

GOVT. BILASA GIRLS' P.G. (Auto.) COLLEGE

Link Road, Bilaspur (C.G.)

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SYLLABUS

**B.Com/B.Com. Computer
Semester - I & II**

2021-22



Rules and Regulations for the Semester System at the Graduation Level

1. These subjects are compulsory for all students:-
 - (a) Environmental Studies (I Semester)
 - (b) English Language (II and III Semester)
 - (c) Hindi Language (IV and V Semester)
 - (d) Skill Based Course (VI Semester)
2. In each semester there will be only one theory paper in each elective Subject.
3. For Honours Degree Course, there will be one additional theory paper in each semester i.e. semesters, III to VI.
For Honours Degree Course, separate practical classes will be held round the year but the examinations shall be held only in even semesters i.e. semesters II, IV and VI.
4. **Marks Pattern:-**
 - (i) For non practical subjects, each theory paper will be of 100 marks i.e. 80 External + 20 Internal.
 - (ii) For practical subjects, each theory paper will be of 75 marks i.e. 60 External + 15 Internal.
 - (iii) Practical examination will be of 50 marks. Practical Classes will be held round the year but examination shall be held only in even semesters i.e. semesters II, IV and VI.
5. **Theory Examination:-**
Duration for theory examination shall be of two and half hours.
6. **Practical Examination:-**
Duration for Practical examination shall be as suggested in the syllabi.
7. **Admission Period:-**
 - (i) Admissions in the First Semester shall be completed before 15th of July every year.
 - (ii) Admissions in Semesters i.e. II, III, IV, V and VI shall be completed within 7 days after the completion of examinations on the provisional basis.
 - (iii) The provisional admission shall be regularized within 7 days from the date of declaration of result.
 - (iv) Request for permission for late admission shall not be entertained.
8. **Schedule of Classes-**
 - (i) I Semester's classes will be commenced from 16th of July every year
 - (ii) III and V Semester's classes will be commenced from 2nd July every year.
 - (iii) II, IV and VI Semester's classes will be commenced from 2nd January every year.
 - (iv) All the classes shall be continued till seven days prior to the commencement of the examination.
9. **Examination Schedule- Tentative Schedules of examinations are as under-**
 - (i) Odd semester (I, III & V) - 20th November to 20th December.
 - (ii) Even semester (II, IV & VI) - 15th April to 14th May.
10. **Examination Pattern -**
 - (a) Questions will be asked Unit wise and Section wise. Questions will be set from all Units Covering the entire syllabi.
 - (b) For non practical subjects, maximum marks will be 80 (External).
 - (c) For the practical based subjects, maximum marks will be 60 (External).
 - (d) In each theory paper there will be three sections and the marks distributed for different sections will be in the following pattern -

Theory (Non- Practical):- There will be three sections A, B and C in the question paper.
Section - A Objective Type/ In few words (30 words)

There will be 15 questions to be set, three from each unit and 10 to be attempted. Each question will carry 2 marks.

Section - B Short Answer Type (60 words)

There will be 5 questions to be set, 1 from each unit and all five questions to be attempted. Each question will carry 6 marks.

Section - C Long Answer / Eassy Type Question

There will be 5 questions to be set, 1 from each unit and 2 to be attempted. Each question will carry 15 marks.

Marks Scheme for - Non-practical subject -

Types of Questions	Question to be set from each Unit	Total No. of Questions	Questions to be solved	Marks assigned	Total Marks
Objective / In few words	03	15	10	02	20
Short Answer Type Questions	01	05	05	06	30
Long / Essay type of questions	01	05	02	15	30
Total - 80					

(i) **Theory (Practical Subject):- There will be three sections A, B and C in the question paper.**

Section - A Objective Type/ In few words (30 words)

There will be 15 questions to be set, three from each unit and 10 to be attempted. Each question will carry 2 marks.

Section - B Short Answer Type (60 words)

There will be 5 questions to be set, 1 from each unit and all five questions to be attempted. Each question will carry 4 marks.

Section - C Long Answer / Eassy Type Question

There will be 5 questions to be set, 1 from each unit and 2 to be attempted. Each question will carry 10 marks.

Marks Scheme for - Practical Subject -

Types of Questions	Question to be set from each Unit	Total No. of Questions	Questions to be solved	Marks assigned	Total Marks
Objective / In few words	03	15	10	02	20
Short Answer Type Questions	01	05	05	04	20
Long / Essay type of questions	01	05	02	10	20
Total - 60					

For question papers of compulsory papers of General group subjects i.e. Environmental Studies, English Language, Hindi Language and Skill Based Course, the pattern of question shall be applicable as suggested by the concerned Board of Studies.

(ii) **Practical**

	<i>Each Practical</i>
Laboratory Note Book / Project	10
Vive voce	10
Lab work / Field work	30
Total - 50	

- (e) In odd semester examination, a candidate shall appear in papers of odd semester(s) only. Similarly in even semester examinations, a candidate shall appear in papers of even semester(s) only. Papers of odd and even semesters shall not be confined in one examination.
- (f) Minimum passing marks for external/ semester end theory and practical shall be 34%.

- (g) There shall be provision of 3 grace marks and it would be distributed in maximum two theory Papers / Practical.

