PONDICHERRY UNIVERSITY
PUDUCHERRY

B.Com
DEGREE PROGRAMME
SEMESTER PATTERN

REVISED SYLLBI
WITH EFFECT FROM
ACADEMIC YEAR 2011 - 2012
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PONDICHERRY UNIVERSITY

BACHELOR OF COMMERCE (B.COM) DEGREE COURSE
REGULATIONS

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

AIM OF THE COURSE:
The B. Com Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry, a key contributor to the economic development of the country.

DURATION OF THE COURSE:
The duration of the B.Com degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:
Candidates for admission to the first year of the B.Com degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having commerce and / or accountancy as one of the subjects.
For lateral entry, candidates, who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com degree.

AGE LIMIT:
The rules are as applicable to other Under Graduate courses as prevailing in Pondicherry University.
COURSE OF STUDY

The course of study for B.Com Degree shall comprise of the following.

**Part I - Language**  (Any one of the Part I language under the option of the candidate for first year only) The syllabus and text books for the above said language papers are as prescribed by Pondicherry University from time to time.

**Part II - English** (for first year only)

The syllabus and text books for the above said English papers are as prescribed by Pondicherry University from time to time.

**Part III - Major and Allied subjects**

EXAMINATION

There shall be examinations at the end of each semester i.e. November /April. A candidate who does not pass the examination in any subject(s) shall be permitted to appear in such failed subject(s) in the subsequent semester examinations. No candidate shall be permitted to register for a subsequent examination without having registered at the first appearance. Rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the candidates through the Principals of the College.

SCHEME OF EXAMINATION:

All the theory/practical examinations will be of three hours duration. The maximum marks for each subject shall be 100. Passing minimum for theory examinations is 40. For the Computer Application paper (maximum 50 marks for theory and 50 marks for practical), passing minimum shall be 20 marks each for theory and for practical components separately.

EVALUATION:

Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:

A candidate shall be permitted to appear for the examination in a subject of study only if

1. He/She secures not less than 75% attendance in the subject concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.
CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.

2. Candidates who pass in all the examinations in all the 3 years and secures an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.

3. All other successful candidates who secure 40% to 49% shall declared to have passed the examination for the degree in Third Class.

4. For purpose of declaring a candidate to have qualified for the degree of B.Com in First Class/ Second Class / Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.

5. The marks of Environmental Studies paper shall not be considered for classification under Part III.

6. There shall be no classification for Part I and Part II.

AWARD OF THE DEGREE:

The candidate should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the papers / years. Further a candidate will get a maximum of six years only from the year of admission to pass all the papers.

REVISION OF REGULATIONS AND CURRICULUM:

The University may from time to time revise, amend and change the Regulations and Curriculum, if found necessary.
# PONDICHERY UNIVERSITY

**B.COM. DEGREE COURSE**

**CURRICULAM**

*(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)*

## FIRST SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundation English I</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Foundation Language I</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Major I Financial Accounting I</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major II Business Management</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Allied I Business Economics</td>
<td>6</td>
<td>3</td>
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## SECOND SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundation English II</td>
<td>5</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Foundation Language II</td>
<td>5</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Major III Financial Accounting II</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major IV Business Law</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Allied II Business Environment</td>
<td>5</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>Compulsory Environmental Studies</td>
<td>3</td>
<td>3</td>
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</table>

*Marks not considered for classification*

## THIRD SEMESTER

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<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Major V Corporate Accounting I</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Major VI Company Law</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>3</td>
<td>Major VII Business Statistics</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major VIII Cost Accounting</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Major IX Entrepreneurial Development</td>
<td>6</td>
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**FOURTH SEMESTER**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Major X Corporate Accounting II</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Major XI Business Communication</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>3</td>
<td>Major XII Money and Financial System</td>
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<td>4</td>
<td>Major XIII Auditing</td>
<td>6</td>
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<tr>
<td>5</td>
<td>Major XIV Business Mathematics</td>
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**FIFTH SEMESTER**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Major XV Income Tax I</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>2</td>
<td>Major XVI Computer Applications in Business (Theory)</td>
<td>3</td>
<td>3</td>
<td>50</td>
</tr>
<tr>
<td>3</td>
<td>Major Practical Computer Applications in Business (Practical)</td>
<td>3</td>
<td>3</td>
<td>50</td>
</tr>
<tr>
<td>4</td>
<td>Major XVII Management Accounting I</td>
<td>6</td>
<td>3</td>
<td>100</td>
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<tr>
<td>5</td>
<td>Major XVIII Electives ** - Paper 1</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>Major XIX Electives ** - Paper 2</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>

**SIXTH SEMESTER**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Major XX Income Tax II</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2</td>
<td>Major XXI Management Accounting II</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Major XXII Indirect Taxes</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Major XXIII Electives ** - Paper 3</td>
<td>6</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Major XXIV Electives ** - Paper 4</td>
<td>6</td>
<td>3</td>
<td>100</td>
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</tbody>
</table>

* Not taken for aggregate marks

** List of electives and detailed syllabus enclosed
PONDICHERY UNIVERSITY

B.COM DEGREE COURSE

QUESTION PAPER PATTERN

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FOR ACCOUNTS PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 10 Marks = 50 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 25 Marks = 50 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (10 X 3 Marks = 30 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 6 Marks = 30 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 Marks)
SEMESTER I

MAJOR I

FINANCIAL ACCOUNTING – I

OBJECTIVE: To impart basic accounting knowledge as applicable to business

UNIT I
Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

UNIT II
Accounting Principles: International accounting standards (only outlines); Accounting Principles; Accounting standards in India.

