

Manipur University  
Canchipur, Imphal  
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### Course Structure of B.Com.(Semester System)

#### Semester – I

Course	Subject	Marks
B.Com (FC – 1)	General English	100
B.Com. - 101	Business Communication	100
B.Com - 102	Financial Accounting	100
B.Com - 103	Business Economics & Environment	100

#### Semester – II

Course	Subject	Marks
B.Com (FC – 2)	E- Commerce	100
B.Com - 201	Principal of Management	100
B.Com - 202	Fundamental of Entrepreneurship	100
B.Com - 203	Cost Accounting	100

#### Semester – III

Course	Subject	Marks
B.Com (FC – 3)	Fundamentals of Computrs	100
B.Com. - 301	Commercial Laws	100
B.Com - 302	Business Mathematics & Statistics	100
B.Com - 303	Management Accounting	100

### Semester - IV

Course	Subject	Marks
B.Com (FC - 4)	Environmental Studies	
B.Com - 401	Auditing	100
B.Com - 402	Elements of Income Tax	100
B.Com - 403	Company Laws	100

### Semester - V (Accounting --Honours )

Course	Subject	Marks
B.Com - 501	Corporate Accounting	100
B.Com - 502	Indirect Taxes	100
B.Com - 503	Financial Management	100

### Semester - VI (Accounting - Honours)

Course	Subject	Marks
B.Com - 601	Advance Accounting	100
B.Com - 602	Accounting Information System	100
B.Com - 603	Research Methodology	100

## Electives

### Semester - V ( Management - Honours)

Course	Subject	Marks
B.Com. - 501	Marketing Management	
B.Com - 502	Human Resources management	
B.Com - 503	Industrial Relations	

### Semester - VI (Management - Honours )

B.Com - 601	Retail Management	
B.Com - 602	International Marketing Management	
B.Com - 603	Research Methodology	

### Semester - V (Banking and Finance - Honourse )

B.Com - 501	Money, Banking and International Trade	
B.Com - 502	Modern Banking	
B.Com - 503	Indian Financial System	

### Semester - VI (Banking and Finance - Honours )

B.Com - 601	Law & Practice of Banking	
B.Com - 602	Fundamental of Insurance	
B.Com - 603	Research Methodology	

### Semester – V (Computer Application )

B.Com - 501	Business Accounting Software	
B.Com - 502	Internet & World Wide Web	
B.Com - 503	Business Data Processing and System Analysis	

### Semester – VI (Computer Application)

B.Com - 601	Computer Application in Business	
B.Com - 602	Management Information System	
B.Com - 603	Research Methodology	

**MANIPUR UNIVERSITY  
DEPARTMENT OF COMMERCE**

**Course Structure of B.Com. (Semester System)**

**Semester I**

FC-1 MIL/

*General English*

*B.Com. 101*

**BUSINESS COMMUNICATION**

**Objective:** To develop effective business communication skills.

**Unit I: The Nature of Communication:** Definition of communication, Purpose of communication, Variables in communication process, Communication barriers – meaning, organization, interpersonal, individual, economic, geographical, temporal, channel, media and technological Encoding – decoding skills Communication styles .

**Unit II: Non-Verbal Communication:** Meaning & importance, Paralanguage, Kinesics , Proxemics, Other Categories – dress, colour, time , Combined Impact.

**Unit III: Listening:** Meaning and importance, Characteristics of listening, Perceptual barriers to listening, General barriers to listening, Active listening, other concepts related to listening, Keys to effective listening.

**Unit IV: Business Letters:** Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

**Unit V: Drafting of business letters:** Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - Report writing - Notices, Agenda and Minutes of the Meetings – Memos.

**REFERENCES:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan, Chand & Sons, New Delhi.
4. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
5. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
6. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.

**Objectives:** To equip the students with the knowledge of accounting process and preparation of final accounts and to develop the skills of recording financial transactions and preparation of reports .

**Unit I: Introduction to Accounting:** Definition, features, objectives, functions, 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 - Journalizing –Posting to Ledgers, Balancing of Ledger Accounts

**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. Bank Reconciliation Statement- Preparation of bank reconciliation statement.

**Unit III: Trial Balance, Final Accounts:** Trial Balance: meaning, objectives, methods of preparation - Final Accounts: Meaning, features, uses and preparation of Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries.

**Unit IV: Consignment and Joint Ventures:** Consignment - Features, Terms used Proforma invoice - Account sale, Del Credere 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 venture 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.

#### REFERENCES:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand & sons
2. Accountancy - I S.P. Jain & K.L Narang Kalyani Publishers
3. Accountancy – I Tulasian Tata Mcgraw Hill Co
4. Introduction to Accountancy T.S.Grewal S.Chand and CO
8. Advanced Accountancy-I S.N.Maheshwari & V.L.Maheswari Vikash Publishing co.

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## BUSINESS ECONOMICS AND ENVIRONMENT

**Objective:** To facilitate the students to learn the concepts of business economics and environment and apply them in real life situations.

**Unit I: Introduction:** Economics-Definitions-- micro and macro economics-method of economics-positive and normative—inductive and deductive approaches. Demand—meaning—law of demand -properties of demand curve, income effect and substitution effect—exceptions to the law of demand-Supply-law of supply, determinants of supply—market equilibrium.

**Unit II: Production and Costs:** Meaning, Distinction between short-run and long-run—Production with variables, law of variable proportion—production with two variable inputs-isoquants – isocosts- techniques of maximization of output, minimization of cost and maximization of profit, Cost of production-cost function—short-run total and average costs.

**Unit III: Market Structure:** Perfect competition-characteristics-equilibrium price—profit maximizing output in the short and long-run—Monopoly-characteristics profit maximizing output—monopolistic competition-characteristics—product differentiation—Oligopoly-characteristics-price rigidity.

**Unit IV: Business Environment** – concept –Environmental Influence on Business - Social and cultural Environment – Demographic Trend – Indian Social Structure – Caste and Communal Systems – Interplay of various Systems– Impact on Business– Types of social organization – social responsibilities of business.

**Unit V: Political Environment** – Directive Principles of State Policy – Centre – State Relations – Impact of Political Environment on Business. Economic Environment – Sectors of Economy & their Significance.

### REFERENCES:

1. Francis Cherunilam – Business Environment, Himalaya Publishing House, Mumbai.
2. Amarchand – Government and Business, Emeralds Publishers, Chennai.
3. V.P. Michael – Business Policy and Environment (Himalaya Pub. House).
4. Douglas E.J. Managerial Economics: Theory, Practice and Problems, Prentice Hall Inc., New Jersey
5. Paul A Samuelson and ‘William D Nordhaus, Economics, Mc.Graw Hill Book Co.
6. Sankaran S., Economics Analysis, Margam Publishing Co., Chennai
7. Varsheny R.L. and Maheshwari K.L., Managerial Economics, Sultan Chand & Sons
8. Vivek Mittal, Business Environment, Excel Books, New Delhi

## SEMESTER II

### B. Com. <sup>20</sup> ~~EC-2~~ E-COMMERCE

**Objectives:** A student should become familiar with mechanism for conducting business transactions through electronic means.

