



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

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Foundation	English I	6	3	100
2	Foundation	Language I	6	3	100
3	Major I	Financial Accounting I	6	3	100
4	Major II	Business Management	6	3	100
5	Allied I	Business Economics	6	3	100

SECOND SEMESTER

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

*Marks not considered for classification

THIRD SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major V	Corporate Accounting I	6	3	100
2	Major VI	Company Law	6	3	100
3	Major VII	Business Statistics	6	3	100
4	Major VIII	Cost Accounting	6	3	100
5	Major IX	Entrepreneurial Development	6	3	100

FOURTH SEMESTER

Sl. No.	Paper		Lecture/ Practical Hrs/week	Exam Duration Hrs	Max. Marks
1	Major X	Corporate Accounting II	6	3	100
2	Major XI	Business Communication	6	3	100
3	Major XII	Money and Financial System	6	3	100
4	Major XIII	Auditing	6	3	100
5	Major XIV	Business Mathematics	6	3	100

FIFTH SEMESTER

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

SIXTH SEMESTER

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

* Not taken for aggregate marks

** List of electives and detailed syllabus enclosed

PONDICHERRY 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

1. Shukla M.C Grewal S and Gupta S.C., Advanced Accounting,(2010) S. Chand & Co New Delhi

Reference Books

1. Gupta, R.L. and Radhaswamy M., Financial Accounting, (2006) Sultan Chand Sons. New Delhi
2. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
3. Jawarhar Lal (2009) Advanced Accounts . Sultan Chand & Sons ,Delhi
4. T.P.Gosh (2006) Fundamentals of Accounting, Sultan Chand & Sons, Delhi
5. Maheswari, S.N & Maheshwary, S.K (2006) Fundamentals of Accounting, Viikas Publishing, New

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 :

1. Koontz & Weirich (2007) Management, Tata McGraw Hill, New Delhi

Suggested Reading

1. Drucker Peter. (1987), Practice of Management, Pan Books, London
2. Stoner and Wankel (1999)., Management Prentice Hall, New Delhi
3. Maslow Abraham., Motivation and Personality Harper & Row New York 1954.
4. Virmani, B.R.(2010) The Challenges of Indian Management, Response Books, 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 Factor Pricing: Marginal Productivity theory of Distribution; Marginal Productivity Theory of Wage; Ricardian Theory of Rent, Modern Theory of Rent; Liquidity Preference Theory of Interest, Modern Theory of Interest; Innovative Theory of Profit, Uncertainty Bearing Theory of Profit.

Text Books

1. Varshney, R.L & Maheswari, K.L (2004) Managerial Economics, Sultan Chand, New Delhi

Reference Books

1. Dholakia, R.H & Oza, A.L (2004) Micro Economics for Management, Oxford University Press, New Delhi
2. Ahuja, H.L., *Business Economics*(2008) S. Chand & Co., New Delhi.
3. Nelli & Parker(2009) *The Essence of Business Economics*, Prentice Hall, New Delhi.
4. Dwivedi, D.N (2001) Managerial economics, Vikas, New Delhi
5. Y.K.Bhusan, (2010) Indian economy, Sultan Chand & Co, New Delhi

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

2. Shukla M.C Grewal S and Gupta S.C., Advanced Accounting,(2010) S. Chand & Co New Delhi

Reference Books

6. Gupta, R.L. and Radhaswamy M., Financial Accounting, (2006) Sultan Chand Sons. New Delhi
7. Compendium of Statement and standards of Accounting: The Institute of Chartered Accountants, New Delhi.
8. Jawarhar Lal (2009) Advanced Accounts . Sultan Chand & Sons ,Delhi
9. T.P.Gosh (2006) Fundamentals of Accounting, Sultan Chand & Sons, Delhi
10. Maheswari, S.N & Maheshwary, S.K (2006) Fundamentals of Accounting, Viikas Publishing, New Delhi

SEMESTER II

MAJOR IV

BUSINESS LAW

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 Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.
- 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

1.D. Kapoor, *Business Law*, Sultan Chand & Sons, 2008.

