

PART - II
B.Com.

B.Com.

Restructure course of B.Com. I Year General (T.M. & E.M.)

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
101.	Financial Accounting	6	30	70
102.	Business Economics	4	-	100
103.	Business Organization & Management	5	30	70
104.	Fundamentals of Information Technology	5	30	70

B.Com. I Year Computer Applications

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
101.	Financial Accounting	6	30	70
102.	Programming Concepts Using 'C'	4	30	70
103.	Business Organization & Management	5	30	70
104.	Fundamentals of Information Technology	5	30	70

**B.Com. II Year (Regular & Restructures Courses) - New
General (T.M. & EM.)**

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
201.	Advanced Accounting	6(5+1)	30	70
202.	Business Statistics	5(5+1)	30	70
203.	Financial Services - Banking & Insurance	5	30	70
204.	Taxation	4	30	70

B.Com. II Year Computer Applications

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
201.	Electronic Commerce	5(3+2)	30	70
202.	Business Statistics	5(4+1)	30	70
203.	Taxation	4	30	70
204.	Business Data Processing System	5	30	70

**B.Com. III Year (Regular & Restructures Courses) - New
General (T.M. & EM.)**

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
301.	Business Laws	5(4+1)	30	70
302.	Corporate Accounting	5(4+1)	30	70
303.	Cost & Management Accounting	5(4+1)	30	70
304.	Auditing	5(4+1)	30	70
305.	Business Communication	5	-	100
306.	Advanced Corporate Accounting	5	30	70
307.	Advanced Management Accounting	5	-	100

B.Com. III Year Computer Applications

Part - II	Subjects / Papers	No.of. Hours per Week	Practi-cals	Theory
301.	Business Laws	5(4+1)	30	70
302.	Corporate Accounting	5(4+1)	30	70
303.	Cost & Management Accounting	5(4+1)	30	70
304.	Auditing	5(4+1)	30	70
305.	Business Communication	5	-	100
306.	Web Programming	5(3+2)	30	70
307.	Relational Database Management Systems	5(3+2)	30	70

B.Com. FIRST YEAR

FINANCIAL ACCOUNTING

Paper : 101
PPW : 6 hours

Max. Marks : 70+30

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers

UNIT - I : Introduction to Accounting:

Need for Accounting - definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting— Branches of Accounting - Advantages and limitations- basic terminology used- Accounting concepts and conventions.

Accounting Process-Accounting cycle-Accounting equation-classification of accounts-rules of double, entry book keeping - identification of financial transactions- Journalizing -Posting to Ledgers, Balancing of Ledger Accounts -- Computerized Accounting: Meaning and Features-Advantages and disadvantages of computerized Accounting Creating of an Organization -Grouping of accounts - Creation of Accounts - creation of inventory-creation of stock groups-, stock categories, units of measurement-stock items-entering of financial transactions-types of vouchers-voucher entry-editing and deleting of-vouchers-voucher numbering-customization of vouchers

UNIT - II: Subsidiary Books and Bank Reconciliation Statement

Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and. bank columns, cashbook with cash and bank columns and petty cash book. Preparation of sales register, purchase register, journal proper, debit note register, credit note register, and different cash books including interest and discount transactions using computers.

Bank Reconciliation Statement- Need - Reasons for difference
‘between cash book and pass book balances - problems on favourable
and over draft balances - Ascertainment of correct cash book balance.
Preparation of bank reconciliation statement using computers.

UNIT - III : Trial Balance, Final Accounts; Errors and Rectification

Trial Balance: meaning, objectives, methods of preparation - Final
Accounts; Meaning, features, uses and preparation of Manufacturing,
Trading Account, Profit & Loss Account and Balance Sheet-
Adjusting and Closing entries. Preparation of trial balance, trading,
profit and loss account, processing of year ending and closing the
books, adjusting and closing entries and balance sheet using
computers

Errors and their Rectification - Types of Errors - Rectification before
and after preparation of final Accounts - Suspense Account- Effect
of Errors on Profit. Rectification of errors using computers.

Unit - IV : Consignment and Joint Ventures :

Consignment – Features, Terms used Proforma invoice – Account
sale – Delcredere commission – Accounting treatment in the books
of the consignor and the consignee – Valuation of consignment stock
– Normal and abnormal Loss – Invoice of goods at a price higher
than the cost price.

Joint ventures – features – difference between joint ventures and
consignment, Accounting Procedure – Methods of keeping records
for Joint venture accounts – method of recording in co ventures
books-separate set of books method.

Unit - V : Depreciation – Provisions and Reserves :

Meaning of Depreciation – Causes – objects of providing for
depreciation – Factors affecting depreciation – Accounting Treatment
– Methods of providing depreciation – Straight line method –
Diminishing Balance Method.

Provisions and Reserves – Reserve Fund – Different Types of
Provisions and Reserves.

Suggested Readings:

1. R.L. Gupta & V.K. Gupta : Principles and Practice of Accounting,
Sulthan Chand & Sons
2. S.P. Jain & K.L. Narang : Accountancy – I, Kalyani Publishers

3. Tulasian : Accountancy – I, Tata Mcgraw Hill Co
4. Dr. V.K. Goyal : Financial Accounting, Excel Books
5. T.S. Grewal : Introduction to Accountancy, S. Chand and Co
6. Haneef and Mukherjee : Accountancy – I, Tata Mcgraw Hill Co
7. Arulanandam : Advanced Accountancy, Himalaya Publishers
8. S.N. Maheshwari & V.L. Maheswari : Advanced Accountancy-I, Vikash Publishing Co.
9. Ashok Benerjee : Financial Accounting, Excel
10. Warren : Financial Accounting, Cengage

BUSINESS ECONOMICS

Paper : 102

Max. Marks : 100

PPW : 4 hours

Objectives :

To facilitate the students to learn the concepts of economics and apply them in real life situations.

UNIT - I : Introduction

Economic and Non-Economic Activities — Business-Meaning — Economics-Definitions—micro and macro economics-method of economics-positive and normative—inductive and deductive approaches—reading of graphs-concept of slope—Utility-cardinal and ordinal utility-Law of diminishing marginal utility-Law of Equi-marginal Utility.

UNIT - II : Demand, Supply and Market Equilibrium

Demand-meaning-individual demand—law of demand-properties of demand curve-income effect and substitution effect-exceptions to the law of demand—individual demand and Market Demand—demand function—determinants of demand and market demand—shift of demand vs. movement along a demand curve—Elasticity of demand-price elasticity-meaning and measurement-price elasticity and total revenue of a firm-income elasticity-classification of goods based on income elasticity-cross elasticity-classification of goods into substitutes and complements—Supply-law of supply- determinants of supply—market equilibrium—concept of consumer surplus.

UNIT - III : Production and Costs

Production function—Distinction between short-run and long-run—
Production with one variable input-relationship between total, marginal and average production functions-law of variable proportion—production with two variable inputs-isoquants-isocosts-techniques of maximization of output, minimization of cost and maximization of profit-scale of production-economies and diseconomies of scale—Cost of production-cost function—short-run total and average costs—long-run total and average cost.

UNIT - IV : Market Structure and Factors of Production

Market structure—characteristics—perfect competition-characteristics-equilibrium price—profit maximizing output in the short and long-run—Monopoly-characteristics-profit maximizing output in the short and long run-defects of monopoly—monopolistic competition-characteristics—product differentiation-profit maximizing price and output in the short and long-run—Oligopoly-characteristics-price rigidity-the kinked demand curve—Factors of Production.

UNIT - V : National Income, Trade Cycles and International Trade

National Income—definition-measurement—GDP-meaning—fiscal deficit—economic systems-socialism-mixed economy system-free market economies- Concepts of Economic Liberalisation, privatization, Globalisation—WTO—objectives—agreements—functions—Trade cycles-meaning-phases-consequences-remedies—International Trade-Balance of payments.