Internal Assessment

- Internal Tests are compulsory for theory papers and must be held as per following calendar:-
 Odd Semesters 1st Test - August, 2nd Test - October and 01 Assignment (during semester)
 Even Semesters 1st Test - February, 2nd Test - March and 01 Assignment (during semester)
- Each test & Assignment will be of 20 marks for the subjects without practical & 15 marks for the subjects having practicals. Average of the marks obtained in the best of two tests & assignment shall be incorporated as the final marks. Qualifying marks is 40%.
- If a candidate failed to attend the test on bonafide grounds, one special test may be arranged on the production of relevant documents, before submission of application forms and fees to the office.
- The Unit tests/Assignment marks to be sent to the examination cell of the college as per notification to be issued by the Principal/ Controller Examination from time to time.
- If a candidate (whose status is Regular / Ex/Supplementary) failed in First Year of the current session (2013-14) of annual system will be appeared in the first semester examination as ex-student with under the rules and regulations of Semester System. Number of Internal Test of passed year (2013-14) will not be incorporated or carried forward.

	Non Practical Subject		Practical Subject	
	External	Internal	External	Internal
MAX MARKS	80	20	60	15
MIN MARKS	28	08	21	06

Eligibility criteria for appearing in the examinations

- A candidate should have 75% of attendance both in theory and practical classes. 65% attendance may be considered only on special circumstances and on certification by the Principal of the college.
- A candidate shall have to qualify in the internal tests securing at least 40% marks.
- A candidate shall be allowed to appear in those papers only in which she has secured qualifying marks in internal test.
- If a candidate after taking admission in 1st semester could not continue the classes or could not obtain eligibility cannot appear in the 1st semester examinations. In such cases the student will not be allowed to continue in second semester and she has to continue the classes and obtain eligibility in 1st semester again in next academic year as ex-student.

11. Lecture Periods /Classes

There shall be a minimum of 50-60 hours Classes for each theory papers in respective course. Minimum of 50-60 hours shall be for each practical paper. This shall be strictly adhered to.

12. Other Guidelines

- There will be no provision for Revaluation, Supplementry or Betterment (Division Improvement).
- A candidate has to clear all the papers within 12 semesters (six years) from the year of first admission in the programme.
- A candidate will choose Honours subject just before the start of third semester from any one of the three elective subjects /group selected by her in the first semester. A candidate can change the Honours subject within 15 days from the date of admission in the third semester.
- The system of credit of ten point scale examination marks in the final mark sheet shall be introduced only after its formal approval by the competent authorities.

- (v) The system of Choice based credit system and Gradation system shall be introduced only after its formal approval by the competent authorities.

For Honours Degree Course (Total Marks: 2800).

13. Admission -

The process of admission in Honours Degree Course will be as follows -

- (i) Student shall select course (Pass Course / Honours Degree Course) at the time of first admission in the college.
- (ii) Admission shall be on merit basis after receiving the application from students.
- (iii) Number of seats for Honours Degree Course will be decided as per the Govt. Rules.

(A) Each theory Paper (Non Practical Subject)

<i>Each Theory Paper</i>		<i>Internal Assessment</i>	
Full Marks	Minimum Passing 34%	Full Marks	Minimum Marks 40%
80	28	20	08

(B) Each theory Paper (Practical Subject)

<i>Each Theory Paper</i>		<i>Internal Assessment</i>	
Full Marks	Minimum Passing 34%	Full Marks	Minimum Marks 40%
60	21	15	06

(C) Each Practical Paper

<i>Minimum Passing Percentage</i>	<i>Full Marks</i>	<i>Minimum Passing Marks</i>
34%	50	17

(D) Grace Marks

Total/Maximum 03 in two theory paper/practical.

Amendments in Promotion Rules for Semester System at the Graduation Level

- (a) A Candidate is eligible to continue the second semester classes immediately after the 1st Semester examinations and can appear in the 2nd semester examinations notwithstanding the number of arrear papers in 1st semester provided she must have appeared in the 1st semester examination.
- (b) A candidate will be promoted to 3rd semester with not more than two papers of 1st semester and she will continue to attend classes of 3rd semester provisionally. She will be allowed to get final admission in the 3rd semester with maximum of four back papers in all 1st semester and 2nd semester.
- (c) A Candidate is eligible to continue the 4th semester classes immediately after 3rd semester examination and can appear in the 4th semester examination with maximum 2 back papers in 1st semester and/or any numbers of back papers in 2nd and 3rd semester.
- (d) A candidate will be promoted in 5th semester with not more than 2 back papers in 3rd semester and not more than 4 back papers in all 3rd and 4th semester provided she has cleared 1st and 2nd semester examination.
- (e) A candidate is eligible to continue the 6th semester immediately after the 5th semester examination and can appear in 6th semester examination with maximum of 2 back papers in 3rd semester and/or any number of back papers in 4th and 5th semester examination.
- (f) If a Candidate of 6th Semester is passed in all the semesters except the 5th Semester with back in only one subject, she is allowed to appear in the back paper of the 5th Semester with the examination of 6th Semester.

- (g) The students at the UG Level can view their valued answer copies and apply for the **Challenged Valuation** within 03 days from the date of the declaration of the result.
- (h) A candidate will be eligible to get Graduation and Graduation Honours degree after passing all the six semester examination. For cleaning all semester papers a candidate will be given a period 6 years (12 semesters) from the year of first admission.

