn3umJRjeGS_1w – The Ultimate Financial Plan in 10 minutes
- <https://youtu.be/Y4a3I4TjMrc?si=GDmMdyOlkUfdCFV> – Financial Planning & Personal Budget
- https://youtu.be/CU4l_rs50Kk?si=_b1zUpHQTf7Qfyrz – Steps for Money Management and Financial Planning.
- <https://youtu.be/4j2emMn7UaI?si=UB9W2WY0A-ooVYTQ> – Financial Literacy
- <https://youtu.be/UcAY6qRHlw0?si=-Gkc66rcbW284TJk> – Personal Finance Basics

Group I Practical 1	BCom 3.5 Information Technology LAB	32 Hours
Theory/Week: 3 Hrs Credit: 2		IA: 10 Exam: 40

PART A-MS WORD

1	Prepare a word document that includes the following features inserting picture, bulleting and numbering, formatting (size, bold, underline, italic, superscript, subscript, color etc.), border and shading, paragraph and line alignment.
2	Prepare a word document containing meaningful text features like word art, drop cap, columns, text box, symbols, equation of any mathematical series, background color, header and footer.
3	Prepare a word document with a table to insert roll no, name, class, marks in three subjects. Find total and average
4	Prepare a presentation with at least four slides about your college.

PART B-MS EXCEL

1.

Eight salesmen sell three products for a week. Using a spreadsheet create a sales report. The report should include the name of the salesman, Amount of sales for each product and the salesman's total sales in the format given below.

Sales for the Month				
Name	Total Amt. for product1	Total Amt. for product2	Total Amt. for product3	Total sales

a) Type in all text and numbers in the spreadsheet.

b) Format all numbers as a currency.

c) Center the spreadsheet headings across the spreadsheet.

d) Format all text.

e) Create formulas to display a total for each sales rep.

f) Create formulas to display a total for each product.

g) Create a formula to calculate the total sales for all sales rep's for the month.

2

Enter the following details for 10 employees Employee Code, Employee name, Basic salary, DA, HRA, Loans, Total salary and Tax

Salary for the Month								
Employee Code	Employee Name	Basic Salary	DA	HRA	Loan	Total Salary	Annual Salary	Tax

a) Type the Employee Code, Employee Name, Basic Salary and Loan amount data for 10 employees in the spreadsheet.

b) Format all numbers as a currency.

c) Center the spreadsheet headings across the spreadsheet.

	d) Format all text. e) Create a formula to compute DA as 50% of the Basic salary and copy this to all the cells. f) Create a formula to compute HRA as 12% of the Basic salary and copy this to all the cells. g) Create a formula to compute Total salary and copy this to all the cells. h) If Total salary is greater than 500000, compute Tax as 20% of Total salary otherwise 10% of the Total salary using a formula.
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3.

Enter the following details for 10 Students Register Number, Name, Subject1 Marks, Subject2 Marks, Subject3 Marks, Subject4 Marks, Total Marks and Percentage.

Test Marks data of a Class							
Register Number	Name	Subject1 Marks	Subject2 Marks	Subject3 Marks	Subject4 Marks	Total Marks	Percentage

a) Type the Register Number, Name and marks of four subjects for 10students in the spreadsheet.

b) Format all text and numeric data appropriately.

c) Center the spreadsheet headings across the spreadsheet.

d) Create a formula to compute the Total marks and copy this to all the cells.

e) Create a formula to compute Percentage and copy this to all the cells.

f) Create a formula to compute the highest and lowest score using a library function.

g) Draw a bar graph for Register Number against total marks.

h) Draw Pie chart for one student showing his marks in different subject from total score

4.

Create a worksheet to maintain student information such as RollNo, Name, Class, Marks in three subjects of 10 students. Calculate total marks, average and grade. Find grade for Distinction, First class, Second class, Pass and Fail using normally used conditions

- Using custom sort, sort the data according to class: - Distinctionfirst, First Class next, and so on. Within each class, average marks should be in descending order. Also draw the Column Chart showing the RollNo versus Averagescored.