Suggested Books :

Aryasri and Murthy : Business Economics, Tata Mcgraw Hill

Deepashree : General Economics, Tata Mcgrawhill

HL Ahuja : Business Economics, S. Chand

KPM Sundaram : Micro Economics

Mankiw : Principles of Economics,Cengage

Mithani : Fundamentals of Business Economics, Himalaya

BUSINESS ORGANIZATION AND MANAGEMENT

Paper : 103
PPW : 5 hours

Max. Marks : 70+30

Objective :

To facilitate the students to learn the concepts of business organization and management.

UNIT - I : Fundamental Concepts:

Concepts of business, trade, industry and commerce- Business — features of business, Trade - Classification- Aids to Trade - Industry- Classification - Commerce-Relationship between trade, industry and commerce- Business Organization-Concept- -Functions of Business, Entrepreneur — Meaning-Characteristics of Entrepreneurs - Types of Entrepreneurs -Functions of an entrepreneur - Steps to start Enterprise- Sources of finance -Long Term-Short Term

Lab Work: The students are expected to go through project reports.

Unit-II : Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization - Forms of Business Organization - Classification - Factors influencing the choice of suitable form of organization.

Sole Proprietorship -Meaning -Characteristics - Advantages and disadvantages - suitability.

Partnership - Meaning -Characteristics -Kinds of partners-Registration of partnership - Partnership deed - Rights and obligations of partners - Joint Hindu Family Business - Characteristics — Advantages and limitations.

Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit-III : Joint Stock Company :

Joint Stock Company - Meaning - Characteristics -Advantages - Kinds of Companies -Difference between private and public companies -Promotion of A Company: Promotion-Stages-Promoters

-Characteristics -Registration -Capital subscription -Commencement of Business - Preparation of Important documents-Memorandum of Association - Significance - Clauses - Articles of Association - Contents — Prospectus-Contents-Statement in lieu of Prospectus.

Lab Work: The students are expected to go through a memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus.

Unit - IV : Management, Planning and Decision Making

Management- Meaning - Significance- Management Vs Administration - Functions of management - Levels of Management - Skills of management -Leadership-Leader Vs Manager-Traits of successful Leaders- Scientific Management - features- Fayol's Principles of Management .

Planning – Meaning – Significance – Types of Plans – Decision making – Steps in Process Decision making process

Lab Work : The students are expected to prepare a small note of the skills of management required to manage the organization of their choice.

Unit - V : Organizing

Organizing – meaning – Organization – Features – the process of organization – principles of organization-Elements of organizations-organization chart

Delegation of authority – meaning – Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective

Centralization – Decentralization – Meaning – Differences between delegating and decentralization

Lab Work : The students are expected to go through the organization structures of a few organizations and prepare an organization structure for a small unit.

The students are expected to prepare a small project report on how to start a small industry unit of their choice incorporating various aspects learned in this subject.

Suggested Books :

1. Batia RC : Business Organization and Management, Ane Books
2. Talloo : Business Organisation and Management. Tata

3. RK Sharma and Shashi K. Gupta : Industrial Organization and Management, Kalyani.
4. CB Gupta : Industrial Organization and Management
5. Aryasri and Murthy : Industrial Organization and Management, Tata
6. Govindarajan and Natarajan : Principles of Management, Prentice Hall
7. RK Sharma and Shashi K. Gupta : Industrial Organization and Management, Kalyani
8. CB Gupta : Industrial Organization and Management, Sultan Chand
9. Bhushan YK : Business Organization and Management, Sultan Chand
10. Surendar and Madhavi : Industrial Organization and Management, Himalaya
11. Sherlekar : Business Organization and Management, Himalaya
12. Robins SP : Management, PHI
13. Rao VSP : Management, Excel
14. Gupta CB : Entrepreneurship Development in India, Sultan Chand
15. Prasad LM : Management , Sultan Chand
16. Subba Rao P : Management and Organization Behavior, Himalaya
16. Dubrin : Essentials of Management, Cengage
17. Satyaraju : Management, PHI
18. Moshal : Organization and Management, Galgotia
19. Kumkum Mukhrjee : Principles of Management, Tata
20. Chandra Bose : Principles of Management, PHI
21. James F. Stoneir : Management, PHI

FUNDAMENTALS OF INFORMATION TECHONOLOGY

Paper : 104

Max. Marks : 70+30

PPW : 5 hours

Objective:

To impart basic knowledge about computer with application of various packages.

UNIT - I :

Introduction to computers : Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications : (Concepts only)- communications — FAX, Voice mail, and information services - E Mail - Creation of

email id - group communication -Tele conferencing - Video conferencing - File exchange - Bandwidth - Modem -Network Topologies - Network types LAN, MAN, WAN and their architecture - Dial up access

UNIT - II :

Operating System and Windows : Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process - Disk Operating System: Internal and External Commands - Wild Card Characters - Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories.

UNIT - III:

MS Office I : MS Word : Word Processing : Meaning and features of word processing - Advantages and applications of word processing - Parts of MS Word application window - Toolbars - Creating, Saving and closing a document - Opening and editing a document - Moving and copying text - Text and paragraph formatting, applying Bullets and Numbering - Find and Replace - Insertion of Objects, Date and Time, Headers, Footers and Page Breaks - Auto Correct - Spelling and Grammar checking - Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages - creating merged letters, mailing labels, envelopes and catalogs-Working with Tables - Format Painter.

MS EXCEL : Features of MS Excel - Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window - Saving, Opening and Closing workbook - Insertion and deletion of worksheet - Entering and Editing data in worksheet - cell range - Formatting - Auto Fill -Formulas and its advantages - References : Relative, absolute and mixed - Functions: Meaning and Advantages of functions, different types of functions available in Excel - Templates -Charts -Graphs - Macros : Meaning and Advantages of macros, creation, editing and deletion of macros - Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

UNIT-IV:

MS Office II : MS Access - Data, Information, Database, File, Record, Fields-Features, advantages and limitations of MS Access - Application of MS Access -parts of MS Access window - Tables, Forms, Queries and Reports - Data validity checks - (Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point - Parts of MS Power point window - Menus and Tool bars - Creating presentations through Auto content wizard, Templates and manually - slide show - saving, opening and. closing a Presentation - Inserting, editing and deleting slides -Types of slides -Slide Views- Formatting -Insertion of Objects and Charts in slides- Custom Animation and Transition.

Multimedia : Meaning, purpose, Usage and application - Images, Graphics, sounds and music - Video presentation devices - Multimedia on web.

UNIT - V : Internet & E-commerce

Services available on internet - WWW - ISP.

E commerce : Meaning .advantages and limitations, applications of E commerce -trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system..(including practicals)

Lab Work:

MS DOS

MS WINDOWS

MS WORD

MS EXCEL

MS ACCESS

MS POWERPOINT

INTERNET AND E COMMERCE PRACTICALS

References:

1. Information Technology : Dennis P. Curtin, McGraw Hill International
2. Fundamentals of Computers : P. Mohan, Himalaya Publishing House
3. Fundamentals of Computers : Atul Kahate, Tata McGraw Hill
4. Fundamentals of Computers : V. Srinivas, Kalyani Publications
5. MS Office : Sanjay Saxsena
6. MS Office : BPB Publications
7. E commerce : CSV Murthy, Himalaya Publishing House
8. Raymond Green Law : Fundamentals of the Internet, Tata McGraw Hill
9. Efraim Turban : Electronic Commerce, Pearson Education
10. E-Commerce, E-Business : C.S. Rayudu, Himalaya Publishing House.

11. Fundamentals of Information Technology : Deepak Bharihanke, Excel
12. Understanding Computers : Morley, Cengage

PROGRAMMING CONCEPTS USING C

Unit – I :

Max. Marks : 70+30

Fundamentals of C programming Branching in C, If Statement, If-Else Statement, Nested if Statement, if-else if; goto statement, Switch, Break Statements, Loops, For, While, Do while, Nesting of Loops

UNIT – II :

Functions in C, Global and Local Variables, Parameter Passing, Standard Functions in Header files, Recursion.

Array in C, One Dimensional Arrays and Multi dimensional Arrays, Arrays as function arguments, Sorting, Searching and Merging.