सेमेस्टर स्नातक स्तर प्रमोशन नियम

प्रथम सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में छात्राओं का प्रवेश छ.ग. शासन के प्रवेश नियम के आधार पर किया जावेगा।

द्वितीय सेमेस्टर में प्रवेश की पात्रता:-

- विद्यार्थी को प्रथम सेमेस्टर की परीक्षा के तत्काल बाद कितने भी विषयों में बैक के साथ द्वितीय सेमेस्टर में अध्ययन की पात्रता होगी, बशर्ते वह प्रथम सेमेस्टर की परीक्षा में शामिल हुआ हो।

तृतीय सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में 02 से अधिक विषयों में बैक नहीं होना चाहिए।
- प्रथम एवं द्वितीय सेमेस्टर में सम्मिलित रूप से 04 विषयों से अधिक में बैक न हो।

चतुर्थ सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर में 02 से अधिक विषयों में बैक नहीं होना चाहिए।
- द्वितीय एवं तृतीय सेमेस्टर में कितने भी विषयों में बैक हो।

पंचम सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर उत्तीर्ण होना चाहिए।
- द्वितीय सेमेस्टर उत्तीर्ण होना चाहिए।
- तृतीय सेमेस्टर में 02 से अधिक विषयों में बैक न हो।
- तृतीय एवं चतुर्थ सेमेस्टर में सम्मिलित रूप से 04 विषयों से अधिक में बैक न हो।

षष्ठम सेमेस्टर में प्रवेश की पात्रता:-

- प्रथम सेमेस्टर उत्तीर्ण होना चाहिए।
- द्वितीय सेमेस्टर उत्तीर्ण होना चाहिए।
- तृतीय सेमेस्टर में 02 से अधिक विषयों में बैक न हो।
- चतुर्थ एवं पंचम सेमेस्टर में कितने भी विषयों में बैक हो।
- यदि कोई छात्रा सभी सेमेस्टर में उत्तीर्ण है एवं केवल पंचम सेमेस्टर में 01 (एक) विषय में बैक है, ऐसी छात्रा को षष्ठम सेमेस्टर की परीक्षा के साथ परीक्षा देने का अवसर दिया जावेगा।
- विशेष -
 - ✓ मूल्यांकित उत्तर-पुस्तिकाओं के अवलोकन व Challenged Valuation की प्रक्रिया इस स्नातक स्तर सेमेस्टर परीक्षा अप्रैल-मई से लागू है। छात्राएं परीक्षा परिणाम घोषित होने की तिथि से 3 दिन के भीतर इस हेतु आवेदन प्राचार्य को दे सकती हैं।
 - ✓ विद्यार्थी को स्नातक एवं स्नातक आर्नस की उपाधि तभी प्राप्त होगी जबकि उसने सभी 06 सेमेस्टर की परीक्षाएँ उत्तीर्ण कर ली हों एवं 06 सेमेस्टर की परीक्षाएँ उत्तीर्ण करने हेतु उसे प्रथम प्रवेश की तिथि से लेकर 06 वर्षों की अवधि प्राप्त होगी।
 - ✓ छात्रा जिस सत्र बैक की परीक्षा में सम्मिलित होगी उसी सत्र का पाठ्यक्रम एवं परीक्षा संबंधी नियम लागू होगा।

Department of Commerce

PROGRAMME OUTCOMES

NAME OF THE PROGRAM: BACHALOR OF COMMERCE (B.COM) PLAIN

1. After completion of three years for bachelors in commerce program students would gain a thorough grounding in the fundamentals of commerce and finance.
2. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
3. The commerce and finance focused curriculum offer a number of specializations and practical exposures which would equip the students to face the modern-day challenges in commerce and business.
4. The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensure that students are trained into up-to-date.
5. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
6. Learners will acquire the skills like effective communication, decision making, problem solving in Day to day business affairs.

PROGRAMME OUTCOMES

NAME OF THE PROGRAM: BACHALOR OF COMMERCE (B.COM) COMPUTERS

1. Commerce with computer Application gives a deeper understanding of both Information Technology and Commerce, thereby enabling the budding graduates to pursue careers in either of the two fast-growing areas, viz. IT Industry, Commerce, and financial sector.

2. Students will demonstrate that they can present the results of their observations and research in a way that is objective, technically accurate, and legally acceptable. Students will use effective technology appropriately, such as PowerPoint, slides, posters, handouts, and transparencies in oral presentation.
3. The ability to understand, analyze and develop software programs in the areas related to system software, multimedia, web design, application program, database, graphics and networking for efficient design of technology of varying complexity.

COURSE OUTCOMES

B.COM PLAIN SEMESTER FIRST

PAPER II FINANCIAL ACCOUNTING

1. Demonstrate an appropriate mastery of knowledge, skill and tools of financial accounting.
2. On successful completion of this course the students are enabled with the knowledge in the practical applications of accounting.
3. To impart the knowledge of various accounting concepts.

PAPER III BUSINESS COMMUNICATION

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To develop effective business communication skills among the students.

PAPER IV BUSINESS ENVIRONMENT

1. On successful completion of this subject the students should have Knowledge on the meaning conveyed by the word 'Business', understand the various forms of business, types of business and impact of various aspects on business environment.

2. To make the students aware about the Business Environment.
3. To make students understand about the internal and external factors that affects the business.

B.COM PLAIN SEMESTER SECOND

PAPER II BUSINESS MATHEMATICS

1. To Develop Abstract, logical & critical thinking ability to reflect critically upon their work.
2. To prepare for competitive examinations.
3. To understand the concept of Simple interest, compound interest and the concept of EMI.
4. To understand the concept and application of profit and loss in business

PAPER III BUSINESS REGULATORY FRAMEWORK

1. To provide a brief idea about the framework of Indian business laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.
3. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

PAPER IV BUSINESS ECONOMICS

1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter.
2. To stimulate the student interest by showing the relevance and use of various economic theories.