Reference Books

1. S.S. Gulshan, *Mercantile Law*, Excel Books, 2001.
2. M.C.Kuchhal, *Mercantile Law*, Vikas Publishing Pvt. Ltd., 2009.
3. P.R.Chadha, *Business Law*, 2/e, Galgotia Publishing, 2007.
4. S.K.Aggarwal, *Business Law*, Galgotia Publishing Company, 2007.
5. S.N.Maheshwari & Maheshwari, *Business Regulatory Framework*, Himalaya Publishing House.2010

SEMESTER II

ALLIED II

BUSINESS ENVIRONMENT

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 tertiary – economic indicators - major problems in Indian economy
- UNIT II Economic Environment: Business and economic environment – Economic Systems – Economic parameters and their impact on business – five year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.
- UNIT III Industrial and Technological Environment: Business Environment and IPRS – Industrial Licensing – Anti-social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.
- UNIT IV Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.
- UNIT V International Environment: International trading environment (overview): Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions – GATT, WTO, UNCTAD, World Bank IMF. GST GSTP, Counter Trade.

Text Books

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, (2008)

Reference Books

1. Rudder Dutt and Sundaram, K.P.M (2007) Indian Economy, S.Chand & Co.,New Delhi
2. Michael. V.P, Business Policy and Environment, (2009) S. Chand & Co, New Delhi.
3. Raj Agarwal, Business Environment, Excel Books, New Delhi,(2004).
4. Mishra, S.K. & Puri, V.K, Economic Environment of Business, Himalaya Publishing House, New Delhi(2009)

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 I Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting - Redemption of Preference Shares - Debentures – Issue – Redemption
- 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%)

Text Book

1. Shukla M.C., Grewal T.S. & Gupta S.L.(2010), “Advanced Accountancy”, S. Chand & Co., New Delhi

Reference Books

1. S.P. Jain & K.L. Narang, (2008)“Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M. (2009)”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. M.A. Arulanandam, and K.S. Raman,(2007) “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. Gupta R.L. & Radhaswamy M. (2009),”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. Reddy & Murthy, (2010) “Corporate Accounting”, Margham Publications, Chennai, 2006

SEMESTER 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

1. Kappor N.D., (2009) Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000 Sullen Chand & Sons, New Delhi

Reference Books

1. Ramaiya A.,(2005) Guide to the Companies Act; Wadhawa & Co Nagpur.
2. Singh Avatar., (2005) Company Law Easter Book Co Luchnow.
3. Kuchhal M.C., (2006) Modern India Company Law Shri Mahavir Books Nolda
4. Kappor N.D., (2009) Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000 Sullen Chand & Sons, New Delhi
5. Bagrial A.K.,. (2002) Company Law; Vikas Publishing House New Delhi

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 I Introduction – Statistics as a subject – Descriptive statistics – compared to Inferential Statistics – Types of data – Summation operation - Rule of Sigma operations.
- UNIT II Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression
- UNIT III 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 methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio –to –moving average and link relative methods.
- 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
- UNIT V Theory of Probability and Theoretical Distribution: Definition of Probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.

(Problems: 80%, Theory:20%)

Text Books

1. S.P.Gupta, (2008) Statistical methods, Sultan Chand & Co, New Delhi

Reference Books

1. Hooda, R.P., (2003) Statistics for Business and Economics; Macmillan, New Delhi
2. Lewin and Rubin.(2002), Statistics for Management, Prentice Hall of India New Delhi
3. Arora & Arora,(2008) Statistics for Management, S.Chand & Co, New Delhi
4. C.R.Kothari (2009) Quantitative Technique, Vikas, New Delhi

SEMESTER III

MAJOR VIII

COST ACCOUNTING

OBJECTIVE : To enable the students to take decisions using costing techniques

- UNIT I** Cost Accounting: Introduction – meaning of cost, costing and cost accounting – comparison between financial accounts and cost accounts – application of cost accounting – designing and installing a cost accounting system – cost concepts and classification of costs – cost unit – cost center – elements of cost – preparation of cost sheet – tenders and quotations – problems.- Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements including Memorandum Reconciliation account.
- UNIT II** Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO – FIFO – Weighted Average Method – Simple Average Method – Problems.
- UNIT III** Labour Costing: Control of labour cost – Labour Turnover- Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and time booking – idle time, causes and treatment – overtime – methods of wage payment – Time rate and Piece Rate – Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor’s and Merrick’s differential piece rate systems – Problems.
- UNIT IV** Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads – Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH’s – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour hour rate and Machine Hour Rate – Problems.
- UNIT V** Costing Methods: Introduction – Job Costing – Batch Costing – Contract Costing – Transport Costing – Process Costing – Principles – distinction between Process and Job – Preparation of Process Accounts – treatment of normal loss – abnormal loss – abnormal gain – Joint and By-products – apportionment of joint.