**Unit-I: Introduction to e-Commerce:** Framework, Architecture, Benefits and Impact of e-Commerce, The Anatomy of e-Commerce applications, e-Commerce Consumer applications, e-Commerce Organisation Applications, e-commerce in India, Prospects of e-commerce.

**Unit-II: Network Infrastructure for e-commerce:** Intranet, Extranet, & Internet, Internet Backbone in India, ISP and services in India, OSI Model, Standards & Overview of TCP/IP, Internet Security, e-commerce & Internet.

**Unit-III E-commerce Models:** Business-to-Business–Hubs, Market Places, Business-to-Business Exchange, Business-to-Consumer, Consumer-to-consumer, Business-to-Government, Government-to-Government.

**Unit-IV: Electronic Payment Systems:** Introduction to Payment Systems, On-Line Payment Systems, Pre-Paid e-Payment System, Post-Paid e-Payment System, Requirements Metrics of a Payment System.

**Unit-V: E-Security:** Securing the Business on Internet- Security Policy, Procedures and Practices, Transaction Security, Cryptology, Digital Signatures, Security Protocols for Web Commerce.

#### REFERENCES:

1. Jeffrey F. Rayport & Bernard J. Jaworski: Introduction to E-commerce, TMH, ~~2003~~.
2. Kalakota & Winston: Frontiers of E-commerce, Pearson Education, Mumbai, ~~2003~~.
3. David Whiteley: E-Commerce- Strategy technologies and Applications, Tata Mac-Graw Hill, New Delhi, ~~2003~~.
4. C.S.V. Murthy: E-Commerce–Concepts, Models & Strategies, Himalaya Publishing house, Mumbai, ~~2003~~.
5. Kamallesh K Bajaj & Debjani Nag: E-Commerce, the Cutting Edge of Business- Tata McGraw-Hill, New Delhi, ~~2003~~.
6. Bharat Bhaskar: Electronic Commerce, Tata Mc-Graw-Hill, New Delhi, ~~2003~~.
7. Perry: E-Commerce, Thomson Publications, New Delhi, ~~2003~~.
8. Elias M. Awad: Electronic Commerce, Prentice-Hall India, New Delhi, ~~2003~~.



B.Com. 201.

~~E1(202)~~ PRINCIPLES OF MANAGEMENT

**Objectives:** To familiarize the students with concepts and principles of Management.

**Unit I: Management:** Meaning, nature and characteristics of Management - Scope and functional areas of management - Management as a science or art or profession - Management & Administration - Principles of management - Social responsibility of management and Ethics.

**Unit II: Planning :** Nature, importance and purpose of planning - Planning process, Objectives - Types of plans , Decision making , importance & steps.

**Unit III: Organising and Staffing :** Nature and purpose of organisation, Principles of organisation - Types of organization - Departmentation, Committees - Centralisation Vs decentralisation of authority and responsibility - Span of Control - MBO and MBE - Nature and importance of staffing - Process of selection & recruitment.

**Unit IV: Directing:** Meaning and nature of directing - Leadership styles - Motivation theories (Maslow's, Herzberg, McGregor's X & Y theory) .

**Unit V: Controlling:** Meaning and steps in controlling - Essentials of a sound control system - Methods of establishing control.

**REFERENCES:**

1. Robbins and Coutler, Management, Prentice Hall
2. Koontz & O'Donnel, Management, Mc.Graw Hill
3. S.A. Sherlekar, Management, Himalaya Publishing House
4. Edwin B Flippo, Personnel Management, McGraw Hill, New Delhi
5. Bhagawan Sri Sathya Sai Baba, Discourses on Man Management, Sri Sathya Sai Books and Publications Trust
6. Peter Pruzan and K P Mikkelson, Leading with Wisdom, Sage Publications, New Delhi
7. CB Gupta, General Management, Sultan Chand & Co.

B.Com - 202

**E2(202) FUNDAMENTAL OF ENTREPRENEURSHIP**

**Objective:** The purpose of this paper is to enable student to develop the importance of entrepreneurship and to understand the generation of self employment.

**Unit I. Entrepreneur-entrepreneurship-and-enterprise:** Meaning, conceptual framework, Entrepreneurship *versus* Intrapreneurship, Role of entrepreneurship in economic development, functions of entrepreneur in relation to new venture creation.

**Unit II. Theories of Entrepreneurial Emergence:** Economic, Sociological and Psychological Perspectives. Entrepreneurial competencies, motivations, performance and rewards: role in entrepreneurial manifestation and sustenance- Innovation Theory.

**Unit III. Global Entrepreneurship Monitor (GEM) Project and Total Entrepreneurship Index (TEI),** India's rank and the issues facing Indian Entrepreneurship: families business management.

**Unit IV. Policy for entrepreneurship and small business development in India.** Genesis and the evolution of the Government of India's small-scale sector policy: Industrial Policy Resolutions. - Entrepreneurial environment in India .

**Unit V. Promotional Programmes:** evaluation of their effectiveness-Role of financial Institutions and Govt. - vendor development cells, business incubators and venture capital, and, their interface with the entrepreneur.

**REFERENCES:**

1. Bhide, Amar V., "The Origin and Evolution of New Businesses", Oxford University Press, New York, ~~2000~~.
2. Desai, Vasant., "Small Scale Enterprises Vols. 1-12", Mumbai, Himalaya Publishing House. (Latest edition).
3. Desai, Vasant., "Dynamics of Entrepreneurial Development and Management," Mumbai, Himalaya Publishing House. (Latest edition).
4. Dollinger, Mare J., "Entrepreneurship: Strategies and Resources", Illinois, Irwin, ~~2000~~.
5. Holt, David H., "Entrepreneurship: New Venture Creation", Prentice-Hall of India, New Delhi, latest Edition.

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### ~~E3(202)~~ COST ACCOUNTING

**Objectives:** To familiarize students with the various concepts and element of cost and to create cost consciousness among the students.

**Unit – I: Cost Accounting:** 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.

**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 Turn 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 – 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: Reconciliation Of Cost And Financial Accounts:** Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements.

#### REFERENCES:

1. N.K. Prasad : Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
2. Nigam & Sharma : Cost Accounting, Himalaya Publication
3. Jain & Narang : Cost Accounting, Kailani Publication, New Delhi
4. S.P. Iyengar : Cost Accounting, Sultan Chand and Sons, New Delhi
5. S.N. Maheshwari : Cost Accounting, Shree Mahvir Book Dept. New Delhi.
6. Horngren : Cost Accounting : A Managerial Emphasis, Prentice Hall of India Pvt. Ltd.
7. M. N. Arora : Cost Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
8. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.

B.Com.(FC-3)

SEMESTER III

~~FC-2~~ FUNDAMENTALS OF COMPUTER

**Objective:** To impart basic knowledge about fundamental of computer.

**Unit I: Introduction to Computers:** Definition of Computer; Components of Computer; Characteristics of Computers; Evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.

**Unit II: Input Devices:** Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.  
**Output Devices:** Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device –Monitor, Sound Cards and speakers.

**Unit III: Memory and Mass Storage Devices:** Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.

**Unit IV: MS- Word:** Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

**Unit V: Network of computers:** Types of networks. LAN, Intranet and Internet, Internet applications, World wide web, E-mail, browsing and searching, Search engines, Multimedia applications.

