

<b>FACULTY OF COMMERCE AND BUSINESS MANAGEMENT –</b>			
<b>Courses STRUCTURE OF B.COM (General/CA) DEGREE COURSE UNDER CBCS</b>			
<b>w.e.f. ACADEMIC YEAR 2016 – 17</b>			
<b>S.No</b>	<b>Course Code</b>	<b>CourseType</b>	<b>Title of the Paper</b>
1	BC101	AECC-1	Environmental Science
2	BC102	CC-1A	English
3	BC103	CC-2A	Second Language
4	BC104	DSC-1A	Financial Accounting - I
5	BC105	DSC-2A	Business Economics
6	BC106	DSC-3A	Business Organization
7	BC107	DSC-4A	Information Technology
8	BC201	AECC-2	Gender Sensitization
9	BC202	CC-1B	English
10	BC203	CC-2B	Second Language
11	BC204	DSC-1B	Financial Accounting - II
12	BC205	DSC-2B	Managerial Economics
13	BC206	DSC-3B	Principles of Management
14	BC207	DSC-4B	Foreign Trade
15	BC301	SEC-1	Communication Skills inEnglish
16	BC302	CC-1C	English
17	BC303	CC-2C	Second Language
18	BC304	DSC-1C	Advanced Accounting
19	BC305	DSC-2C	Business Statistics-I
20	BC306	DSC-3C	Income Tax-I
21	BC307	DSC-4C	Entrepreneurial Development& Business Ethics(G)
22		DSC-4C	Programing with C(CA)
23	BC401	SEC-2	Soft Skills
24	BC402	CC-1D	English
25	BC403	CC-2D	Second Language
26	BC404	DSC-1D	Corporate Accounting
27	BC405	DSC-2D	Business Statistics-II
28	BC406	DSC-3D	Income Tax-II
29	BC407	DSC-4D	Auditing
30	BC501	SEC-3	Consumerism
31	BC502	GE-1	Organisational Behaviour
32	BC503	DSC-1E	Cost Accounting
33	BC504	DSC-2E	Business Law
34	BC505	DSC-3E	Banking Theory &Practice
35	BC506	DSC-4E	Computerised Accounting
36	BC507	DSE-5E	Financial Management(G)/
37			E Commerce(CA)

**SR & BGNR GOVERNMENT ARTS & SCIENCE COLLEGE(A): KHAMMAM**

38	BC508	DSE-6E	Principles of Marketing(G)
39			Object Oriented Programming inC++
40	BC601	SEC-4	Preparation of Tax Returns
41	BC602	GE-2	Advertising
42	BC603	DSC-1F	Managerial Accounting
43	BC604	DSC-2F	Company Law
44	BC605	DSC-3F	Financial Institutions &Markets
45	BC606	DSC-4F	Commerce Lab
46	BC607	DSE-5F	Human Resource Management(G)
47			WebTechnologies(CA)
48	BC608	DSE-6F	Tax Planning and Management(G)
49			RDBMS(CA)

**Note:** **AECC** - Ability- Enhancement Compulsory Course ; **SEC**- Skill- Enhancement Course; **CC** - Core Course; **DSC** - Discipline Specific Course; **DSE**- Discipline Specific Elective ; **GE** – Generic Elective; **L**-Lecture; **T**-Tutorial; **P**-Practical Marks; **T**-Theory Marks; **R**- Report; **VV**- Viva Voce Examination; **E**- End Examination; **IA**- Internal Assessment Marks.

SYLLABUS

BC 101

U.G. I year Semester-I B.Com) CBCS

Environmental Science

AECC-2 (2 hrs./week)

Credits – 2

(30 hours)

UNIT - I : Ecosystem, Biodiversity & Natural Resources

( 15 hrs. )

1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem – Abiotic & Biotic components Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem :Energy flow in the Ecosystem ( Single channel energy flow model )
4. Definition of Biodiversity , Genetic,Species & Ecosystem diversity , Hot-spots of Biodiversity, Threats to Biodiversity , Conservation of Biodiversity (Insitu & Exsitu )
5. Renewable & Non – renewable resources, Brief account of Forest , Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation , Rain water harvesting & Watershed management.

UNIT – II: Environmental Pollution , Global Issues & Legislation

(15 hrs.)

1. Causes, Effects & Control measures of Air Pollution, Water Pollution
2. Solid Waste Management
3. Global Warming & Ozone layer depletion.
4. Ill – effects of Fire- works
5. Disaster management – floods, earthquakes & cyclones
6. Environmental legislation :-  
(a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
7. Human Rights
8. Women and Child welfare
9. Role of Information technology in environment and human health

❖ *Field Study:*

(5 hours)

- Pond Ecosystem
- Forest Ecosystem

**REFERENCES:**

- Environmental Studies - from crisis to cure – by R. Rajagopalan (Third edition) Oxford University Press.
- Text book of Environmental Studies for undergraduate courses (second edition) by Erach Bharucha
- A text book of Environmental Studies by Dr.D.K.Asthana and Dr. Meera Asthana

**SR & BGNR GOVERNMENT ARTS & SCIENCE COLLEGE(A): KHAMMAM**

**Paper : (BC104) : FINANCIAL ACCOUNTING - I**

Paper: BC104  
PPW: 6Hrs(5L+1T)  
Credits : 6

Max. Marks: 80E+20IA  
Exam Duration: 3 Hrs

***Objective:** to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.*

**UNIT-I: ACCOUNTING PROCESS:**

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB -- Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

**UNIT-II: SUBSIDIARY BOOKS:**

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

**UNIT-III: BANK RECONCILIATION STATEMENT:**

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

**UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:**

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences – Deferred Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

**UNIT-V: FINAL ACCOUNTS:**

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta & V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L.Narang, Kalyani Publishers.
4. Accountancy-I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

**Paper : (BC105) : BUSINESS ECONOMICS**

Paper: BC105  
PPW: 6 Hrs  
Credits : 6

Max. Marks: 80E+20IA  
Exam Duration: 3Hrs

*Objective: to acquire knowledge for application of economic principles and tools in business practices.*

**UNIT-I: INTRODUCTION:**

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

**UNIT- II: DEMAND ANALYSIS:**

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

**UNIT-III: SUPPLY ANALYSIS:**

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

**UNIT-IV: PRODUCTION ANALYSIS:**

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost – Isoquants - Economies and Dis-economies of Scale.

**UNIT-V: COST AND REVENUE ANALYSIS:**

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

**SUGGESTED READINGS:**

1. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: Vanith Agrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

**Paper : (BC106) : BUSINESS ORGANISATION**

Paper: BC106  
PPW: 4 Hrs  
Credits : 4

Max.Marks:80E+20IA  
Exam Duration : 3Hrs

**Objective:** To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

**UNIT-1: FUNDAMENTAL CONCEPTS:**

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade, Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business-Social Responsibility of a business - Steps to Start an Enterprise

**UNIT-II: BUSINESS ORGANIZATION:**

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - - Partnership Deed – Meaning – Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership – Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization – Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

**UNIT-III: FORMATION OF JOINT STOCK COMPANY:**

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

**UNIT-IV: SOURCES OF FINANCE:**

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance ( A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising) .

**UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:**

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

**SUGGESTED READINGS:**

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.
4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
6. Business Organization & Management: R. N. Gupta, S. Chand,
7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill

**Paper : (BC107) : INFORMATION TECHNOLOGY**

Paper: BC107  
PPW: 4  
Credits : 4

Max. Marks: 60E+20I+20L  
Time: 3 Hrs.

