# SYLLABUS B.COM. PART-II

# **GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION**

Sub	Subject			Max.	Min.
A.	Four	ndation Course			
	I.	Hindi Language		75	26
	II.	English Language		75	26
В.	Thre	ee Compulsory Groups			
Gro	up-I				
	I.	Corporate Accounting	75 }	150	50
	II.	Company Law	75		
Gro	up-II				
	I.	Cost Accounting	75 ]	150	50
	II.	Principles of Bus. Management	75		
Gro	up-III				
	I.	Business Statistics	75 ]	150	50
	II.	Fundamental of Entrepreneurship	75		

# B.Com.II year

# COMPULSORY

# Group - I PAPER - I (CORPORATE ACCOUNTING)

#### OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

(As per company act 2013)

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Issue, Forfeiture, and Re-issue of Shares	<b>UNIT-I</b> Issue, Forfeiture, and Re-issue of	
: Redemption of preference shares; Issue	Shares : Redemption of preference	
and redemption of debentures.	shares; Issue and redemption of	
	debentures.	
UNIT-II Final Accounts; Excluding computation of	UNIT-II Final Accounts (as per company act 2013)	Ommission of
managerial remuneration, and disposal of	Liquidation of Company.	managerial
profit, Liquidation of Company.		remuneration,
		and disposal of
		profit
UNIT-III Valuation of Goodwill and Shares.	UNIT-III Valuation of Goodwill and Shares.	
UNIT-IV Accounting for Amalgamation of Companies	UNIT-IV Accounting for Amalgamation of	
as per Indian Accounting Standard 14;	Companies as per Indian Accounting	
Accounting for internal reconstruction -	Standard 14; Accounting for internal	
excluding intercompany holdings and re-	reconstruction - excluding intercompany	
construction schemes.	holdings and re-construction schemes.	
Competation Somewes.	norumgo una re comberacción penemes.	
UNIT-V Consolidated Balance Sheet of holding	UNIT-V Consolidated Balance Sheet of holding	Ommission Final
companies with one subsidiary only. Final	companies with one subsidiary only.	Account of
Account of Banking Companies.	-	Banking
		Companies.

- 1. Dr. S.M. Shukla, Sahitya Bhawan Agra.
- 2. Dr. Mangal Mehta & Agrawal Published Indore.
- 3. Dr. Karim Khanuja Published Agra.
- 4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

#### Group - II PAPER - I (COST ACCOUNT)

#### OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Nature and scope of cost	UNIT-I Introduction : Nature and scope of cost	
accounting; Cost concepts and classfication;	accounting ; Cost concepts and classfication;	
Methods and techniques; Installation of costing	Methods and techniques; Installation of	
system; Concept of cost audit. Accounting for	costing system; Concept of cost audit.	
Material : Material Control; Concept and	Accounting for Material : Material Control;	
techniques; Pricing of material issues; Treatment	Concept and techniques; Pricing of material	
of material losses.	issues; Treatment of material losses.	
UNIT-II Accounting for Labour : Labour cost control	UNIT-II Accounting for Labour : Labour cost	
procedure; Labour turnover; Idle time and	control procedure; Labour turnover; Idle	
overtime; Methods of wage payment - time and	time and overtime; Methods of wage payment -	
piece rates; Incentive schemes. Accounting for	time and piece rates; Incentive schemes.	
overheads; Classification and	Accounting for overheads;	
departmentalization; Absorption of overheads;	Classification and departmentalization;	
Determination of overhead rates; Under and	Absorption of overheads;	
over absorption, and its treatment.	Determination of overhead rates; Under and	
	over absorption, and its treatment.	
UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	
UNIT-IV Operating costing; Process Costing -	UNIT-IV Operating costing; Process Costing -	
excluding inter - process profits, and	excluding inter - process profits, and	
joint and by - products.	joint and by - products.	
UNIT-V Cost Records: Intergal and non - integral	UNIT-V Cost Records : Intergal and non -	
system; Reconciliation of cost and	integral system; Reconciliation of cost	
financial accounts; Break Even Point.	and financial accounts; Break Even	
	Point.	

- 1. M.L. Agrawal : Sahitya Bhawan Agra.
- 2. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
- 3. Arora M.N.: Cost Accounting Principles and Practice; Vikas, New Delhi.
- 4. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.