**REFERENCES:**

1. Alexis Leon and Mathews Leon (1998): Fundamentals of information technology, Leon Techworld Pub.
2. Jain, S.K. (1998): Information Technology "O" level made simple, BPB Pub.
3. Jain, V.K. (1998): "O" Level Personal Computer Software, BPB Pub.
4. Rajaraman, V. (1998): Fundamentals of Computers, Prentice Hall India.
5. Basics of Computer – P.K. Singh, V.K. (India) Enterprises, New Delhi

B.Com-301

## ~~E1(303)~~ COMMERCIAL LAWS

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

**Unit I: Contract Act:** Agreement and Contract: Definition and meaning - Essentials of a valid contract– types of contracts. Offer and Acceptance: Definition – Essentials of a valid offer and acceptance – communication and revocation of offer and acceptance. Consideration: Definition and importance.

**Unit II: Discharge of a Contract:** Void Agreements – wagering agreements and contingent contracts. Discharge of a contract – various modes of discharge of a contract – performance of contracts. Breach of a contract – types – remedies for breach of a contract

**Unit III. Sale of Goods Act:** Definition - features – definition of the term goods – types of goods – rules of transfer of property in goods – differences between sale and agreement to sell. Rights of an unpaid seller. Conditions and warranties – meaning and distinction – express and implied conditions and warranties.

**Unit IV: Consumer Protection Act:** 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.

**Unit V: Intellectual Property Rights:** 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.

### REFERENCES:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons., New Delhi.
2. G.K.Varshay, Elements of Business Law S.Chand & Co., New Delhi.
3. M.C.Shukla, A manual of Mercantile Law, S.Chand & Co., New Delhi.
6. Gogna: A Text books of Business and Industrial Law, S.Chand

B.Com - 302

**E2(303) BUSINESS MATHEMATICS AND STATISTICS**

**Unit I: Set Theory and Functions:** Definition of set, Types of sets, set operations, Venn diagrams, demorgans law (without proof). Applications of set theory, Concept and function, (domain & range, defined and undefined equality), graphical representation of real value function, Distinction between limit of a function and value of a function, statement of theories of limit.

**Unit II: Calculus:** Derivatives of implicit, explicit, exponential and logarithmic functions, Rules of differentiation (without proof), Higher ordered derivatives, maxima and minima (easy problems only), Integral Calculus: Indefinite integrals, Basic rules of integration, standard integrals, integration by substitution, Integration by parts, Definite integral, Simple properties of definite integral (without proof).

**Unit III: Statistics:** meaning, scope and function, limitation , collection of data, sample and sampling designs; classification and tabulation of data, diagrammatic and graphic presentation and interpretation; Measure of central tendency: arithmetic mean, geometric mean, harmonic mean, median, mode – their characteristics and applications.

**Unit IV: Measures of dispersion:** Range, mean deviation, standard deviation, coefficient of variation, Skewness, moments kurtosis, Lorenze curve- significant and applications.

**Unit V: Correlation and Regression** - Karl Pearson's coefficient of correlation: Elements of regression analysis, Analysis of the time series, importance, components, methods of measurement.

**REFERENCES:**

1. Jena R.K., Bal R.K., and Swain : Fundamentals of Business Mathematics ( S.Chand & Co.)
2. Soni, R.K. Sharma, A.K. : Elements of Business Mathematics (Pitamber Pub. Co.)
3. Gupta, S.P.: Statistical Methods, ( Sultan Chand)
4. Elhance, D.N.: Fundamentals of Statistics ( Kitab Mahal)
5. Levin, I.R.: Statistics for Management ( Prentice Hall)
6. Shenoy, G.V. Srivastava U.K. and Sharma S.C.: Business Statistics (New Age International).

**~~E3-303~~: MANAGEMENT ACCOUNTING**

**Objectives:** To enable the students to understand the importance of the subject through analysis and interpretation of financial statements with a view to prepare management reports for decision making.

**Unit I: Introduction:** Meaning – objectives – nature and scope of management accounting – role of management accountant – relationship between financial accounting, cost accounting and management accounting.

**Unit II : Financial Statement Analysis:** Meaning – concept and types of financial analysis– methods of financial analysis – problems on comparative statements – common size statements – trend analysis .

**Unit III: Ratio Analysis:** Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios – preparation of income statement and Balance Sheet with ratios.

**Unit IV: Funds Flow And Cash Flow Analysis:** Meaning – concept, uses and significance of funds flow statement – procedure for preparing FFS – Schedule of changes in working capital-statement of sources and application of funds - Cash Flow analysis –comparison between Funds Flow and Cash Flow statements – uses and significance of CFS- preparation of Cash Flow Statement as per Accounting Standards.

**Unit V: Management Reporting:** Methods of reporting –requirements of a good report – kinds of reports – principles of good reporting system – drafting of reports under different situations

**REFERENCES:**

1. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. I.M. Pandey : Principles of Management Accounting, Vikas Publications, New Delhi
3. M.Y. Khan & : Management Accounting, Tata, Mcgraw Hill Publications, P.K. Jain New Delhi.
4. Gupta & Sharma : Management Accounting, Kalyani Publications, Ludhiana.
5. Bhabatosh Banerjee : Management Accounting and Financial Control, Prentice Hall of India, New Delhi.
6. Vinayakam & : Principles of Management Accounting, Himalaya Publishing Joshi House, Mumbai.
7. Ravi M. Kishore : Management Accounting, Taxmann Publications, New Delhi.
8. Kulshresta & Ramanathan: Management Accounting, Sultan Chand & Sons, New Delhi.

B.Com (FC-4) SEMESTER IV  
~~FC-2~~ ENVIRONMENTAL STUDIES

B.Com - 401 ~~FC-2~~ AUDITING

**Objectives:** To acquaint oneself with auditing procedure and report Writing.

**Unit I: Introduction to Auditing:** 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 – 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.

**Unit III: Vouching and Audit of Financial Statements:** Vouching: Meaning-Vouching of cash and trading transactions –Investigation, Verification and Valuation of assets and liabilities. Audit of Financial Statements: Receipts – Payments – Sales – Purchases -Fixed assets– Investments - Personal ledger – Inventories- Capital and Reserves .

**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.

**Unit V: Report Writing:** Business Correspondence and Report writing: Basic principles , Business letters. Business reports: Structure – Preparation of Routine reports and special reports.

**REFERENCES:**

1. Tandon, B. N. A Hand Book of Practical Auditing, S.Chand & Co., New Delhi.
2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata Mc.Graw Hill, New Delhi
3. Kamal Gupta, Contemporary Auditing, Tata Mc. Graw Hill, New Delhi.
4. Ghatalia, Spicer & Pegler, Practical Auditing (Indian Edition), Allied Publishers, New Delhi.
5. Arens & Loebbecke, Auditing, Prentice Hall India, New Delhi.
6. Gray & Manson, The Audit Process , Van Nostrand Reinhold( International), New York.



B.Com - 402

~~E2 (404)~~ ELEMENTS OF INCOME TAX

**Unit-I: Introduction: Meaning and terms used :** Person, Assessee, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Income ( Concerned only with salary) Residential Status : Rules for determining residential status of Individual, HUF, Firm and Company, Incidence of tax .