**Objective:** to acquire basic knowledge in Information Technology and its applications in the areas of business.

**UNIT-I: INTRODUCTION:**

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

**UNIT-II: OPERATING SYSTEM (OS):**

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology

Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

**UNIT-III: WORD PROCESSING:**

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

**UNIT-IV: SPREAD SHEET:**

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts.

Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

**UNIT-V: POWER POINT PRESENTATION:**

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress).

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.

Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.

**SUGGESTED READINGS:**

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.

BC 201

AECC 2

## **SYLLABUS**

### **GENDER SENSITISATION**

#### **Unit – I (Theory) 1 credit – 1 hour of instruction per week.**

1. Gender: Definition, Nature and Evolution, Culture, Tradition, Historicity.
2. Gender Spectrum: Biological, Sociological, Psychological Conditioning.
3. Gender based division of labour – domestic work and use value.
4. Gender, Human Rights and Parity (parallel progress of both genders).

#### **Unit – II (Practical Activity) 1 credit – 2 hours of activity per week.**

Group discussion, Presentation, Role play, Survey, Case studies, Group project based on following issues:

- **Respect and Co-Existence.**
- **Social, Biological, Psychological, Political, Economic, Cultural, Health issues.**
- **Domestic Violence, Evc-teasing, Sexual Harassment.**
- **Real Life Experiences of Gender Interaction.**
- **Print and Electronic Media and Gender Inequalities.**
- **Contemporary Challenges.**



**Paper : (BC204) : FINANCIAL ACCOUNTING-II**

Paper: BC204  
PPW: 6Hrs(5L+1T)

Max. Marks: 80E+20IA  
Exam Duration: 3 Hrs

**Credits : 6**

*Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.*

**UNIT-I: BILLS OF EXCHANGE:**

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

**UNIT-II: CONSIGNMENT ACCOUNTS:**

Consignment – Meaning – Features–Proforma invoice - Account sales – Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

**UNIT-III: JOINT VENTURE ACCOUNTS:**

Joint Venture – Meaning –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- Joint Bank Account- Memorandum Joint Venture Account (Including problems)

**UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:**

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

**UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:**

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

**SUGGESTED READINGS:**

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheshwari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

**Paper : (BC205) : MANAGERIAL ECONOMICS**

Paper: BC205  
PPW: 6 Hrs(5L +1T)

Max. Marks: 80E+20IA  
Exam Duration: 3Hrs

**Credits : 6**

*Objective: to impart conceptual and practical knowledge of managerial economics.*

**UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:**

Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics- Basic economic tools in managerial economics- managerial economist role and responsibility

**UNIT-II: DEMAND FORECASTING:**

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

**UNIT-III: MARKET ANALYSIS:**

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

**UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:**

National income – Concepts – Methods - Measurement of national income – GDP and GVA— Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

**UNIT-V: FISCAL AND MONETARY POLICY**

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR- Finance Commission- role and objectives

**SUGGESTED READINGS:**

1. Managerial Economics: Craig H Peterson and Jain, Pearson education
2. Managerial Economics: Gupta, Tata McGraw Hill
3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
5. Managerial Economics: H.L. Ahuja, S. Chand and Company
6. Managerial Economics: Mithani, Himalaya Publications
7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
10. Managerial Economics: R.N. Chopra, Kalyani Publishers
11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
13. Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited
14. Managerial Economics: P.K. Mehta, Tax Mann Publications.

**Paper : (BC206) : PRINCIPLES OF MANAGEMENT**

Paper: BC206

Max. Marks: 80E+20IA

PPW: 4Hrs

ExamDuration: 3Hrs

**Credits : 4**

**Objective:** To acquaint the students with the Principles, functions and practices of management

**UNIT-I: INTRODUCTION**

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management - Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol’s 14 Principles of Management .

**UNIT-II: PLANNING**

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

**UNIT-III: ORGANIZING:**

Organizing-Meaning, Definition –OrganizationMeaning, Definition - Process of Organizing - Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

**UNIT-IV:DELEGATION ANDDECENTRALIZATION:**

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation:- Factors Influencing Degree of Delegation - Barriers - Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning - Difference between Delegation and Decentralization.

**UNIT-V: COORDINATION AND CONTROL:**

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

**SUGGESTED READINGS:**

1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
2. Management: Stephen P. Robbins, Person
3. Principles of Management: T Ramasamy, Himalaya Publication
4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
6. Essential of Management: Harold Kontz, McGraw Education
7. Principles of Management, Chandan JS, Vikas Publishers.
8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

**Paper : (BC207) : FOREIGN TRADE**

Paper:BC207

PPW: 4 Hrs

**Credits : 4**

Max. Marks: 80E+20IA

Exam Duration: 3Hrs

*Objective: to gain knowledge of India's foreign trade procedures policies, and international institutions.*

**UNIT-I: INTRODUCTION:**

Foreign Trade: Meaning and Definition - Types – Documents used-Commercial Invoice – Bills of Lading / Airway Bill – Marine Insurance Policy and Certificate – Bills of Exchange – Consumer Invoice – Customs Invoice – Certificate of Origin – Inspection Certificate – Packing List.

**UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:**

Introduction – Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade.

**UNIT-III: INDIAN TRADE POLICY:**

Importance and its Implementation – Current Export Policy and Import Policy - Exchange Control – Objectives - Exchange Rate -Adjustments – Devaluation – Revaluation - Depreciation of Currency.

**UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:**

Growth - Significance of Foreign Trade – Merits - Demerits – Trade Blocs : Types – Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions.

**UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:**

IMF: Objectives - Functions - World Bank: Objectives – Functions - Subsidiaries of World Bank – IMF Vs. IBRD; New Development Bank (NDB) – Objective Functions – Features – Membership – Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) – Objective Functions – Features – Membership – Shareholding, Criticism; Trans-Pacific Partnership (TPP) - Objective Functions – Features – Membership – Shareholding, Criticism; UNCTAD: Aims – Features; WTO - Aims - Features – Agreements.

**SUGGESTED READINGS:**

1. International Marketing: Rathore& Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain &RimiMitra, Himalaya Publishers
3. International Economics: SSMDesai&NirmalBhalerao, Himalaya Publishers.
4. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
5. Foreign Trade and Foreign Exchange: O.P.Agarwal &B.K.Chaudri, Himalaya Publishers
6. International Financial Markets & Foreign Exchange: Shashi.K.Gupta&PraneetRangi, Kalyani
7. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.

BC301	SEC-1
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**BC 301:COMMUNICATION SKILLS IN ENGLISH**

**Unit I: Communicative English:** Meaning – Significance – Learning English through Listening, Speaking, Reading and Writing (LSRW). Listening skills: Factors influencing – Barriers in listening – Effective listening - Practice of interpersonal listening. Meaning and significance of Oral and Written Communication – Principles of oral communication –Preparing for oral communication – Practice of oral communication with pre-announced topics – Extempore. Tenets of written communication – Practice of written communication with displayed text - Practice of written communication with pre-announced topics and extempore.

**Unit II: Business and Corporate Correspondence:** Meaning – Significance – Types of Business Letters - Principles of letter writing – Formats – Practice of letter writing in different situations. Corporate correspondence: Types of Meetings -Notice and Agenda – Practice of preparing notice and agenda for different meetings – Writing press releases – advertisements – Circulars – Memos – Enquires – Replies – Writing minutes and resolutions of different meetings. E-mails – Writing e-mails.

**Suggested books:**

1. Sarma V V S, Muralidhar D and Saritha M, LOTUS: Interactive Communication, Camel Published, 2016.
2. Aruna Koneru, Professional Communication, Tata McGraw Hill, New Delhi, 2008.
3. Sehgal M K and Khetarpal Vandana, Business Communication, Excel Books, New Delhi, 2008.
4. Varinder Kumar and Bodh Raj, Business Communication, Kalyani Publishers, Ludhiyana, 1998.