COURSE OUTCOMES

B.COM COMPUTERS SEMESTER I

PAPER IV COMPUTER FUNDAMENTAL OF OFFICE AUTOMATION

1. To enlighten the students to study the technical languages of computers this is related with business in the modernized world.
2. Students will able to demonstrate proficiency in problem solving technique using computer & in-depth knowledge in discipline of computer science.

B.COM COMPUTERS SEMESTER II

PAPER IV COMPUTERIZED FINANCIAL ACCOUNTS

1. To introduce the students to the basic of accounts and usage of tally for accounting purpose.

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B.COM. PLAIN

Subjects And Marks Schemes

First Semester	BCMP -101 Environmental Studies (100 marks)	BCMP -102 Financial Accounting (100 marks)	BCMP-103 Business Communication (100 marks)	BCMP – 104 Business Environment (100 marks)	400 marks
Second Semester	BCMP – 201 General English 01 (100 marks)	BCMP -202 Business Mathematics (100 marks)	BCMP -203 Business Regulatory Frame Work (100 marks)	BCMP -204 Business Economics (100 marks)	400 marks
Third Semester	BCMP 301 General English 02 (100 marks)	BCMP -302 Corporate Accounting (100 marks)	BCMP -303 Business Statistics (100 marks)	BCMP- 304 Principles of Management (100 marks)	400 marks
Fourth Semester	BCMP -401 General Hindi 01 (100 marks)	BCMP– 402 Cast Accounting (100 marks)	BCMP – 403 Company Law (100 marks)	BCMP- 404 Fundamental of Entrepreneurship (100 marks)	400 marks
Fifth Semester	BCMP – 501 General Hindi 02 (100 marks)	BCMP- 502 Income Tax (100 marks)	BCMP – 503 Auditing (100 marks)	BCMP- 504 Fundamental of Insurance (100 marks)	400 marks
Sixth Semester	BCMP -601 Skill Based Course (100 marks)	BCMP – 602 Indirect Tax (100 marks)	BCMP – 603 Management Accounting (100 marks)	BCMP -604 Indian Banking System (100 marks)	400 marks

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B.COM. COMPUTER

Subjects And Marks Schemes

First Semester	BCMP -101 Environment al Studies (100 marks)	BCMP -102 Financial Accounting (100 marks)	BCMP-103 Business Communication (100 marks)	BCMC – 104 Computer Fundamental and Office Automation (75 marks)	-----	375 marks
Second Semester	BCMP – 201 General English 01 (100 marks)	BCMP -202 Business Mathematics (100 marks)	BCMP -203 Business Regulatory Frame Work (100 marks)	BCMC -204 Computerized Financial Accounting (75 marks)	Practical Exercises of Computer Application (50 Marks)	425 marks
Third Semester	BCMP 301 General English 02 (100 marks)	BCMP -302 Corporate Accounting (100 marks)	BCMP -303 Business Statistics (100 marks)	BCMC- 304 Internet Application & E-commerce (75 marks)	-----	375 marks
Fourth Semester	BCMP -401 General Hindi 01 (100 marks)	BCMP- 402 Cast Accounting (100 marks)	BCMP – 403 Company Law (100 marks)	BCMC- 404 Relational Database Management System (75 marks)	Practical Exercises of Computer Application (50 Marks)	425 marks
Fifth Semester	BCMP – 501 General Hindi 02 (100 marks)	BCMP- 502 Income Tax (100 marks)	BCMP – 503 Auditing (100 marks)	BCMC- 504 Programming in Visual Basis (75 marks)	-----	375 marks
Sixth Semester	BCMP -601 Skill Based Course (100 marks)	BCMP – 602 Indirect Tax (100 marks)	BCMP – 603 Management Accounting (100 marks)	BCMC -604 System Analysis Design & MIS (75 marks)	Practical Exercises of Computer Application (50 Marks)	425 marks

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(7)

**BCMP - 101
SEMESTER - I
ENVIRONMENTAL STUDIES
PAPER - I**

M.M. 60

SYLLABUS FOR ENVIRONMENTAL STUDIES" FOR UNDER GRADUATE

UNIT-I THE MULTI DISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES :

Definition, scope and importance Need for public awarness.

Natural Resources :

Renewable and nonrenewable resources :

Natural resources and associated Problems.

(a) Forest resources : Use and over-exploitation, deforestation, case studies, Timber extraction, mining dams and their effects on forests and tribal people.

(b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

(c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) food resources : Word food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilize-pesticide problems, water logging, salinity, case studies.

(e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

(f) Land resources : Land as a resources, fand degradation, man induced landslides, soil erosion and desertification.-Role of an individual in conservation of natural resources.

-Equitable use of resources for sustainable life-styles. (9 Lecture)

UNIT-II

(a)ECOSYSTEMS

Concept of an ecosystems. Structure and function of an ecosystem.

- Producers, consumers and decomposers
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecosystem.
- Introduction, types, characteristic features, structure and function of the following ecosystem:

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (Ponds, streams, lakes, rivers, oceans, estuaries)

Lecture) (9

(b)Biodiversity and its Conservation

- Introduction - Definition : genetic, species and ecosystem diversity.
- Biogeographically classification of India.
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values.
- Biodiversity at global, National and local levels.

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- India as mega-diversity nation.
- Hot-spots of biodiversity :
- Threats to biodiversity : habitat loss, poaching of wildlife, man/wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity : In situ and Ex-situ conservation of biodiversity. (9 Lecture)

UNIT-III

(A) Environmental Pollution

Definition Causes, effects and control measures of -

- a. Air pollution.
- b. Water pollution.
- c. Soil pollution.
- d. Marine pollution.
- e. Noise pollution.
- f. Nuclear hazards.