# Group - II - PAPER - II PRINCIPLES OF BUSINESS MANAGEMENT

#### OBJECTIVE

This Course familiarizes the students with the basics of principles of management.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Concept, nature, process, and	UNIT-I Introduction : Concept, nature, process, and	
significance of management; manage-ment roles	significance of management; manage-ment	
(Mintzberg); An overview of functional areas	roles (Mintzberg); An overview of functional	
of management; Development management thought;	areas of management; Development management	
Classical and neo-classical systems; Concept	thought; Classical and neo-classical	
approaches.	systems; Concept approaches.	
UNIT-II Planning : Concept, process and types. Decision	UNIT-II Planning : Concept, process and types.	
making - concept and Bounded rationality;	Decision making - concept and Bounded	
Management by objectives; Corporate planning;	rationality; Management by objectives;	
Environment analysis and diagnosis; Strategy	Corporate planning; Environment analysis and	
formulation.	diagnosis; Strategy formulation.	
UNIT-III Organizing : Concept, nature, process and	UNIT-III Organizing : Concept, nature, process and	
significance; Authority and resident	significance; Authority and resident	
relationships; Centralization and	relationships; Centralization and	
decentralization; Departmentation;	decentralization; Departmentation;	
Organization structure - forms and contingency	Organization structure - forms and	
factors.	contingency factors.	
UNIT-IV Motivating and Leading People at work :	UNIT-IV Motivating and Leading People at work :	
Motivation - concept; Theories Herzberg,	Motivation - concept; Theories Herzberg,	
McGregor, and Ouchi; Financial and non-	McGregor, and Ouchi; Financial and non-	
financial incentives.	financial incentives.	
Leadership - concept and leadrship styles;	Leadership - concept and leadrship styles;	
Leadership theories (Tannenb Schmidt.);	Leadership theories (Tannenb Schmidt.);	
Likert's System Management;	Likert's System Management;	
Communication - nature, process, networks, and barriers,	Communication - nature, process, networks, and barriers,	
Effective Communication.	Effective Communication.	
UNIT-V Managerial Control : Concept and process;	UNIT-V Managerial Control : Concept and process;	
Effective control system; Technical control -	Effective control system; Technical control	
traditional and modern.	- traditional and modern.	
Management of Change : Concept, nature, and	Management of Change : Concept, nature, and	
process of planned Resistance to change;	process of planned Resistance to change;	
Emerging horizons of management in a	Emerging horizons of management in a	
environment.	environment.	

- 1. Dr. R.C. Agrawal, Agra.
- 2. Dr. S.C. Saxena, Agra.
- 3. Weihrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.

# Group - I - PAPER - II COMPANY LAW

#### OBJECTIVE

This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Corporate personalities; Kinds of	UNIT-I Corporate personalities; Kinds of	
Companies, Nature & Scope, promotion on	Companies, Nature & Scope, promotion on	
and incorporation of companies.	and incorporation of companies.	
UNIT-II Memorandum of Association; Articles of	UNIT-II Memorandum of Association; Articles of	
Association; Prospectus, Shares; share	Association; Prospectus, Shares; share	
capital - transfer and transmission.	capital - transfer and transmission.	
UNIT-III Capital management - borrowing powers,	UNIT-III Capital management - borrowing	
mortgages and charges, debentures.	powers, mortgages and charges,	
Directors - Managing Director, whole time	debentures. Directors - Managing	
director, Appointment, Remuneration, and	Director, whole time director,	
duties.	Appointment, Remuneration, and duties.	
UNIT-IV Company meetings - kinds, Notice, quorum, voting,	UNIT-IV Company meetings - kinds, Notice, quorum,	
proxy, resolutions, minutes.	voting, proxy, resolutions, minutes.	
UNIT-V majority powers and minority rights; Prevention of	UNIT-V majority powers and minority rights; Prevention	
oppression and mismanagement.	of oppression and mismanagement.	
Winding up - kinds and conduct.	Winding up - kinds and conduct.	

- 1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
- 2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
- 3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
- 4. Kapoor N.D.: Company Law Incorporating the Provisions of the comanies Amendment Act, 2013 Chand & Sons, New Delhi.

# Group - III - PAPER - I

# BUSINESS STATISTICS

# O BJECTIVE

It enable the students to gain understanding of statistical techniques as are applicable to business.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Statistics as a subject;  Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	UNIT-I Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	
UNIT-II Dispersion - and their measures; Partition values; Moments; Skewness and measures;  Kurtosis and measures.  UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	UNIT-II Dispersion - and their measures; Partition values; Skewness and measures;  UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	Omission of movements & Kurtosis
UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series: Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series: Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	
UNIT-V Forecasting and Methods: Forcasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability: as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	UNIT-V Forecasting and Methods: Forcasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability: as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	

- 1. S.M.Shukla, Shahitya Bhawan, Agara.
- 2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

#### Group - III PAPER - II

# FUNDAMENTALS OF ENTREPRENEURSHIP

#### OBJECTIVE

It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : The entrepreneur;  Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment;  Characteri-stics.	UNIT-I Introduction : The entrepreneur;  Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.	
UNIT-IIPromotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	UNIT-IIPromotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	
UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	
UNIT-IV Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	UNIT-IV Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	
UNIT-V Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	UNIT-V Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	

- 3. Srivastava S.B. : A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
- 4. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
- 5. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGrow Hill, New Delhi.