Assessment Criteria		
Program-1	PART-A Writing:7 Marks Execution:8Marks	15Marks
Program-2	PART-B Writing:10 Marks Execution:10 Marks	20 Marks
Practical Record		05 Marks
Total		40 Marks

Curriculum for IV Semester B.Com (Business Data Analytics)

Course Contents:

4.1 Data Base Management System and SQL

4.2 Corporate Accounting – II

4.3 Income Tax – II

4.4 Human Resource Development

Or

Sales Promotion & Advertising Strategies

4.5 Database Management System & SQL Lab

B.Com 4.1: Database Management System and SQL

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3Credits	4Hrs.	56Hrs.
Pedagogy: Classroom lectures, case studies, Group discussions, Seminar, technology-enabled learning fieldwork etc.		
Course Outcomes: On successful completion of the course, the students will be able to: • Identify, analyse, and define database objects, • Enforcing integrity constraints on a database using RDBMS. • Use Structured Query Language(SQL) for database manipulation. • Design and build simple database systems • Develop an application to interact with databases.		
Syllabus		
Unit-1:	12Hours	
Introduction to Database Management Systems Basic Definition and Concepts: Data, Information, Meta Data, Data Dictionary, Database, Fields, Records and Files. Definition of Database Management System (DBMS), Primary Functions of DBMS, Traditional File approach, Traditional file approach versus database management system approach, Disadvantages of Traditional File System, Need of a DBMS, Components of a DBMS, Advantages of DBMS, Disadvantages of Database Systems, Various uses of database System Applications, Database Users: End users or naive users, Online users, Application Programmers, Database Administrator(DBA), Responsibilities of DBA.		
Unit-2: Database Management System Architecture:	12 Hours	
Definition of Schemas, sub-schema and Instances. Data Independence: Physical Data Independence and Logical data Independence. Three-tier architecture of DBMS, Basic concept of data model, Characteristics of Data Models, Types of Data models: Record Based Data Models, Object Based Data Model and Physical Data Models. Relational Data Model, Types of database Systems: Single-user database systems, Multiuser database systems, Centralized database systems, Distributed database systems and Client/Server database systems,		
UNIT 3: E-R Modeling	12hours	
Basic Concepts: Entity, Attributes, Entity Sets, Domain. Types of attributes: Simple and Composite Attributes, Single-Valued and Multi-valued Attributes, Derived Attributes and Stored Attributes. Types Of Entity Sets: Strong Entity Sets and Weak Entity Sets. Concept of Relationship and Relationship sets, Types of Relationship: One-to-One, One-to-Many, Many-to-One and Many-to Many, Various Symbols used in ER Diagram, Definition of Key, Types of Keys: Super Key, Candidate Key, Primary Key, Alternate Key, and Foreign Key.		
Unit-4: Relational model	12Hours	

Definition of Relation, Data Structure of Relational Database: Relation, Tuples, Attributes, Domain, Degree and Cardinality. Integrity Constraints, Domain Constraints, Key Constraints, Definition of Relational Algebra, Operations in Relational Algebra: Selection, Projection, Division, Rename, Union, Intersection, Set Difference. Aggregate Functions and Operations: Average, Maximum, Minimum, Sum and Count. Anomalies in relational database: Insertion, Deletion and Update anomalies, Concepts of Normalisation, Benefits of Normalisation, Types of Normal Forms.	
Unit-5: SQL Structured Query Language:	12 Hours
Database Languages (Data Definition Languages, Data Manipulation Languages), Characteristics of SQL, Basic data types in SQL, Data-definition language (DDL) commands: Create Database, Create Table, Drop Table, Alter Table. SQL Constraints: Primary Key, Foreign Key, Not Null, Unique, Check. Data Manipulation Language (DML) commands: Insert Into, Delete, Select, Update. SQL clauses: Where, Order By, Having, Group By and Like. SQL aggregate functions: sum(), count(), max(), min() and avg().	