**Unit-II: Income from Salary :** Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income. Practical problems.

**Unit-III :Income from House Property :** Annual Value, let out property, self occupied properties, deductions, computation of house property income. Practical problems.

**Unit-IV :Income from Business :** Depreciation and other permissible deductions, Disallowable expenses, income and expenses of illegal business, computation of Business income. Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Civil Engineers, Practical problems.

**Unit-V : Capital gains :** Meaning of Capital assets, types of capital assets, transfer, selling expenses, treatment of advance money received, exemptions, computation of capital gains. Income from other sources : Specific income, computation of income from other sources, practical problems.

**REFERENCES:**

1. Vinod K. Singhania :Students' Guide to Income Tax, Taxmann Publications, Kapil Singhania New Delhi.
2. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad : Law and Practice of Income in India, New Age International Publishers, New Delhi.
4. Dr. Girish Ahuja & : Direct Taxes Bharat Publications, Ravi Gupta
5. Shri. T.N. Manoharan : Direct Taxes, Snow White Publications.

B.Com - 403

~~E3~~ (404) COMPANY LAWS

**Unit I: Joint Stock Company:** Definition and characteristic features of a company, Advantages of incorporating a company, Types of companies - Public and private limited company - privileges of private limited company, conversion of a private limited company into public limited company - secretarial duties.

**Unit II: Incorporation Of A Company:** Promotion, legal position of a promoter - remuneration, duties, preliminary contracts, position of promoter during preliminary contract, Incorporation of a company - memorandum of association, Articles of association - contents and alteration, Memorandum of association vs. Articles of association, Prospectus - contents - consequences of misstatements in a prospectus, Obtaining certificate of commencement of business.

**Unit III: Issue Of Shares:** Procedure involved in issue of shares: SEBI guidelines, Allotment of shares, legal provisions and procedure of allotment of shares Secretarial duties; Membership in a company - initiation and cessation of membership Rights and liabilities of members, Share certificates and share warrant - legal rules, formal procedure and contents, Difference between share certificate and share warrants.

**Unit IV: Calls, Forfeitures And Transfer Of Shares:** Calls on shares, provisions, procedure - secretarial duties, Forfeiture; provisions and procedure - surrender of shares, secretarial duties, Transfer of shares, provisions, procedures, secretarial duties, Transmission of shares, provisions, procedures, Difference between transfer and transmission of shares.

**Unit V: Company Meeting:** Convening and conducting of meeting - notice and agenda, proper authority, Quorum, Types of meeting and procedures at meetings: Statutory, annual general and extraordinary meeting, Board of directors meeting and committee meetings, Procedures at meeting, Minutes - preparation and approval.

**REFERENCES:**

1. Kapoor, N.D., **Company Law and Secretarial Practice**, Sultan Chand & Co, New Delhi
2. Majumdar, A.L., and Kapoor, G.K., **Company Law**, Taxmann, Allied Services Private Ltd., New Delhi.
3. Avatar Singh, **Company Law**, Eastern Law Book House, Lucknow
4. Shukla, M.C., and Gulshan, **Company Law**, S.Chand and Co, New Delhi

## SEMESTER V AND VI

~~B.Com - 501 (H) - 503~~ **Accounting Honours****B.Com - 501 (H) - 503 CORPORATE ACCOUNTING**

**Objectives:** To provide the knowledge relating to the Accounting Standards and to enable students to company final accounts.

**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 :**Preparation of Final Accounts – Provisions relating to preparation of final accounts – Profit and loss account and balance sheet – Preparation of final accounts. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.

**UNIT-III: Amalgamation and Absorption:** 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) .

**UNIT-IV: Internal Reconstruction:** - Accounting Treatment– Preparation of final statements after reconstruction. Recording of transactions relating to Internal Reconstruction.

**UNIT-V: 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 – Preparation of bank final Accounts .

**REFERENCES:**

- 1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
- 2.Accountancy - S.P. Jain & K.L Narang Kalyani Publishers
- 3 Modern Accountancy Vol-II Haneef and Mukherjee Tata Mcgraw Hill co
- 4.Advanced Accountancy Vol-II S.N.Maheshwari & V.L.Maheshwari Vikash Publishing co.
- 5.Advanced Accountancy: Shukla and Grewal S.Chand & Co
6. Advanced Accountancy: R.L. Gupta and Radhaswamy Sulthan Chand &sons

## B.Com-502 (H-506) ~~INDIRECT TAXES~~

**Unit-I : Central Excise Law :**Introduction, meaning of central excise, levy of central excise duty, nature and essential features of excise duty, important definitions- goods, excisable goods, manufacture, manufacturer, wholesale dealer, broker, sale and purchase, factory types of excise duties.

**Unit -II : Classification of Excisable Goods :**Features of central excise tariff Act- general principles for classification and rules for interpretations.

**Unit-III : Valuation of Excisable Goods :**Basis for valuation- specific duty-Ad Valorem-duty based on tariff value-duty based on percentage value- duty based on retail sales price, duty based on transaction value-valuation rules- computation of assessable value, computation of excise duty- practical problems.

**Unit-IV: General Procedures for Registration-** central excise rules- procedure for registration- exemptions from registration certificate, revocation of registration certificate.

**Unit-V: CENVAT:** Meaning, features, advantages, exemptions for captive use- exemptions for SSI – rate of duty.

### References:

1. Balchandram : Indirect Tax, Sultan Chand Publication, New Delhi.
2. Goyal & Merhotra : Indirect Tax. Shitya Bhavan
3. Dinakar Pagare : Sultan Chand Publication, New Delhi.
4. Datey : Indirect Tax, Taxmann Publication, New Delhi.
5. Sareen & Sharma : Indirect Tax, Kalyani Publishers, New Delhi.

B.Com - 503

**(H) 507 FINANCIAL MANAGEMENT**

**Unit-I : Nature and Scope of Financial Management :** Meaning - scope and significance – finance function –relationship of financial management with other functional areas of business- objectives of financial management: Profit maximization, wealth maximization.

**Unit-II : Sources of Finance:** Sources of Finance : Classification : Short term, long term, equity, financing and debt financing, kinds of ownership securities, no-par stock, kinds of debentures, differences between share and debentures, self-financing - factoring.

**Unit-III : Cost of Capital :** Cost of Capital : Meaning and definition- classification- computation of specific cost of capital; cost of equity, cost of debt, cost or retained earnings, cost of preference shares.

**Unit-IV : Capitalisation and Capital Structure :** Capitalisation : Meaning, concepts and types, theories of capitalization – overcapitalization and under-capitalization; merits, demerits and remedies. Capital Structure and financial structure : Significance of capital structure, Determination of Capital Structure, optimal capital structure, operating and financial average- Point : financial break even point, computation of E.P.S.& evaluation of Financial plans.

**Unit-V : Basic Concepts of Working Capital Management :** Meaning, definitions- classification, excess and inadequate working capital– determinants of working capital, working capital forecasting of manufacturing and trading concern: balance sheet approach and operating cycle approach – principles of working capital management .

**REFERENCES:**

1. S.N. Maheshwari : Principles of Financial Management, Sultan Chand & Sons, New Delhi.
2. Sharma & Gupta : Fundamentals of Financial Management, Kalyani Publishers, New Delhi.
3. Vanhorne : Fundamental of Financial Management, PHI, New Delhi.
4. Sharan : Fundamental of Financial Management, PHI, New Delhi.
5. Brigam : Fundamental of Financial Management, South West Publishers, Newyork.