**Paper : (BC304) : ADVANCED ACCOUNTING**

Paper:BC304  
PPW: 6 Hrs (5L + 1T)  
Credits: 6

Max. Marks: 80E+20IA  
Exam Duration: 3 Hrs

**Objective:** to acquire accounting knowledge of partnership firms and joint stock

*companies* **UNIT-I: PARTNERSHIP ACCOUNTS-I:**

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS–II:**

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:**

Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:**

Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

**SUGGESTED READINGS:**

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

**Paper: (BC305) : BUSINESS STATISTICS-I**

Paper: BC305

PPW: 5Hrs

Credits : 5

Max.Marks:80E+20IA

Exam Duration: 3hrs

**Objective:** *To inculcate analytical and computational ability among the students.*

**UNIT-I: INTRODUCTION:**

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.

Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

**UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:**

Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

**UNIT-III: MEASURES OF CENTRAL TENDENCY:**

Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

**UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:**

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

**UNIT-V: CORRELATION:**

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata McGraw Hill
6. Fundamentals of Statistical: S. P Gupta, Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Statistics: Andasn,Sweenly,Williams,Cingage.

**Paper: (BC306): INCOME TAX – I**

Paper: BC306  
PPW: 5 Hrs  
Credits: 5

Max. Marks: 80E+20IA  
Exam Duration: 3Hrs

***Objective:** to acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: INTRODUCTION:**

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

**UNIT-II: AGRICULTURAL INCOME:**

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

**UNIT-III: INCOME FROM SALARIES:**

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

**UNIT-IV: INCOME FROM HOUSE PROPERTY:**

Definition of ‘House Property’ – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

**UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.

Income from Profession: Rules– procedure – problems on computation of Income from Profession.

**SUGGESTED READINGS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania& Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning.



## B COM GENERAL

### Paper : (BC307) ENTREPRENEURIAL DEVELOPMENT & BUSINESS ETHICS

Paper: BC307

PPW: 4 Hrs

Credits: 4

Max. Marks: 80E+20IA

Exam Duration: 3Hrs

*Objective: to have exposure to the entrepreneurial culture, development and business ethics to set up and manage small units.*

#### **UNIT-I: INTRODUCTION:**

Entrepreneur: Evolution-Concept - Functions - Characteristics – Importance of Entrepreneur– Types of Entrepreneurs - Entrepreneurship-Entrepreneurial Competencies-Women Entrepreneurs in India – Opportunities & Challenges-Entrepreneurship today.

#### **UNIT-II: ENTREPRENEURIAL DEVELOPMENT:**

Entrepreneurial opportunities in India-Environment Scanning– Idea Generation – Transformation of Ideas into Opportunities - Idea & opportunity assessment – Market assessment – Trend spotting – Creativity & Innovation – Innovative process – Selection of the right opportunity.

#### **UNIT-III: PROJECT AND MSMEs:**

Project: Concept -Classification - Identification - Formulation – Design - Planning and Appraisal - Social Cost-Benefit Analysis – Budget and Planning Financial Analysis & Project Financing - MSME – Government Policy and Support.

#### **UNIT-IV: ENTREPRENEURIAL DEVELOPMENT POLICIES AND PROGRAMMES:**

Entrepreneurship Development Programmes – Policies of the Government – Institutions for Entrepreneurship Development Training (EDIs) in India: CED, MDI, EDII, IED, NIESBUD, EMC, STEPs, XISS, SIDO, SISIs - Role of Consultancy Organizations: IDCs, TCOs – Role of Financial Institutions and Banks.

#### **UNIT-V: BUSINESS ETHICS:**

Concept of Business Ethics-Moral Values-Utilitarianism and Universalism -Business Standards and Values - Concept of Corporate Social Responsibility

#### **SUGGESTED READINGS:**

1. Entrepreneurship Development: A.Shankaraiah et al, Kalyani Publishers.
2. Fundamentals of Entrepreneurship: K.K. Patra, Himalaya Publishing House.
3. Entrepreneurship Development: Dr.S.S.Khanka, S.Chand.
4. Entrepreneurship Development: V.Gangadhar et al, Kalyani Publishers.
5. Entrepreneurship Development & Small Business Enterprises: Poornima Charantimath, Pearson.
6. Entrepreneurship: Robert D. Hisrich, McGraw Hill
7. Entrepreneurship: Arya Kumar, Pearson
8. The Dynamics of Entrepreneurial Development & Management: Vasanth Desai, Himalaya
9. Business Ethics: Chandra Kumar Roy, Prabhat Kumar Roy, Vikas Publishing House Ltd.
10. Business Ethics: Sanjeev K. Bansal, Kalyani Publishers.

**UNIT-I: INTRODUCTION TO C LANGUAGE, DATA TYPES AND I/O OPERATIONS:**

Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling – Linking and Executing the C Program – Pre-processors in “C”. Types and I/O operations: Keywords & Identifiers – Constants – Variables – Scope and Life of a Variable – Data types – Storage classes – Reading a character or values – Writing a character or value – Formatted Input and Output operations.

**UNIT-II: OPERATORS, EXPRESSIONS AND DECISION MAKING:**

Operators: Introduction – Arithmetic – Relational – Logical – Assignment – Conditional – Special operators – Expressions: Arithmetic – Evaluation – Type conversions. Decision Making & Looping: Introduction – If statements – If-else statements – Switch statements – Conditional statements – While statements – Do statements – For Statements.

**UNIT-III: ARRAYS AND STRINGS:**

Arrays: Introduction – Defining an array – Initializing an array – One dimensional array – Two dimensional array – Dynamic array. Strings: Introduction – Declaring and initializing string variables – Reading and Writing strings – String handling functions.

**UNIT-IV: BUILT-IN FUNCTIONS AND USER-DEFINED FUNCTIONS:**

Built-in functions: Mathematical functions – String functions – Character functions – Date functions. User defined functions: Introduction – Need for user defined functions – Elements of functions – Return values and their types – Function declaration – Function calls – Recursive functions.

**UNIT-V: STRUCTURES AND POINTERS:**

Structures: Introduction – Declaring structures variables – Accessing structure members – Functions and Structures – Array of structures – Enumerated Data types – Introduction to Unions. Pointers: Fundamentals – Understanding pointers – Address – Declaration of Pointers. LAB: PROGRAMS USING C.

**SUGGESTED BOOKS:**

1. Programming in ANSCI C: Balaguruswamy, McGraw Hill.
2. Programming in C: Ashok Kamthane, Pearson.
3. C How to Program: P.J. Deitel & H.M. Deitel, Pearson & PHI.
4. Programming in C: K.S. Kahlon, Kalyani Publishers.
5. Fundamental of C: Dr. N. Guruprasad, Himalaya Publishing House.
6. C: Learning and Building Business and System Applications: Susant Rout, PHI.
7. Mastering C: K.R. Venugopal, McGraw Hill.
8. Programming in C: J.B. Dixit, Firewal Media.

**B.Com II Year — IV Semester**

**BC401: Soft Skills**

**Max. Marks: 40E+10IA**

**Unit I: Personality Development:** Personality Development: Meaning- Characteristics — Determinants — Ingredients of pleasing personality. Learning: Meaning — Characteristics — Significance — Principles of learning. Self esteem: Meaning — Characteristics — Significance - Building self esteem.

**Unit II: Self Management:** Attitude Development: Meaning — Characteristics — Significance — Building Positive Attitude. Achievement Motivation: Meaning — Characteristics — Significance — Goal setting for achievement — Strategies of achievement motivation. Emotional Intelligence: Meaning — Characteristics — Significance — Strategies of developing emotional intelligence: Fear, Anger and Anxiety.