UNIT III
Accounting Transaction: Accounting Cycle; Journal; Rules of debit and credit; Compound Journal entry; Opening entry; Relationship between journal and ledger; Rules regarding Posting; Trial balance; Sub division of journal; Sectional Balancing System: Self balancing system- Accounts of Non -Trading Institutions

UNIT IV
Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost And income measurement. Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

UNIT V
Depreciation Provisions, and Reserves; Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods Of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Accounting Standard; Depreciation accounting Provisions and reserves.

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER I
MAJOR II
BUSINESS MANAGEMENT

OBJECTIVE: To orient the students the management principles and techniques that could achieve business success

UNIT I Introduction: Concept, nature process, and signification of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility Relationship Centralization and decentralization Departmentation - Organization Structure – forms and contingency factors

UNIT IV Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V Management Control: concept and process; Effective control system; Techniques of Control - traditional and modern.

Text Books:

Suggested Reading
2. Stoner and & Wankel (199), Management Prentice Hall, New Delhi
SEMESTER I

ALLIED I

BUSINESS ECONOMICS

OBJECTIVE: To relate economic theory with modern business practices

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; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

UNIT II
Production Function: Law of Variable Proportions; Isoquants; Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; Ridge Lines.

UNIT III
Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches – Average revenue and marginal revenue.

UNIT IV
Market Structures: Characteristics of Different Market Structures, Price Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Kinked demand curve.

UNIT V

Text Books


Reference Books

SEMESTER II

MAJOR III

FINANCIAL ACCOUNTING – II

OBJECTIVE : To impart basic accounting knowledge as applicable to business

UNIT I  Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.

UNIT II  Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records. Accounting Dependent branch Debtors systems stock and debtor system Final accounts Systems Wholesale branch; independent branch; foreign branch;

UNIT III  Hire – Purchase and instalment purchase system, Meaning of hire-purchase contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial sale Value and accounting records for goods of small values, Instalment purchase system After sales service.

UNIT IV  Partnership Accounts: Essential characteristics of partnership; partnership deed, Final account Adjustments after closing the accounts; Fixed and fluctuating capital, Treatment of Goodwill, Change in profit sharing Ratio.

UNIT V  Reconstitution of a partnership firm – Admission of a partner; Retirement of a partner, Death of partner; Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution

(Problems: 80%, Theory: 20%)

Text Book


Reference Books

OBJECTIVE: To acquaint the learners with the fundamental principles of business laws.

UNIT I
Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consents; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract

UNIT II
Special contracts: Indemnity and guarantee, Contract of Agency.

UNIT III

UNIT IV
Negotiable Instruments 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; Dishonour and discharge of Negotiable Instrument.

UNIT V
Consumers Protection Act: Salient Features – Definition of consumers – Grievance Redressal Machinery.

Text Book

Reference Books
OBJECTIVE: To realize the importance of micro and macro environment of business decisions

UNIT I
Indian Business Environment: Concept, components, and importance - Indian economy; Features of mixed economy - Different sectors of economy; primary, secondary and territory - economic indicators - major problems in Indian economy

UNIT II

UNIT III

UNIT IV

UNIT V

Text Books

Reference Books


SEMESTER III

MAJOR V

CORPORATE ACCOUNTING – I

OBJECTIVE : To enable the students an understanding of accounting treatments on various corporate firms in the modern day context


UNIT II Final Accounts of Companies - Calculation of Managerial Remuneration, Disposal of Profit.

UNIT III Valuation of Goodwill– Need – Methods of valuation of Goodwill

UNIT IV Valuation of Shares – Need – Methods of valuation of Shares

UNIT V Liquidation of Companies - Statement of Affairs - Deficiency Account

(Problems - 80% , Theory - 20%)
SEMIESTER III

MAJOR VI

COMPANY LAW

OBJECTIVE: To acquaint the learners with the fundamental principles of company law.

UNIT I Corporate Personality - kinds of companies - Promotion and incorporation of companies - Memorandum of Association; and Articles of Association; prospectus

UNIT II Shares; share capital; Members; share Capital,-transfer and transmission

UNIT III Capital management – borrowing powers, mortgages and shares, debentures

UNIT IV Directors – Managing Director, Whole time director; Company meetings – kinds - quorum, voting, resolutions, minutes

UNIT V Winding up – kinds and conduct

Text Book


Reference Books


SEMESTER III
MAJOR VII
BUSINESS STATISTICS

OBJECTIVE : To provide a theoretical appreciation and use of the science of statistics to make better business decisions


UNIT II  Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression


UNIT IV  Index Number – Meaning, Types and uses Methods of Construction price and quantity Indices (Simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index


(Problems: 80%, Theory:20%)

Text Books


Reference Books

2. Lewin and Rubin.(2002), Statistics for Management, Prentice Hall of India New Delhi
OBJECTIVE: To enable the students to take decisions using costing techniques


(Problems: 80%, Theory 20%)

Text Book


Reference Books

OBJECTIVE: To offer the students a conceptual and applied knowledge about entrepreneurship

UNIT I

UNIT II
Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and expert oriented items - project formulation and feasibility study.