Text Books:

1. Dr. Satinder Bal Gupta and Aditya Mittal, Introduction to Database Management System, University Science Press
2. A. Silberschatz, H.F. Korth, S. Sudarshan, Database System Concepts, McGraw Hill
3. R. Elmasri, S.B. Navathe, Fundamentals of Database Systems, Pearson Education

List of reference books:

1. Dr. Rajive Chopra, Database Management System (DBMS): A Practical Approach, S.Chand Publication
2. An Introduction to Database Systems, Bipin Desai, Galgotia Publications, 2010.
3. Introduction to Database System, C J Date, Pearson, 1999.
4. Database Management Systems, Raghu Rama Krishnan and Johannes Gehrke, 3rd Edition, McGraw Hill, 2002

CORPORATE ACCOUNTING-II			
Course Code	B.Com 4.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: Upon successful completion of the course, students will be able to • Comprehend the legal regulations and procedures for the redemption of preference shares. • Understand the various techniques of mergers and acquisitions involving joint stock corporations. • Comprehend the procedure of internal reconstruction. • Comprehend the implications and conditions of liquidation, and formulate the liquidator's conclusive financial statement. • Acquire understanding of contemporary advancements in accounting and accounting norms.			
Module-1 REDEMPTION OF PREFERENCE SHARES		12 Hours	
Definitions and Legal Regulations, Treatment of Premium on Redemption. Establishment of Capital Redemption Reserve Account for New Share Issuance for Redemption. Organising Cash Reserves for Redemption, Establishment of the Minimum Quantity of Shares Required for Redemption. Issuance of Bonus Shares, Preparation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013 post-Redemption			
Module-2 MERGERS AND ACQUISITION OF JOINT STOCK COMPANIES		16 Hours	
Amalgamation and Acquisition of Companies: Definition of Amalgamation and Acquisition, Categories of Amalgamation, Amalgamation as a Merger, Amalgamation as a Purchase. Calculation of Purchase Consideration: Lump Sum Method, Net Asset Method, Net Payment Method. Accounting for Amalgamation: Pooling of Interests Method (including issues), Purchase Method (including issues). Accounting Procedures: Journal Entries and Ledger Accounts in the Transferor Company's Records, Journal Entries in the Transferee Company's Records, Preparation of Balance Sheet Post-Merger (in accordance with Schedule III of the Companies Act, 2013).			
Module-3 INTERNAL RECONSTRUCTION OF JOINT STOCK COMPANIES		10 Hours	
Internal Reconstruction and Capital Reduction: Definition of Capital Reduction, Aims of Capital Reduction, Regulations for Share Capital Reduction under the Companies Act, 2013. Methods of Capital Reduction. Journal Entries for Capital Reduction: Accounting for Capital Reduction. Preparation of the Capital Reduction Account and the Balance Sheet post-reduction in accordance with Schedule III of the Companies Act, 2013.			
Module-4 LIQUIDATION OF COMPANIES		12 Hours	
Liquidation of Companies: Definition of Liquidation, Methods of Winding Up, Compulsory Winding Up, Voluntary Winding Up, Winding Up under Judicial Supervision. Essential Elements of Liquidation: Payment Hierarchy during Liquidation, Liquidator's Financial Statement, Liquidator's Compensation. Practical Application: Issues Regarding the Preparation of the Liquidator's Statement of Account.			
Module-5 RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS		10 Hours	
Recent Advancements in Accounting and Accounting Standards: Global Reporting Initiative (GRI) concepts: General disclosure of ESG factors. Inflation Accounting: Introduction, meaning, objectives and applications			

Books for Reference

- Arulanandam & Raman - Corporate Accounting-II, HPH

- Anil Kumar.S Rajesh Kumar.V and Mariyappa B Advanced Corporate Accounting, HPH
- Dr. Venkataraman. R – Advanced Corporate Accounting
- S.N. Maheswari , Financial Accounting, Vikas publishing
- Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP
- RL Gupta, Advanced Accountancy, Sultan Chand
- K.K Verma – Corporate Accounting.
- Jain and Narang, Corporate Accounting.
- Tulsian, Advanced Accounting
- Shukla and Grewal – Advanced Accountancy, Sultan Chand