**Suggested Readings:**

1. Sarma V S Veluri & Muralidhar D., Personal Empowerment: LOTUS Series - Interactive Learning, CAMEL Limited, 2017.
2. Sarma V S Veluri and Others., Jeevan nipunyalu: LOTUS Series, (Telugu), CAMEL Limited, 2017.
3. K Alex, Soft Skills, S. Chand & Company, 2013
4. Narula, S S., Personality Development & Communication Skills, Taxman Publications Pvt. Ltd. New Delhi.
5. Arora, A., Communication Skills and Personality Development, Kalyani Publishers, Ludhiana, 2015.

Paper: BC404  
PPW: 6 Hrs (5L + 1T)  
Credits: 6

Max. Marks: 80E+20IA  
Exam Duration: 3 Hrs

**Objective:** to acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.

**UNIT-I: COMPANY LIQUIDATION:**

Meaning – Modes - Contributory Preferential Payments – Statements of Affairs - Liquidator's Remuneration - Preparation of Liquidator's Final Statement of Account (Including problems)

**UNIT-II: AMALGAMATION (AS-14):**

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies. (Including problems)

**UNIT-III: INTERNAL RECONSTRUCTION AND ACQUISITION OF BUSINESS:**

Internal Reconstruction: Accounting treatment – Preparation of final statement after reconstruction- Acquisition of business when new set of books are opened- Debtors and Creditors taken over on behalf of vendors- When same set of books are continued(Including problems)

**UNIT-IV: ACCOUNTS OF BANKING COMPANIES:**

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Non-Performing Assets – Legal Provisions relating to final accounts - Final Accounts. (Including problems)

**UNIT-V: ACCOUNTS OF INSURANCE COMPANIES AND INSURANCE CLAIMS:**

Introduction – Formats-Revenue Account–Net Revenue Account - Balance Sheet - Valuation Balance Sheet – Net Surplus – General Insurance - Preparation of final accounts with special reference to Fire and Marine Insurance - Insurance claims- Meaning – Loss of Stock and Assets – Average Clause – Treatment of Abnormal Loss - Loss of Profit. (Including problems)

**SUGGESTED READINGS:**

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
2. Accountancy–III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand& Co
7. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

**Paper : (BC405) : BUSINESS STATISTICS-II**

Paper: BC405  
PPW: 5Hrs  
Credits: 5

Max.Marks:80E+20IA  
Exam Duration: 3hrs

**OBJECTIVE:** *to inculcate analytical and computational ability among the students.*

**UNIT-I: REGRESSION:**

Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

**UNIT-II: INDEX NUMBERS:**

Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

**UNIT-III: TIME SERIES:**

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method -Deseasonalisation of Data – Uses and Limitations of Time Series.

**UNIT-IV: PROBABILITY:**

Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye’s Theorem.

**UNIT-V: THEORITCAL DISTRIBUTIONS:**

Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution. Poisson Distribution:– Importance – Conditions – Constants - Fitting of Poisson Distribution.Normal Distribution: – Importance - Central Limit Theorem - Characteristics –Fitting a Normal Distribution (Areas Method Only).

**SUGGESTED READINGS:**

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma,Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Teory, Methods and Applications: SanchetiD.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

**Paper : (BC406) : INCOME TAX – II**

Paper: BC406  
PPW: 5 Hrs  
Credits: 5

Max. Marks: 80E+20IA  
Exam Duration: 3Hrs

***Objective:** to acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

**UNIT-I: CAPITAL GAINS:**

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains.

**UNIT-II: INCOME FROM OTHER SOURCES:**

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 – Problems on computation on Income from Other Sources.

**UNIT-III: CLUBBING AND AGGREGATION OF INCOME:**

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deductions from GTI u/s 80C to 80U – Problems on Computation of Taxable Income

**UNIT-IV: ASSESSMENT OF INDIVIDUALS:**

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability

**UNIT-V: ASSESSMENT PROCEDURE:**

Income tax returns – Types of returns – Filing of e-return – Assessment – Types of assessment – Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment – Rectification of mistakes – Notice on demand.

**SUGGESTED READINGS:**

1. Income Tax Law and Practice: V.P. Gaur & D.B- Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
3. Income Tax: B. Lal, Pearson Education.
4. Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

**Paper : (BC407) : AUDITING**

**Paper: BC506**

**PPW: 4Hrs**

**Credits: 4**

**Max. Marks: 80E+20IA**

**Exam Duration: 3Hrs**

*Objective: to understand meaning and elements of auditing and gain knowledge for execution of audit.*

**UNIT-I: INTRODUCTION:**

Auditing: Meaning – Definition – Evolution – Objectives – Importance -Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

**UNIT-II: AUDITOR AND EXECUTION OF AUDIT:**

Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:**

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

**UNIT-IV: VOUCHING:**

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**UNIT-V: VERIFICATION AND VALUATION OF ASSETS:**

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**SUGGESTED READINGS:**

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: ArunaJha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
6. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta andAshok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandonetal., S. Chand.

*B.Com III Year – V Semester*  
**BC501: Consumerism**

**Max. Marks: 40E+10IA**

**UNIT – I:** Consumerism- Concept - Need and Scope of Consumerism- Origin of Consumer Movement – Consumer movement in India- Marketization and Consumerism in India - Consumer in India - Consumer of goods and services - Professional services - Medical, legal, educational and welfare services- Rights and Responsibilities of Consumerism- Unfair Trade Practices – Consumer Voluntary Organisations

**UNIT – II:** Consumer Protection Act, 1986 – Objectives – Definition of Terms – complainant, consumer dispute, defect, deficiency in service, service, unfair trade practices, restrictive trade practices - UN guidelines for Consumer Protection. Emergence of new Consumer Movements: Green Consumerism. Consumer action groups, consumer resistance, consumer boycotts, lobbying, consumer guidance - Nature and Functions- Role and working of Consumer Voluntary Organisations in Grievance Settlement.

***Suggested Readings:***

1. Paul M.C., Consumer Redressal System and Consumer Protection in India, Kalpaz Publications, 2015.
2. Darmanand Mishra, Consumer Protection, APH Publishing Corporation, 2012.



*B.Com III Year – V Semester*  
**BC502: Organizational Behaviour**

**Max. Marks: 40E+10IA**

**Unit I: Introduction to Organisation and Behaviour:** Organisation, Managers, Managerial Roles and Managerial Skills – Organisational Behaviour: Meaning – Definition - Factors influencing Organisational behaviour – Scope, Significance - Emergence of Organisational Behaviour - Contributing Disciplines.

**Unit-II: Individual Behaviour and Group Behaviour:** Personality – Definitions – Determinants – Types - Personality Traits Influencing Organisational Behaviour - Group Behaviour: Concept of Group – Types of Groups – Formal and Informal Groups

**References**

1. Robbins P Stephen, Judge A Timothy and Sanghi Seema, **Organizational Behavior**, Pearson Education, 2009.
2. Subba Rao P, **Organizational Behaviour**, Himalaya Publishing House, Bombay, 2011.
3. Sarma V S Veluri, **Organisational Behaviour - An Interactive Learning Approach -Text and Cases**, Jaico Publishing House, 2009.

