

UTTARAKHAND OPEN UNIVERSITY



Bachelor of Computer Application

COMPUTER FUNDAMENTALS AND INTRODUCTION TO DIGITAL
LOGIC



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University **Prof. Pranhari Talukdar**, Deptt. of Instrumentation & USIC, Gauhati University **Prof. Hemanta Baruah**, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS	CONTRIBUTORS	EDITOR CONTENT :
1&5	Ms. Progoti Choudhury , Lecturer Deptt. of Computer Science, LCB College	Manoj Kumar Sarma , Lecturer Deptt. of Computer Science, Gauhati University
2 & 3	Ms. Sangeeta Kakoty , Lecturer Deptt. of Computer Science, Jagiroad College	-Do-
4	Mr. Swapnanil Gogoi Lecturer, Deptt. of Computer Science IDOL, Gauhati University	-Do- Language : Prof. Robin Goswami Senior Academic Consultant, KKHSOU

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Housefed Complex, Dispur, Guwahati- 781006; Web: www.kkhsou.org

Academic and Administrative Arrangement

Prof. Subhash Dhuliya Vice-Chancellor Uttarakhand Open University	Shri. L.S. Rawat Registrar Uttarakhand Open University	Smt. Leela Rawat Incharge, Study Material Uttarakhand OpenUniversity
--	---	---

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BCA(S1)02- 01

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Bachelor of Computer Application

INTRODUCTION TO COMPUTER PROGRAMMING USING C

BLOCK- 1 & 2



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University
Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University
Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS	CONTRIBUTORS	EDITOR CONTENT :
1&3	Nabanath Saharia , Lecturer LCB College, Guwahati Arabinda Saikia, KKSHOU	Language : Prof. Robin Goswami Senior Academic Consultant, KKHSOU
2, 5 & 7	Tapashi Kashyap Das KKHSOU	
4 & 8	Binod Deka System Aralyast, KKHSOU	
6	Mr. Shyamalendra Nath Barua System Administrator, AMTRON	

July - 2014

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Academic and Administrative Arrangement

Prof. Subhash Dhuliya
Vice-Chancellor
Uttarakhand Open University

Shri. L.S. Rawat
Registrar
Uttarakhand Open University

Smt. Leela Rawat
Incharge, Study Material
Uttarakhand Open University

Production: July 2014

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BCA-03/B.Sc.(CS)-03/BA-IT-03

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Bachelor of Computer Application

BASIC OF OS AND PC SOFTWARE

BLOCK- 1 & 2



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University
Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University
Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS	CONTRIBUTORS	EDITOR CONTENT :
1, 2, 3,	Mr. Kshirod Sarma , Lecturer	Language :
4 & 5	NERIM, Guwahati	Mr. Khurshid Alam Borbora , Lecturer Computer Science, Institute of Distance
BLOCK - 2 and Open Learning, Gauhati University Do-	1, 2, 3	Mr. Ridip Dev Choudhury , Lecturer -
4 & 5	Computer Science, Institute of Distance and Open Learning, Gauhati University	
6, 7, 8,	Mr. Khurshid Alam Borbora , Lecturer	Mr. Ridip Dev Choudhury , Lecturer
9 & 10	Computer Science, Institute of Distance and Learning, Gauhati University	Computer Science, Institute of Distance Open and Open Learning, Gauhati University

July - 2014

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Academic and Administrative Arrangement

Prof. Subhash Dhuliya

Shri. L.S. Rawat

Smt. Leela Rawat

Vice-Chancellor
Uttarakhand Open University

Registrar
Uttarakhand Open University

Incharge, Study Material
Uttarakhand Open University

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BCA-04 /BAIT-03
Bachelor of Computer Application

UTTARAKHAND OPEN UNIVERSITY

Bachelor of Computer Application

COMPUTER BASED ACCOUNTING AND FINANCIAL MANAGEMENT



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta,
Prof. Pranhari Talukdar,
Prof. Hemanta Baruah,

Deptt. of Computer Science, Gauhati University
Deptt. of USIC, Gauhati University
Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Academic Consultant, Computer Science, KKHSOU
Arabinda Saikia, Academic Consultant, Computer Science, KKHSOU