INCOME TAX - II			
Course Code	B.Com 4.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60 Hours	Credits	05
Course Learning Objectives: The objective of the course is to 1. To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. 2. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. 3. To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. 4. Apply the knowledge of taxation in practical field.			
Module - 1: Income from House Property			14 Hours
Meaning and Conditions - Annual Value of Let Out House Property and Self-occupied House Property, Deemed to be Let Out House Property - Concept of Unrealized Rent, Arrears of Rent De Facto Rent, Recovery of arrears of rent - and its treatment for Income Tax purpose, Deductions from Annual Value u/s 22 – Computation of Income from House Property			
Module-2: Depreciation			08 Hours
Meaning – Conditions for allowing Depreciation – Block of Assets: Building, Plant & Machinery, Furniture & Intangible Assets – Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.			
Module-3: Profit and Gain from Business and Profession			14 Hours
Meaning: Business, Profession & Vocation – Inclusions in business income - Deduction Permissible u/s 28 to 35, Expenses not Deductible u/s 36 – Deemed Business Incomes u/s 38 - Computation of Professional Income and Business Income.			
Module-4: Capital Gains			12 Hours
Meaning: Capital Asset – Exceptions to Capital Asset – Types of Capital Assets: Short Term & Long Term – Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains - Cost of Acquisition: Meaning and Income Tax Rules – Exemptions available in respect of Capital Gains – Problems on Computation of Taxable Capital Gains.			
Module-5: Income from Other Sources			12 Hours
Inclusions - Interest on securities – Types of Securities - Grossing up Rules – Other Important Exemptions u/s10 including section 10(15) – Unexplained Asset/ Expenditure/ Investment - Deductions u/s 93.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Familiar with the computation of income from house property
CO 2	Illustrate the concepts and features of assessment of profits and gains of individual

	proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO 3	Illustrate the concepts and features of assessment of all five heads of income

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax - II	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

HUMAN RESOURCE DEVELOPMENT (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02 Hours		
Total Hours	24	Credits	02
Course Learning Objectives: The objective of the course is: • Articulate the core principles, concepts of HRD. • Analyze the role of HRD in improving individual and organizational performance. • Apply HRD strategies like training and development in real-world scenarios. • Evaluate effective HRD programs. • Demonstrate an understanding of global issues in HRD practices.			
Module-1 Conceptual Framework of HRD			06 Hours
Meaning and Definition of HRD; Functions of HRD; Structure of HRD; HRD Mechanism; HRD and Technology integration (AI, Automation, Digital HR tools); Challenges in HRD.			
Module-2 Design and Implementation of HRD Programs			04 Hours
HRD Process; Designing and developing effective HRD programs; Implementing HRD Programs; Evaluating effectiveness of HRD Programs; Current Practices.			
Module-3 HRD Strategies for Enhancing HR Performance			08 Hours
Employee Counselling and Mental health support; Counselling Programs; Issues in Employee Counselling; Employee Wellness and Health Promotion Program; HR performance and benchmarking, Retention of human resources, Hybrid Work System, Moonlighting (Meaning only).			
Module-4 Globalisation and HRD			06 Hours
Impact of Globalisation on HRD; Diversity of workforce, managing diversity and diversity training, HRD Programs for diverse Employees; Global assignment management – Expatriate and Repatriate support and Development.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the key theoretical perspectives, concepts, and definitions of Human Resource Development (HRD) and its strategic importance in modern organizations.
CO2	Analyze the role of HRD in enhancing organizational effectiveness, employee performance, and fostering a learning culture.
CO3	Evaluate HRD systems and processes, including their design, implementation, and impact on employee development and organizational success.
CO4	Apply HRD principles and frameworks in real-world scenarios, including needs assessment, program development, and evaluation of HRD initiatives.
CO5	Develop effective HRD programs and interventions, considering contemporary trends such as digital HR tools, AI, automation, and employee wellness.
CO6	Integrate employee empowerment, counselling, mental health support, and diversity and inclusion strategies within HRD initiatives.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Human Resource Development	Subba Rao	Himalaya Publishers
2	Human Resource Development and Management	V. S. P. Rao	Excel Books
3	Human Resource Development: Theory & Practice	Rakesh Kumar Sudan & Minakshi Sharma	New Century Publications
4	Effective Human Resource development	Ajit Kumar Ghoshdr& Ananya Ghosh	Manas Publications
5	Human Resource Development	Uday Kumar Halder	Oxford university Press
6	Strategic Human Resource Development	M. P. Gupta	Sage Publications
7	Future of HRD	T V Rao	Laxmi Publication
8	Strategic Human Resource Development	Kandula Srinivas R	PHI Learning
9	Strategic Human Resource Development	Lyle Yorks	Cengage Learnings
10	Human Resource Development: A Concise Introduction	Jon M. Werner & Randy L. DeSimone	Cengage Learning
11	Human Resource Development	Ronald L. O'Leonard	Pearson Education
12	Foundations of Human Resource Development	Richard A Swanson	Berrett-Koehler
13	Human Resource Development: From Theory into Practice	Eugene Sadler - Smith	Sage Publication Ltd