**B.Com III Year – V Semester**  
**BC503: Cost Accounting**

**Max. Marks: 80E+20IA**

**UNIT-I: INTRODUCTION:** Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification –Preparation of cost sheet(including problems)

**UNIT-II: MATERIAL:** Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT-VED-FSND -Issue of Materials to Production – Pricing methods: FIFO-LIFO with Base Stock and Simple and Weighted Average methods. (Including problems)

**UNIT-III: LABOUR AND OVERHEADS:** Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods. Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads. (including problems)

**UNIT-IV: UNIT COSTING AND JOB COSTING:** Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet. Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.(including problems)

**UNIT-V: CONTRACT AND PROCESS COSTING:** Contract Costing: Features - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts – Advantages Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses.(including problems)

**SUGGESTED BOOKS:**

1. Cost Accounting: Jain and Narang, Kalyani Publications.
2. Cost Accounting: M.N. Arora, Himalaya Publications.
3. Cost and Management Accounting: Prashanta Athma, Himalaya Publications.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill Publications.
5. Cost Accounting: Theory and Practice: Banerjee, PHI Publications.
6. Introduction to Cost Accounting: Tulsian, S.Chand Publications.
7. Cost Accounting: Horngren, Pearson Publications.
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

**B.Com III Year – V Semester**  
**BC504: Business Law****Max. Marks: 80E+20IA****UNIT-I: INTRODUCTION TO INDIAN CONTRACT ACT 1872:**

Development of Business Law - Development of Law in Independent India Contract Act 1872: Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance- Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrine of “Stranger to a contract”- “No consideration- No contract” - Capacity to a contract - Minors agreements.

**UNIT-II: INDIAN CONTRACT ACT 1872:**

Legality of Object and Consideration - Agreements Expressly Declared To Be Void - Wagering Agreements - Contingent Contracts.  
Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

**UNIT-III: SALE OF GOODS ACT 1930:**

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller.

Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service - Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice – Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

**UNIT-IV: TRADE MARKS, PATENTS, COPY RIGHTS & INTELLECTUAL PROPERTY RIGHTS:**

Trade Marks: Definition - Procedure for Registration of Trade Marks - Patents: Definition- Kinds of Patents- Transfer of the Patent Rights- Rights of the Patentee- Copy Rights: Definition- Essential Conditions for Copy Rights to be Protected-Rights of the Copyright Owner-Terms of Copy Right- Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT-V: INFORMATION TECHNOLOGY ACT & ENVIRONMENTAL PROTECTION ACT:**

Information Technology Act-2000: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication.

Environmental Protection Act 1986: Object - Scope and Scheme of the Act – Definitions - General Powers of the Central Government – Prevention - Control and Abatement of Environmental Pollution – Offences and Penalties.

**SUGGESTED BOOKS:**

- 1) Company Law: Kapoor, Sultan Chand and Co. Publications.
- 2) A Manual of Business Laws: S.N. Maheshwari & S.K. Maheshwari, Himalaya
- 3) Business Laws: KC Garg & RC Chawla, Kalyani Publishers.
- 4) Business Law: PC Tulsian & Bharat Tulsian, McGraw Hill Education
- 5) Business Law: Tejpal Sheth, Pearson.
- 6) Business Law: MC Kuchal & Vivek Kuchal, Vikas Publishing House.

**B.Com III Year – V Semester**  
**BC505: Banking Theory & Practice**

**Max. Marks: 80E+20IA**

**UNIT-I:INTRODUCTION:**

Origin and Growth of Banking in India - Functions of Commercial Banks financial inclusion- public vs. private sector banks- foreign banks-payment banks-universal banking- Emerging Trends in Commercial Banking in India: E-Banking – Mobile Banking - Core Banking – Bank Assurance – OMBUDSMAN—types of deposits-time deposits-current and savings accounts-importance of current and savings accounts—zero balance accounts.

**UNIT-II: RESERVE BANK OF INDIA:**

RBI -Functions–control of credit–objectives—instruments-repo rate-reverse repo rate-bank rate- statutory liquidity ratio-cash reserve ratio-money market-role of RBI in money market—role of RBI in exchange rate.

**UNIT-III: WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS :**

Prudential norms-income recognition, asset classification, investments and provisioning-- concepts of base rate and net interest margin-importance of Current and Types of banks- Co-Operative Banks  
–Regional Rural Banks -National Bank for Agriculture and Rural Development (NABARD)

**UNIT-IV: BANKER AND CUSTOMER RELATIONSHIP:**

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms- General and Special Features of Relationship –precautions to be taken by a banker in opening of accounts of special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.

**UNIT-V: NEGOTIABLE INSTRUMENTS:**

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques – Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities – Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities – Banking Receipts.  
Rule in Clayton’s Case - Garnishee Order – Loans against Equitable Mortgage - Legal Mortgage- Distinction between them - Latest Trends in Deposit Mobilization.

**SUGGESTED BOOKS:**

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
4. Banking: N.T. Somashekar, New Age International Publishers
5. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
6. Modern Commercial Banking: H.R. Machiraju, New Age International Publishers
7. Banking Theory & Practices: R. Rajesh, Tata McGraw Hill
8. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
9. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
10. Modern Banking: D. Muralidharan, PHI.

**B.Com III Year – V Semester**  
**BC506: Computerized Accounting**

**Max. Marks: 80E+20IA**

**UNIT-I: COMPUTERIZED ACCOUNTING:**

Introduction–Importance–Application -Advantages and disadvantages – Difference between Manual Accounting and Computerised Accounting – Features of Accounting packages – Creation of Company–Groups–Ledgers, Pre-defined vouchers - Displaying - Altering – Deleting of vouchers, ledger and company.- Reports: Account Books – Registers - Statement of Accounts - Bank Reconciliation Statement - Day Book – Cash and Bank Books- Final Accounts of Sole Traders: Trail Balance - Profit and Loss Account - Balance Sheet.

**UNIT-II: ACCOUNTS WITH INVENTORY:**

Creation of Company with inventory and stock – Creation of Groups - Stock categories - Stock items – Godowns - Units of Measure - Inventory Vouchers - Pure Inventory Vouchers - Creating purchase order & Sales order – Invoicing - Display of inventory reports & statements.

**UNIT-III: FINAL ACCOUNTS OF BUSINESS ORGANISATIONS:**

Preparation of Final Accounts for Nonprofit organizations-Partnership firms - Corporate companies - Bank Accounts.

**UNIT-IV: COST AND MANAGEMENT ACCOUNTING:**

Preparation of Stores Legers – Job costing - Common size statement - Funds Flow Statement - Cash Flow Statement-Ratio Analysis

**UNIT-V: TAX ACCOUNTING:**

Tax applications- Introduction to VAT - VAT activation and classification - VAT computation - Composite VAT - Input VAT on capital goods

**SUGGESTED BOOKS:**

- 1.Computerised Accounting: A.Murali Krishna, Vaagdevi publications
- 2.Aakash Business Tools: Spoken Tutorial Project IIT Bombay
- 3.Mastering Tally: Dinesh Maidasani, Firewall Media
- 4.Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
- 5.Computerised Accounting and Business Systems: Kalyani Publications
- 6.Manuals of Respective Accounting Packages
7. Tally ERP 9: J.S. Arora, KalyaniPublications.
- 8.Business accounting using Tally ERP.9 by Tally Education

***B.Com III Year – V Semester (General)***  
**BC507: FINANCIAL MANAGEMENT**

**Max. Marks: 80E+20IA**

***UNIT-I: INTRODUCTION:***

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

***UNIT-II: FINANCIAL PLANNING:***

Sources of Finance - Financial Planning: Meaning and Definition – Objectives – Characteristics – Process – Factors - Limitations (Theory).

***UNIT-III: CAPITALIZATION:***

Meaning of Capital and Capitalization – Sources of Capital - Theories of Capitalization – Over Capitalization: Meaning -Causes – Consequences - Remedies - Under Capitalization: Meaning – Causes – Consequences - Remedies - Comparison of Under and Over Capitalization – Watered Stock (Theory).

***UNIT-IV: COST OF CAPITAL:***

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings-Weighted Average Cost of Capital (Simple Problems).