UNIT – III

Data types, Scope and Visibility, Automatic Conversion of variables, different types of variables, include directive, define directive, define with arguments.

Pointers in C-Arrays and Pointers, Pointers to Functions, pointers and Strings command line arguments.

UNIT – IV

Structures and Unions Arrays as Structure Member, nested structure array of structures, structures as function arguments, pointers to a Structure, input and output elementary functions.

Unit – V

Screen Control, Creation of Windows, new design advanced file management, binary files, direct access files

Prescribed Book :

THINKING IN C By P.B. Mahapatra

Reference Books :

ANSI-C By Bala Guruswamy

C By Kernighar and Ritchie

Complete Reference C By Herbert Schildt

B.Com. - SECOND YEAR

ADVANCED ACCOUNTING

Paper : 201

PPW : 5+1

Max. Marks : 70+30

Objectives:

1. To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of non- trading concerns, partnership, organizations.
3. To develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments manually and using computers.

UNIT - I : Accounts from Incomplete Records - Hire purchase and installment purchase system.

Single Entry : Features - books and accounts maintained- Recording of transactions -Ascertainment of Profit. -(Statement of Affairs method only).

Hire Purchase System - Features — Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession -Installment Purchase System -Difference between Hire purchase and Installment purchase systems -Accounting Treatment in the books of Purchaser and Vendor

UNIT - II : Branch and Departmental Accounts :

Dependent Branches: features-Books of accounts- methods of accounting of dependent branches - Debtors System, Stock and debtors system — Recording of transaction relating to branch accounts using computers.

Departmental Accounts: Need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated - Preparation of departmental profit and loss.

UNIT - III : Accounting of Non-Profit Organizations :

Non-Profit entities-Features of non-profit entities - Accounting process-Preparation of summaries -Receipts and Payments Account

meaning and special features-Procedure for preparation-uses and limitations.

Income and Expenditure Account- features- procedure for preparation-preparation of Balance Sheet

UNIT - IV : Partnership Accounts:

Legal provisions in the absence of Partnership Deed - Fixed and Fluctuating Capitals -Preparation of final accounts. - Accounting Treatment of Goodwill and Admission of a partner. .

Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation) - Recording of partnership transaction and preparation of final accounts using computers. (24 hours)

UNIT - V : Company Accounts:

Issue of Shares at par, Premium and at Discount - Forfeiture and Reissue of Shares-Rights issue (Theory Only) - Recording of transactions relating to issue of shares using computers.

Issue and Redemption of Debentures - Redemption out of profits sinking fund method. Recording of transaction relating to issue and redemption of debentures using computers Underwriting of Issue of Shares(Simple **Problems**)

Suggested Readings:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy - I : Tulasian, Tata Mcgraw Hill Co
3. Accountancy - I : S.P. Jain & K.L Narang , Kalyani Publishers
4. Financial Accounting : Dr.V.K.Goyal, Excel

Books

5. Introduction to Accountancy : T.S.Grewal, S.Chand and Co
6. Accountancy-I : Haneef and Mukherjee, Tata Mcgraw Hill co
7. Advanced Accountancy : Arulanandam, Himalaya publishers
8. Advanced Accountancy-I : S.N.Maheshwari & V.L.Maheshwari, Vikash Publishing Co.

BUSINESS STATISTICS (202)

PPW : 5+1

Max. Marks : 70+30

The objective of this paper is to impart knowledge on the application of statistical- tools and techniques in business decision-making & use of MS-Excel in interpretation of statistical data.

UNIT - I : Introduction to Statistics :

Meaning, definition, importance and limitations of statistics. Collection of data- Primary and Secondary data -(Sampling-Random-Non Random-Census)- Schedule and questionnaire - Frequency distribution -Tabulation-Diagrammatic and. graphic presentation of data using Computers (Excel).

UNIT - II : Measures of Central Tendency :

Definition Objectives and Characteristics of measures of Central Tendency-Types of Averages - Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode, Deciles, Percentiles, Properties of averages and their applications. Calculation of averages using computers.

UNIT - III : Measures of dispersion and Skewness :

Meaning, definitions, Properties of dispersion-Range-Quartile Deviation -Mean Deviation-Standard Deviation- Coefficient of Variation-Skewness definition-Karl Pearson's and Bowley's Measures of skewness-Normal Distribution Calculation of Dispersion and skewness using Computers.

UNIT - IV : Measures of Relation :

Meaning, definition and use of correlation - Types of correlation-Karl Pearson's correlation coefficient - Spearman's Rank correlation-probable error-Calculation of Correlation by Using Computers.

Meaning and utility of Regression analysis comparison between, correlation and Regression - Regression Equations-Interpretation of Regression Co-efficient. Calculation of Regression by Using Computers.

UNIT - V : Analysis of Time Series & Index Numbers:

Meaning and utility of time series Analysis- Components of Time series-Measurement of trend and Seasonal Variations - Utility of Decomposition of Time Series-Decentralization of Data-Calculation

of trend and seasonal variations using computers.

Meaning, Definition and Importance of Index Numbers-Methods of Construction of Index Numbers - Price Index Numbers - Quantity Index Numbers -Tests of Adequacy of Index Numbers - Deflating Index Numbers - Cost of Index Numbers-Limitation of Index Numbers. Calculation of index numbers using computers.

Suggested Readings:

1. Business Statistics : Reddy, C.R Deep Publications, New Delhi.
2. Statistics-Problems and Solutions : Kapoor V.K.
3. Fundamentals of Statistics : Elhance .D.N
4. Statistical Methods : Gupta S.P.
5. Statistics : Gupta B.N.
6. Fundamentals of Statistics : Gupta S.C.
7. Statistics-Theory,Methods and Applications : Sancheti, D.C. & Kapoor V.K.
8. Practical Business Statistics : Croxton & Crowdorv.
9. Statistics and their applications to Commerce : Borddigion
10. Statistics Concepts & Applications : Nabendu Pal & Sahadeb Sarkar
11. Business Statistics,An Applied Orientation : P.K. Viswanathan
12. Business Statistics : J.K. Sharma
13. Business Statistics : Bharat Jhunjhunwala
14. Busniess Statistics : R.S. Bharadwaj

PAPER : 203

**FINANCIAL SERVICES - BANKING &
INSURANCE**

PPW : 5

Max. Marks : 70+30

Objectives :

To impart knowledge on Banking and Insurance concepts and to gain an insight on Financial Services

UNIT – I : Introduction of Financial Services

- a. Meaning of Financial Services, Structure of Indian Financial System
Importance of Financial System for the economic development.
(Financial and Banking system charts)
- b. Definition of Bank, Functions of Commercial Banks and Reserve Bank of India. (Forms of various accounts and deposits)

- c. Definition/Meaning of Insurance and reinsurance, Principles of Insurance, kinds of Insurance, advantages of insurance, globalization of insurance and insurance sector reforms in India.