(Problems: 80%, Theory 20%)

Text Book

1. Jawahar Lal (2008) Cost accounting, Tata McGraw Hill,

Reference Books

1. Nigam & Jai (2000): Cost Accounting, Principles and Practices, Prentice Hall of India Publishers
2. Blocher, I., Lin, (2003) Cost Management : A Managerial Emphasis, Pearson education, Mumbay
3. S.N.Maheshwari (2008) Cost Accounting, Vikas Publishing House, New Delhi
4. Jain , S.P. and K.L. Narang, (2007)“*Cost Accounting: Principles and Methods*”,
5. Iyengar, S.P., (2010)“*Cost Accounting*”, Sultan Chand & Sons, New Delhi

SEMESTER III

MAJOR IX

ENTREPRENEURIAL DEVELOPMENT

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

- UNIT I Concepts of Entrepreneurship - Entrepreneur and Enterprise - Meaning - Definition - Characteristics - functions - Role of Entrepreneurs in the economic development classification of Entrepreneurs - factors affecting Entrepreneurial growth - Entrepreneurship development – Programs small Entrepreneurs development. Self employment schemes – Government policies on Entrepreneurial Development. - Entrepreneurial Behaviour: Innovation and entrepreneur – entrepreneurial behaviour and Psycho – Theories Social Responsibilities.
- UNIT II Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and export oriented items - project formulation and feasibility study.
- UNIT III Project appraisal - technical - Commercial appraisal - information required - demand forecasting - sources of market information - financial appraisal - capital cost of project - sources of finance - financial problems.
- 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

1. Desai, Vasant, (2009) Entrepreneurial Development, Vol. I, Himalaya Publishing House, New Delhi,

Reference Books

1. Hisrich. R.D & Peter, M.P, (2008) Entrepreneurship, Tata Mc Graw Hill, New Delhi.
2. Awasthi, D & Sebastian. (2005)J, Evaluation of Entrepreneurship Progress, Sage Publications, New Delhi.
3. Jain, G. Raj & Gupta, D. (2008), New Initiatives in Entrepreneurship Education and Training, EDII, Ahmedabad.
4. Kao, John J., “*The Entrepreneurial Organisation*”, Englewood Cliffs, New Jersey: Prentice-Hall, (2001)
5. Panda, Shiba Charan.,(2009) “*Entrepreneurship Development*”, New Delhi, Anmol Publications. (Latest Editions)

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
- UNIT-V Introduction of International Financial Reporting Standards (IFRS): Salient
Features.

(Problems - 80%, Theory - 20%)

Text Book

2. Shukla M.C., Grewal T.S. & Gupta S.L.(2010), “Advanced Accountancy”, S. Chand &
Co., New Delhi

Reference Books

6. S.P. Jain & K.L. Narang, (2008)“Advanced Accounting”, Kalyani Publications, New
Delhi.
7. Gupta R.L. & Radhaswamy M. (2009)”Corporate Accounts “, Theory Method and
Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
8. M.A. Arulanandam, and K.S. Raman,(2007) “Advanced Accountancy, Part-I”,
Himalaya Publications, New Delhi.2003.
9. Gupta R.L. & Radhaswamy M. (2009),”Corporate Accounts “, Theory Method and
Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
10. Reddy & Murthy, (2010) “Corporate Accounting”, Margham Publications, Chennai,
2006

SEMESTER IV

MAJOR XI

BUSINESS COMMUNICATION

OBJECTIVE : To develop effective business communication skills among the students

- UNIT I Introduction to communication: Meaning and Definitions – Need – Objective and Principles – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.
- UNIT II Business Letters: Meaning, Need, Functions and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters.
- UNIT III Letters of Inquiries, Quotations and Offers: Letters of Inquiry – Opening and Closing sentences in letters of Inquiry – Quotations – Specimen – Voluntary offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgement, Refusal and execution of Order.
- 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.
- UNIT V Report writing and Spoken Communication: Meaning of a Report-Importance- Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication – The Telephone – the public Addressing System – Word processor – Telex, Fax, Email – Teleconferences

Text Books

Rajendra Pal Korahill, (2009)“Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.