***UNIT-V: CAPITAL STRUCTURE:***

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

***SUGGESTED READINGS:***

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson

**B.Com III Year – V Semester (General)**

**BC508: PRINCIPLES OF MARKETING**

Max. Marks:  
80E+20IA

***UNIT-I: INTRODUCTION:***

Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept - Marketing Myopia – Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development - Marketing Mix - Direct Marketing - Online Marketing Challenges and Opportunities - Marketing of Services.

***UNIT-II: MARKET ENVIRONMENT:***

Micro Environment: Company – Suppliers - Marketing Intermediaries – Customers – Competitors - Publics - Macro Environment: Demographic – Economic – Natural – Technological – Political - Legal (Consumer Protection Act 1986) and Regulatory - Cultural - Social - International Marketing GATT & WTO.

***UNIT-III: MARKET SEGMENTATION:***

Concept of Target Market - Diffused Market - Concentrated Market - Clustered Market - Market Segmentation: Concept – Bases – Benefits - Requirement for Effective Segmentation - Market Segmentation Analysis for Consumer and Services - Product Positioning: Concepts - Bases.

***UNIT-IV: CONSUMER BEHAVIOUR:***

Consumer Behavior: Nature – Scope – Importance - Factors: Economic – Psychological – Cultural - Social and Personal - Steps in consumer Decision Process - Post Purchase Behavior - Cognitive Dissonance - Organizational Buyer - Industrial Markets - Reseller Market - Government Market - Characteristics of Organizational Buyer - Organizational Buying Process - Organizational Buyer Vs. Consumer Behavior.

***UNIT-V: MARKET RESEARCH & ETHICS IN MARKETING:***

Market Research: Meaning - Definition - Marketing Research Process: Defining the Objectives of Research – Need - Designing the Research Project - Data Collection Process - Analyzing Data - Presenting Results - Scope of Marketing Ethics - Ethical issues Associated with Marketing Decisions Creating an Ethical climate in work place - Influence of personal Ethics.

***SUGGESTED READINGS:***

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
3. Marketing: Dhruv Grewal, Michael levy, Tata McGraw Hill.
4. Marketing Management: Dr. K. Karunakaran, Himalaya Publications.
5. Marketing Management: Ramaswamy&Namakumari, Tata Mc GrawHill Publication.
6. Marketing Management: CN Sontakki, Kalyani Publication.

**UNIT-I: INTRODUCTION:**

E-Commerce: Meaning- Advantages & Limitations - E-Business: Traditional & Contemporary Model, Impact of E-Commerce on Business Models - Classification of E-Commerce: B2B- B2C - C2B - C2C - B2E - Applications of Ecommerce: E-Commerce Organization Applications - E-Marketing - E- Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping.

**UNIT-II:FRAMEWORK OF E-COMMERCE:**

Framework of E-Commerce: Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP - SSL.

Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

**UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:**

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective - Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based E-Payment System - Smart Cards.

**UNIT-IV:ELECTRONIC DATA INTERCHANGE:**

Introduction - EDI Standards - Types of EDI - EDI Applications in Business – Legal - Security and Privacy issues if EDI - EDI and E-Commerce - EDI Software Implementation.

**UNIT-V: E-MARKETING TECHNIQUES:**

Introduction - New Age of Information - Based Marketing - Influence on Marketing - Search Engines & Directory Services - Charting the On-Line Marketing Process - Chain Letters - Applications of 5P's (Product, Price, Place, Promotion, People) E-Advertisement - Virtual Reality & Consumer Experience - Role of Digital Marketing.

**SUGGESTED READINGS:**

1. Frontiers of Electronic Commerce: Ravi Kalakota, Andrew B Whinston, Pearson
2. E-Commerce: An Indian Perspective: P.T. Joseph, S.J, PHI
3. Electronic Commerce, Framework Technologies & Applications: Bharat Bhasker, McGraw Hill
4. Introduction To E-Commerce: Jeffrey F Ravnort, Bernard J. Jaworski: Tata McGraw Hill



**UNIT-I: INTRODUCTION:**

Object Oriented Programming: Concepts – Benefits – Languages-Structured vs. Object Oriented Programming. C++: Genesis - Structure of a program – Tokens - Data Types – Operators - Control Structures - C vs C++ - Functions.

**UNIT-II: CLASSES, OBJECTS, CONSTRUCTORS AND DESTRUCTORS:**

Encapsulation - Hiding - Abstract data types - Object & Classes – Attributes - Methods - C++ class declaration - State identity and behaviour of an object. Purpose of Constructors - Default Constructor - Parameterized Constructors - Copy Constructor - Instantiation of objects - Default parameter value - Object types - C++ garbage collection - Dynamic memory allocation – Meta class/ Abstract classes.

**UNIT-III: OVERLOADING, CONVERSIONS, DERIVED CLASSES AND INHERITANCE:**

Function and Operator Overloading - Overloading Unary and Binary Operators - Data and Type Conversions - Derived Classes - Concept of Reusability - Visibility modes - Types of Inheritance - Single and Multiple Inheritance - Multilevel Inheritance.

**UNIT-IV: POLYMORPHISM, VIRTUAL FUNCTION, STREAMS AND FILES:**

Polymorphism - Virtual - Classes - Pointer to Derived class - Virtual functions - Rules for Virtual function - Pure Virtual functions-Stream Classes - Types of I/O - Formatting Outputs - File Pointers – Buffer -C++ Stream - Unformatted console I/O operations – Functions: get( ) - put( ) – formatted console I/O operations - IOS class format functions - Manipulators.

**UNIT-V: EXCEPTION HANDLING AND DATA STRUCTURES IN C++:**

Exceptions in C++ Programs - Try and Catch Expressions - Exceptions with arguments.  
Data Structures: Introduction - Linked list - Stacks - Queues.

**SUGGESTED READINGS:**

1. Objected Oriented Programming with C++: E.Balagurusamy, McGrawHill.
  2. C++ Programming-A Practical Approach:MadhusudanMothe, Pearson.
  3. Object Oriented Programming Using C++: Chadha&Chadha, Kalyani.
  4. Programming in C++: A.N.Kamthane, Pearson.
  5. The Complete Reference C++: H.Schildt, McGrawHill.
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**B.Com III Year – VI Semester**  
**BC601: Preparation of Tax Returns**

**Max. Marks: 40E+10IA**

**UNIT-I: INTRODUCTION**

E-filing of Income Tax Returns and E-Payment of Income Tax – Application for PAN – Online Registration of PAN Income Tax Returns of Individuals – Utility Available for Preparation of Return – Viewing of Tax Credit Available in Form 26AS – Filing of Various Returns of Income for an individual i.e., ITR-1 to ITR-4 with Digital Signatures and Without Digital Signatures.

**UNIT-II: GST**

Overview of GST Act – Concepts – Dealer Registration Procedure – Filing of Return – Tax calculation and issues involved in standardization of taxes.

**REFERENCE BOOKS**

1. Vinod K Singhania and Dr Kapil Singhania, Direct Taxes Law & Practice, Taxman Publications.
2. Dr Girish Ahuja and Ravi Gupta, Direct Taxes Law & Practice, Bharat Publications.

**B.Com III Year – VI Semester  
BC602: Advertising**

**Max. Marks: 40E+10I**

**UNIT- 1 : INTRODUCTION TO ADVERTISING:** Advertising – Definition – Significance – Classification of advertisements – Functions of Advertising – Objectives – Media Planning, Media Selection: Media planning Process-Selection of Media - Factors influencing the Choice of Media- Benefits of Advertising.