UNIT – II : Banking Systems and its Regulation

- a. Banking Systems – Branch banking, Unit Banking, Correspondent banking, Group banking, Deposit banking, Mixed banking and Investment banking. An overview of banking; Banking Sector Reforms with special reference to Prudential Norms: capital adequacy norms, income recognition norms, classification of assets and NPAs; Innovations in Banking-ATMs, E-Banking, Credit, Online & Offshore Banking, etc (working and operations)

Regional Rural banks, Cooperative banks, Micro Finance, Priority Sector Lending, Indigenous banking, Role of NABARD, Development Financial institutions – **SFC.SIDBI.**

UNIT – III : Banker and customer, loans and advances :

- a. Banker and customer definition and their relationship, types of customers and modes of operations, procedure and precaution for opening an account, pass book & its features, Rights, duties and obligations of the banker. (Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, etc)
- b. Promissory Note and Bills of Exchange and Cheque, differences between them, types of crossing the cheque, payment of cheque and consequences of wrongful dishonor, collection of local and upcountry cheques, responsibility and liabilities of collecting banker and statutory protection to the collecting banker. (Promissory notes, B/E, Crossed cheques-various modes)
- c. Types of loans and advances, principles of sound lending policies, credit appraisals of various forms of loans and advances- modes of creating charges- lien pledge, mortgage and hypothecation (Documents required for sanction of loans and advances)

UNIT – IV : Financial Markets & Services :

- a. Indian Money Market- Characteristics, Structure, composition (call and noti money, market, treasury bills market, CDs, CPs, short term bill mai MMMFs and DFHI) problems and reforms in Indian money market (CDs, CPs, Treasury Bills)

- b. Indian capital market-composition and growth of primary and secondary markets, differences between primary and secondary markets, capital market reforms and NBFCs in capital markets; Stock Exchanges, NSE, OTCEI, Online Trading and role of SEBI.
- c. Financial intermediaries and services : Merchant bankers, Mutual funds, Leasing companies, Venture Capital Funds, Forfeiting, Loan Syndics Factoring, Custodial Services, Depository Services, and Depository Participants. (Documentation)

UNIT – V : Types of Insurance and its regulation

- a. Life Insurance – Practical aspects of Life Insurance, procedure for issuing a life insurance policy, issue of duplicate policies, nomination, surrender value, policy loans, assignment, revivals and claim settlement. (Formats of types of Insurance)
- b. Non Life Insurance- Types of products and scope of Fire Insurance, Tv Insurance, Health Insurance, Social Insurance and Rural Insurance. Regulate Insurance in India- Insurance Act, 1938 and IRDA 1999. (Formats of types of Life Insurance)

Books Recommended :

1. Maheshwari and Paul R.R. : Banking theory law and practice
2. Sundaram and Varsheney : Banking theory law and practice
3. Tannans : Banking law and practice in India
4. Aryasri : Banking and Financial System
5. M.Y. Khan : Indian Financial System
6. P.K. Gupta : Insurance and risk management
7. Vijaya Raghavan Iyengar : Introduction to Banking
8. Guruswamy : Banking Theory Law and Practice, Tata
9. Aryasri & Murty : Banking and Financial Systems, Tata
10. Guruswamy : Merchant Banking and Financial Services, Tata
11. Murthy and Venugopal : Indian Financial System, IK International
12. Paul Suresh : Management of Banking and Financial Services, Pearson

Paper - IV :
204 TAXATION

PPW : 4

Max. Marks : 70+30

Objectives :

To equip the students with the working knowledge of both direct and indirect taxes.

UNIT - I : Introduction

Taxes - Meaning - Need for and Rationale of taxes - Direct and Indirect Taxes - Constitutional Provisions on Taxation - Union List - State List - Tax Rates - Blanket Rate Method - Slab Rate Method - Surcharge - Cess - Progressive v/s Regressive Taxes. - An Overview of Taxation System in India.

UNIT - II : Income Tax

Income Tax Act 1961 - Important Definitions - Residential Status - Incidence of Tax - Exempted Incomes - Agricultural Income - An overview of five heads of income - Deduction - Set off and Carry Forward of losses - Assessment of Individual - Computation of Taxable Income - Return Filing and Assessment thereof. - Collection and Recovery of Taxes - Tax Deducted at Source - Advance Tax. - (Including Problems)

Lab Work : Filling Relevant Forms for Individual Assesseees.

Format and filling of Form : 16

Format and filling & filling of ITR-1 & ITR-2

UNIT - III : WEALTH TAX

Wealth Tax Act 1957 - Charge of Wealth Tax - Valuation Date - Location of Assets - Assets - Meaning - Deemed Assets - Exempted Assets - Net Wealth - Computation of Net Wealth - Valuation of Assets - Return of Wealth and Procedure of Assessment - Time Limit for Completion of Assessment. (Including Problems)

Lab Work : Computation of Tax liability.

UNIT - IV : Sales Tax & Service Tax

Central Sales Tax :- Definitions - Dealer, Declared Goods, Place of Business, Sale, Sale Price, Turnover - Inter State Trade or Commerce - Computation of Taxable Turnover - Assessment and Returns under CST Act (Including Problems)

APVAT Act, 2005 - Statement of Objectives and Reasons - Definitions : Business Case Trader, Dealer, Input Tax, Output Tax, Place of Business, Tax Invoice, Total Turnover Tax. - Computation of Taxable Turnover - Registration Procedure (Including Problems)

Service Tax Act, 1994 - Introduction - Meaning of Service - Classification of Taxo Services - Valuation of Taxable Services - Registration - Assessment Procedure.

UNIT - V : Central Excise & Customs

Central Excise Duty - Definitions - Taxable Event under Central Excise - Types Duties - Classification - Valuation - Registration Procedure - CENVAT Credit.

Customs Duty - Important Definitions - Goods, Import, Export, Importer, Expoi Territorial Waters, India, Bill of Entry - Import and Export Procedure - Vary Documents used in Foreign Trade -- Baggage - Stores - Valuation Rules.

References :

1. Direct taxes law & practice - Vinod K Singhania, Kapil Singhania, Taxmann.
2. Direct taxes law & practice - Girish Ahuja, Dr. Ravi Gupta, Bharat's
3. Direct taxes law & practice - BB Lai – Pearson's
4. Indirect taxes law & practice - V.S. Datey, Taxmann's
5. Indirect taxes - V. Nagaragan, Asia Law – House
6. Central Exercise Mannual - Law & Procedure - P. Verra Reddy, Asia Law House
7. Andhra Pradesh VAT Act & Rules - N.K. Acharya, Asia Law House
8. Elements of Income Tax - Dr. P.V. Ramana Rao, Dr. A. Sudhakar D:
9. Krishnaiah Goud, National Publishing House
10. Income Tax Law & Practice - Gaur & Narang, Kalyani Publishers
11. Income Tax - Tata Mcgraw Hill
12. Income Tax Law and Practice - N. Hariharan, Tata
13. Income Tax and Central Sales Tax : Lai Vashist, Pearson
14. Direct Taxes : Lai Vashist, Pearson

Paper - IV :
BUSINESS DATA PROCESSING SYSTEM (204)

PPW : 5

Max. Marks : 70+30

UNIT – I :

Data and information-Limitations of manual data processing – Advantages of data Base BDMS-Functions of DBA-Elements of DBMS: DDL DML Entities, Sets and attributes. Data Base Tables: Keys-Primary, secondary, composite and foreign key.

UNIT – II :

Relational Data Base : Entity-relationship-Types-I:I, I:M, M:N, Strong and weak entities, Recursive Data Base Design, Normalization : First, Second, third, BCNF fourth. Class diagrams and entity relationship tables.

UNIT – III :

Creating Data Bases : Creating tables modifying table structures-Data entry- Edit-Delete-Importing-Exporting tables using MS Access.

UNIT - IV :

Queries : QBE-Select queries-Grouping-Parameters-Data formatting, queries based on multiple sources-Cross tab queries-Action queries-Make table queries-append-Delete and Update queries using MS-Access.

UNIT - V :

Forms and Reports; Forms : Functions and uses-Creating, Modifying labels-List boxes-Dialog boxes. Reports: Creating-Modifying reports-Creating Reports with Report wizard-Report Graphics-Label output format-Form letters. (Using MS Access)

Lab Work : (MS Access)

Creating tables entering data, viewing, editing, sorting, deleting, moving data in Tables Simple queries using Employee data base, inventory database, product data base, invoice data base, customer database. Creating forms and reports using the database stated in item no. 2

Books Recommended :

1. Perer Norton : Introduction to Computers (2nd Ed), TMH, New Delhi, 1998.
2. Basandra K. Suresh : Computers : Today, Galgotia Publications New Delhi, 2000.
3. Rob Peter and Semaan Elie : Data Bases : Design, Development & Development using MS Access, TMH, New Delhi, 2000.

ELECTRONIC COMMERCE (203)

PPW : 5

Max. Marks : 70+30

UNIT – I :

Overview of Electronic Commerce Definition of Electronic Commerce- E-Business – Potential Benefits of Electronic Commerce – The Internet and World Wide Web (WWW) as enabler of E-Commerce- Impact if E-Commerce on Business Models- E-Commerce Applications- Market forces influencing highway- Global Information Distribution Networks.