B.Com. - 601

~~(H) 608~~ ADVANCED ACCOUNTING

**Objectives:** To appraise the students about the application of accounting knowledge in special business activities and to develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments.

**Unit – I: Hire purchase and installment purchase system:** 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 . Departmental Accounts: need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses - Preparation of departmental profit and loss.

**Unit-III : Accounting of Non-Profit Organizations:**– 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 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 .

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

**REFERENCES:**

- 1.Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy – Tulasian TATA Mcgraw Hill Co
- 3.Accountancy - 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 – Haneef and Mukherjee tata Mcgraw Hill co
- 7.Advanced Accountancy - Arulanandam Himalaya publishers
- 8..Advanced Accountancy- S.N.Maheshwari & V.L.Maheswari Vikash Publishing co.

B.Com - 602

**(H) 609 ACCOUNTING INFORMATION SYSTEMS**

**Objectives:** The objective of the course is to familiarize the students with the innovations in information technology in the area of financial, cost and management accounting.

**Unit I: Financial Accounting System:** Financial transactions, Books of original entry – ledger, trial balance, financial statements-profit and loss accounts and balance sheet.

**Unit II: Cost Accounting System:** Elements of Cost-classification-cost sheet-cost accounting methods and techniques-use of software packages of various types to obtain cost accounting output-analysis of cost-cost center wise-cost element wise-allocation of overheads -preparation of cost sheet.

**Unit III: Management Accounting and software packages:** Concepts-organization-accounting techniques -use of software packages to obtain different management accounting outputs – fund flow statement-ratio analysis-budget and budget variances projected financial statements-marginal costing

**Unit IV:** Management Information System: Accounting techniques and reports.

**Unit V: Information System Audit:** Basic idea of information audit-difference with the traditional concepts of audit –conduct and application of Information System.

**REFERENCES:**

1. Edwards, Ward, and Bytheway ; The essence of Information Systems
2. Garg and Srinivasan : Work Book on systems analysis and design.
3. Yeats : System analysis and design
4. Goyal : Management Information Systems
5. Timothy J.O'Leary : Microsoft Office 2000
6. Accounting Softwares: Tally, Miracle, Tata Exe etc

B.Com. - 603

## ~~(II) 610~~ RESEARCH METHODOLOGY

**Objective:** To acquaint the student the methodology for preparing project report, report or business report in depth study and research.

**Unit I: Introduction:** Definition Of Scientific Method: Nature & Uses of scientific method. Types Of Scientific Methods: Logical method; inductive and deductive method, statistical methods.

**Unit II: Research Methods: Survey Method:** Definition-Difference between social research and survey- planning social survey-Limitations and merits. **Case Study:** Definition Assumptions-Importance- limitations and improvements. **Experimental Method:** Definition-Types of Experiments -merits and limitations.

**Unit III: Collection of Data: Design Of Sample:** census method of Investigations-sampling method types of sampling-how to select a sample-size of the sample-testing the reliability of sample and uses of sampling. **Schedules:** Definition-purpose -kinds and essentials of good schedule-procedure for framing a schedule -pre-test-advantages and limitations. **Questionnaire:** Types of questionnaires-form of questionnaire-pre-testing problems response-reliability and validity advantages and limitations.

**Unit IV: Data Analysis Techniques:** Definitions, characteristics, functions, importance of statistical methods, averages, dispersion, skewness correlation and regression, test of significance for small sample, T-Test; chi square test and time series analysis; Index numbers.

**Unit V: Presentation Of Data: Diagrams:** Importance-Characteristics and kinds of diagrams (one dimensional: line diagram -simple bars-multiple bars-duo-directional bars-subdivided bars-percentage bars-deviation bars-sliding bars-pyramid diagrams.) **Two Dimensional:** Rectangles-squares-circles. **Three dimensions:** Cubes cylinders- globe pictograms: Cartograms- Sociological maps. **Graphs:** Construction of graphs-presentation of time series-false base linearization scale-frequency graph-cumulative frequency curve zone charts-band **The Report:** Purpose-contents and problems of report writing.

### REFERENCES:

1. Wilkinson and Bhandarlar: Methodology and Technique of Social Research, Himalaya Publishing House, Bombay.
2. Clover, V.T. ; Business Research: Basic Principles and Techniques.
3. Goode & Hath : Methods in Social Research.
4. Kothari, C.R. : Research Methodology, New Age International, New Delhi.
5. Rao K.U. :Research Methodology for Commerce, Emerald Publisher, New Delhi.

### FIELD WORK/ PROJECT WORK

Candidates offering for dissertation and viva-voce are required to submit a dissertation report under the guidance of one of the faculty members of the department. The report will be on a specified topic in honours paper. The report is to be submitted at the end of the session before final examination. The candidate is expected to know the application of analytical tools and use in actual business problem. The viva -voce examination will be conducted on the basis of the comprehensive dissertation report. It is designed to test the candidate's skill in communication and ability to articulate his/ her idea.



## SEMESTER V AND VI

~~Honours B: Management Honours~~B Com - 501 (H) 505 MARKETING MANAGEMENT

**Objective:** To provide knowledge of the basic principles of marketing and their application.

**Unit I Marketing Concept:** Concept, role and importance, Marketing management philosophies, production, product selling, Marketing Mix, Difference between selling and marketing, Consumer behaviour, Factors affecting consumer behaviour, types of buying decision, buying decision process.

**Unit II Market segmentation, Designing Products, Brands, Packaging:** Market segmentation concept, importance and process. Product concept, Product classification, Product line and product wide – Product life cycle, Product mix decision – Branding and Packaging, its impact, Pricing-method of pricing-adjusting the price of the product, initiating and responding to the price.

**Unit III Product Development:** New product concept, creativity, innovation, New product development process: New product pricing strategy - business analysis, Test marketing and commercialization.

**Unit IV Distribution Management:** Concept and importance, types of distribution channel, Channel behaviour and organisation, Channel selection, channel design and Channel management, Factor influencing channel selection.

**Unit V Promotional Management:** Sales Promotional management- concept, classification, planning of sales promotion, Advertising- concept, objective and budget personal selling- concept and importance, publicity- concept, nature and importance.

**REFERENCES:**

- (1) Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India. New Delhi.
- (2) McCarthy and Pereault; Basic Marketing, McGraw Hill.
- (3) RSN Pillai and Bagavanthi, Modern Marketing, S. Chand
- (4) Pride, William Mand D.C. Ferell, Marketing, Houghton-Mifflin, Boston.
- (5) SHH Kazmi, Marketing Management, Excel Book
- (6) P.K. Agarwal, Marketing Management, Pragati Prakashan, Meerut

B.Com - ~~501~~ 502

## **(II)-506 HUMAN RESOURCES MANAGEMENT**

**Unit I: Human Resource Management:** Meaning, Importance, Objectives and functions, process, systems and techniques, Role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department.

**Unit II: Human Resource planning, Recruitment, Selection and Placement:** Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, placement- Methods of Recruitment and selection - Uses of tests in selection, problems involved in placement.