SLM Preparation Team

Units

1,2,3,4,5 & 6

Contributor

- (i) Sri Amar Gautam,
Hojai College,
Nagaon, Assam
(ii) Sri Jiban Upadhyaya,
Sikkim Government College,
Tadong, Gangtok, Sikkim

Editor

Dr. H C Gautam,
Department of Commerce,
Gauhati University

Language :

Prof Robin Goswami,
Senior Academic Consultant, KKHSOU

July 2008

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Housefed Complex, Dispur, Guwahati - 781006

Web : www.kkhsou.org

Academic and Administrative Arrangement

Prof. O.P.S. Negi
Vice-Chancellor
Uttarakhand Open University

Shri. Bharat Singh
Registrar
Uttarakhand Open University

Production : June 2021

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COURSE INTRODUCTION

This is a course on **Computer Based Accounting and Financial Management**.

With the fast changing global economic scenario and business environment and technology in a state of continuous flux, elementary business education along with accountancy as the language of business and as a source of financial information has carved out a place for itself not only for commerce but in other branches of education also, like engineering, computer etc. Its syllabus contents for the present course give students a firm foundation in basic accounting covering financial accounting, cost accounting and management accounting.

Against this background, the course puts emphasis on developing basic understanding about the nature and purpose of the accounting information and its use in the conduct of business operations. This would help to develop among students' logical reasoning, careful analysis and considered judgement.

The course is divided into six units :

Unit - 1 deals with the fundamental concepts of accounting including its scope; objects, limitations and ledgers.

Unit - 2 concentrates on preparation of financial statements of sole proprietorship business; corporate annual report.

Unit - 3 includes accounting ratios and cash flow statement.

Unit - 4 deals with cost concepts, cost centres and cost units, elements cost, preparation of cost sheet.

Unit - 5 includes budget and budgetary control , meaning of standard costs and variance analysis, break even analysis.

Unit - 6 concentrates on meaning of capital, cost of capital, shares, debentures, capitalisation and capital structure etc.

Each unit of these blocks includes some along-side boxes to help you know some of the difficult, unseen terms. Some "EXERCISE" have been included to help you apply your own thoughts. You may find some boxes marked with: "LET US KNOW". These boxes will provide you with some additional interesting and relevant information. Again, you will get "CHECK YOUR PROGRESS" questions. These have been designed to self-check your progress of study. It will be helpful for you if you solve the problems put in these boxes immediately after you go through the sections of the units and then match your answers with "ANSWERS TO CHECK YOUR PROGRESS" given at the end of each unit.

UNIT-

UNIT

1

A

BACHELOR OF COMPUTER APPLICATION

COMPUTER BASED ACCOUNTING AND FINANCIAL MANAGEMENT

DETAILED SYLLABUS

- Unit 1 : Fundamentals of Accounting** (Marks: 15) **Page No.: 5-22**
Meaning of Accounting, its scope; Objects and limitations; Meaning and application of double entry system , Books of Accounts , Ledgers - Debtors ledger, Creditors ledgers and General ledger; Cash Book and Bank Reconciliation Statement.
- Unit 2 : Financial Statements** (Marks: 15) **Page No.: 23-51**
Meaning and Components of Financial statements, Preparation of Financial Statements, Trading Account, Profit and loss Account, Meaning and Purpose of Balance Sheet, Steps for preparation of Balance Sheet, Marshalling of Balance Sheet, Format of Balance Sheet
- Unit 3 : Accounting Ratio and Cash Flow Statement** (Marks: 20) **Page No. :52-77**
Ratio Analysis, Objectives of Ratio Analysis, Classification of Accounting Ratios, Advantages of Ratio Analysis, Analysis of Financial Statement through Ratios, Cash Flow Statement, Meaning of Cash Flow Statement, Importance of Cash Flow Statement, Cash Flow Statement as per as 3, Illustration Preparation of Cash Flow Statement
- Unit 4 : Cost Concepts and Cost Sheet** (Marks: 15) **Page No.: 78-89**
Meaning of Cost, Classification of Cost, Various Cost Concepts, Cost Centre, Types of Cost Centres, Cost Unit, Elements of Costs, Cost Sheet
- Unit 5 : Budgetary Control and Marginal Costing** (Marks: 20) **Page No.: 90-107**
Meaning of Budget, Purpose of Budget, Budgetary Control: Meaning and Essentials, Merits OF budgetary Control system, Steps in preparation of budgets, Classification of budgets, Standard cost and standard costing, Variance analysis, Marginal cost and marginal costing, Advantages of marginal costing, Managerial Application of marginal costing, Break Even Analysis
- Unit 6 : Capital and Working Capital** (Marks: 15) **Page No.: 108-123**
Meaning of capital, cost of capital, shares, debentures, capitalisation and capital structure; Meaning of working capital, its components and estimation