Reference Books

1. Effective Business Communication – Kaul (2007) Prentice Hall, New Delhi
2. Ramesh, MS, & C. C Pattanshetti, (2007)“Business Communication”, R.Chand&Co, New Delhi, 2003.
3. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,(2003)
4. Munter Mary (2002) , Effective Business Communication, PHI, New Delhi

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

Gupta S.B. (2008) Monetary Planning of India S.Chand, New Delhi.

Reference books

1. Khan M.Y (2009) India Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
2. Modern Money & Banking, (1999) Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins

SEMESTER IV

MAJOR XIII

AUDITING

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

Tandon B.N., (2009) Principles of Auditing S. Chand & Co., New Delhi

Reference Books

1. Gupta Kamal.,(2005) Contemporary Auditing; Tata McGraw-Hill New Delhi
2. Pagare Dinkar., (2010) Principles and Practice of Auditing; Sultan Chand New Delhi.
3. Sharma T.R.(2008) Auditing Principles and Problem; Sahitya Bhawan, Agra.

SEMESTER IV

MAJOR XIV

BUSINESS MATHEMATICS

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

- UNIT I Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage.
- 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 III Interest: Simple interest – compound interest (reducing balance and flat interest rate of interest) – equated monthly instalments (EMI) – Problems. -Shares and Dividends: Concept of shares – Stock Exchange – Face Value – Market Value – Dividend – Equity shares- Bonus Shares – Examples
- 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..
- UNIT V Functions: (To identify and define the relationships that exist among business variables) Introduction – Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – algebraic functions – polynomial functions – absolute value function – inverse function – rational and irrational function – monotone function – even and odd function – supply/demand function – cost function – total revenue function – a profit function – production function – utility function – consumption function.

Text Books

1. Kappor, V.K, (2007) Business Mathematics, Sultan Chand & Sons, New Delhi

Reference Books

1. B.M. Agarwal (2008) Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Business mathematics (2009) S Rajagopalan,R Sattanathan, McGraw-Hill New Delhi
3. Bari, (2008) Business Mathematics, New Literature Publishing Company, Mumbai.

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 II Income from Salaries – Definition- features – composition of salary income – treatment of P.F – Allowances – perquisites – rent free accommodation – treatment of other items in salary – deductions – tax rebate -
- 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 Income from other Sources

(Problems: 60%, Theory: 40%)

Text book

Singhanai V.K., Students' Guide to Income Tax; Taxmann, Delhi.*

Reference Books

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, Sahitya Bhawan, Agra.
3. Dinker Pagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Girish Ahuja and Ravi Gupta., Systematic approach to income Tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; Pragati Publications, New Delhi.

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- 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 I Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.
- 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 IV Applications of MS Power Point: Introduction – Toolbar, their Icons and Commands – Navigating in Power point - Creation of slides, animation, and templates - Designing Presentations – Slide show controls.
- 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

1. Rajagopalan, SP. (2010) *Computer Application in Business*, Vikas Publishing House, New Delhi.

Reference Books

1. Deepak Bharihoke. (2008)*Fundamentals of IT*, Excel Books, New Delhi.
2. Dhiraj Sharma, (2008) *Foundation of IT*, Excel Books, New Delhi.
3. Bhatnagar. S.C, and K.V. Ramani,(2007) *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin. (2010) *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M, Kameswara Rao, K and R. Kishore Kumar, (2009)*Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R. (2010)*Computer Application in Business*, S.Chand & Co, New Delhi.

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 Cash flow statement. - - need - objectives – classification – calculation of cashflow.

(Problems: 80%, Theory: 20%)

Text Book

1. Lal, Jawahar., (2009) “*Advanced Management Accounting Text and Cases*”, S. Chand & Co., New Delhi

Reference Books

1. Horngreen, Charles T., Gary L. Sundem,(2005) “*Introduction to Management Accounting*”, Prentice Hall., Delhi
- 2.. Garrison H., Ray and Eric W. Noreen , (2004) “*Managerial Accounting*” McGraw Hill., Delhi.
- 3... Khan, M.Y., and P.K. Jain, (2009) “*Management Accounting*”, Tata McGraw Hill,Publishing Co., New Delhiew Delhi.