**Unit III: Training and Induction :** Meaning of Training and Induction, objective and purpose of induction, Need for training, benefits of training, identification of training needs, methods of training.

**Unit IV: Performance Appraisal and Compensation:** Meaning of performance appraisal, objectives of performance appraisal, methods of performance appraisal and limitations. Principles and techniques of wage fixation, job evaluation, compensation - meaning of compensation, objectives of compensation.

**Unit V: Promotion and Transfers:** Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer, right sizing of work force. Need for right sizing, impact of globalisation on human resource management, problems in relation to transnational and multinationals.

### **REFERENCES:**

1. DeCenzo, D. A. and Robbins, S. P- Fundamentals of Human Resource Management. John Wiley.
2. Dessler Gary, Human Resource Management- Pearson Education.
3. Ivancevich, John M. - Human Resource Management-Tata McGraw Hill.
4. Monappa, A. and Saiyadain, M. - Personnel Management-Tata McGraw-Hill, New Delhi.
5. Fisher Cythia D., Schoenfeldt Lyle F. and James B. Shaw, Human Resource Management. Bizantra.

B.Gm - 503

**(H) 608 INDUSTRIAL RELATIONS**

**Unit I: Introduction to Industrial Relation:** Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches to industrial relations.

**Unit II: Collective Bargaining:** Meaning of collective bargaining, Concept of collective bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Essential conditions for the success of collective bargaining.

**Unit III: Grievance and Industrial Discipline:** Meaning & Concept of grievance – causes of grievance – effects of grievance - Grievance redressal procedure, purview of Industrial Employment (standing orders) Act 1946, Discipline, Meaning & Importance, Disciplinary Procedure and domestic enquiry.

**Unit IV: Industrial Disputes :** Meaning of Industrial Conflicts, Causes of Industrial Conflicts, Types of Industrial Conflicts - Strikes & Lockouts, Machinery for resolving Industrial Disputes under the Industrial Disputes Act 1947, , Arbitration, Adjudication, Prevention of Industrial Conflicts, Approaches to Conflict, Settlement of Conflicts.

**Unit V: Collaboration and Workers Participation in Management:** Bases of collaboration, Interventions for collaboration. Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management.

**REFERENCES:**

1. Katz, Harry, Thomas A. Kochan, & A. J.S. Colvin, An Introduction to Collective Bargaining and Industrial Relations, 4th Edition, The McGraw Hill Companies.
2. Farnham and Limlott, J., Understanding Industrial Relations, Cassell.
3. C.S. Venkat Ratnam, Industrial Relations: Text and Cases, Oxford University Press, Delhi.
4. Michael Salamon, Industrial Relations: Theory & practice , 4th Edition, Pearsonltigher Education.
5. BD Singh, Industrial Relation, Excel Book

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**(H) 608 RETAIL MANAGEMENT**

**Unit-I: Introduction to Retailing:** Importance of retailing in economy; Meaning and nature of retailing; Career options in retailing; Retailing in India: Growth, present size and nature; Technology induction in retailing, Future of retailing.

**Unit-II :Types of Retailing:** Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models.

**Unit-III :Retailing Regulations and Laws:** Regulation of retail institutions in India: Shop and Establishment Act, Labour Laws - Factories Act, Workmen Compensation Act; An overview of the business laws governing retail business in India .

**Unit-IV: Management of Retailing Operations:** Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

**Unit V: Retail planning:** Retail planning - importance and process; Developing retailing strategies, objectives and action plans.

**REFERENCES:**

1. Newman, Andrew J. and Peter Cullen, Retailing Environment and Operations, Thomson Learning, India.
2. Larson, Carl M., Robert E. Wegand and John S. Wright, Basic Retailing, Prentice Hall, New Jersey.
3. Davidson, William R., Alton F. Doody and Daniel J. Sweeney, Retailing Management, The Ronald Press Company, New York.
4. Cox, Roger, Retailing: An Introduction, Pearson Education.
5. Gilbert, David, Retail Marketing Management.
6. Spector, Robert, Category Killers: The Retail Revolution and Its Impact on Consumer Culture, HBS Press, Boston.
7. Cox, Roger and Paul Brittain, Retailing: An Introduction, Pearson Education Ltd.
8. Gilbert, David, Retail Marketing Management, Pearson Education, New Delhi.

**(H) 609 INTERNATIONAL MARKETING MANAGEMENT**

**Objective:** The course intends to familiarise the students with the concept and issues of international marketing and enable them to be able to analyse the foreign market environment and develop international marketing strategies for a business firm.

**Unit I. International Marketing:** Nature and scope; International Market orientation and involvement; International marketing management process – an overview; International marketing information system.

**Unit II. Analyzing International Marketing Environment:** Framework for analysing international marketing environment; Geographic, demographic, economic, socio-cultural, political and legal environment.

**Unit III. International Product Policy and Pricing :** Planning and development of products for foreign markets; Product standardisation vs. adaptation. Pricing in International Markets: Pricing objectives; Determination of International Price; Delivery terms and price quotations; International pricing policies, Strategies; Transfer pricing.

**Unit IV. International Distribution and Promotion :** Distribution Channels and intermediaries for international markets; Selection, motivation and control of foreign middlemen. International Promotion: Complexities and issues in international promotion; Promotion tool for international markets; Developing the promotion campaign for foreign markets.

**Unit V. Emerging Trends in International Marketing:** Regionalism v/s Multilateralism; Trade Blocks; Important Grouping in the World; Legal Dimensions in International Marketing (Role of WTO); Marketing Research for Identifying Opportunities in International Markets.

**REFERENCES:**

1. Cateora, Phillip R., John L. Graham and Prashant Salwan, International Marketing, McGraw Hill.
2. Terpstra, Vern and Ravi Sarathy, International marketing, Harcourt Asia PTE Ltd., Singapore.
3. Onkvisit, S., and J.J. Shaw, International Marketing: Strategy and Theory, Routledge.
4. Keegan, Warran J. and mark C. Green, Global Marketing, 5th Pearson Education.
5. Czinkota, Michael R. and Illka A. Ronkainon, International Marketing, 8th Edition, Cengage Learning.

B. Com - 603

## ~~(H) 610~~ RESEARCH METHODOLOGY

**Objective:** To acquaint the student the methodology for preparing project report, field report or business report in depth study and research.

**Unit I: Introduction:** Definition Of Scientific Method: Nature & Uses of scientific method. Types Of Scientific Methods: Logical method; inductive and deductive method, statistical methods.

**Unit II: Research Methods: Survey Method:** Definition-Difference between social research and survey- planning social survey-Limitations and merits. **Case Study:** Definition-Assumptions-Importance- limitations and improvements. **Experimental Method:** Definition-Types of Experiments -merits and limitations.

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2. Clover, V.T. ; Business Research: Basic Principles and Techniques.
3. Goode & Hath : Methods in Social Research.
4. Kothari, C.R. : Research Methodology, New Age International, New Delhi.
5. Rao K.U. :Research Methodology for Commerce, Emerald Publisher, New Delhi.

### FIELD WORK/ PROJECT WORK

Candidates offering for dissertation and viva-voce are required to submit a dissertation report under the guidance of one of the faculty members of the department. The report will be on a specified topic in honours paper. The report is to be submitted at the end of the session before final examination. The candidate is expected to know the application of analytical tools and use in actual business problem. The viva -voce examination will be conducted on the basis of the comprehensive dissertation report. It is designed to test the candidate's skill in communication and ability to articulate his/ her idea.