UNIT – II :

E-Commerce and WWW- Architecture Framework- Technology behind the Web-Hyper text Publishing – Security and the Web-Security protocols and the Web Security issues-Encryption techniques.

UNIT - III :

Consumer Oriented E-Commerce Applications- Mercantile Process Models from Consumers and Merchant's Perspective- Electronic Payment Systems- Types of Payment System (Credit Card; E-Cash, Smart-Cards-Digital Payments, etc.)- Risks in E-Payments- Designing E-Payment Systems.

UNIT - IV :

Electronic Data Interchange (EDI)- EDI applications in business- Legal, Security and Privacy Issues in EDI and E-Commerce-Internet based EDI-Intra Organizational E-Commerce.

UNIT - V :

Web-based Marketing- Introduction and Scope of Marketing- Business, Marketing and Information Technology congruence-

Advertising and Marketing on the internet-Application of 4 Ps (Product, Price, Place & Promotion) in internet-Marketing Supply Chain Management.

Lab Work :

Using Microsoft front-page editor and HTML in Designing a State (simple) Website.

Suggested Reading :

1. E-Commerce : A Managerial Perspective : Michael change. Et. A1
2. Electronic Commerce – Security : (Greenstein & Feinman Risk Management & Control
3. Frontiers of Electronic Commerce : Ravi Kalakota & A.B. Whinston

B.Com. III - Year (Regular & Restructures Courses) - New - 2011

B.Com. (CC)	B.Com. (Computers)	B.Com. (Insurance)	B.Com. (A&SM)	B.Com. (Taxation)	B.Com. (Tax Procedures and Practices)	B.Com. (Corporate Secretary ship)
Paper-I : Business Laws (70+30 Assign)	3	3	3	3	3	3
Paper-II : Corporate Accounting (70+30 Assign)	3	3	3	3	3	3
Paper-III : Cost and Management Accounting (70+30 Assign)	3	3	3	3	3	3
Paper - IV : Auditing (70+30 Assign)	3	3	3	3	3	3
Paper-V : Business Communication (100 Theory)	3	3	3	3	Data Business Management Systems (70+30 Assign)	3
Paper-VI : Advanced Corporate Accounting (70+30 Assign)	WEB Programming 70 = Theory + 30 = Practical	Fire and Marine Insurance (100 Theory)	Sales Promotion and Sales Management (100 Theory)	Sales Tax (Central AP & Excise & Customs Act (100 Theory)	Income Tax Procedures & Practice - II (100 Theory)	Secretarial Practice (100 Theory)
Paper-VII : Advanced Management Accounting (70+30 Assign)	Relational Database Management Systems 70 = Theory + 30 = Practical	Properties and Liability Insurance (100 Theory)	Advertising - II (100 Theory)	Corporate Tax Management (100 Theory)	Other Taxes (100 Theory)	Corporate Law and Practice - II (100 Theory)

B.Com. THIRD YEAR

Paper -1 : BUSINESS LAWS

Paper : 303
PPW : 4+1

Max. Marks : 70+30

Objective:

To make the students learn the basics of business laws and apply them in real life situations.

UNIT - I : Contract Act :

1. Agreement and Contract: Definition and meaning - Essentials of a valid contract -types of contracts.
2. Offer and Acceptance: Definition - Essentials of a valid offer and acceptance -communication and revocation of offer and acceptance.
3. Consideration: Definition and importance - Essentials of valid consideration - the Doctrines of “Stranger to Contract’ and ‘No Consideration - No Contract’ - Capacity to contract - special rules regarding minor’s agreements.
4. Consent: Free Consent - Flaw in Consent: Coercion - Undue influence - Fraud -Misrepresentation and Mistake.

(Lab work: Students are expected to know the cases of Contract Act and able to create a written Contract)

UNIT - II : Discharge of a Contract:

1. Legality of object and consideration:- illegal and immoral agreements - agreements opposed to public policy.
2. Agreements expressly declared to be void - wagering agreements and contingent contracts.
3. Discharge of a contract- various modes of discharge of a contract- performance of contracts.
5. Breach of a contract - types - remedies for breach of a contract

UNIT - III : Sale of Goods Act:

1. Contract of sale: Definition - features - definition of the term goods - types of goods - rules of transfer of property in goods - differences between sale and agreement to sell.

2. Rights of an unpaid seller.
3. Conditions and warranties - meaning and distinction - express and implied conditions and warranties - sale by non-owners - auction sale.

(Lab work: Students are expected to know the cases and practical problems relating to the Sale of Goods act. Students are advised to refer to the Internet Website and prepare the assignments)

UNIT - IV: Consumer Protection Act and Intellectual Property Rights :

1. Definitions of the terms consumer, unfair trade practices, restrictive trade practices and complainant- rights of consumers - consumer protection councils - consumer redressal agencies - penalties for violation.
2. Intellectual Property Rights: Meaning - Need and objectives- Meaning of the terms industrial property, literary property, copy right, patents, trade marks, trade names, trade secrets, industrial designs, geographical indications. Information Technology Act, 2000: aims and objectives - a brief overview of the Act.

(Lab work: Students are expected to know the Model for of a complaint. Check list of requirements for petition to be filed before the National Consumer Disputes Redressal Commission; cases and practical problems under the Consumer Protection Act and Right to Information Act. Students are advised to refer to the Internet Website and prepare the assignments)

UNIT - V: Company Law :

1. Doctrine of ultra vires and its effects - doctrine of constructive notice - doctrine of indoor management - exceptions.
2. Management of companies - directors - qualifications - disqualifications -appointment - removal - rights and duties - company meetings and resolutions -appointment of a company secretary.
3. Winding up of companies - various modes - compulsory winding up- powers and duties of official liquidator - members and creditors voluntary winding up - winding up subject to the supervision of the court-dissolution.

(Lab work: Students are expected to know the cases of Companies Act. Students are advised to refer to the Internet Website and prepare the assignments)

Suggested Readings:

1. S.S.Gulshan: Mercantile Law: Excel Books.
2. Kapoor ND: Mercantile Law, Sultan Chand
3. Kapoor ND: Company Law, Sultan Chand
4. S.N.Maheshwari : Business Laws - Himalaya
5. Balachandran V: Business Law, Tata
6. Tulsian: Mercantile Law, Tata
7. Tulsian: Business Law, Tata
8. Gogna: A Text books of Business and Industrial Law, S.Chand
9. Pillai Bhagavathi: Business Law, S.Chand
10. Gogna : A Text Book of Mercantile Law, S. Chand
11. Gogna: A Text Book of Company Law, S. Chand
12. S.S.Gulshan: Business Law: Excel Books
13. Bulchandani - Business Laws: Himalaya
14. Maheshwari & Maheshwari: Mercantile Law: Sultan Chand
15. Bare Acts of different laws (As per the syllabus)- Law Publico
16. Company Act- Law Publico
17. Consumer Protection Act-Law Publico
18. IPR (Intellectual Property Rights)- Law Publico
19. Cases of different Business laws- Law Publico

PAPER - II CORPORATE ACCOUNTING

Paper : 301

Max. Marks : 70+30

PPW : 4+1

Objectives :

1. To provide the knowledge relating to the Accounting Standards.
2. To enable students to prepare final accounts using Accounting package
3. To enable the students to prepare financial statements of Insurance and Bank Companies.

UNIT - I : Accounting Standards - Valuation of Goodwill and Shares

Accounting Standards - Need and importance - An overview of Indian Accounting Standards.

Valuation of Goodwill - Need and methods - Normal Profit Method.
Super Profits Method - Capitalization Method

Valuation of shares - Need for Valuation - Methods of Valuation - Net assets method, Yield basis method, Fair value method.

UNIT - II : Company final accounts - issue of Bonus shares and Profits Prior to incorporation.

Preparation of Final Accounts - Provisions relating to preparation of final accounts -Profit and loss account and balance sheet.