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.
- UNIT IV Income Tax Authorities: Powers and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refunds.
- UNIT V Appeals and revision – procedure in appeal – powers of commissioner (Appeal) – appeal to Appellate Tribunal – reference to high court- appeal to supreme court – revision of best judgement assessment – revision by commissioner – penalties and prosecution – procedure and time limit for imposing penalty – offences and prosecution,

(Problems: 60%, Theory: 40%)

Text book

Singhanai V.K., Students' Guide to Income Tax; Taxmann, Delhi.*

Reference Books

1. Prasad, Bhagwathi., Income Tax Law & Practice; Wiley Publication New Delhi.
2. Mehrotra H.C., Income Tax Law & Accounts, Sahitya Bhawan, Agra.
3. Dinker Pagare., Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
4. Girish Ahuja and Ravi Gupta., Systematic approach to income Tax; Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C., Income Tax Law and practice; Pragati Publications, New Delhi.

- 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

1. Lal, Jawahar., (2009) “*Advanced Management Accounting Text and Cases*”, S. Chand & Co., New Delhi

Reference Books

1. Horngreen, Charles T., Gary L. Sundem,(2005) “*Introduction to Management Accounting*”, Prentice Hall., Delhi
- 2.. Garrison H., Ray and Eric W. Noreen , (2004)“*Managerial Accounting*” McGraw Hill., Delhi.
- 3... Khan, M.Y., and P.K. Jain, (2009)“*Management Accounting*”, Tata McGraw Hill,Publishing Co., New Delhi

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 III** Customs: Role of customs in international trade important terms and definitions under the Customs Act 1962 – Assessable value Baggage – Bill of entry Dutiable goods Duty Exporter – Foreign going vessel – Aircraft goods – import – import Manifest – Importer – Prohibited goods – Shipping bill – Store – Bill of lading – export manifest – Letter of Credit – Kinds of duties – Basics auxiliary, additional or countervailing- Basics of levy – Advalorem – Specific duties – Prohibition of export and import of goods and provisions regarding notified and specified goods – Import of goods - Free import and restricted import – Type of import – import of cargo, import of personal baggage, import of stores.
- UNIT IV** Central Sales Tax: Important terms and definition under the Central Sales Tax Act 1956 – Dealer, declared goods place of business, sale price, turnover, year appropriate authority – Nature and scope of Central Sales Tax Act – Provisions relating to inter-state sales – Sales inside a State – Sales/purchase in the course of imports and exports out of India – Registration of dealers and procedure thereof – Rate of tax – Exemption of subsequent sales – Determination of turnover – principles for determining levy of central sales tax – concept of sale or purchase of goods in the course of Central/state trading – when does sales or purchase of goods take place inside the state – when does the sale or purchase of goods take place in the course of imports or exports – Registration of dealer and procedures thereof – Rate of tax – Sale against ‘C’ and ‘D’ forms – Exemptions of subsequent sales – Branch and consignment transfer – Determination of turnover – Deduction from turnover.
- 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 World 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 IV Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining of working capital requirements Management of Working capital – cash, receivables, and inventories.
- 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

Pandey I.M. (2004) Financial Management, Vikas Publishing House, New Delhi.

Referance Books

1. Van Home J.C (2002), Financial Management and policy; Prentice Hall of India, New Delhi.
2. Khan, M.Y. and Jain P.K (2006) Financial Management, Text and Problems; Tata McGraw Hill New Delhi.
3. Prasanna Chandra., (2006) Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Bhalla V.K., Modern working Capital Management (2005) Anmol Publishers, Delhi.

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

Bhole L.M., (2005) Financial Markets and institutions; Tata McGraw – Hill New Delhi.

Reference Books.

1. Gupta Suraj B (2008) Monetary economics, S Chand and Co New Delhi.
2. Hooda R.P., (2007) Indian Securities Market – investors view point; Excell Books, New Delhi.
3. R.B.I Report on Currency and Finance.
4. R.B.I Report on the Committee to Review the Working of the Monetary System: Chakravarty Committee.
5. R.B.I Report of the Committee on the Financial System, Narsimham Committee.
6. Economic Survey, Government of India, Ministry of Finance, Latest issues.
7. Machiraju H.R.(2004), Indian Financial System Vikas, Delhi.
8. Khan M.Y., Indian Financial System: (2007)Tata Mcgraw Hill, New Delhi.
9. Sengupta A.K., and Agarwal M.K., (2008) Money Market Operations in India, Skylark Publications, New Delhi

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** Techniques of Financial Analysis: Ratio analysis; Fund flow and cash flow analysis; Common – size and comparative statement analysis Inter-firm and intra-firm comparison.
- 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

Foster G: (2005) Financial Statement Analysis; Prentice Hall, New Delhi.