Web links and Video Lectures (e-Resources):

- <https://hbr.org/topics>
- <https://www.cipd.org/asia>
- <https://www.classcentral.com/course/youtube-human-resource-development-47761>
- https://www.youtube.com/watch?v=sBA_5KbwfC4
- <https://www.youtube.com/watch?v=bBGvDuiW-M>
- <https://www.youtube.com/watch?v=l59ff73Kg0k>
- <https://www.shrm.org/in/foundation>
- <https://www.ahrd.org/>
- <https://archive.nptel.ac.in/courses/109/105/109105121/>
- <https://www.youtube.com/watch?v=b2UZKco-drw>
- <https://avcce.digimat.in/nptel/courses/video/109105121/L51.html>
- https://www.mindluster.com/certificate/14575/Human-Resource-full-explanation-video#google_vignette
- <https://onlinelibrary.wiley.com/journal/15321096>
- <https://www.tandfonline.com/toc/rhrd20/current>

SALES PROMOTION & ADVERTISING STRATEGIES (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Theory/Practical/Integrated	Theory	End Sem Marks	40
		Total Marks	50
Teaching hours / week	2 Hours.		
Total Hours	24 Hrs.	Credits	02
Course Learning Objectives: 1. To understand the dynamics of various Sales Promotions & CRM. 2. To understand the classical Advertising and their Ethics including Global Marketing. 3. To have an elementary knowledge of Marketing Ethics with Social Responsibilities and Consumer Protection Act. 4. Familiarize the students regarding dimensions of Retail Management.			
Module – 1 Sales Promotion & Customer Relationship Management			06 Hours
Introduction to Sales Promotions, Objectives and Types of Sales Promotion Programmes - Sales Targets: meaning and basics, Methods – Introduction to Customer Relationship Management - Customer Satisfaction & Customer Loyalty.			
Module – 2 Advertising & Global Marketing			06 Hours
Advertising: Introduction, Functions & Importance, Types of Advertising, Advertising Copy, Appeal and Layout (Overview), Advertising Ethics. Global Marketing meaning and importance, Global Marketing Strategies.			
Module – 3 Marketing Ethics & Social Responsibilities			06 Hours
Introduction to Marketing Ethics and Social Responsibilities, Impact of marketing actions on consumers and society, Marketing Ethics and their Impact, Consumer Protection: meaning and importance, Consumer protection Act.			
Module – 4 Retail Marketing			06 Hours
Meaning, Features & Importance, Types of retail Marketing, Retail Environment, Retail Mix, Store layout, Types of stores, Point of sale (POS) systems. .			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Get an exposure of Marketing.
CO 2	Get vast and wide insight of traditional and contemporary aspects in marketing.
CO 3	To understand about dynamics of various aspects of Global Marketing, Sales Promotions, Marketing Ethics, Social Responsibilities, Retail Marketing and so on.
CO 4	To empower the students to gain insights into day to day marketing.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1.	Marketing Management	T. N. Chhabra S.K. Grover	Gagan Kapur Dhanpat Rai & Co. (P) Ltd., Delhi
2.	Marketing Management Concepts & Cases	Late S.A Sherlekar Revised by R.Krishnamoorthy	Himalaya Publishing House, Mumbai
4.	Marketing Management	Rajan Saxena	McGraw Hill Education (India) Private Limited, Chennai
5.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi
6.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education
7.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications
8.	Customer Relationship Management	Dr. Manjula A Soudatti	Sankalp Publication