UNIT III

UNIT IV
Licensing procedure - procedures to start an industrial unit - financial and other assistance SMEs.

UNIT V
Incentives as subsidies of state and central governments - Aims - backward areas - Industrial estates - DIC’s - role of financial institutions in the Entrepreneurial growth - project financing - sources of finance - IDBI, IFCI, ICICI and IRCI - Role of promotional and consultancy organizations of State and Central Govt.

Text Book

Reference Books
SEMESTER IV

MAJOR X

CORPORATE ACCOUNTING – II

OBJECTIVE: To enable the students an understanding of accounting treatments on various corporate firms in the modern day context

UNIT I Accounting for Mergers and Amalgamation - Absorption and External Reconstruction

UNIT II Internal Reconstruction – Capital Reduction - Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV Insurance Company accounts: General Insurance and Life Insurance


(Problems - 80%, Theory - 20%)

Text Book


Reference Books


SEMESTER IV
MAJOR XI
BUSINESS COMMUNICATION

OBJECTIVE : To develop effective business communication skills among the students


UNIT IV Circular, Sales and Bank Correspondence: Meaning of Circular letters – Objectives – Situations that need Circular letters – Specimen, Meaning of Sales letters – Objectives – Advantages – Three P’s Functions, Bank Correspondence, Meaning – Correspondence with Customers, Head Office and with other Banks.


Text Books

Reference Books
SEMESTER IV

MAJOR XII

MONEY AND FINANCIAL SYSTEM

OBJECTIVE: To expose the students to the working of money and financial system prevailing in India

UNIT I Money: Functions; Alternative measures to money supply in India – their different components; Meaning and changing relative importance of each; High powered money meaning and uses; Sources of changes in high powered money

UNIT II Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

UNIT III Indian Banking System: Definition of bank; Commercial banks - importance and functions; Structure of commercial banking - importance and Meaning and importance of main liabilities and assets; Regional rural banks; Co-operative banking in India.

UNIT IV Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.) – impact of inflation and inflationary expectations.

UNIT V The Reserve Bank of India Functions Instruments of monetary and credit control; Main features of monetary policy since independence.-Development Bank and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India – main feature.

Text Books


Reference books

3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins
OBJECTIVE: To impart knowledge about the principles and methods of auditing and their applications

UNIT I
Introduction Meaning and objectives of auditing Types of audit Internal audit - Internal Check Systems Internal Control

UNIT II
Audit Process: Audit Programme; Audit and books; working papers and evidences, Consideration of commencing and audit; routine checking and test checking.

UNIT III
Audit Procedure: Vouching Verification of assets and liabilities

UNIT IV
Audit to limited Companies:
- Company auditor-Appointment, powers, duties, and liabilities.
- Divisible profits and dividend
- Auditor’s report-standard reports and qualified report.
- Special audit of banking companies.
- Audit of insurance companies

UNIT V
Investigations; Audit of non profit companies,
ii. Where fraud is suspected, and
iii. When a running a business is proposed

Text books

Reference Books
SEMESTER IV
MAJOR XIV
BUSINESS MATHEMATICS

OBJECTIVE : To enable students to gain understanding of mathematical applications to business activities


UNIT II Profit and Loss: Terms and Formulae – Trade Discount – Cash Discount – Production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage


UNIT IV Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Condition for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems..


Text Books

Reference Books
SEMESTER V
MAJOR XV
INCOME TAX – I

OBJECTIVE: To enable the students in familiarizing the income tax provisions and to compute tax liability.

UNIT I Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.


UNIT III Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self occupied houses – house deemed to be let out – house let out and self occupied – letout house property.

UNIT IV Profits and gains of business including provision relating to specific business – computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession

UNIT V Capital gains – computation of all kinds of capital gains – exemption of tax on capital gains - Income chargeable under the head Incime from other Sources

(Problems: 60%, Theory: 40%)

Text book
Singhanai V.K., Students’ Guide to Income Tax; Taxmann, Delhi.*

Reference Books

Since Finance Act is passed every year, the latest books are to be followed
SEMESTER V

MAJOR XVI

COMPUTER APPLICATIONS IN BUSINESS

OBJECTIVE: The paper will primarily provide an exposure to the use of office automation software and accounting package software in making business decisions.


UNIT II Applications of MS Office - Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.

UNIT III Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries.


UNIT V Applications of Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P & L a/c – Balance Sheet – Inventory Handling – Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory – 50% and Practical – 50%)

Text Book


Reference Books


Note: Minimum Pass Marks for each Theory and Practical is 20 Marks separately.
SEMESTER V
MAJOR XVI – PRACTICAL
COMPUTER APPLICATIONS IN BUSINESS

LIST OF PRACTICALS

Windows OS
   Practice in Settings and search options

MS-Word
   Formatting – Text Documents
   Table Manipulation
   Sorting – Table of contents
   Developing a letter and a resume
   Practice of mail-merge option

MS-Excel
   Formatting – Features
   Functions
   Chart features

MS-Access
   Creation of tables
   Manipulating queries

MS-Power Point
   Organizational structure using slides
   Graphical representation

Tally Programs
   Voucher & Invoice
   Stock summary
   Final Accounts
SEMESTER V  
MAJOR XVII  
MANAGEMENT ACCOUNTING – I

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I  
Management Accounting: Meaning, nature, scope, and functions, of management accounting, Role of management accounting in decision making; management accounting Vs financial Accounting, Tools and techniques of management accounting.