Reference Books

1. Institute of Chartered Accounts of India journal Publications.
2. International accounting Standards Committee; Various Publications.
3. Pandey I.M. (2004) Essentials of Management Accounting, Vikas Publication House Pvt Ltd.
4. Porwal, L.S. () 2004) Accounting Theory: An Introduction, Tata McGraw Hill New Delhi.

Elective: Finance

B.Com Electives Syllabus

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

1. Machiraju H.R.(2008) Merchant Banking Principles and Practices, New Age International New Delhi

Reference Books

1. Khan M.Y.& Jain P.K (2007), Financial Management Text and Problems, Tata McGraw Hill, New Delhi.
2. Pandey I.M.,(2004) Financial Management, Vikas Pub House New Delhi.
3. Verma J.C.A.,(2004) Manual of Merchant Banking, Bharat Law House, New Delhi.
4. Pahwa H.P.S., (2003)Project Finance, Bharat Law House New Delhi.
5. Khan M.Y. (2008) Financial Service; Tata McGraw Hill New Delhi.
6. Pezzuffo Mary Ann.,(2006) Marketing Financial Services, Macmillan, New Delhi.

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

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ

Reference Books

1. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.
2. Walker – Boyd, Larreche , Marketing Strategies – Planning Implementations, Tata Macgraw Hill. 2004.
3. Neelamegam, S. (2007) Marketing in India : Cases and Readings, Vikas, New Delhi

Elective: Marketing

B.Com Electives Syllabus

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

1. M.S. Ragu, Dominique Xardel, (2007) Consumer Behaviour, Vikas, Delhi

Referance Books

1. Bennett P.D and HH kassrijion.,(2003) Consumer behaviour, Prentice Hill, New Delhi.
2. Howard J a and Sheth J N. (2005) The theory of Buyer Behaviour, John Wiley, New York.
3. Leon G. Schiffman leslic kanuk, Consumer behaviour, Prentice Hall, New Delhi
4. Solomon, (2006) Consumer Behaviour, Pearson Eeducatio, Mumbai.

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

1. Bhattacharya R.L. and Varshney B (2009), International Marketing Management, Sultan Chand, New Delhi

Reference Books.

1. Bhattacharya B.,(2005)Export Marketing Strategies for Success, Global press, New Delhi.
2. Keegan. (2003) International Marketing Management, Prentice Hall New Delhi.
3. Kotler Phillip., (2007) Principles of Marketing, Prentice Hall NJ.
4. Paliwala, Stanley J. (2006) The Essence of International Marketing, Prentice Hall New Delhi.

Elective: Marketing

B.Com Electives Syllabus

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

1. Asker Daind A, Batra., Rajeev, Myers G., (2007) Advertising Management, Prentice Hall of India New Delhi
2. Coundiff Still and Gopvani., (2003)Sales Management, Prentice Hall, New Delhi.

Reference Books

1. Aaker, David and Myers John (2008)., Advertising Management, Prentice Hall of India New Delhi.
2. Oglvy D Ogiv (2009), On Advertising, Longman Publication..
3. Sengupta Subroto.(2004)Brand Positioning Strategies for Competitive Advantage, Tata McGraw Hill New Delhi..

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

1. Tennan M.L., Banking Law and Practice in India, India Law House New Delhi.
2. Shekhar and Shekhar., Banking Theory and Practice, Vikas Publishing House, New Delhi.

Reference Books

1. Basu A.K. (2004) Fundamentals of banking – Theory and practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S., (2003) Modern Banking Oxford University Press.
3. Panandikar S.G., and Mithani D.M.(2006) Banking in India, Orient Longman,.
4. Khubchandani B.S (2005) Practice Law of Banking, Macmillan, New Delhi.

Elective: Banking & Insurance

B.Com Electives Syllabus

Paper 2 : FUNDAMENTAL OF INSURANCE

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

- UNIT I Introduction of Insurance: Purpose and need of insurance, Insurance as a social security tool, Insurance and economic development. - Fundamentals of Agency Law: Definition of an agent Agents regulation; Insurance intermediaries; Agents Compensation.
- UNIT II Procedure for Becoming and 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

1. Mishra M.N (2009), insurance Principles and practice, S. Chand and Co, New Delhi.

Reference Books

1. Insurance Regulatory Development Act, 1999.
2. Life Insurance Corporation Act, 1956.
3. Gupta OS. (2008) Life Insurance Frank Borthers, New Delhi.
4. Vinayakam N. Radhaswamy and Vasidevam SV (2005).,Insurance – Practice, S. Chand and Co New Delhi.