## SEMESTER V AND VI

~~Honours (C) Banking and Finance Honours~~  
B. Com - 501

### (B) 505 MONEY, BANKING AND INTERNATIONAL TRADE

**Unit I: Money:** Definition, functions, importance, process of creation and limitation.

**Unit II: Monetary standards:** Types of monetary system, managed currency, standard method of note issues, value of money and its determination, quantity theory, Fisher and Cambridge equations, income theory.

**Unit III: Commercial Bank:** Functions and services of a commercial bank, credit creation, balance sheet of a bank, sources of income, types and nationalization

**Unit IV: Central Banking:** Functions, methods of credit control quantitative and qualitative techniques, objectives of monetary policy, credit policy of R.B.I., credit policy and trends.

**Unit V: International Trade:** Foreign trade and modern trends in international trade, Gains from trade, terms of trade, Balance of payments, exchange control, IMF and the World Bank.

#### REFERENCES:

1. Mithani, D.M. : Money, Banking International Trade and Public Finance.
2. Sundharam K.P.M.: Money, Banking, Trade and Finance (Sultan Chand & Sons)
3. Vaish, M.C.: Money , Banking and International Trade, ( New Age International Ltd.)
4. D.N.Ghosh : Banking Policy in India, (Allied Publishers)

B.Com. 502

(~~H~~506 MODERN BANKING

**Unit-I : Development Banking :** Meaning and nature of Development banking, Development Financial Institutions –IDBI, ICICI, SFCS, SIDBI, EXIM Bank their objective, functions and achievements.

**Unit-II : Regional Rural Banks :** Structure of RRB, Objectives functions and achievements in developing Indian Economy.

**Unit-III :** Non-banking finance companies. Definition, regulation, types of deposits, assets of NBFCS, investment norms for NBFCS, SEBI and RBI guidelines.

**Unit-IV :** Co-operative Banks, Meaning, Structure, Role of Co-operative banks in developing economy regulation of Co-operative banks.

**Unit-V :** Money and Capital market in India composition, Role of SEBI in developing capital market.

**REFERENCES :**

1. Srivatsav R.M. : Indian Financial System, Rishi Publications, Varnashi.
2. Khan M.Y. : Indian Financial System, TMH, New Delhi.
3. Ghosh, O.K. : Indian Financial System, Kitab Mahal, Allahabad.
4. Bhole L.M. : Financial Institutions and Markets, TMH, New Delhi.
5. A Raman : Central Banking in India, Bookland, Calcutta.
6. Rama Rao B. : Evolution of Central Banking in India, Vora Publishers, New Delhi.



B.Com. 503

**(H) 507 INDIAN FINANCIAL SYSTEM**

**Objectives:** The objective of this course is to familiarise the students with regard to structure, organization and working of financial system in India.

**Unit I: Modern Services of the Banks :** Changing role of commercial Banking – Modern service like ‘e’ banking, ATM, issue of credit and debit cards, Green cards etc.

**Unit II: Merchant Banking :** Meaning, definition, scope, functions and objectives of merchant banking; classifications of merchant bankers; regulation of merchant bankers by SEBI; Management of New Issues; Indian experience.

**Unit III: Financial Institutions:** NEFI, SFCS, SIDCS, LIC, Mutual Funds, EXIM Bank – Constitution, objectives and functions.

**Unit IV: Lease Financing:** Meaning, definition and types of leases; advantages and disadvantages, evaluation of lease financing- purchase v/s leasing; borrowing v/s leasing; evaluation from lessor and lessee’s point of view.

**Unit V: Mutual Funds and Securitisation :** Meaning, types, functions, advantages of mutual funds; institutions involved in mutual funds; progress of mutual funds in India; securitization – meaning, objectives, significance and merits of securitization, progress of securitization.

**REFERENCES:**

1. Meir Kohn: Financial Institutions and Markets, Tata McGrah Hill B.Com. Syllabus -
2. L M Bhole: Financial Institutions and Markets, Tata McGrah Hill
3. Vasantha desai : The Indian Financial System, HPH
4. M Y Khan: Indian Financial System, TMH
5. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
6. E Gardon & K Natarajan: Financial Markets & Services.
7. Nayak, Indian Financial System.
8. Pathak, Indian Financial System.

B.Com - 601

**(H) 608 LAW & PRACTICE OF BANKING**

**Objectives:** To familiarise the students to understand the law and practice of banking.

**Unit I: Banker and Customer:** General and special relationship, Paying Banker: Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques - grounds - payment of cheque and other instruments .

**Unit II: Collecting-Banker:** Collection of cheques and other instruments-protection to the collecting banks under the negotiable instruments Act - endorsements on cheques. Bills of exchange - different types of endorsements - forged endorsements, holder in due course.

**Unit III: Types of Customers and Account holders:** Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors - joint account holders. Partnership firms - joint stock companies with limited liability-executors and trustees-clubs and associations joint Hindu family etc.

**Unit IV: Services to Customers:** Remittance of funds by demand drafts, mail transfers, and telegraph/telex transfers - safety lockers safe custody of articles - standing instructions - credit cards.

**Unit V: Principles of Bank Lending:** Different kinds of borrowing facilities granted by banks such as Loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, Types of securities, NPA.

**REFERENCES:**

1. Saxena, R.M. : Development Banking in India, Vora Publishers, Mumbai.
2. Vinod Batra : Development Banking in India, Printwell Publishers, Jaipur.
3. Tokhi & Sharma : Rural Banking in India, Oxford and IBM, New Delhi.
4. Desai SSM : Rural Banking in India, Himalaya Publishing House, Mumbai.
5. Subramanya, K.N. : Modern Banking in India, Deep and Deep Publishers, New Delhi
6. G.M. Laud : Co-operative Banking in India, Co-operators Book Depot, Bombay.
7. Muranjan, S.K. : Modern Banking in India, Karnataka Publications, Mumbai.

B. Com - 602

**(H) 610 FUNDAMENTAL OF INSURANCE**

**Objective:** This course enables the students to know the fundamentals of Insurance.

**Unit I: Introduction to Insurance:** Purpose and need of insurance; Insurance as a social Security tool; Insurance and economic development.

**Unit II: 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 III: Concept of Risk:** (General Insurance) Loss prevention and Risk Management, Nature and sources of Risk, Classification of risk, Expectation of Loss.

**Unit IV: Principles of Life Insurance:** Life Insurance In India. Objectives of LIC of India, organizational set up, public and private insurance, companies, types of life policies, Prices of life insurance policies.

**Unit V: Practice of General Insurance.** Insurance agencies- Intermediaries, Structure of Commission; Pricing of general insurance product, Public and private insurance companies.

**REFERENCES:**

1. Mishra M.N: Insurance Principles and Practice; S.Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

B.Com - 603

**(H) 610 RESEARCH METHODOLOGY**

**Objective:** To acquaint the student the methodology for preparing project report, field report or business report in depth study and research.