UNIT II  
Financial Statement: Meaning and types of financial statement; Limitations of financial Statements analysis; Comparative Statement Analysis.

UNIT III  
Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios

UNIT IV  
Funds Flow Statement as per Indian Accounting Standard 3- need - objectives – sources and utility of funds – preparation of fund flow statement

UNIT V  

(Problems: 80%, Theory: 20%)

Text Book


Reference Books


SEMESTER VI
MAJOR XX
INCOME TAX – II

OBJECTIVE: To enable the students in familiarizing the income tax provisions and to compute tax liability

UNIT I Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F and firm.

UNIT II Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income

UNIT III Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.


(Problems: 60%, Theory: 40%)

Text book
Singhanai V.K., Students’ Guide to Income Tax; Taxmann, Delhi.*

Reference Books

Since Finance Act is passed every year, the latest copies of publication are to be followed
SEMESTER VI
MAJOR XXI

MANAGEMENT ACCOUNTING – II

OBJECTIVE: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy Change of product mix;

UNIT II Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objective; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios;

UNIT IV Standard Costing and Variance Analysis; Meaning of standard cost and standard costing Advantages and application; Variance analysis – material; Labour and overhead (two-way Analysis); Variances

UNIT V Zero base budgeting Responsibility accounting; Performance budgeting.

(Problems: 80%, Theory:20%)

Text Book


Reference Books


SEMESTER VI
MAJOR XXII
INDIRECT TAXES

OBJECTIVE: This course aims at imparting basic knowledge about major indirect taxes

UNIT I  Indian Tax System – Direct and Indirect Taxes – Principles of Taxation – Taxable capacity – Scope and functioning - Shifting and incidence of indirect taxes

UNIT II  Central Exercise: Nature and scope of central excise – important terms and definitions under the central excise Act – General procedure of central excise – clearance and excisable goods – concession to small scale industry under central excise Act, CENVAT.


UNIT V  Introduction to VAT, goods and dealers – Categories of sales – Assessment and Audit-Dealer

Text Books

Ahuja Girish and Gupta Ravi, Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and solutions with multiple choice questions) Bharat Law House Pvt. Ltd, New Delhi.* (the publications of current year are to be referred)

Reference Books

1. Bare Act of Central Excise Act. (latest)
2. Bare Act of Customs Act. (latest)
3. Bare Act of Central Sales Tax Act (latest)
B.COM DEGREE COURSE

ELECTIVES*:

1. FINANCE
   Paper 1. Financial Management
   Paper 2. Financial Market Operations
   Paper 3. Financial Statement Analysis
   Paper 4. Merchant Banking and Financial Services

2. MARKETING
   Paper 1. Principles of Marketing
   Paper 2. Consumer Behaviour
   Paper 3. International Marketing
   Paper 4. Advertising and Sales Promotion

3. BANKING AND INSURANCE
   Paper 1. Indian Banking System
   Paper 2. Fundamentals of Insurance
   Paper 3. Insurance Management
   Paper 4. Bank Management

4. E-COMMERCE
   Paper 1. Essentials of E-Commerce
   Paper 2. Internet and Word Wide Web (www)
   Paper 3. Financial Accounting with Accounting Packages
   Paper 4. Management Accounting with computer

5. HUMAN RESOURCES MANAGEMENT
   Paper 1. Human Resources Management
   Paper 2. Organisational Behaviour
   Paper 3. Industrial Relations and Labour Welfare
   Paper 4. Human Resources Accounting

* Colleges are expected to offer these electives during 5th and 6th semesters by choosing any one stream based on the availability of faculty, resources and the students interest in general B.Com degree programme.
Elective I: FINANCE

PAPER 1: FINANCIAL MANAGEMENT

OBJECTIVE: To help students understand the conceptual framework of financial management.

UNIT I Financial Management: Financial goals; Profit vs wealth maximization, Financial functions – Investment, financing, and divided decisions; financial planning.

UNIT II Cost of Capital: Significance of cost of capital; Calculating cost of debit; Preference share, equity capital and retained earning; combined (weighted) cost of capital. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. - Capital Structure: Theories and determinates.

UNIT III Capital Budgeting: Nature of investment, decisions, investment evaluation criteria, payback period accounting rate of return, net present value, internal rate of return profitability index NPV and IRR Comparison.


UNIT V Dividend Policies: Issues in dividend policies; Welter’s model; Gordon’s model M.M. Hypothesis, forms of dividends and stability in dividends, determinates.