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-a-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-a-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

2. Mishra M.N (2009), insurance Principles and practice, S. Chand and Co, New Delhi.

Reference Books

5. Insurance Regulatory Development Act, 1999.
6. Life Insurance Corporation Act, 1956.
7. Gupta OS. (2008) Life Insurance Frank Borthers, New Delhi.
8. Vinayakam N. Radhaswamy and Vasidevam SV (2005).,Insurance – Practice, S. Chand and Co New Delhi.

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

1. Radhaswami M. and Basudevan A. (2005)Textbook of banking, S Chand & Co., New Delhi.
2. Panikar K.K. (2008)Banking Theory & System S. Chand & Co., New Delhi.
3. Vinayakan N., (2006) Banking by 2000 A.D., Kanishka Publishers, Delhi..

B.Com Electives Syllabus

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

1. Parag Diwan and Sunil Sharma: E-Commerce A Managers Guide to E-Business, Excel Book New Delhi

Reference Books

1. Agarwala Kamles.N. and Agarwala Deeksha, (2008)Bridge to Online Store front, Macmillan India New Delhi.
2. Agarwala Kamles.N. and Agarwala Deeksha: (2008) Business on the Net-Introduction to the E-Commerce; Macmillan Indian New Delhi.
3. Agarwala Kamlesh .N. and Agarwala Deeksha: (2008) Bulls Bears and the Mouse: An Introduction to the Online stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr, Muri D.,(2009) Education and E-Governance; Macmillan India New Delhi.

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 mail (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 Web Site/Web page: WWW 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 web 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

2. Parag Diwan and Sunil Sharma: E-Commerce A Managers Guide to E-Business, Excel Book New Delhi

Reference Books

5. Agarwala Kamles.N. and Agarwala Deeksha, (2008)Bridge to Online Store front, Macmillan India New Delhi.
6. Agarwala Kamles.N. and Agarwala Deeksha: (2008) Business on the Net-Introduction to the E-Commerce; Macmillan Indian New Delhi.
7. Agarwala Kamlesh .N. and Agarwala Deeksha: (2008) Bulls Bears and the Mouse: An Introduction to the Online stock Market Trading; Macmillan India New Delhi.
8. Tiwari Dr, Muri D.,(2009) Education and E-Governance; Macmillan India New Delhi

Elective: E-Commerce

B.Com Electives Syllabus

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.
 2. Analysis of Cost – Cost elements 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

1. Kishore Ravi M.(2009) Cost Accounting, Taxamann Pub, New Delhi.
2. Iyenger SP.(2008) Cost Accounting – Principles and Practice, Sultan Chand & Sons
3. Gupta RL and Radhaswamy, M.,(2008) Advanced accountancy, Sultan & Chand, New Delhi

Elective: E-Commerce

B.Com Electives Syllabus

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

1. Maheswari SN.,(2008) Management Accounting and Financial Control, Sultan Chand & Sons, New Delhi
2. Nigam and Sharma (2007) Cost Accounting – Theory, Problems and Solutions, Himalaya, Mumbai

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.

B.Com Electives Syllabus

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

- UNIT I Human Resource Management – Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit.
- UNIT II Human Resource Planning – Human resource / manpower planning – meaning – process of HR Planning – Job analysis – Recruitment and selection – Orientation and Placement – Orientation Programmes.
- UNIT III Employee and reward systems – Training personnel – Job – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.
- UNIT IV Motivation – Human needs – Theories of motivation – Maslow’s Hierarchy needs – Herzberg’s two factor model – Other theories – Behavioral modification – Motivational Patterns – Expectancy model – Application of motivation concepts.
- UNIT V Leadership, Communication and counseling – Nature of leadership behavior – Leadership Style – Employee Participation – Nature, Scope, Programs and benefits of Participation – Employee Communication Process – Communication Systems – employee counseling and types

Text Book

1. Michael V.P.: Human Resource Management and Human Relations – Himalaya Publishing House – New Delhi, 1998.

Reference Books

1. M.N. Rudrabasavaraj: Cases in Human Resource Management – Himalaya Publishing House – New Delhi, 1998
2. H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work – Boston: Kent, 1984
3. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications, 1998.