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Bachelor of Computer Application

DISCRETE MATHEMATICS



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta,
Prof. Pranhari Talukdar,
Prof. Hemanta Baruah,

Deptt. of Computer Science, Gauhati University
Deptt. of USIC, Gauhati University
Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das,
Arabinda Saikia,

Academic Consultant, Computer Science, KKHSOU
Academic Consultant, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributor	Content Editor
1	Prof. Biswajit Bhagawati, Ex-Professor, Head of the Deptt. Mathematics, Cotton College	
2, 3, 6	Mr. Abhijit Adhyapak, Lecturer, Centre for Computer Studies, Dibrugarh University	Prof. Biswajit Bhagawati, Ex - Professor, HOD Mathematics, Cotton College
4, 5	Mr. Harekrishna Deka, Lecturer, OES Group of Institutions, IIAE, Guwahati	-do-
7	Mr. Arabinda Saikia, KKHSOU	-do-

July 2008

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Academic and Administrative Arrangement

Prof. O.P.S. Negi
Vice-Chancellor
Uttarakhand Open University

Shri. Bharat Singh
Registrar
Uttarakhand Open University

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DATA STRUCTURE THROUGH C LANGUAGE



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta,
Prof. Pranhari Talukdar,
Prof. Hemanta Baruah,

Deptt. of Computer Science, Gauhati University
Deptt. of USIC, Gauhati University
Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das,
Arabinda Saikia,

Academic Consultant, Computer Science, KKHSOU
Academic Consultant, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributor	Content Editor
1	Mr. Arabinda Saikia, KKHSOU	Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University (UNITS - 2 & 5)
2,3,6	Mr. Kshirod Sarma, Lecturer, NERIM	
4	Ms. Tapashi Kashyap Das, Mr. Arabinda Saikia	
5	Ms. Tapashi Kashyap Das, KKHSOU	

BLOCK - 2

Units	Contributor
7	Ms. Tapashi Kashyap Das, KKHSOU
8	Mr. Arabinda Saikia, KKHSOU
9, 10, 11, 12	Mr. Kshirod Sarma, Lecturer, NERIM

July 2008

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Academic and Administrative Arrangement

Prof. O.P.S. Negi
Vice-Chancellor
Uttarakhand Open University

Shri. Bharat Singh
Registrar
Uttarakhand Open University

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Bachelor of Computer Application

OBJECT-ORIENTED PROGRAMMING THROUGH C++

BLOCK- 1 & 2



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University
Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University
Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU
Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS	CONTRIBUTORS	EDITOR CONTENT :
1 & 6	Binod Deka JRF, IIT Guwahati	Manoj Kumar Sarma Lecturer Deptt. of Computer Science Gauhati University, Assam
2 & 5	Arabinda Saikia, KKHSOU	
3 & 4	Tapashi Kashyap Das KKHSOU	
BLOCK - 2		
7 & 9	Arabinda Saikia, KKHSOU	Manoj Kumar Sarma, Lectuer Deptt. of Computer Science Gauhati University, Assam
8, 10 11	Tapashi Kashyap Das KKHSOU	Guru Prasad Khataniar, Lecturer Assam Engineering Institute Chandmari, Guwahati
12	Pritam Medhi	Language Editor Prof. Robin Goswami, KKHSOU

July - 2014

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Vice-Chancellor
Uttarakhand Open University

Shri. L.S. Rawat
Registrar
Uttarakhand Open University

Smt. Leela Rawat
Incharge, Study Material
Uttarakhand Open University

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COURSE INTRODUCTION

This is a course on *Object-Oriented Programming Through C++*. Object-oriented programming (OOP) is a programming paradigm that uses "objects" – data structures consisting of *data members* and *member functions* – and their interactions to design applications and computer programs. Programming techniques may include features such as *data hiding, data abstraction, encapsulation, modularity, polymorphism, and inheritance*. It was not commonly used in mainstream software application development until the early 1990s. Now-a days many modern programming languages like C++, JAVA support OOP features.