(Computer lab work: Preparation of final accounts using computers.)

Issue of bonus shares-Provisions of company's Act and SEBI guidelines. Acquisition of business and profits prior to incorporation. -Accounting treatment.

UNIT - III : Amalgamation and Internal Reconstruction

Amalgamation - In the nature of merger and purchase - Calculation of purchase consideration -Treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings)

(Computer lab work: Recording of transactions relating to mergers using computers.)

Internal Reconstruction - Accounting Treatment- Preparation of final statements after reconstruction.

(Computer lab work: Recording of transactions relating to Internal Reconstruction using computers.)

UNIT - IV: Bank Accounts

Bank Accounts -Books and Registers to be maintained by banks-Slip system of posting-rebate on bills discounted-Schedule of advances -Non Performing Assets -Legal provisions relating to Preparation of final accounts .

(Computer lab work: Preparation of bank Final Accounts using computers)

UNIT - V : Accounts of Insurance Companies

Life Insurance Companies -Preparation of Revenue Account, Profit and loss account Balance Sheet and Valuation Balance Sheet. General insurance Preparation of final accounts-with special reference to fire & marine insurance only.

Suggested Readings:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta; Sulthan Chand & Sons
2. Advanced Accountancy, Vol-II, S.N.Maheshwari & V.L.Maheswari
3. Accountancy - III, Tulasian, Tata Mcgraw Hill Co.
4. Advanced Accountancy, Arulanandam; Himalaya publishers;
5. Accountancy - MLS.P. Jain & K.L Narang; Kalyani Publishers
6. Modern Accountancy Vol-ILHaneef and Mukherjee Tata Mcgraw Hill Co.
7. Vikash Publishing Co.
8. Advanced Accountancy: Shukla and Grewal; S.Chand & Co
9. Advanced Accountancy - R.L. Gupta and Radhaswamy, Sulthan Chand & sons
10. Financial Accounting - Dr. V.K.Goyal-Excel Books
11. Introduction to Accountancy - T.S.Grewal, S.Chand and Co.
12. Corporate Accounting - Goyal VK - Excel
13. Corporate Accounting - Verma KK Excel
14. International Accounting-Das Mohapatra, PHI

PAPER - III

COST AND MANAGEMENT ACCOUNTING

Paper : 302

Max. Marks : 70+30

PPW : 4+1

Objectives:

1. To impart conceptual knowledge of costing and management accounting
2. To train the students in finding the cost of products using different methods of costing
3. To equip basic skills of analysis of financial information to be useful to the management

UNIT - I : Introduction

Cost Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Management Accounting: definitions, features, objectives, functions, scope, advantages and limitations. Relationship between cost, management and financial accounting.

Cost concepts-Cost classification -preparation of cost sheet. Relationship of costing department with other departments.

UNIT - II : Elements of Costs.

Material Cost: direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production- pricing methods-FIFO, LIFO with base stock, average methods. Labour cost: direct and indirect labour cost-methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method.

Overheads: features, classification, methods of allocation and apportionment of overheads.

(Computer lab work: Computation of stores ledgers, labour cost / payment of wages, and overheads - using accounting package)

UNIT - III : Methods of Costing.

Single or Output Costing, job and contract costing : Features, costing process-computation of cost

Process Costing: features, treatment of normal and abnormal losses, preparation of process cost accounts (excluding equivalent products and inter process profits)

(Computer lab work: Cost sheet preparation, job and contract costing and computation of process costs - using accounting package)

UNIT - IV : Costing Techniques for Decision making:

Marginal Costing-Meaning - Importance - Marginal cost Equation - Difference between Marginal costing and Absorption costing - Applications of Marginal costing -Break Even Analysis-Meaning and Importance - Break even chart and different formulas (Simple problems)

Budgets - Meaning and importance - Budgeting-meaning and importance -Budgetary Control-Meaning and importance-Types of Budgets - Fixed Budget-Flexible Budget-Cash Budget - Sales Budget - Production budget (Simple problems)

Standard Costing-Meaning and Importance-Variance analysis-Material and labour Variances (Simple problems).

(Computer lab work: Budgeting, Marginal costing & calculation of Break-even and standard costs determination - using excel package / accounting package)

UNIT - V : Financial Statement analysis:

Financial statements-features, limitations. Need for, Meaning, objectives, and process of financial statement analysis-Methods and techniques of analysis (Theory Only)

Fundsflow Analysis and Cashflow Analysis (as per AS-3)

Ratio Analysis. Calculation of liquidity, solvency, profitability and turnover ratios-Interpretation of ratios

(Computer lab work: Financial statement analysis, funds flow, cash flows and ratio analysis - using excel package / accounting package; Preferably, students are expected to learn financial statement analysis using Excel features)

Suggested Readings:

1. Cost and Management Accounting : Jain and Narang, Kalyani Publishers
2. Microsoft Office Excel 2003 and 2007 : Step by step, Frye, PHI
3. Cost and Management Accounting : M.N Arora Himalaya Publishing

PAPER - IV AUDITING

Paper : 304
PPW : 4 + 1

Max. Marks : 70+30

Objectives :

- i) To impart knowledge pertaining to basic concepts of auditing
- ii) To acquaint oneself with auditing procedure and report Writing.

UNIT - I : Introduction to Auditing

Auditing: Meaning-Definition-Evolution-Objectives-importance.

Types of audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies. Government Departments) - Based on time (Interim, Final, Continuous, Balance Sheet)- Based on objectives (Independent, Financial, Internal, Cost, Tax. Government, Secretarial).

UNIT - II: Planning of Audit and Control

Auditor: Qualifications and disqualifications - Qualities - Appointment and Reappointment -Remuneration - Removal - Rights - Duties - Liabilities.

Audit planning: - Engagement letter - Audit programme - Audit note book - Audit papers - Audit work book - Audit contents - Audit markings - Internal check- Internal control -(Sales-Purchases-Fixed assets-Cash-Bank-Pay Roll) - Accounting controls and Sampling in audit. (Lab Work: Preparation of Audit programme for an organization.)

UNIT - III : Vouching and Audit of Financial Statements

Vouching: Meaning- Vouching of cash and trading transactions - Investigation, Verification and Valuation of assets and liabilities- Differences between vouching, investigation, verification and valuation. Audit of Financial Statements: Receipts - Payments - Sales -Purchases - Fixed assets - Investments -Personal ledger- Inventories - Capital and Reserves -Other assets - Other liabilities. (Lab Work: Vouching of cash book of a local business unit.)

UNIT - IV : Audit of Institutions

Audit of institutions: Partnership - Manufacturing and Other Companies -Non-trading concerns.

Audit Report: Contents - Preparation of audit report- Fair report - Qualified report.

Lab Work: Collection of Model Audit Reports from Local Auditor and Preparation of similar reports.

UNIT - V: Report Writing

Business Correspondence and Report writing: Basic principles - Business letters. Business reports: Structure - Preparation of Routine reports and special reports.

(Lab Work: Drafting of model business letters and Preparation of business reports.)

Suggested Readings :

1. Practical Auditing (Himalaya Publication) : R.G. Saxena
2. Contemporary Auditing : Kamal Gupta
3. Contemporary Auditing : Spicer & Pegler
4. Principles and Practices of Auditing : Jagdish Prakash
5. Principles of Auditing : Ghatalia
6. Business correspondence and report writing : Tata M. Graw Hill
7. Business Correspondence and Report Writing : Urmila Rai & S.M. Rai
8. Business communications and Report Writing : Kalyani Publications
9. Auditing : N.D. Kapoor

10. Practical Auditing : T.N. Randon
11. Auditing : Dinkar Pagare
12. Fundamentals of Auditing : Kamal Gupta and Ashok Gupta
13. Auditing Principles and Techniques : Basu SK
14. Auditing Principles & Practice : Kumar Sharma, PHI

PAPER - V
BUSINESS COMMUNICATION

Paper : 305

Max. Marks : 100

PPW : 4+1

UNIT - I :

Role of Communications Business: Basic Elements of communication process level of communication - Forms, Model and media of communication - Verbal and nonverbal communication - functions and Types.