Soil waste management : Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies

Disaster management : floods, earthquake, cyclone and Landslides.

(B) Social Issues and the Environment

From Unsustainable to Sustainable development.

- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, its problems. Case studies.
- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection. Act.
- Role of Information Technology in Environment and Human Health.
- Case Studies. (9 Lecture)

UNIT-IV

General Background And Historical Perspective-Historical Development AND Concept Of Human Rights-Meaning and Definitions of human rights, kind and classifications of human rights
Protections of human rights under the UNO Charter, protection of human rights under the universal declaration of human rights 1948.

Convention on the elimination of all forms of Discrimination against women.

Convention on the rights of the child 1989.

Unit-V

Impact of human rights Norms in India, Human rights under the constitution of India, Fundamental rights under the constitution of India, Directive Principles of state policy under the constitution of India, Enforcement of human rights in India

Protection of human rights under the human rights act 1993-national human rights commission, state human rights commission and human rights court in India.

Fundamental duties under the constitution of India.

Field work

FIELD WORK

Visit to a local area to document environmental assets-river/forst/grassland/hill/moutan.

Visit to local polluted site : Urban/Rura/Industrial/Agriculture.

Study of common plants, insects, birds.

Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

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9. Hawkins R.E. Encyclopedia of Indian Natural History, Bombay Natural History Society, Mumbai (R).
10. Heywood, V.H. & Watson, R.T. 1995 Global Biodiversity Assessment, Cabridge Univ. Press 1140p.
11. Jadhav H. & Bhosale, V.H. 1995, Environmental Protection and Laws Himalaya Pub. House. Delhi 284p.
12. McKinney M.L. & School R.M. 1996, Environmental Science Publication (TB).
13. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB).
14. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. (TB).
15. Odum, e.P. 1971, Fundamentals of Ecology, W.B. Saunders Co. USA, 574p.
16. Rao M.N. & Datta, A.K. 1987, Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.

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BCMP - 102
SEMESTER - I
FINACIAL ACCOUNTING
PAPER - II

M.M. 80

Unit -1 Concept of Double Entry System

Preparation of journal.sub division of Journal: Cash book, preparation of Ledger, Preparation of trial balance, capital & Revenue,Accounting standard Meaning, defination AS to AS 10.

Unit - II Final Accounts with Adjustment

Trading Profit & Loss a/c ,Balance sheet, adjustment entries.

Unit - III Cocept of depreciation

Accounting for depreciation(As per accounting standard 6) Fixed Installment Method, Diminishing Balance method, Annuity Method, depreciation Fund method, Provisions and Reserves.

unit - IV Special Accounting Areas :

Hire-purchase and installment purchase system : Meaning of hirepurchase contract, Legal provision regarding hire-purchase contract;

Accounting for goods of substantial sale values,installment purchase system.

Unit - V Partnership

Dissolution of Partnership firm, Amalgamation of Partnership Firm..

SUGGESTED READINGS :

1. Anthony, R.N. and Reece, J.S. : Accounting Principles : Richard Irwin Inc.
2. Gupta, R.L. and Radhaswamy, M: Finacial Accounting ; Sultan chand and Sons, New Delhi.
3. Monga J.R. Ahuja Girish, and Sehgal Ashok : Financial Accountion : Mayur Paper Back, Noida.
4. Shikla. M.C. Grewal T.S. and Gupta, S.C. Advanced Accounts; S.Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting : The Institite of Chartered Accountants of India New Delhi.
6. Agrawala A.N. Agrawala K.N. Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
7. Shukla S. M. Financial Accounting, Sahitya Bhavan Agra.
8. Singh S. K. Financial Accounting, SBPD publication Agra.

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BCMP - 103
SEMESTER - I
BUSINESS COMMUNICATION
PAPER - III

M.M. 80

OBJECTIVE

The Objective of this course is to develop effective business communication skills among the students.

COURSE INPUTS

UNIT -I

Introducing Business Communication : Definitions, concept and Significance of communication, Basic forms of communicating ; Communication models and process; principles of effective communication; Theories of communication; Self-Development and Communication ; Development of positive personal attitudes, SWOT analysis.

UNIT -II

Corporate Communication : Formal and Informal communication networks; Grapevine; Miscommunication (Barriers) ; improving communication. Practices in business communication ; Group discussions ; Seminars; Effective Listening : Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.

UNIT -III

Writing skill : Business letters – Defination, concepts ,structure, advantages disadvantage, need and kinds of business letter ,Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.

UNIT -IV

Report Writing : Introduction to a proposal, Short report and formal report , report preparation. Oral Presentation : Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.

UNIT -V

Non-Verbal Aspects of Communicating. Body Language : Kinesics, Proxemics, Para Language. Interviewing skills : Appearing in interviews; Conducting interviews; mock interview. Modern Forms of Communicating : Fax; E-Mail; video conferencing; etc. International Communication for global business.