This course is divided into two blocks :

- Block 1** describes basic elements of C++ language including data types, operators, manipulators, conditional statements, loops etc. Concept of functions in C++ are also covered in this block.
- Block 2** concentrates on most important features of C++ language like class, constructor-destructor, overloading of operators, inheritance, virtual function and polymorphism. File handling in C++ is also discussed in this block.

Each unit of these blocks includes some along-side boxes to help you know some of the difficult, unseen terms. Some "EXERCISE" have been included to help you apply your own thoughts. You may find some boxes marked with: "LET US KNOW". These boxes will provide you with some additional interesting and relevant information. Again, you will get "CHECK YOUR PROGRESS" questions. These have been designed to self-check your progress of study. It will be helpful for you if you solve the problems put in these boxes immediately after you go through the sections of the units and then match your answers with "ANSWERS TO CHECK YOUR PROGRESS" given at the end of each unit.

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Bachelor of Computer Application

DATABASE MANAGEMENT SYSTEMS

BLOCK- 1 & 2



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University **Prof. Pranhari Talukdar**, Deptt. of Instrumentation & USIC, Gauhati University **Prof. Hemanta Baruah**, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS	CONTRIBUTORS	EDITOR CONTENT :
1 & 5	Simanta Sarma , Lecturer Deptt. of Computer Science S.B.M.S. College, Sualkuch, Assam Paoashi Kashyap Das KKHSOU	Manoj Kumar Sarma Lecturer Deptt. of Computer Science Gauhati University, Assam
2	Arabinda Saikia , KKHSOU	
3 & 4	Sangeeta Kakoty , Lecturer Deptt. of Computer Science Jagiroad College, Jagiroad, Assam	
BLOCK - 2		
6	Sangeeta Kakoty , Lecturer Deptt. of Computer Science Jagiroad College, Jagiroad, Assam	Manoj Kumar Sarma , Lectuer Deptt. of Computer Science Gauhati University Assam
7	Simanta Sarma , Lecturer Deptt. of Computer Science S.B.M.S. College, Sualkuch, Assam Arabinda Saikia , KKHSOU	-do- -do-
8, 9	Angshuman Dutta, Dipankar Dutta , Lecturer Deptt. of Computer Science, NERIM, Guwahati	-do-

July - 2014

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--

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Academic and Administrative Arrangement

Prof. Subhash Dhuliya

Shri. L.S. Rawat

Smt. Leela Rawat

Vice-Chancellor

Registrar

Incharge, Study Material

Uttarakhand Open University

Uttarakhand Open University

Uttarakhand Open University

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Bachelor of Computer Application

OPERATING SYSTEMS

BLOCK- 1 & 2



KRISHNA KANTA HANDIQUE STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University
Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University
Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU
Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

UNITS CONTRIBUTORS

1, 2 & 3 **Ridip Dev Choudhury**, Lecturer
Computer Science, IDOL, GU

4, 5 & 6 **Khursgud Akan Borbora**, Lecturer
Computer Science, IDOL, GU

BLOCK - 2

8 & 9 **Sri Swapnanil Gogoi**, Lecturer
Computer Science, IDOL, GU

7, 10, 11 **Sri Pranab Das**, Lecturer
Don Bosco University, Azara, Guwahati

EDITOR CONTENT :

Sri Guru Prasad Khataniar, Lecturer
Deptt. of Computer Science
Assam Engineering Institute, Chandmari, Guwahati

July - 2014

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Bachelor of Computer Application

COMPUTER ORGANIZATION



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta,
 Prof. Pranhari Talukdar,
 Prof. Hemanta Baruah,

Dept. of Computer Science, Gauhati University
 Dept. of USIC, Gauhati University
 Dept. of Statistics, Gauhati University