(Problems-40% & Theory 60%)

Text Book


Reference Books

Paper 2: FINANCIAL MARKET OPERATIONS

OBJECTIVE: To enable the students to know the operations of financial markets

UNIT I
An overview of financial markets in India. Money Market: Indian money market’s composition and structure; (a) Acceptance house, (b) Discount house, and (c) Call money market; Recent trends in Indian money market:

UNIT II
Capital Market: Security market – (a) New issue market, (b) Secondary markets; Functions and role stock exchange; Listing procedure and legal requirements; Public issue – Pricing and Marketing Stock exchange – National Stock Exchange and over-the-counter.

UNIT III
Securities Contract and Regulations Act: Main provisions. - Investors Protection: Grievances concerning stock exchange dealing and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

UNIT IV
Functionaries on Stock Exchange: Brokers, sub brokers, market, jobbers, portfolio consultants, institutional investors, and NRIs.

UNIT V
Financial Services: Merchant Banking – Functions and roles; SEBI guidelines; Credit rating – Concept, functions, and types.

Text Book

Reference Books.
Paper 3: FINANCIAL STATEMENT ANALYSIS

OBJECTIVE: To provide students the have analytical skill on financial statements and to apply the accounting techniques for management.

UNIT I
Financial Statement Analysis: Meaning, Significance, types, and limitations of financial statement; Accounting policies, regulations of financial accounting, and accounting choices/practices; Window dressing – meaning and ways and means to check window dressing.

UNIT II

UNIT III
Reporting and Measurement: Income concepts for financial reporting; Measurement and Reporting of revenue and expenses, and gains and losses; Measurement of assets and Liabilities.

UNIT IV
Other Developments in Reporting: Disclosure in financial reporting Human resource measurement Interim financial reporting: Periodic reporting and segment reporting; Social reporting Accounting and reporting of the effects of changing pieces.

UNIT V
Accounting Standards: An overview of national and international accounting standards, (excluding study of individual standards) ; Harmonization of accounting reports accounting for currency transaction; Financial reporting by banks, NMBFCs, and insurance companies.

(Problems-60% & Theory 40%)

Text Books

Reference Books
1. Institute of Chartered Accounts of India journal Publications.
2. International accounting Standards Committee; Various Publications.
Paper 4: MERCHANT BANKING FINANCIAL SERVICES

OBJECTIVE: To give exposure to students to the essentials of merchant banking and financial services

UNIT I
Merchant Banking: Functional Scope, Merchant banking in India, SEBI guidelines for Merchant bankers. Role of Merchant Bankers in Fund Raising: Managing Public issue programme; Alternative to public issue; Private placement, Rising Public deposits.

UNIT II
Credit Rating: Introduce Instruments; Benefits; Rating Methodology, Cautions Types of rating.

UNIT III
Lease Financing and Decision: Concept; Types of lease Leasing decisions Evaluation of leases. - Mutual Funds; Introduction; Classification; Mutual funds in India

UNIT IV
Venture Capital: Introduce scope, steps, to provide venture capital mode of funding - Factoring and for fating.

UNIT V
Depository and Custodial Services: Depository – introductions, concept, constitution of depository system Functioning of Depository systems Depository System in India Custodial services – meaning Registration; Obligations and responsibilities of custodians code of conduct.

Text Books


Reference Books

ELECTIVE II : MARKETING

Paper 1 : PRINCIPLES OF MARKETING

OBJECTIVE : To facilitate students to understand the conceptual framework of marketing and process of decision making under various environmental constraints

UNIT I
Introduction: Nature and scope of marketing Importance of Marketing as a business functions and in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. - Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behaviour and market segmentations - concept and importance Bases for market segmentation

UNIT II
Product: Concept of Product, Consumer, and industrial goods, Product Planning and development Packaging role and functions; Brand name and trade mark; After sale service; product life cycle concept.

UNIT III
Price Importance of price in the marketing mix; Factors affecting price of a products/service; Discounts and rebates.

UNIT IV
Distributions Channels and Physical Distribution: Distribution Channels – Concept and Role type of distributions channels Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of good Transportation; Warehousing; inventory control Order Processing.

UNIT V
Promotion Methods of Promotion Optimum promotion mix Advertising media –their Relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: selling as a career, Classification of a successful sales personal Functions of salesman.

Text Book

Reference Books
Paper 2: CONSUMER BEHAVIOUR

OBJECTIVE: To make students to understand the behavioural aspects of consumers as a basis for marketing promotion

UNIT I  Consumer Behaviour theory and its applications to Marketing strategy- Consumer buying process Extensive, limited and routine problem solving behaviours

UNIT II  Internal Determinants of Consumer Behaviour: Needs, Motivation and involvement, Information Processing and consumer perception, learning, attitudes and attitude change, personality, Psychographs, values and life cycle.

UNIT III  External determinants of Buying Behaviour: Family and household influences; reference groups Social class; influence of culture; sub-cultural aspects of consumer behaviour.

UNIT IV  Opinion Leadership and Innovation Diffusion: Opinion leadership – process, measurement, Profile, Opinion leadership and firm’s promotional strategy, Innovation, diffusion and adoption Process, innovator as opinion leader.

UNIT V  Models of Consumer Buying Behaviour: Concept of Economic Man, passive man, cognitive Man and emotional man, Models of consumer decision making

Text Book


Reference Books

3. Leon G. Schiffman leslic kanuk, Consumer behaviour, Prentice Hall, New Delhi
Elective: Marketing

B.Com Electives Syllabus

Paper 3: INTERNATIONAL MARKETING

OBJECTIVE: To give exposure to students to the conceptual framework of international marketing management

UNIT I
International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international Marketing, International marketing environment – external and internal - Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

UNIT II
Product Planning for International Market: Product designing Standardization Vs adaptation; Branding and packaging; Labeling and quality issues after sales service.