Paper 2 : ORGANISATIONAL BEHAVIOUR

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

- UNIT I** Organizational Behaviour: Focus and Purpose Organization – Meaning, Need and Importance of Organization – Classification – Organization Goals, Prospects of Formal Organization – Organizational Behaviour (OB) – Nature and Scope – Contributions – OB models - Features of Modern OB model.
- UNIT II** Individual Behaviour, Personality, Learning and Attitudes – Personality – Definition – Biological, Cultural, Family, Social and Situational; Factors Theories of personality – Meaning of learning – Learning Process – Learning Theory and OB – Organizational Behaviour Modification – Meaning, steps, Process and practice, Attitudes – Characteristics – Components – Formation – measurement of Attitude.
- UNIT III** Group Behaviour and Group Dynamics: Group Dynamics – Meaning – Types – Groups in an organization – Group size and Status – Influences – Emergence of informal Leaders – Role – Relationship and Group Behaviour – Characteristics – Behaviour Problems – Group Behaviour – Characteristics – Behaviour Problems – Group Norms – Cohesiveness – Features – Effects – Group thinking – Symptom, Consequences and Remedy – Group Decision Techniques.
- 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

1. Gangadhara Rao, M., V.P.S. Rao, P.S. Narayana (2008): Organizational Behaviour Text & Cases.
2. Fred Luthans: Organizational Behaviour 11th Edition, Tata McGraw Hill
3. Robinson, Organisational Behaviour, International Edition 11, Prentice Hill

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, Conciliation Machinery-Conciliation Practice in India – Adjudication-Importance-Types-Labour Court and Industrial Tribunal-Central Industrial Relations Machinery in India.
- UNIT IV Labour Welfare, Concept, Objectives & Scope: Concept and Definition of Labour Welfare Objectives, Need and principles of Labour Welfare-Inspectorate Service-Statutory Welfare Provisions-Voluntary Welfare Measures. Labour Welfare Funds, Industrial Housing and Safety; labour Welfare Funds-State-wise and Central-wise-Housing Finance-Housing schemes of the government of India.
- UNIT V Industrial Safety - trends and causes of Accidents Prevention - Safety provisions - Nature Safety, Council - Industrial Health, Hygiene and Education: Industrial Health-Statutory Provisions-Ancillary Health Services-Occupational Hazards Provisions – Education Scheme-Training Programmes - Evaluation-Social Work Practice Counseling Service.

Text Book

1. Bagri (2009) Law of Industrial Disputes, Kamal Law House, Delhi.
2. Khan and Khan (2010) Labour Law, Asia Law House, Hyderabad.

Reference Books

1. Srivastav(2007) Law of Trade Unions., Eastern Book Company.
- 2 Dr. V.G.Goswami, (2007)Labour and Industrial Law, Central Law Agency, Allahabad.
2. S.N.Mishra, (2009)Labour and Industrial Law, Central Law Agency, Allahabad.

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 Human resource Planning – meaning and definition – Importance of natural resources and human resources - Investment in Human Resources – How Investment in Personnel are made – Quality of Work Force Vs Performance - Human Capital – Human Capital Investment – Expenditure Vs Productivity – Education and Training – Human Capital Discrimination
- UNIT II Human Resource Accounting – Converting Human Data in Money Value – Objectives of Human Resource Accounting – Limitations of Human Resource Accounting – Approaches to Human Resource Accounting.
- UNIT III Investment Approach – Investment in Human Resources – Recruiting and Training Costs – Depreciation – Rates of Return – Organizational behaviour Vs Turnover – Waste of Human Resources and Prevention.
- 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 Responsibility Accounting And Management Control – Responsibility Accounting – Management Control Structure And Process Classification Of Costs – In Responsibility Accounting – Behavioural Aspects Of Management Control – Social Control.

Text Book

1. Human Resource Accounting: M. Saeed, DK Kulshrestha, Anmol Publications, 2000.

Reference Books

1. Accounting for Human Resources: Rakesh Chandra Katiyar, UK Publishing House.. 2003
2. Human Resource Accounting: D Prabakara Rao, Intern India Publications.. 2006
3. K. Aswathappa, (2008) Human Resource Management Tata McGrawHill

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.