UNIT - II :

Organisational Communication: Communication dimensions in organizations Net work - communication structures - Communication in different situations.

UNIT - III :

Non-Verbal Communication: Intra and inter personal communication - The process of Intra and inter personal communication. The effects of Intra and Inter personal variables on effective communication.

UNIT - IV :

Verbal Communication: Business letters - Types - basic principles, Style and tone - Letters relating to calling for a post, Calling for interviews -Appointment orders - Termination order - Business Enquiries - Orders Regret - Conciliaiton of orders - Complaints and Adjustments.

UNIT - V :

Report Writing: consideration - Types of report - Preparation of report format - Principles of writing a report - Feed Back on the Report - Common Errors.

PAPER - VI

WEB PROGRAMMING

UNIT - I :

HTML Programming Introduction - Formatting Text-Forms & Formulating Elements - Graphics in HTML Creating Tables & Frames - Web Design Principles.

UNIT - II :

VB Scripting Introduction - VB Script - Basics of VB Script - Array Handling -User Interaction in VB Script - Data Validation in VB Script - Handling Runtime Errors.

UNIT - III :

Dynamic HTML Programming Introduction - Cascading Style Sheets (CSS) -Events Handling - Changing Text and Attributes - Dynamically Changing Style, Text, Graphics and Placements - Creating Multimedia Effects with Filters and Transactions.

UNIT - IV :

Active Server Pages (ASP) Introduction - Scripting Languages and Script Engines in ASP - ASP Objects - Data Access Technology - ASP Application - Information Search Tools.

UNIT - V :

Extensible Markup Language (XML) Introduction - Creating XML Documents -XML Style Sheets - Hyperlinks in XML Documents - XML Document Object Model -XML Query Language.

Lab Work:

Creation of a Web site with Dynamic functionality using client-side and server - side scripting.

Suggested Readings :

1. Microsoft Official Curriculum.
2. Essential XML : Box
3. Dynamic HTML : Rule
4. HTML for the WWW : Castro

PAPER - VII
RELATIONAL DATABASE MANAGEMENT
SYSTEMS

PPW : 5

Max. Marks : 70+30

UNIT - I :

Database Systems- Evolution- File Oriented Systems- Database Models database System Components- Database Systems in the Organisation- Data sharing Strategic Database Planning-database and Management Control- Risks and Costs and Databases-Data-base development.

UNIT - II :

Database Design-Principles of Conceptual Database Design- Conceptual Data Models- Aggregation- Modeling conceptual Objects vs. Physical Objects- Relational Data Model- Fundamental Concepts-Normalization-Transforming a conceptual model - Relational Model- Relational Database Implementation- Relational Algebra and Calculus.

UNIT - III :

SQL-Schema and Table Definition-Data Manipulation- View Definition Graphical Query Language-Client-Server Databases- Defining Database Tables and Server-Server Data Manipulation and Programming- Developing Client Applications

UNIT - IV :

Physical Database Systems- Storage Media- Disk Performance Factors- File Organisation- Implementing Logical Relationships- Mapping logical Data Structures to Physical Structures- Secondary Keys Access- Database Administration and Control DBA Functions- DBA Goals- Database Integrity- Database Security- Database Recovery

UNIT - V :

Distributed Database Systems-Design.- Query Processing- Data Integrity Recovery- Client/Server Systems- DBMS Selection and Implementation- Information Needs- DBMS Functions and Capabilities-Classifying DBMS feature requirement Evaluation Models- Implementation Issues- Case studies of RDBMS package such as ORACLE/MS-SQL Server.

Lab Work:

Using SQL commands creating Database Schem and Tables and Retrieval of data.

Suggested Readings :

1. Modern Database Management: MeFadden
2. An Introduction to Database System : Bipin C.Desai
3. Database Management & Design : Gary Hansen & James. Hansesn.

B.Com. (General) THIRD YEAR

Paper - VI:

ADVANCED CORPORATE ACCOUNTING

Paper-E-III-1 P-1
P.P.W. : 5 (4+1)

Marks : 100 (70+30)

UNIT - I : Holding Companies :

The nature of holding companies - Legal requirements for a holding company - Accounts of holding companies - the consolidated balance sheet – Schedule VI of the Companies Act and subsidiary companies – form of consolidated balance – sheet – cancellation of investment account – minority interest – cost of acquiring control or goodwill – capital reserve – preference share capital in subsidiary companies – debentures in subsidiary companies – pre-acquisition profits/ reserves – pre-acquisition losses – inter-company transactions – unrealized profit on stock – contingent liabilities – revaluation of assets – bonus shares – treatment of dividend received from subsidiary company – good will in the balance sheet of subsidiary company – proposed dividend – interim dividend by subsidiary company.

Lab : Computation of Problems using Excel and Accounting packages.

Unit – II : Electricity Companies : (Double-Accounting System)

Meaning of double-account system – revenue account and net revenue account – capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act. 1910, Electricity supply act 1948 and the Companies Act 1956 – Formats of relevant accounts – calculation of reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet.

Lab: Computation of Problems using Excel and Accounting packages.

Unit - III : Accounting for price level changes (Inflation Accounting)

Introduction, history, limitations, profit measurement under different systems of accounting, methods of accounting for price level changes, current cost accounting (CCA) – methods, different approaches, measurement of profits, merits and demerits, preparation of income statement, cost of sale of adjustment, depreciation

procedure under CCA. Preparation of current cost balance sheet. (CCB).

Lab: Computation of Problems using Excel and Accounting packages.

UNIT – IV : Human Resource Accounting

Definition, objectives, approaches, assumptions, advantages, objections of HRA. Valuation methods. I IRA in India. I Human resource cost accounting, Historical cost accounting. Replacement cost method. opportunity cost method. Human resource accounting.

Social Responsibility Accounting : Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance.

UNIT – V : Liquidation of Companies :

Scope, contributory preferential payments, preference dividend. Statement of affairs and deficiency surplus account. Liquidators final statement of account, liquidators remuneration, receiver for debenture holders. 13 list contributories.

Lab: Computation of Problems using Excel and Accounting packages.

Suggested Readings:

1. R.L. Gupta, M. Radha swamy : Corporate Accounting, Sultan Chand
2. M.A. Arulanandam. K.S. Raman : Advanced Accounting. Himalaya
3. Tulsania : Advanced Accounting. Tata Magrahills publications
4. Jain & Narang : Corporate Accounting, Kalyani publications
5. S.M. Shukla : Advanced Accounting. Sahilya Bhavan.

B.Com. (General) THIRD YEAR

Paper - VII:

ADVANCED MANAGEMENT ACCOUNTING

No.of. Hours P.P.W : 5

Max. Marks : 100

Time : 3 Hours

The objectives of this paper is to familiarize the student with the tools and skills of decision making in management accounting.

UNIT - I : Introduction :

Limitation of Financial Accounting – Employment of Management Accounting – Definition and scope – Role of Market Accountant – Controller functions-Managerial services – Management Information system.

UNIT - II : Business Budgets – Budgetary Control – Capital Budget :

Objectives, advantages, limitation and essentials of Budgets and Budgetary control – Organisation of Budgetary control – classification of Budget, - Flexible budgets. Fundamentals of Capital Budgeting – Preparation of capital budget.

UNIT – III : Working Capital :

Importance of working Capital – Estimation – Surplus character of investment – Fund flow statement – concept of Funds – Concept of flows- preparation of funds flow statement uses and limitation. Cash flow statement concept of cash-and notional – construction of cash Flow statement.

UNIT – IV : Marginal Costing & Break Even Analysis :

Concept- of Marginal costing – variable & absorption costing – Benefits and limitation cost, volume and profit analysis Break even point – Margin of safety – Make or buy decision.

UNIT – V : Standard Costing & Variance Analysis :

Standard costing and Historical costing – Establishment of cost standards – Steps involved in standard costing – variance analysis – Material variance-Material price variance – Material usage variance – Material Mix variance- Labour variance idle time variance – over heads variance.