UNIT III
International Pricing: Factors influencing international price; Pricing process – process and methods; International price quotation and payment terms.

UNIT IV
Promotion, of product / Service Abroad; Methods of international promotion; Direct mail and sales literature; Advertising, personal Selling; Trade fairs and exhibitions

UNIT V
International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents. - Export Policy and Practices in India Exim policy – an overview; Trends in India’s foreign trade; Steps in starting an export business; Product selection; Market selection Export pricing; Export finance; Documentation; export procedures; Export assistance and incentives.

Text Book


Reference Books.

Paper 4: ADVERTISING AND SALES PROMOTION

OBJECTIVE: To enable the students to learn the fundamentals of advertisements and steps involved in selling process.

UNIT I
Communication Process: Basic Communication process, role of source; Encoding and decoding of message, media, audience, feedback, and noise.

UNIT II
Advertising and Communication mix: Different advertising functions; Types of advertising; objectives and budget. - Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message, copy types; Campaign Planning.

UNIT III
Advertising Media Different types of media; Media Planning and scheduling.

UNIT IV
Impact of Advertising: Advertising agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.

UNIT V
Sales Promotion: Meaning, nature, and functions; Limitation of sales promotion;; Types of sales promotion schemes; Consumer and trade, sales promotion – Sales Promotion Schemes: Sampling, Coupon; Price off; Premium Plan; consumer contests and sweeps takes; POP displays; Demonstration; Trade fairs and exhibitions; Sales Promotion techniques and sales force.

Text Book


Reference Books

2. Oglyv D Ogiv (2009), On Advertising, Longman Publication..
ELECTIVE III : BANKING AND INSURANCE

Paper 1 : INDIAN BANKING SYSTEM

OBJECTIVE : To enable the students to know the working of the Indian banking system

UNIT I  Indian Banking System: Structure and organization of banks; Reserve Bank of India Apex banking institutions; Commercial bank Regional rural banks, Co-Operative bank Development banks.

UNIT II  State Bank of India Brief History; Objectives; Functions; Structure of Organizations Working and progress

UNIT III  Banking Regulation Act, 1949 History Social control Banking Regulation Act as applicable to banking companies and public sector banks, Banking Regulation Act as applicable to co-operative bank.

UNIT IV  Regional Rural and Co-operative Bank in India Functions Role of Regional rural and cooperative bank in rural India Progress and performance

UNIT V  Reserve Bank of India Objective; Organization Functions and Working monetary policy Credit control measure and their effectiveness.

Text Book


Reference Books

Paper 2: FUNDAMENTAL OF INSURANCE

OBJECTIVE: to enable the students to know the fundamentals of insurance

UNIT I

UNIT II
Procedure for Becoming an Agent; Pre requisite for obtaining a license Duration of license; Cancellation of license; Revocation of suspension/termination of agent Appointment; Code of conduct; unfair practices.

UNIT III
Functions of the Agent Proposal form and other forms for grant of cover Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT IV
Company Profile: Organizational set-up of the company Promotion strategy Market share; Import activities; Structure Product; Actual profession; Product pricing-actuarial aspects; Distribution channels.

UNIT V
Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance: Constricts of Various kinds; Insurable Interest.

Text Book


Reference Books

Paper 3: INSURANCE MANAGEMENT

OBJECTIVE: To provide the students to acquaint the students with the basics of financial and tax planning in the area of insurance.

UNIT I
Introduction: Saving and investment schemes like shares, units, capital, markets, mutual funds, etc. vis-à-vis insurance; Tax benefits under insurance policies; Life cycle needs – Including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis-à-vis chargeable premium, and coverage.

UNIT II
Computation of Premiums/Bonuses: Premium calculation – including rebates, mode rebate, large-sum assured polices rebate Extra premium under premiums; Computation of benefits Surrender Value, paid – up value.

UNIT III
Insurance Documents: Insurance documents including proposal forms and Group policies; With – profit and without profit polices; Different types of insurance products-whole life products, interest sensitive products, term-assurance annuities; Endowment; Assurance.

UNIT IV
Life Insurance Products: Traditional Unit Linked Policies; Individual and Group Policies; With-profit and without profit polices; Different types of insurance products – Whole life products, interest sensitive products, term-assurance annuities; Endowment; Assurance.

UNIT V
Group Insurance and Pension Plans - Health Related Insurance

Text Book


Reference Books

Paper 4: BANK MANAGEMENT

OBJECTIVE: This course aims at to acquaint the students with the basics of commercial bank management.

UNIT I: Principles of Banking: Definition of bank, Creation of money, Present Structure of commercial banking system in India; Brief history; Functions; Working during 1947–1990 and thereafter.

UNIT II: Management Principles in Banks: Managerial functions in banks, Hierarchy, individual and group behavior; Management of personnel—Functions of manager, inspector, local advisory committee, Recruitment; selection; Training Promotion Control of staff.