#### COMPUTER APPLICATION

# MARKS DISTRIBUTION PAPER - I

# INTERNET APPLICATION & E-COMMERCE

Current Syllabus	Proposed Syllabus	Remark
UNIT - I Introduction to HTML	UNIT - I Introduction to HTML	
Introduction to Internet & World Wide Web	Introduction to Internet & World Wide Web	
Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.	<pre>Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet &amp; India.</pre>	
World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address: URL.	World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address: URL.	
UNIT - II	UNIT - II	
Introduction to HTML & Designing Web Page	Introduction to HTML & Designing Web Page	
Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.  HTML Document Structure - Head Section	Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.  HTML Document Structure - Head Section	
IIIustration of Document Structure, Mark- up elements within the Head: BASE, ISINDEX, LINK, META, TITLE, SCRIPT.	<pre>IIIustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.</pre>	
UNIT - III	UNIT - III	
HTML Document Structure & HTML Forms	HTML Document Structure & HTML Forms	
Body Section - IIIustration, Body elements,	Body Section - IIIustration, Body	

Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.  Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, IIIustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.  HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.	elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.  Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, IIIustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor. HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.
UNIT - IV	UNIT - IV
Introduction to E-Commerce & Business Strategy in Electronic Age E-Commerce - Scope & definition of language, E- commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective. Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.	Introduction to E-Commerce & Business Strategy in Electronic Age E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective. Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.
UNIT - V	UNIT - V
B to B e-Commerce & B to C e-Commerce	B to B e-Commerce & B to C e-Commerce Business to Business e-Commerce - Inter-
Business to Business e-Commerce - Interorganisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Interroganizational e-Commerce.  Business to Consumer e-Commerce - Consumer trade transactions.  The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.  e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.	organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e- Commerce.  Business to Consumer e-Commerce - Consumer trade transactions.  The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model. e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

#### COMPUTER APPLICATION

# PAPER - II

# RELATIONAL DATABASE MANAGEMENT SYSTEM

	Current Syllabus	Proposed Syllabus	Remark
UNIT -	- I	UNIT - I	
	DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL:	DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL:	
	Operational data, why database, data	Operational data, why database, data	
	independence, an Architecture for a Data base	independence, an Architecture for a Data base	
	system, DDL & DML, Data Dictionary, Data	system, DDL & DML, Data Dictionary, Data	
	Structures and Corresponding Operators, Data	Structures and Corresponding Operators, Data	
	Models, The Relational approach, The Network	Models, The Relational approach, The Network	
	approach, DBMS storage structure and access	approach, DBMS storage structure and access	
	method. Entity-Relationship model as a tool for	method. Entity-Relationship model as a tool	
	conceptual design-entities attributes and	for conceptual design-entities attributes and	
	relationaships. ER diagrams; strong and weak	relationaships. ER diagrams; strong and weak	
	entities Generatization; Specialization and	entities Generatization; Specialization and	
	aggregation. Converting and ER-model into	aggregation. Converting and ER-model into	
	relational.	relational.	
UNIT -	- II	UNIT - II	
	Relational Database Management System	Relational Database Management System	
	Relational Model : Structure to Relational Database,	Relational Model : Structure to Relational	
	Relational Algebra, The Domain Relational, Calculus,	Database, Relational Algebra, The Domain	
	Extended Relational- Algebra Operation, Modification	Relational, Calculus, Extended Relational-	
	of database, Views. Relational Database Design :-	Algebra Operation, Modification of database,	
	Pitfalls in Relational Database Design,	Views. Relational Database Design :- Pitfalls in	
	Decomposition, Functional Dependencies,	Relational Database Design, Decomposition,	
	Normalization : INF, 2NF, BCNF, 3NF, 4NF, 5NF	Functional Dependencies, Normalization : INF,	
	operations not involving cursors, Operations	2NF, BCNF, 3NF, 4NF, 5NF operations not involving	
	involving cursors, dynamic statements, security &	cursors, Operations involving cursors, dynamic	
	intergrity security specification in SQL.	statements, security & intergrity security	
		specification in SQL.	

UNIT -	III	UNIT - III
	RELATIONAL DATABAWSE DESIGN :	RELATIONAL DATABAWSE DESIGN :
	Relational Algebra, Traditional Set Operations,	Relational Algebra, Traditional Set
	Attributes Names for Derived Relations, special	Operations, Attributes Names for Derived
	relational operations, further normalization,	Relations, special relational operations,
	functional dependence. First, second and third	further normalization, functional
	normal forms, BCNF Forms, relations with more	dependence. First, second and third normal
	than one candidate key, Good and bad	forms, BCNF Forms, relations with more than
	decompositions, fourth normal form, fifth	one candidate key, Good and bad
	normal form, De-normalization.	decompositions, fourth normal form, fifth
		normal form, De-normalization.
UNIT -	IV	UNIT - IV
	Introduction to RDBMS Software - Oracle	Introduction to RDBMS Software - Oracle
	(a) Introduction: Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.	(a) Introduction: Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.
	(b) DDL and DML: Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views: What is Views, Create, Drop and Retrieving data from views.	(b) DDL and DML: Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views: What is Views, Create, Drop and Retrieving data from views.
UNIT -	V	UNIT - V
	(a) Security: Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.	(a) Security: Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.
	(b) PL/SQL: Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.	(b) PL/SQL: Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.