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**REFERENCES:**

1. Wilkinson and Bhandarlar: Methodology and Technique of Social Research, Himalaya Publishing House, Bombay.
2. Clover, V.T. ; Business Research: Basic Principles and Techniques.
3. Goode & Hath : Methods in Social Research.
4. Kothari, C.R. : Research Methodology, New Age International, New Delhi.
5. Rao K.U. :Research Methodology for Commerce, Emerald Publisher, New Delhi.

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## SEMESTER V AND VI

### ~~HONOURS D.~~ COMPUTER APPLICATION Honours

B.Com. 501

#### ~~(H) 505~~ BUSINESS ACCOUNTING SOFTWARE

**Unit I: Introduction to Tally fundamentals:** – Maintenance of Company Data - Concept of Ledger – Configuration of chart of Accounts – Maintaining Stock Details - How to make entries in Cash book – Purchase book – Sales book – Invoice – Purchase return book – Sales return book – Petty cash book – Configuration in tally.

**Unit II: Introduction to Bills :-** Details of bills – Description of: Accounting vouchers – Inventory vouchers – Cost centres and cost categories - Entries in Trial balance – How to create new groups – master configuration – Accounts masters– readymade creation.

**Unit III: Introduction to VAT:** – VAT activation and classification - Creation of leader – Stationary ledger – Display the created ledger – concepts of voucher – Creation of receipt voucher – Payment voucher – Credit note – Remove the voucher – Print the voucher – Accounting input credit on opening stock – Accounting of inter state branch transfer – VAT computation .

**Unit IV: TDS Introduction:** – Configuration of Tally for TDS - Creation of balance sheets – concept of trial balance in tally – balance sheet – sales registers – purchase registers – sales vouchers – concept of ageing – receivable ageing – TDS Report.

**Unit V: Inventory:** – concept of inventory – Inventory in tally – creation of stock category – stock groups – creation of multi stock item – inventory vouchers– inventory reports – Printing Reports – Consolidation of Accounts and other reports – Security control.

#### REFERENCES:

1. Tally, Sridharan, Narmadha publications.
2. E-commerce, a guidance, Rajamalar, Narmadha publications.
3. R.J. Tricker, Management Information and Control System, John Wiley and Sons, 1995.
4. Shyam Sunder, Theory of Accounting and Control , South Western College Publishing, 1997.

B.Com - 502 (H) ~~506~~ INTERNET AND WORLD WIDE WEB

**Objective:** This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the internet.

**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 of standardization (ISO); TCP/IP protocol suite model.

**Unit II :** Internet Enabled Services: Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet Chat (IRC); Frequently Asked Questions (FAQ); Exploring the World Wide Web.

**Unit III:** Designing Web Site: WW operations, Web standards, HTML-concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; Tips for 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.

**REFERENCES:**

1. Agarwal Kamlesh. N. and Agarwal Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwal Kamlesh. N. and Agarwal Deeksha: Fatal Click: What to do when Viruses size your computer; Macmillan India New Delhi.
3. Philips Lee Anne: Practical HTML 4; Prentice Hall New Delhi.
4. Douglas E. Corner: The Internet Book; Prentice Hall New Delhi.
5. Minoli Daniel, Minoli Emma: Web commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel: Internet & Intranet engineering; Tata McGraw Hill New Delhi.
7. Deitel Harvey M. and Deitel Paul J. and Neito T.R: Complete Internet and World Wide Web programming Training course; Prentice Hall New Delhi.

B. Com. 303

~~(A) 507~~ **BUSINESS DATA PROCESSING AND SYSTEM ANALYSIS**

**Unit I: Introduction:** Information needs to business types of information required and various levels of management, Decision support system.

**Unit II: Data Processing Activities:** Data capture, storage retrieval, transformation of data report generation and Communication, Manual Vs. Electronic Data processing, Features of EDP.

**Unit III :EDP Resources:** Hardware, software data and importance in an effective information system, Contemporary hardware, Components of Computer systems CPU, Primary Memory, Key-Board, Floppy Drives, Controllers, Magnetic Disks, Terminals, Code Readers, MIRC, OCR, CMR, Mouse, Mystich, Light pen scanners, Printers etc.

**Unit IV :Computer Software:** System Software consisting of operating system, Utilizing programmes, interpreters and compilers. Text processor ( word processor) concept and text processing features, introduction to a text processing software package. Desktop publishing (DTP) basic concepts and advantage of using microcomputers for DTP.

**Unit V :System Analysis:** System Analysis and Design: Problem definition and classification, data collection and analysis system, planning, feasibility and proposal preparation design planning, alternative design consideration.

**REFERENCES:**

1. French C.S.: Computer Studies ( Galotia Book)
2. Rajayaman : Fundamental of Computer (PHI)
3. Kakkar & Vaswani ; Fundamental of Computer Science ( Himalaya Publishing House)
4. Donal H. Scanders : Computer in Business ( Mc Graw Hill)
5. Ramani K.V. : Introduction to Computer System ( PHI)

B.Com - 601

## ~~(H) 608~~ COMPUTER APPLICATIONS IN BUSINESS

**Objectives:** To enable the students to understand the application of computers in Business environment with an emphasis on Accounting.

**Unit – I : Introduction to computers:** Definition, Characteristics and limitations of computers - 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 .

**Unit – II : Operating System and Windows:** 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, Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting.

**Unit – IV : MS EXCEL :** Features of MS Excel –arts 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

**Unit- V : 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 .

### 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. E commerce : CSV Murthy, Himayalaya Publishing House
6. Raymond Green Law : Fundamentals of the Internet, Tata Mc Graw Hill



B.Com - 602

**(H) 609 MANAGEMENT INFORMATION SYSTEM**

**Objective:** The objective of this course is to acquaint the students about the concept and application of management control system in large organizations and to make them familiar with modern control techniques.

**Unit I. Nature of Control Function:** Management Control: Nature and Scope, Strategic planning- Concept, Organisation goals and strategies, Organisation structure – Position of controller in the organisation structure.

**Unit II . Management Control Process:** Programming and budgeting. Preparation of functional budgets and master budget, Budgetary Control- Analysis of variances, Zero base budgeting, Performance budgeting, Analysing and Reporting.

**Unit III . Management Control Structure:** Types of responsibility centres, Inter - divisional transfer pricing and measurement of divisional performance.

**Unit IV . Uses of variance analysis in cost control:** Developments in the area of costing for control purposes such as Activity Based Costing – Concept and uses of ABC in management control, Activity Based Management.

**Unit V . Accounting Information System:** Nature and significance, Control reports and follow -up action, Problems of implementation and administration of Control System.

**REFERENCES:**

1. Robert N. Anthony and V. Govindrajana, Management Control Systems , 13th ed., Richard D. Irwin, 2006.
2. Joseph A. Maciariello and Calvin J. Kirby, Management Control System, 2nd ed. Prentice Hall, 1994.
3. R.J. Tricker, Management Information and Control System, John Wiley and Sons, 1995.
4. Shyam Sunder, Theory of Accounting and Control , South Western College Publishing, 1997.

B.Com-603  
~~(H)-610~~ RESEARCH METHODOLOGY

**Objective:** To acquaint the student the methodology for preparing project report, field report or business report in depth study and research.

**Unit I: Introduction:** Definition Of Scientific Method: Nature & Uses of scientific method. Types Of Scientific Methods: Logical method; inductive and deductive method, statistical methods.

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