UNIT III: Management of Deposits and Advances: Deposit Mobilization; Classification and nature of deposit accounts; Advanced; Lending practice; Types of advances; principles of sound bank lending; Preparation of reports; Credit plans; Planning customers; Limits of credit; Security.

UNIT IV: Investment Management: Nature of bank investment; Liquidity and Profitability; Preparation of cheque; Bills Endorsement; Government Securities; Documents of title to goods; railway receipt; Bill of lading; Book debts; Securities—Government and commercial.

UNIT V: Management of Finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; Profit and loss account; Balance sheet and statutory reports regarding cash revenue.

Text Book

1. Tannan ML., Banking – Law and Practice in India, Law House, New Delhi.

Reference Books

ELECTIVE IV: E-COMMERCE

PAPER-1: ESSENTIALS OF E-COMMERCE

OBJECTIVE: To enable the students gain knowledge about e-commerce and its various components

UNIT I
Internet and Commerce: Business operations; E-Commerce practices vs. traditional business practices; Concept b2b c2c, g2g, g2c, Benefits of e-commerce to organization, consumers, and society; and society; Limitation of e-commerce; Management issues relation to e-commerce. - Operations of E-Commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SHTP) Electronic payment systems; secure electronic transaction (SET) SET’s encryption; Process; Cybercast; Smart cards India payment mode.

UNIT II
Applications in B2C: Consumers’ shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factor of e-brokers Broker- based services online; Online travel tourism service Benefits and impact of E-Commerce on travel industry; Real estate market Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

UNIT III
Application in B2B Applications of b2b Key technologies for b2b Architectural models of b2b Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary – ordinate marketplace; Benefits of b2b on procurement reengineering, Just in Time delivery in 2b2 Internet – based EDI from traditional EDI; integrating EC with back-end information systems; Marketing issues in 2b2.

UNIT IV
Applications in Governance: EDI in governance; E-government; E-governance-applications of the internet; Concept of government-to-business, business-to-government and citizen to-governance; E- governance models; Private sector interface in e-governance.

UNIT V
Emerging Business Models: Retail model; Media model; advisory model, made-to-order manufacturing model; Do-it-yourself model; information service model; information service model; Emerging hybrid models; Emerging models in India.

(Practicals-50% & Theory 50%)

Text Book

Reference Books
Paper – 2: INTERNET AND WORLD WIDE WEB (WWW)

OBJECTIVE : This course aims at familiarizing the students with the basics concepts and ground rule of internet and various services it offers.

UNIT I  The Mechanism of the Internet: Distributed computing; Client-server computing Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the international Organization for Standardization (ISO) (Application layer presentation layer session, Layer, Transport layer network layer data link layer, and physical layer) TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network Mechanism of sending and receiving email.

UNIT II Internet Enabled Services: Electronic main (E-Mail); Usenet & Newsgroup; File transfer protocol (FRP) Telnet; Finger; Internet chat (IRC) Frequently asked questions (FAQ); The World Wide Web Consortium, (W3c) – origin and evolution; Standardizing the Web; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML) Hypertext Transfer Protocol (HTTP) Address – URL.

UNIT III Designing Wed Site/Web page: WW operation, Web standards, HTML – Concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; elements in HTML documents; XHTML, CSS Extensible Style sheet Language (SXL) Tips of designing wed Pages.

UNIT IV Security of Data/Information: Security; Network security; PINA factor – privacy, integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate; Server security; Firewall; password; Biometrics; Payment security; Virus protection; Hacking.

UNIT V Web Browsing: Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape communicator. - Search Engine/Directories: Directory; General features of the search engines, Approaches to website selection; Major search engines; Specialized search engines; popular search engines/directories; Guidelines for effective searching ; A general approach to searching.

Text Book


Reference Books

8. Tiwari Dr, Muri D.,(2009) Education and E-Governance; Macmillan India New Delhi
Elective: E-Commerce

Paper – 3: FINANCIAL ACCOUNTING WITH ACCOUNTING PACKAGES

OBJECTIVE: This course aims at familiarizing the students with the basics concepts and ground rule of accounting software packages and its applications in business

UNIT I Financial accounting System: Financial transactions: Books of Original entry – Ledger,

UNIT II Trail balance, Financial Statements – Profit & Loss accounts and Balance sheet. Practical knowledge on Wings Accounting/Wings Trade/Tally (Softwares)

UNIT III Use of Software Packages of various types and obtain financial accounting Output for the following:

1. Day Books
2. Journals
3. General Ledger
4. Subsidiary Ledger
5. Trial Balance
6. Balance Sheet
7. Profit & Loss account
8. Other statements

UNIT IV Cost Accounting System: Elements of cost: Classification – Cost Sheet, Cost Accounting Methods and Techniques.

UNIT V Use of Software Packages of various types and obtain the following cost accounting output:

1. Analysis of cost – Cost centre wise.
3. Allocation of Overheads
4. apportionment of Overheads
5. Preparation of Cost Sheet
6. Variable and Fixed Costs – BEP, P/V Analysis
7. Standard Cost and variance Analysis
8. Differential cost

(Practical – 50% & Theory -50%)

Text Book

1. Software Manuals of Accounting Packages: Tally, Miracle, Tata EXE, etc.

Reference Books

2. Iyenger SP.(20080 Cost Accounting – Principles and Practice, Sultan Chand & Sons
Paper – 4: MANAGEMENT ACCOUNTING WITH COMPUTERS

OBJECTIVE: This course aims at familiarizing the students with the basics concepts and ground rule of accounting software packages and its applications in business decisions.