**UNIT- II: ADVERTISING & SALES PROMOTION:** Sales Promotion – Definition – Types – Features – Increasing importance – Reasons – Role of Media in Advertising -Types of Media: Print Media, Electronic Media -

**Suggested Books:**

1. Belch & Belch – Advertising & Promotion – Tata McGraw Hill.
2. Advertising – Sontakki – Himalaya Publishing House.
3. Advertising Planning and Implementation – Sharma and Singh – Prentice Hall
4. Advertising Management – Concepts and cases – Mahendra Mohan – Tata McGraw Hill.
5. Burnelt – Promotion Management Tata McGraw Hill. B.Com (Advertising, Sales Promotion & Sales
6. Chunnawala, S.A., Compendium of Brand Management, Himalaya Publications House, 2004.

**B.Com III Year – VI Semester  
BC603: Managerial Accounting**

**Max. Marks: 80E+20IA**

**UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations  
– Relationship between Cost, Management and Financial Accounting.

**UNIT-II: COST-VOLUME-PROFIT ANALYSIS:**

Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

**UNIT-III: MARGINAL COSTING AND DECISION MAKING:**

Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

**UNIT-IV: BUDGETARY CONTROL:**

Budget: Meaning – Objectives — Essentials of Budgets - Budgetary Control - Classification of Budgets-Preparation of Budgets - Advantages and Limitations

**UNIT-V: WORKING CAPITAL:**

Working Capital: Meaning – Classification – Importance – Objectives – Estimation of Working Capital Requirements- Management of Current Assets.

**SUGGESTED BOOKS:**

1. Introduction to Management Accounting: Charles T, Horngren et al, Pearson
2. Management Accounting: S.P.Gupta
3. Management Accounting: Manmohan &Goyal
4. Management Accounting: Sharma Shashi K. Gupta, Kalyani Publishers
5. Management Accounting: MN Arora, Himalaya
6. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vikas Publications.

**B.Com III Year – VI Semester  
BC604: Company Law**

**Max. Marks: 80E+20IA**

**UNIT-I: INCORPORATION OF COMPANIES:**

Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:**

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

**UNIT-III: COMPANY SECRETARY:**

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:**

Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

**UNIT-V: WINDING UP:**

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up –Removal of name of the company from Registrar of Companies

**SUGGESTED BOOKS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 3) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 4) Corporate Law: PPS Gogna, S Chand.
- 5) Company Law: Bagrial AK: Vikas Publishing House

**B.Com III Year – VI Semester**  
**BC605: Financial Institutions & Markets**

**Max. Marks: 80E+20IA**

**UNIT-I: INTRODUCTION:**

Functions of Financial System – Constituents of Indian Financial System – An Overview of Indian Financial System – Role and Functions of Participants in the Financial Market – Factors.

**UNIT-II: FINANCIAL INSTITUTIONS: ALL INDIA DEVELOPMENT BANKS:**

Role of Financial Institutions in Economic Development – Types of Financial Institutions. All India Development Banks: Industrial Finance Corporation of India (IFCI) – Industrial Development Bank of India (IDBI) – Industrial Investment Bank of India Limited (IIBIL) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Infrastructure Development Finance Company Limited (IDFC) – ICICI.

**UNIT-III: FINANCIAL INSTITUTIONS: STATE LEVEL DEVELOPMENT BANKS:**

State Finance Corporations (SFCs): Objectives and Scope - Management – Financial Resources – Functions – Operations – Performance Appraisal and Problems. State Industrial Development Corporations (SIDCs): Functions – Resources – Operations – Financial Assistance.

**UNIT-IV: MONEY MARKET:**

Money Market: Definition, Features, Objectives, Importance, Compositions. Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks. Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks. Treasury - Types of Treasury Bills – Operations and Participants – Money Market Instruments – Structure of Indian Money Market – Recent Development in the Indian Money Market.

**UNIT-V: CAPITAL MARKET:**

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market – New Issue Market – Instruments – Security Buyer – Methods of Issus – Intermediaries– Secondary Market – Characteristics and functions of Stock Exchanges – Listing of Securities – Types of Speculators - Stock Exchanges in India – SEBI – Powers and Functions – Primary and Secondary Market Guidelines .

**SUGGESTED BOOKS:**

1. Financial Markets and Services: Gordon and Natarajan, Himalaya.
2. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
3. Management of Indian Financial Institutions: R.M.Srivastava&Divya Nigam, Himalaya.
4. Financial Services and Markets: Dr.Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.

**B.Com III Year – VI Semester  
BC606: Commerce Lab**

**Max. Marks: 60E+20IE+20LAB**

**UNIT-I: BASIC BUSINESS DOCUMENTS:**

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

**UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:**

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

**UNIT-III: BUSINESS LEGAL DOCUMENTS:**

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman’s Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

**UNIT-IV: DOCUMENTS OF TAXATION:**

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - VAT/TOT Dealer-Application and License - Registration under Service Tax.

**UNIT-V: BUSINESS CHARTS:**

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

### **COMMERCE LAB FACILITIES:**

- i) College is required to provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, etc. with sufficient furniture.
- ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
- ii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.

### **COMMERCE LAB – PROCEDURE AND EVALUATION:**

- 1) Every student should maintain a record of his experiment/ presentation / demo /field study by participating in the class room at the rate of 3 hours per week under the guidance of the faculty.
- 2) Their internal assessment examination for 20 marks based on his participation and practice in the lab sessions.
- 3) All the lab records shall be sent to the examination branch for evaluation for 80 marks by the external examination during the spot valuation like any other answer paper.



**B.Com III Year – VI Semester (General)**  
**BC607: HUMAN RESOURCE MANAGEMENT**

Max. Marks: 80E+20IA

**UNIT- I: INTRODUCTION:**

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory-

HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India.

**UNIT-II: HR PLANNING:**

Introduction - Need - Process - System – Responsibilities - Methods.

**UNIT-III: RECRUITMENT AND SELECTION:**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment - Traditional and Modern methods - Recruitment and Selection Policies - Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

**UNIT-IV:HUMAN RESOURCE DEVELOPMENT:**

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

**UNIT-V: PERFORMANCE APPRAISAL:**

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

**SUGGESTED READING:**

1. Essentials of HRM and Industrial Relations: P. Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human Resource Management: S. S. Khanka, S. Chand

**B.Com III Year – VI Semester (General)**  
**BC608: TAX PLANNING & MANAGEMENT**

Max. Marks: 80E+20IA

**UNIT-I: INTRODUCTION TO TAX PLANNING:**

Meaning of Tax Planning – Tax Avoidance – Tax Evasion – Scope of Tax Planning – Methods of Tax Planning – Tax Management: Meaning – Scope of Tax Management: Under the various heads of Salaries - House Property - Profits and Gains of Business or Profession - Capital Gains.

**UNIT-II: TAX PLANNING FOR SALARIES & INCOME FROM HOUSE PROPERTY:**

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of interest on educational Loan – Contribution under Pension Scheme – Medical Expenditure. House Property: Concessional treatment with respect to one self-occupied house – Availing self- occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no income or negligible income – Choosing the best option where more than one House is under Self-occupancy.

**UNIT-III: TAX PLANNING FOR PROFIT AND GAINS OF BUSINESS OR PROFESSION AND CAPITAL GAINS:**

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque. Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1<sup>st</sup> April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

**UNIT-IV: TAX PLANNING FOR NEW INDUSTRIAL ESTABLISHMENTS AND INVESTMENTS:**

Tax planning with reference to New Industrial Establishment – Location - Form - Nature and Capital Structure - Short term loans - Term loans - Public Deposits - Bonus Issues – Dividend.

**UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:**

Tax considerations arising with regard to specific management decisions: Make/buy - Own/lease - Installment/hire purchase - Retain/replace - Export/local sale - Shut Down/continue Expand/ Contract - Merger and Amalgamations.