Practical 1	BCom 4.5 Database Management System & SQL lab	32 Hours
Theory/Week: 3 Hrs		IA: 10
Credit: 2		Exam: 40

PART A

1.	Create a table EMPLOYEE with following schema: <i>(Emp_no, E_name, E_address, E_ph_no, Dept_no, Dept_name, Job_id, Salary)</i> Write SQL queries for following question: - Insert atleast 5 rows in the table. - Display all the information of EMP table. - Display the record of each employee who works in department D10. - Update the city of Emp_no-12 with current city as Nagpur. - Delete the email_id of employee James.
2.	Create a table EMPLOYEE_DETAILS with following schema: <i>(Emp_no, E_name, E_address, E_ph_no, Dept_no, Dept_name, Job_id, Salary)</i> - Insert at least 5 rows in the table. - Add a new column; HIRE_DATE to the existing relation. - Change the datatype of JOB_ID from char to varchar2. - Change the name of column/field Emp_no to E_no. - Modify the column size of the job field of EMPLOYEE_DETAILS table
3.	Create a table WORKERS using SQL command to store details of employees such as <i>(EMPNO, NAME, DESIGNATION, DEPARTMENT, GENDER, SALARY)</i> Specify Primary Key and NOT NULL constraints on the table Allow only 'M' or 'F' for the column GENDER. DEPARTMENT can be SALES, ACCOUNTS, IT Choose DESIGNATION as CLERK, ANALYST, MANAGER, ACCOUNTANT and SUPERVISOR that depends on department. Write SQL queries for following question: - Display EMPNO, NAME and DESIGNATION of all employees whose name ends with RAJ. - Display the details of all female employees who is earning salary within the range 20000 to 40000 in SALES or IT departments - List the different DEPARTMENTS with the DESIGNATIONS in that

	department d) Display the department name, total, average, maximum, minimum salary of the DEPARTMENT only if the total salary given in that department is more than 30000. e) List the departments which have more than two employees.
4.	Create a table BOOK using SQL command to store Accession No, TITLE, AUTHOR, PUBLISHER, YEAR, PRICE. Apply the suitable structure for the columns. Specify Primary Key and NOT NULL constraints on the table. Insert 5 records. Write the following SQL queries: a) List the details of publishers having 'a' as the second character in their names. b) Display Accession No., TITLE, PUBLISHER and YEAR of the books published by the specified author before 2010 in the descending order of YEAR. c) Modify the size of TITLE to increase the size by 5 characters. d) Display the details of all books other than Microsoft press publishers. e) Remove the records of the books published before 1990.