UNIT I Management Accounting: Concept, Organisation and Functions

UNIT II Management Information Systems, Accounting techniques and Reports

UNIT III Use of various Software packages to obtain different management accounting outputs for the following:

1. Funds Flow Statement
2. Ratio Analysis
3. Budget and Budget Variances

UNIT IV Use of various Software packages to obtain different management accounting outputs for the following:

1. Analysis of Account Payable, Account receivable and States
2. Inventory Control
3. Projected Financial Statements
4. Cash Forecasting

UNIT-V Use of various Software packages to obtain different management accounting outputs for the following:

4. Standard Costing
5. Marginal Costing

Text Book
1. Software manuals for Accounting Packages like Tally, Miracle, Tata EXE, etc

Reference Books

Note: (all the 4 papers in this elective will have Computer Practical Examination with 50% marks and remaining 50% marks for theory end-semester examination). Controller of Examination will appoint an external examiner to supervise the Practical exam.
ELECTIVE V: HUMAN RESOURCE MANAGEMENT

Paper I: PRINCIPLES OF HUMAN RESOURCE MANAGEMENT

OBJECTIVE: To provide the students to understand the functions, process and task of human resource management


Text Book


Reference Books

Paper 2: ORGANISATIONAL BEHAVIOUR

OBJECTIVE: To make the students to understand the behavioural pattern of people in the organization to manage manpower


UNIT IV Dynamics of organizational; behavior; Organizational changes and Development Organizational Change – Meaning – Nature of Work – Change – Stability Vs Change – Proactive Vs reactive change – Pressure of change – changes in managerial personnel – changes process – organizational resistance to change – Management of change process.

UNIT V Organizational Development – Definitions – Characteristics Objectives – Team Building – Survey Feed Back – Four System Management

Text Book
1. R.S Dwivedi, Human Relations and Organizational Behaviour, 5th edition, Macmillian Indian Limited

Reference Books
Paper 3 : INDUSTRIAL RELATIONS AND LABOUR WELFARE

OBJECTIVE : This course is to provide knowledge to the students to understand various legislations providing labour welfares and controlling industrial relations

UNIT I Industrial Relations – An Introduction: Concepts, to the study of Industrial Relations – Importance of Industrial. Relations-Industrial Relations and Human Relations - Industrial Relations Programme

UNIT II Evolution in industrial relations and industrial conflicts: Input of Industrial System-Industrial Conflicts-Disputes-Definition-Essentials of a Disputes-Classification of Grievance. Impact of Industrial Disputes -Causation factors-Government Machinery-Industrial Peace-Techniques of Strikes-Prevention of Strikes

UNIT III Conciliation, Arbitration and Adjudication: Mediation and conciliation-Functions and Process of Mediation-Kinds, Essentials, Concilation Machinery-Conciliation Practice in India – Adjudication-Importance-Types-Labour Court and Industrial Tribunal-Central Industrial Relations Machinery in India.


Text Book


Reference Books

Paper 4: HUMAN RESOURCE ACCOUNTING

OBJECTIVE: This course provides exposure to students to understand the basic concept for organizational effectiveness through the technique of applying human resource accounting methods.

UNIT I

UNIT II

UNIT III

UNIT IV
Organizational Climate Approach – Improvement and Deterioration Of Organizational Climate – Determination Of Changes In Human Resource Variables – Increased Costs, Cost Reduction and Future Performance.

UNIT V

Text Book

Reference Books
1. Accounting for Human Resources: Rakesh Chandra Katiyar, UK Publishing House.. 2003
B.COM DEGREE PROGRAMME

SPECILISATION STREAM

SEMESTER WISE COURSE STRUCTURE FROM THE ACADEMIC YEAR 2011-2012

COURSE STRUCTURE

I Semester

1. Language I *
2. English I *
3. Financial Accounting I *
4. Business Management *
5. Business Economics (Allied)*

II Semester

6. Language II *
7. English II *
8. Financial Accounting II *
9. Business Law *
10. Business Environment (Allied)*

Environmental Studies (Compulsory) @

III Semester

11. Company Law *
12. Cost Accounting *
13. Specialisation Paper 1 #
14. Specialisation Paper 2 #

15. Business Statistics *
IV Semester

16. Entrepreneurial Development *
17. Money and Financial System *
18. Specialisation Paper 3 #
19. Specialisation Paper 4 #
20. Business Communication *

V Semester

21. Income Tax I *
22. Management Accounting I *
23. Specialisation Paper 5 #
24. Specialisation Paper 6 #
25. Specialisation Paper 7 #

VI Semester

26. Income Tax II *
27. Management Accounting II *
28. Specialisation Paper 8 #
29. Specialisation Paper 9 #
30. Specialisation Paper 10 #

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* Common Syllabus for General B.Com and Specialization B.Com Programmes

# Syllabus is enclosed for the Ten Specialization Papers only.

@ Not taken for aggregate of marks.