SUGGESTED READINGS :

1. Dr. P. K. Agrawal, Dr. A.K. Mishra ; Business Communication ; Sahitya Bhawan Publication ; Agra (Hindi medium)
2. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi. (English medium)
3. Dr. Vinod Mishra : Business Communication; Sahitya Bhawan Publication ; Agra. (Hindi medium)
4. Kaul : Effective Business Communication; Prentice Hall, New Delhi. (English medium)
5. Patri VR : Essentials of Communication ; Greenspan Publications, New Delhi. (English medium)
6. Senguin J : Business Communication; The Real World and Your Career, Allied Publishers , New Delhi. (English medium)
7. Dr. Mishra , Shukla & Patel ; Business Communication ; SBPD Publishing House, Agra. (Both Hindi and English medium)

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BCMP - 104
SEMESTER - I
BUSINESS ENVIRONMENT
PAPER - IV

COURSE INPUTS

UNIT-I

Indian Business Environment : Concept, components and importance
Economic Trends (overview) : Income : Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT-II

Problems of Growth : Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; parallel economy; Industrial sickness.

UNIT-III

Role of Government : Monetary and fiscal policy ; Industrial policy; Industrial Incensing. Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the light of recent changes.

UNIT-IV

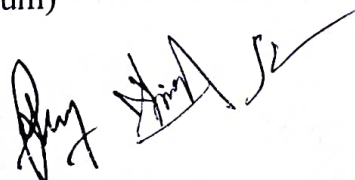
Review of Precious Plans, the current five Year Plan, major Policy. Resources Allocation.

UNIT-V

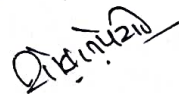
International Environment : international trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO World Bank, IMF; FDI, Counter trade.

SUGGESTED READINGS:

1. Agarwal A. N. : Indian Economy, Vikas Publishing House Delhi. (English medium)
2. Khan Farooq A : Business and Society; S. Chand , Delhi. (English medium)
3. Dutt R. and Sundharam K. Pm. ; Indian Economy; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. Dr. V.C. Sinha; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)
6. Dr. J. K. Jain; Business Environment; Madhya Pradesh hindi Granth Academy: Bhopal. (Hindi medium)
7. Gupta & Pathak; Business Environment; Ram Prasad & Sons, Raipur. (Hindi medium)
8. S.K. Singh; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)







B.Com. Computer

(13)

(COMPUTER APPLICATION)

MARKS DISTRIBUTION

THEORY PAPER

Computer Fundamentals and Office Automation (Semester I) TOTAL MARKS - 75
Computerized Financial Accounting (Semester II) TOTAL MARKS - 75

PRACTICAL PAPER (Semester II) TOTAL MARKS - 50

(Based on syllabus of Semester I & II)
Practical Test will consist of 3 hrs.

BCMC - 104 SEMESTER - I PAPER - IV

M.M. 60

(COMPUTER FUNDAMENTALS AND OFFICE AUTOMATION)

UNIT-1

Introduction to computer

Computer System Characteristics and Capabilities . Speed, Accuracy, Reliability, Memory capability, Repeatability. Computer Hardware and Software -Block Diagram of Computer, Different Types of Software. Data Processing : Data, Data Processing System, Storing Data, Processing Data. Types-of Computers :Analog, Digital, Hybrid, General and Special Purpose Computers. Computer Generations : Characteristics of Computer Generations Computer Systems - Micro, Minis & Main-Frames. Introduction. to a PC :The IBM Personal Computer Types of PC systems PC, XT & AT Pentium PC's. Prevailing computer configurations. Various types of computer peripherals and memory devices. Limitations, of Micro Computer.

UNIT-II Computer Software and Application

System Software : System software Vs. Application Software, Types of System Software, introduction and Types of Operating Systems programs, Booting Loader, Diagnostic Tests, BIOS, Utility Programs, File Maintenance, Language Processors, Assembler, Compiler & Interpreter. Types of operating systems- MS DOS, WINDOWS, UNIX/Linux. Application Software : Microcomputer Software, Interacting with the System, Trends in PC software, Types of Application Software, Difference between Program and Packages.

UNIT- III Operating System -

Fundamentals of DOS : Physical Structure of the Disk, Compatibility of drives, Disks& DOS versions, Preparing Disks for use, Device Names. Getting Started with VOS Booting Process,

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System Files and Command com, Internal DOS Commands - DIR, MD, CD, COPY, DEL, REN, VOL, DATE, TIME, CLS, PATH, TYPE. Files & Directories, Elementary External DOS Commands - CHKDSK, MEM, XCOPY, PRINT, DISKCOPY, DISKCOMP, DOSKEY, HELP, TREE, SYS, LABEL, ATTRIB, Creating a Batch Files, Additional Commands - ECHO, PROMPT, MODE, GRAPHICS, EDIT, FORMAT, FDISK, BACKUP, RESTORE, MORE, SORT, APPEND.

Windows Concepts, Features, Structure, Desktop, Taskbar, Start Menu, My Computer, Recycle bin, Accessories : Calculator, Notepad, Paint, WordPad, Character Map. Explorer : Creating folders and other Explorer facilities. Internet explorer basics, navigating the web.

UNIT-IV Ms Word -

Creating & editing .word documents, Formatting documents aligning documents, indenting paragraphs, changing margin, formatting pages, formatting paragraph, printing labels, working with tables, formatting text in tables, inserting & deleting cells, rows & Columns, use Bulleted & numbering. Checking spelling & Grammar, Finding synonyms, Working with long documents, working with header & Footer, adding page no & footnote, working with Graphics, inserting ClipArt, working templates, 'Creating templates, working with Mail - Merge, Writing-the Form letter, ' Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge 'Records, Creating Macro, Running Macro,

Presenting with power point : Creating presentation, working with slides, Different type of slides, setting page layout, selecting background & .applying design, adding, Graphics to slide, adding sound & Movie, working with able, crating chart & Graph, playing a slide show, slide transition, advancing slides, setting time, rehearsing timing, animating slide, - animating objects, running the show from windows.