Course Co-ordinator

Tapashi Kashyap Das,
 Arabinda Saikia,

Academic Consultant, Computer Science, KKHSOU
 Academic Consultant, Computer Science, KKHSOU

SLM Preparation Team**BLOCK - 1**

Units	Contributors	Editors
1, 2	Chakradhar Das Lecturer, Dept of Electrical Engineering, Bongaigaon Polytechnic College, Bongaigaon	<u>Content</u> Prof. Jyotiprakash Goswami Deptt. of Computer Applications, Assam Engineering College Guwahati
3, 4	Jonalee Barman Kakati Lecturer, Deptt. of Management, NERIM, Guwahati	<u>Language</u> Prof. Robin Goswami Senior Academic Consultant, KKHSOU

BLOCK - 2

Units	Contributors	Editors
5, 7	Tapashi Kashyap Das KKHSOU,	<u>Content</u> Prof. Jyotiprakash Goswami Deptt. of Computer Applications, Assam Engineering College Guwahati
6	Jonalee Barman Kakati Lecturer, Deptt. of Management, NERIM, Guwahati	<u>Language</u> Prof. Robin Goswami Senior Academic Consultant, KKHSOU
7	Arabinda Saikia, KKHSOU	

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Bachelor of Computer Application



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KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta,
Prof. Pranhari Talukdar,
Prof. Hemanta Baruah,

Deptt. of Computer Science, Gauhati University
Deptt. of USIC, Gauhati University
Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das,
Arabinda Saikia,

Academic Consultant, Computer Science, KKHSOU
Academic Consultant, Computer Science, KKHSOU

SLM Preparation Team

BLOCK - 1

Units	Contributor	Editor
1,2,5	Arabinda Saikia, KKHSOU	<u>Content</u> Prof. Jyotiprokash Goswami, Deptt. of Computer Applications, Assam Engineering College, Guwahati
3	Tapashi Kashyap Das, KKHSOU	
4, 5	Pritam Medhi, Research Scholar, GU	<u>Language</u> Prof. Robin Goswami, Sr. Academic Consultant, KKHSOU

BLOCK - 2

SLM Preparation Team

Units	Contributor	Editor
6,7,8	Abhijit Adhyapak, Lecturer, Centre for Computer Studies, Dibrugarh University	<u>Content</u> Prof. Jyotiprokash Goswami, Deptt. of Computer Applications, Assam Engineering College, Guwahati
9,10	Pranab Das, Lecturer, Don Bosco University, Azara, Guwahati	<u>Language</u> Prof. Robin Goswami, Sr. Academic Consultant, KKHSOU

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PROGRAMMING IN JAVA

BLOCK- 1 & 2



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Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta,	Dept. of Computer Science, Gauhati University
Prof. Pranhari Talukdar,	Dept. of USIC, Gauhati University
Prof. Hemanta Baruah,	Dept. of Statistics, Gauhati University

Course Co-ordinator

Tapashi Kashyap Das,	Academic Consultant, Computer Science, KKHSOU
Arabinda Saikia,	Academic Consultant, Computer Science, KKHSOU

BLOCK - 1

SLM Preparation Team

Units	Contributors	Language Editors
1, 4, 5	Arabinda Saika, KKHSOU	Prof. Robin Goswami Senior Academic Consultant, KKHSOU
2, 3	Tapashi Kashyap Das, KKHSOU	
5	Sadiq Hussain, System Administrator, Dibrugarh University, Dibrugarh	

BLOCK - 2

SLM Preparation Team

Units	Contributors	Language Editors
6	Sadiq Hussain, System Administrator, Dibrugarh University, Dibrugarh Tapashi Kashyap Das, KKHSOU	Prof. Robin Goswami, Sr. Academic Consultant, KKHSOU
7, 8, 9, 10	Pranjit Baruah Technical Manager, Zaloni Technologies India Pvt. Ltd. Guwahati	

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DATA COMMUNICATION AND COMPUTER NETWORKS



KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY
Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University Prof.