B.Com. III Year (General)

ELECTIVES - NEW - 2011.

- I. INSURANCE**
 - 1. Life Insurance
 - 2. Non-Life Insurance

- II. BANKING**
 - 1. Banking in India
 - 2. Computer Applications in Banking

- III. RETAILING**
 - 1. Retail Management
 - 2. Retail Marketing & CRM

- IV. TAXATION**
 - 1. Income Tax - I
 - 2. Income Tax - II

- V. FINANCE**
 - 1. Financial Management
 - 2. Micro-credit and Foreign Trade Finance

- VI. MARKETING**
 - 1. Principles of Marketing
 - 2. Rural Marketing

- VII. SECRETARIAL PRACTICE & OFFICE MANAGEMENT**
 - 1. Secretarial Practice
 - 2. Office Management

- VIII. COMPUTER APPLICATIONS-I**
 - 1. Database Management System
 - 2. Electronic Commerce

- IX. ACCOUNTING**
 - 1. Advanced Corporate Accounting
 - 2. Advanced Management Accounting

ELECTIVES

ELECTIVE - I : INSURANCE

PAPER - I : LIFE INSURANCE

PAPER - II : GENERAL INSURANCE

LIFE INSURANCE

Paper - E-I: P-I Max. Marks : 100

P.P.W. : 5

UNIT - I :

Life Insurance : Concept / Definition. Basic Principles of Life Insurance: Utmost good faith, Insurable Interest, Co-operation and Law of Large Numbers.

UNIT - II :

Functions of Life Insurance - Total Personal Financial Planning, Risk Management - loss of life, loss of health, retirement.

UNIT - III :

Basic plans : Whole Life, Term, Endowment, and Unit Linked. Emergence and Nature of New Products in Advanced Countries: Flexible Premium Plans, Universal Life Policy.

UNIT - IV :

Health Insurance: Coverage and Plans; Annuities-Characteristics and Types.

UNIT - V :

Individual life and health insurance - Group Life and health Insurance - Types, Characteristics, Disadvantages & Advantages.

Suggested Readings:

- 1) Principles of Life Insurance: IC-01 Insurance Institute of India, Mumbai.
- 2) Practice of Life Insurance: IC-02 Insurance Institute of India, Mumbai.
- 3) Essentials of Risk management and insurance: Vaghan EMMETTJ and Therese.
- 4) Principles of Life Insurance: Dr. Shrikrishan Laxman Karve, Himalaya.
- 5) Principles & Practices of Insurance: Dr. P. Periaswamy, Himalaya.
- 6) Life & Health Insurance: Black, Pearson
- 7) Fundamentals of Life Insurance: Theory & Applications: Kaninika Misra, PHI
- 8) Insurance: Theory & Practice: Tripathy & Pal, PHI
- 9) Managing Life Insurance: Kutty, PHI.

NON-LIFE INSURANCE

Paper - E-I: P-II Max. Marks : 100

P.P.W. : 5

UNIT - I : Introduction to Risk and General Insurance :

Risk and Insurance - Concept of Risk pooling and Risk sharing - Role of General Insurance in economic development - General Insurance Market in India - General Insurance intermediaries.

UNIT - II : Principles of General Insurance :

Principle of Insurable Interest - Utmost Good Faith-Indemnity - Contribution - Subrogation - Proximate Causes

UNIT - III : Insurance Forms :

Proposal Forms - features - Insurance Policy-Definitions - Conditions Cover notes-Certificate of insurance - Endorsements-Renewal notice.

UNIT - IV : General Insurance Policies:

Fire Insurance; Marine Insurance; Miscellaneous insurance - Motor and Liability insurance policies.

UNIT - V : Claims :

Claims - Surveyors - Investigation - Negotiation and Assessment Reserves and Claims Expenses.

Suggested Readings:

1. Luthardt, Constance M. et.al. (1999): Property and Liability Principles, (3rd Edition), Insurance Institute of America, Malvern, Pa.
2. KSN Murthy and Dr. KVS Sarma: Modern law of Insurance in India, (4th Edition), Lexis Nexis Butter worths India, New Delhi. 2002.
3. IC-01 : Principles of Insurance, Insurance Institute of India.
4. Mothihar, M. (2004): Insurance Principles, Practices Management & Salesmanship (1st Edition), Sharada Pustak Bhawan, Allahabad.
5. P.K. Gupta: Principles & Practice of Non-Life Insurance, Himalaya.
6. P.K. Gupta: Insurance in Risk Management, Himalaya.
7. Tripathi & Pal; Insurance Theory & Practice, PHI

ELECTIVE - VI : MARKETING
PAPER - I : PRINCIPLES OF MARKETING
PAPER - II : RURAL MARKETING
PRINCIPLES OF MARKETING

Paper - E-VI: P-I Max. Marks : 100

P.P.W. : 5

UNIT - I : Introduction :

Nature and scope of marketing; Importance of Marketing as a business function, Importance of marketing in India context, Marketing concepts - Selling vs. marketing; Marketing mix; Marketing environment.

UNIT - II : Consumer Behaviour and Market Segmentation :

Nature, scope and significance of consumer behavior, consumer behavior theories, Market segmentation concept and importance; Bases for market segmentation.

UNIT - III : Product :

Concept of product, Types of products, New product development; packing role and function, Brand name and trademark; After sales services, Product life cycle concept.

UNIT - IV : Price & Promotion :

Importance, price as marketing mix; Factors influencing price determination of a product / service; Discount and rebates. Promotion: Methods of promotion; Optimum promotion mix; Advertisement media their relative merits and limitations.

UNIT - V : Distribution Channels and Physical Distribution :

Distribution channels -concept and role; types of distribution channels; Factors affecting choice of distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; Inventory control; Order Processing.

Suggested Readings:

1. Philip Kotler : Marketing, Prentice Hall
2. William M. Pride and O.C. Ferrell : Marketing; Houghton -Mafflin Boston
3. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
4. Lamb Charless W. et al: Principles of Marketing; South Western Publishing
5. Cravens David W et al: Marketing Management; Richard D. Irwin
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Pearson
7. Fulmer RM: The New Marketing McMillan, New York
8. McCarthy J.E.: Basic Marketing -a Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W et al: Basic Marketing -Concepts, Decisions & Strateties; PHI
10. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.
11. S.A. Sherlekhar: Marketing Management, Himalaya.
12. Govindarajan: Marketing Management: Concepts, Cases, Challenges & Trends, PHI
13. Chandra Bose: Modern Marketing, PHI.

RURAL MARKETING

Paper - E-VI: P-II Max. Marks : 100

P.P.W. : 5

UNIT - I : Rural Marketing :

Definition of rural area, Importance of rural marketing, nature and scope of rural marketing, size of rural market, Distinction between Rural and Urban Marketing.

UNIT - II : Rural Marketing Environment :

Geographical, economic, Scio-cultural and infrastructural factors. Factors influencing Rural marketing operations.

UNIT - III : Rural Consumer :

Characteristics, product and brand awareness in rural marketing - Attitude and behavior, Buying patterns and influences; Segmenting rural markets.

UNIT - IV : Rural Marketing Strategies :

Product Planning for rural marketing, quality and size; packaging and branding decisions, pricing decisions.

UNIT - V : Promotion and Distribution in Rural Markets :

Media and Advertising copy decisions; Distribution channels and logistics in rural markets.

Suggested Readings:

1. Rajagopal: Management Rural Business; wheeler Publications, New Delhi.
2. Neelameghan S. : Marketing in India; Cases and Reading; Vikas Publishing House
3. Gopalaswamy T.P.: Rural Marketing; Wheeler Publishers, New Delhi.
4. Nayyar H., and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications.
5. Moria CB : Agricultural Marketing: Himalaya Publishing House, New Delhi.
6. K.S. Habibur Rahman: Rural Marketing in India, Himalaya.
7. Krishnamacharyulu: Rural Marketing: Text & Cases, Pearson