PART B

1.	Create a table CLIENT to store CLIENT_NO, NAME, ADDRESS, STATE, BAL_DUE. Client no must start with 'C'. Apply the suitable structure for the columns. Specify Primary Key and NOT NULL constraints on the table. Insert 5 records. Write the following SQL queries: a) From the table CLIENT, create a new table CLIENT1 that contains only CLIENT_NO and NAME, BAL_DUE from specified STATE. b) Create a new table CLIENT2 that has the same structure as CLIENT but with no records. c) Add a new column by name PENALTY number (10, 2) to table CLIENT. d) Change the name of CLIENT1 as NEW_CLIENT. e) Delete the table CLIENT2.
2.	Create the following tables by identifying primary and foreign keys. Specify the not

	null property for mandatory keys. SUPPLIERS (SUPPLIER_NO, SNAME, SADDRESS, SCITY) COMPUTER_ITEMS (ITEM_NO, SUPPLIER_NO, ITEM_NAME, IQANTITY) Consider three suppliers. A supplier can supply more than one type of items. Write the SQL queries for the following: - Describe the table structure. - List ITEM and SUPPLIER details in alphabetical order of city name and in each city decreasing order of IQANTITY. - List the name and address, city of the suppliers who are supplying keyboard. - List the supplier name, items supplied by the suppliers 'Cats' and 'Electrotech'. - Find the items having quantity less than five and insert the details of supplier and items of these into another table NEWORDER.
3.	Create Item_Master table with the fields ItemNo as Primary key, Item_Name (HDD, MONITOR, CDROM, KEYBOARD, UPS), Stock defined as Not Null and Price which is greater than 10000 and less than 30000. Create another table Item_Trans with the fields ItemNo referencing the Item_Master table, Quantity greater than 25 and Trans_Date. Insert 5 records to each of the tables and execute the following queries. - Display all the records from the Item_Master table. - List the Item_Name and the Stock where Price lies between 2500 and 25000. - Display the ItemNo, Item_Name and the Quantity where Quantity>=100 - Display the item name and amount where amount=Price*Quantity with Amount as new column heading. - Display the ItemNo, Item_Name, Quantity, Trans_date where the transaction date greater than March 2008.
4.	Create the following tables by identifying primary and foreign keys. Specify the not null property for mandatory keys.

EMPLOYEE_MASTER (EMP_ID, EMP_NAME, EMP_ADDRS, PHONE) ATTENDANCE (EMP_ID, MONTH, WOM, MHRS, THRS, WHRS, TRHRS, FHRS, SHRS, SUHRS). (Valid values for WOM ≤ 5, MONTH can be 1-12). Apply appropriate constraints. Consider 3 employees. And attendance records for at least two months. Write the SQL queries for the following: - Display EMP_ID, EMP_NAME and EMAIL_ID of all employees who are working on every Sunday of 2nd or 4th week in a month. - Display total hours worked by each employee in each month with EMP_ID, - Display the names of the employees who never attended the duty so far (attendances not given so far). - Display the employee name, month, week, total hours worked for employees who have total number of hours more than 20 hours a week.
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Assessment Criteria		
Program-1	PART-A Writing:7 Marks Execution:8Marks	15Marks
Program-2	PART-B Writing:10 Marks Execution:10 Marks	20 Marks
Practical Record		05 Marks
Total		40 Marks

Question Paper Pattern for 50 Marks Papers

Internal Exams

Time: 1 Hours

Total Marks: 20

Section A

Answer any two of the following

2*2 =4

1. XXXX
2. XXXX

3. XXXX
4. XXXX

Section B

Answer any two of the following

4* 2 = 8

5. XXXX
6. XXXX
7. XXXX
8. XXXX

Section C

Answer any one of the following

8*1= 8

9. XXXX
10. XXXX

Question Paper Pattern for 50 Marks Papers
Semester End Exams

Time: 2 Hours

Total Marks: 40

Section A

Answer any four of the following

2*4 =8

11. XXXX
12. XXXX
13. XXXX
14. XXXX
15. XXXX
16. XXXX

Section B

Answer any four of the following

4* 4 = 16

17. XXXX
18. XXXX
19. XXXX
20. XXXX
21. XXXX
22. XXXX

Section C

Answer any two of the following

8*2 = 16

23. XXXX
24. XXXX
25. XXXX
26. XXXX