Pranhari Talukdar, Deptt. of Instrumentation and USIC , Gauhati University **Prof. Hemanta**

Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi **Kashyap** Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributors	Content Editor
1	Tapashi Kashyap Das, KKHSOU	Prof. Jyotiprakash Goswami Deptt. of Computer Applications, Assam Engineering College, Gauhati
2, 4 & 5	Chakradhar Das Lecturer (Selection Grade) Deptt. of Electrical Engineering, Bongaigaon Polytechnic, Bongaigaon	
3	Sadiq Hussain System Administrator	
6	Dibrugarh University, Dibrugarh Arabinda Saikia, KKHSOU	

Jo/y 20f0

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<i>Prof. Subhash Dhuliya</i> Vice-Chancellor Uttarakhand Open University	<i>Shri. L.S. Rawat</i> Registrar Uttarakhand Open University	<i>Smt. Leela Rawat</i> Incharge, Study Material Uttarakhand Open University
--	---	--

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SOFTWARE ENGINEERING



KRISHNA KANTAHANDIQUI STATE OPEN UNIVERSITY

Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University **Prof.**

Pranhari **Talukdar**, Deptt. of Instrumentation and USIC, Gauhati University Prof. Hemanta

Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributors	Content Editor
1	Kshirod Sarma Lecturer, Deptt. of Computer Science NERIM, Guwahati	Prof. Jyotiprakash Goswami Deptt. of Computer Applications, Assam Engineering College,
2 & 6	Sangeeta Kakoty Lecturer, Deptt. of Computer Science Jagiroad College, Jagiroad	Gauhati
3	Tapashi Kashyap Das, KKHSOU	
4 & 5	Abhijit Adhyapak Asst. System Administrator, Centre for Computer Studies Dibrugarh University	

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Prof. Subhash Dhuliya	Shri. L.S. Rawat	Smt. Leela Rawat
Vice-Chancellor	Registrar	Incharge, Study Material
Uttarakhand Open University	Uttarakhand Open University	Uttarakhand Open University

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INTERACTIVE COMPUTER GRAPHICS



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Housefed Complex, Dispur, Guwahati - 781 006

Subject Experts

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University
Prof. Pranhari Talukdar, Deptt. of USIC, Gauhati University
Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU
Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributors	Editor
1, 2, 3, 4	Jonalee Barman Kakati Lecturer, Deptt. of Business Administration NERIM, Guwahati	Manoj Kumar Sarma Assistant Professor Deptt. of Computer Science, Gauhati University
5	Arabinda Saikia KKHSOU	

July 2010

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Academic and Administrative Arrangement

Prof. Subhash Dhuliya
Vice-Chancellor
Uttarakhand Open University

Shri. L.S. Rawat
Registrar
Uttarakhand Open University

Smt. Leela Rawat
Incharge, Study Material
Uttarakhand Open University

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Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University

Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University

Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributors	Editor
1	Arabinda Saikia , KKHSOU Jonalee Barman Kakati Lecturer, Deptt. of Business Administration NERIM, Guwahati	Manoj Kumar Sarma Deptt. of Computer Science, Gauhati University
2, 3 & 4	Pritam Medhi , Research Scholar, Gauhati University	
5	Pranjit Baruah , Technical Manager, Zaloni Technologies India Pvt. Ltd.	
6	Mr. Sankhapani Bharali Lecturer, Deptt. of Computer Engineering Girl's Polytechnic, Guwahati	

January 2011

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Housefed Complex, Dispur, Guwahati - 781 006

Subject Expert

Prof. Anjana Kakati Mahanta, Deptt. of Computer Science, Gauhati University

Prof. Pranhari Talukdar, Deptt. of Instrumentation & USIC, Gauhati University

Prof. Hemanta Baruah, Deptt. of Statistics, Gauhati University

Course Coordinator

Tapashi Kashyap Das, Assistant Professor, Computer Science, KKHSOU

Arabinda Saikia, Assistant Professor, Computer Science, KKHSOU

SLM Preparation Team

Units	Contributors	Content Editor
1	Binod Deka JRF, IIT Guwahati	Prof. Jyotiprakash Goswami Deptt. of Computer Applications, Assam Engineering College, Guwahati
2 & 4	Sangeeta Kakoty , Lecturer Deptt. of Computer Science Jagiroad College	
3 & 5	Navanath Saharia Research Scholar, Tezpur University	

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