UNIT-V Working with Excel -

Introducing Excel, Use of Excel sheet, saving, opening & printing workbook, Apply formats in cell & text, Divide worksheet into pages, setting page layout, adding Header & Footer. Using multiple documents, arranging windows . i.e. (Cascade, Tiled, Split), protecting your work, password protection. Working with Functions & Formulas, using absolute reference, referencing cell by name, using cell label, Giving name to cell and ranges, working with formulas (Mathematical & Trigonometric, Statistical, Date time, Most recently used), Working, with Excel- Graphics, creating chart & graphs. Working with lists & database, sorting a database, Filtering a database, using auto filter, Criteria Range, Calculating total & Subtotal, Creating Pivot table, Goal seek, Recording & Playing Macros, Deleting & Selecting Macro location, Use of Freeze option.

SUGGESTED BOOKS

1. Office 2000 Made Easy - Alan Neibauer, Tata McGraw Hill.
2. Operating System (Incl. DOS & UNIX) : C. Ritchie [BPB]

BCMP-201
FOUNDATION COURSE
ENGLISH LANGUAGE
PAPER-I

Max. M - 80

UNIT-I TEN QUESTIONS TO BE SET (one from each chapter) AND FIVE TO BE ATTEMPTED

LESSONS

5 X 4 = 20

1. Where the Mind is without Fear – Rabindranath Tagore
2. The Ideals of Indian Art – K.Bharatha Iyer
3. The Wonder that was India- A.L. Basham
4. The Heritage of Indian Art – Kapila Vatsyayan
5. Life in Vedic Literature – Krishna Chaitany
6. The Ramayana and the Mahabharata
7. Freedom Movement in India – Sudhir Chandra

UNIT-II COMPREHENSION- Unseen Passage 10

UNIT-III COMPOSITION – PARAGRAPH WRITING (Four to be set one to be attempted) 10

UNIT-IV LETTER WRITING (with internal choice)

- Formal letter 05
- Informal letter 05

UNIT-V A. LANGUAGE SKILLS BASED ON TEXT BOOK: Synonyms, Antonyms, Match the column, suffix and prefix 10

B. GRAMMAR (25 to be set and 20 to be attempted) 20

- Articles and Determiners
- The Tense forms
- Verbs
- Conditional Sentences
- Modals

BOOK: ENGLISH LANGUAGE AND INDIAN CULTURE – MADHYA PRADESH HINDI GRANTH ACADEMY.

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BCMP - 202
SEMESTER - II
BUSINESS MATHEMATICS
PAPER - II

M. M. 80

COURSE INPUTS

UNIT-I

Simultaneous Equations– Meaning, Characteristics, Methods of Solving Equations in Two Variables– Substitution, Elimination and Cross Multiplication.
Theory of Logarithms.

UNIT-II

Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants upto third order ;

UNIT-III

Simple interest and Compound Interest .
Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.

UNIT-IV

Ratio & Proportion.
Average.
Percentage.

UNIT-V

**Commission, Brokerage, Discount
Profit and loss.**

Reference -

1. Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain; Business Mathematics ;Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
2. N.K. Nag : Business Mathematics; Kalyani publication, New Delhi. .
3. Dr. V.K. Shukla. : Business Mathematics; Madhya Pradesh hindi Granth Academy: Bhopal.
4. S.M. Shukla; Business Mathematics; Sahitya Bhawan Publication ; Agra. (Both Hindi and English medium)
5. Dr. Karim & Agrawal ; Business Mathematics; SBPD Publishing House ; Agra. (Both Hindi and English medium)
6. Dr. Ramesh Mangal; Business Mathematics; Satish Printer and Publishers, Indore.

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BCMP - 203
SEMESTER - II
BUSINESS REGULATORY FRAMEWORK
PAPER - III

M.M. 80

OBJECTIVE

The objective of this course is to provide a brief idea about the framework of Indian business laws.

COURSE INPUTS

UNIT-I

Law of Contract (1872) : Nature of contract ; Classification; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object;

unit - II

Performance of contract discharge of contract, remedies for breach of contract

UNIT-III

Special Contracts : Indemnity ; Guarantee; Bailment and pledge; Agency.

UNIT-IV

Sale of Goods Act 1930 : Formation of contracts of sale; Goods and their classification, price, Conditions, and warranties; Transfer of property in goods; performance of the contract of sales; Unpaid seller and his rights, sale by auction; Consumer Protection Act.

UNIT-V

Negotiable Instrument Act 1881 : Definition of negotiable instruments; Features; Promissory note Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation: Dishonor and discharge if negotiable instrument; Foreign exchange Management Act(FEMA).

SUGGESTED READINGS :

1. Kuchal M.C. ; Business Law ; Vikas Publishing House, Delhi. (English medium)
2. Kapoor N.D. : Business Law ; Sultan Chand & Sons, New Delhi. (English medium)
3. Chandha P.R. : Business Law; Galgotia ,New Delhi. (English medium)
4. Dr. J.K. Vaishnav : Business Law; Sahitya Bhawan publication, Agra. (English medium)
5. Prof. R. C. Agrawal; Business Regulatory Framework; SBPD Publishing House, Agra. (Hindi medium)
6. K.R. Bulchandani; Business Law; Himalaya Publishing House , Mumbai. (Both Hindi and English medium)
7. R.L. Navlakha; Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)
8. Arun Kumar Gangele; Business Regulatory Framework; Ram Prasad & Sons, Agra. (Hindi medium)

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BCMP - 204
SEMESTER - II
BUSINESS ECONOMICS
PAPER - IV

M.M. 80

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

UNIT-I

Introduction : Basic problems of an economy ; Working of price mechanism.
Elasticity of Demand : Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT-II

Production Function : Law of variable proportions ; Iso-quants; Expansion path; Returns to scale; Internal and external economies and diseconomies.

UNIT-III

Theory of Costs : Short-run and long-run cost curves - traditional and modern approaches.
Market Structures I Market Structures and business decisions ; Objectives of a business firm. a. Perfect Competition : Profit maximization and equilibrium of firm and industry ; Short-run and long run supply curves; Price and output determination. Practical applications.

UNIT-IV Market Structures

a. Monopoly : Determination of price under monopoly ; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination Practical applications.

b Monopolistic Competition : Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.

UNIT-V

Factor pricing- rent concept, Ricardian and modern theories of Rent quasi rent. Interest-concept and theories of interest; Profit-nature, concepts and theories of profit-nature, concepts and theories of profit.

SUGGESTED READINGS :

1. John P. Gould, Jr. and Edward P. Lazear: Micro economic theory; All India Traveller, Delhi. (English medium)
2. Koutsoyianni A. : Modern Microeconomics: Macmillan, New Delhi. (English medium)
3. Khan Farooq A : Business and Society; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. M. L. Jhingan : Micro Economics, Vrinda publication, Delhi. (Both English and Hindi medium)
6. Dr. J. K. Jain; Business Economics; Madhya Pradesh hindi Granth Academy: Bhopal. (Hindi medium)
7. Dr. V.C. Sinha; Business Economics; SBPD Publishing House, Agra. (Both English and Hindi medium)

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BCMC - 204
SEMESTER - II
PAPER - IV
COMPUTERIZED FINANCIAL ACCOUNTING

(19)

M.M. 60

UNIT-I

Introduction to Data Base Management System, Introduction to Foxpro. Creating Data Base Files, list, display, edit browse replace, delete, pack, recall, locate-continue seek and find, sort, index, display structure, modify structure, memo field.

UNIT-II

Memory variables, store, date and time function, printing reports and labels, mathematical function - sum, average, count, sqrt(), min(), max(), between(), len(), Floor(), int(), log(), sign(), character function - left(), right(), at(), stuff(), isupper(), islower(), isalpha(), isdigit(), replicate(). Creation of Macro, Array.

UNIT - III

Programming with foxpro : modify command, using do while-enddo, making decision with if-endif, scan-end, text-endtext, do. .case-end. .case, for-endfor, accept, input, wait, set relation, update, join, @ say, get command with read, pictures and functions with © Windows, menus and popus-creating menu define menu, defining and using popups and popups features, creating simple menu with @ prompt, defining and using , windows.

UNIT-IV

Introduction to Accounting Software [Ex.-Tally], Creation of Company, Ledgers & Groups. Advance feature's of Accountng Software. Accounting Transactions : Operating Cycle, Journal, Concept of Accounts Receivable and payable, Compound Journal entry, Opening entry of Ledger.

UNIT-V

Voucher Entry : Types of Voucher, Capital and Revenue, Income, Expenditure, Receipts Preparation of Trial Balance, Profit & Loss Account & Balance Sheet Depreciation, Provisions and Reserves, Methods of Depreciation, Depreciation of assets, Depreciation of replacement cost.

SUGGESTED REFERENCES

1. Foxpro made simple by R.K. Taxali.
2. Foxpro 2.5 by Charies, Seigal
3. Tally 5.4 by Vishupuriya Singh
4. Implementry tally 1.4 by K.K. Nadhni.

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**B. COM. COMPUTER APPLICATION
SEMESTER - II**

PRACTICAL EXERCISES BASED ON SEMESTER I & II

MM-50

Following practicals (from S.No. 1 to 7) to be done using any financial accounting software (like Tally)

1. Setting up Ledger & Groups.
2. Study of recording of transactions in the 'Voucher'. (According to Golden rules)
3. Study of 'Final A/C preparation S'tisplaying in different mode/format.
4. Study of alteration & Deletion of ledger/Groups.
5. Study of cash & fund flow, day book, sales register, purchase register, bills receivable/Payable etc.
6. Study of data security & backing up data.
7. Outline of entry of Income Tax, ED, VAT, ST/CST, PF, Gratuity, Bonus, Loans & Depreciation etc.
8. Creating label, report and screen files using database file with all types of fields.
9. Making of Macros for creating new data base functions
10. Programming in foxpro which covers menus, Conditional branching & looping, array, memory variable, hyperlink
11. Study of working with two or more data bases using join, Set relation, update.
12. Sending circular letter to all organization using mail merge
13. Practical that cover all Graphs.
14. Create conditional Batch file for selection of .copying, deleting, renaming & exit file.
15. Practice of all internal & External Dos commands.
16. Creating Sheet which covers sorting, grouping, Freeze, auto sum, subtotal, Max, Min, Goal seek function.

SUGGESTED READINGS:

1. Gupta R.I., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., AHuja, GIrish and Sehgal Ashok : Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T.S and Gupta S.C.: Advanced Accounts; S. Chand & Co., New Delhi.
5. Moore C.L and Jaedicke R.K. : Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Dr. S.M. Shukla, Sathiya BHawan Agra.
7. Dr. Hanif & Mukharjee - Published Mac Millan.
8. Dr. Mangal Mehta & Agrawal Published - Indore.
9. Dr. Karim KHanuja - Published - Agra.

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