**SUGGESTED READINGS:**

- 1) Corporate Tax Planning and Management: V.P.Gaur, D.B. Narang & Rajeev Puri, Kalyani.
- 2) Corporate Tax Planning & Business Tax Procedures: Vinod K. Singania & Monica Singhania, Taxmann.

## Paper : (BCO603) MANAGERIAL ACCOUNTING

Paper: BCO603  
PPW: 6 Hrs (5L+1T)  
Credits:6

Max. Marks: 80E+20IA  
Exam Duration: 3 Hrs

*Objective: to acquire knowledge of Managerial Accounting decision making techniques, preparation of budgets and estimation of working capital.*

### **UNIT-I: INTRODUCTION:**

Managerial Accounting: Features – Objectives – Scope – Functions – Advantages and Limitations – Relationship between Cost, Management and Financial Accounting.

### **UNIT-II: COST-VOLUME-PROFIT ANALYSIS:**

Introduction – Importance – Techniques: Marginal and Break Even Analysis – Break-Even Analysis: Meaning – Assumptions – Importance- Calculation of BEP - Limitations.

### **UNIT-III: MARGINAL COSTING AND DECISION MAKING:**

Marginal Costing: Meaning – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Marginal Costing and Decision Making: Product Decisions – Pricing Decisions - Make or Buy Decisions.

### **UNIT-IV: BUDGETARY CONTROL:**

Budget: Meaning – Objectives — Essentials of Budgets - Budgetary Control - Classification of Budgets-Preparation of Budgets - Advantages and Limitations

### **UNIT-V: WORKING CAPITAL:**

Working Capital: Meaning – Classification – Importance – Objectives –Estimation of Working Capital Requirements- Management of Current Assets.

### **SUGGESTED READINGS:**

1. Introduction to Management Accounting: Charles T, Horngren et al, Pearson
2. Management Accounting: S.P.Gupta
3. Management Accounting: Manmohan &Goyal
4. Management Accounting: Sharma Shashi K. Gupta, Kalyani Publishers
5. Management Accounting: MN Arora, Himalaya
6. Management Accounting: Khan & Jain, Tata McGraw Hill
7. Accounting for Management: SN Maheshwari, Vik

**Paper : (BCO604) COMPANY LAW**

Paper: BCO604

PPW: 5Hrs

Credits:5

Max. Marks: 80E+20IA

Exam Duration: 3Hrs

**Objective:** *to understand legal provisions applicable for establishment, management and winding up of companies in India as per Companies Act 2013.*

**UNIT-I: INCORPORATION OF COMPANIES:**

Company: Meaning and Definition – Characteristics - Classification – Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

**UNIT-II: MANAGEMENT OF COMPANIES:**

Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

**UNIT-III: COMPANY SECRETARY:**

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

**UNIT-IV: COMPANY MEETINGS:**

Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

**UNIT-V: WINDING UP:**

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up –Removal of name of the company from Registrar of Companies

**SUGGESTED READINGS:**

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law and Practice: GK Kapoor & Sanjay Dhamija, Taxmann Publication.
- 3) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 4) Corporate Law: PPS Gogna, S Chand.
- 5) Company Law: Bagriyal AK: Vikas Publishing House

## **Paper : (BCO605) FINANCIAL INSTITUTIONS AND MARKETS**

Paper: BCO605  
PPW: 5Hrs

Max Marks: 80E+20IA  
Exam Duration: 3Hrs

*Objective: to familiarizewith various Financial Institutions and Markets.*

### **UNIT-I: INTRODUCTION:**

Functions of Financial System – Constituents of Indian Financial System – An Overview of Indian Financial System – Role and Functions of Participants in the Financial Market –Factors.

### **UNIT-II: FINANCIAL INSTITUTIONS: ALL INDIA DEVELOPMENTBANKS:**

Role of Financial Institutions in Economic Development – Types of Financial Institutions.

All India Development Banks: Industrial Finance Corporation of India (IFCI) – Industrial Development Bank of India (IDBI) – Industrial Investment Bank of India Limited (IIBIL) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Infrastructure Development Finance Company Limited (IDFC) – ICICI.

### **UNIT-III: FINANCIAL INSTITUTIONS: STATE LEVEL DEVELOPMENT BANKS:**

State Finance Corporations (SFCs): Objectives and Scope - Management – Financial Resources – Functions – Operations – Performance Appraisal and Problems.

State Industrial Development Corporations (SIDCs): Functions – Resources – Operations – Financial Assistance.

### **UNIT-IV: MONEY MARKET:**

Money Market: Definition, Features, Objectives, Importance, Compositions.

Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks.

Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks.

Treasury - Types of Treasury Bills – Operations and Participants – Money Market Instruments – Structure of Indian Money Market – Recent Development in the Indian Money Market.

### **UNIT-V: CAPITAL MARKET:**

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market – New Issue Market – Instruments – Security Buyer – Methods of Issus – Intermediaries

– Secondary Market – Characteristics and functions of Stock Exchanges – Listing of Securities – Types of Speculators - Stock Exchanges in India – SEBI – Powers and Functions – Primary and Secondary Market Guidelines .

### **SUGGESTED READINGS:**

1. Financial Markets and Services: Gordon and Natarajan, Himalaya.
2. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
3. Management of Indian Financial Institutions: R.M.Srivastava&Divya Nigam, Himalaya.
4. Financial Services and Markets: Dr.Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
5. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
6. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
7. Indian Financial Systems: Pathak, Pearson Education.
8. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

## Paper : (BCO606) COMMERCE LAB

Paper: BCO606

PPW: 4

Credits:4

Max. Marks: 60E+20L+20IA

Exam Duration: 3 Hrs

**Objective:** to become familiar with various business documents and acquire practical knowledge, which improve over all skill and talent.

### **UNIT-I: BASIC BUSINESS DOCUMENTS:**

Trade license under Shops and Establishments Act - Labor license from Department of labor - Partnership Deed - Pollution, Health licenses – Quotation - Invoice form and preparation - Computation of simple interest, compound interest and EMI - Way bill used during transport - Debit Note and Credit Note - Audit Report.

### **UNIT-II: FINANCE, BANKING AND INSURANCE DOCUMENTS:**

Promissory Note - Bill of exchange – Cheque - Pay in slip - Withdrawal form - Account opening and Nomination form - Deposit form and Deposit Receipts - Loan application form - Insurance Proposal form and Insurance Policy - ATM Card Application form - Credit appraisal report - Insurance agency application procedure - ESI / PF membership form.

### **UNIT-III: BUSINESS LEGAL DOCUMENTS:**

Memorandum of Association - Articles of Association - Certificate of Incorporation – Prospectus - Certificate of Commencement of Business - Annual Report – Chairman’s Speech - Model bye-laws of some society - Society/ Trust registration form - Complaint in a Consumer forum - Complaint under Right to Information Act.

### **UNIT-IV: DOCUMENTS OF TAXATION:**

PAN application under Income Tax Act - TAN application under Income Tax Act - Form:16 to be issued by Employer - TDS and its certificate u/s15 - Income Tax payment challans and Refund Order - Income Tax Returns including TDS Return - Notices under Income Tax Act - Assessment Order - VAT/TOT Dealer-Application and License - Registration under Service Tax.

### **UNIT-V: BUSINESS CHARTS:**

Elements of business - Forms of business organizations - Procedure of incorporation of companies - Classification of partners with salient features of each of them - International, National, State level and Regional entrepreneurs - Hierarchy of Banking business in India - Tax administration in India - Various taxes imposed in India - Export and import procedure - Purpose and powers of authorities like RBI, SEBI, IRDA, ROC.

### **COMMERCE LAB FACILITIES:**

- i) Provide a commerce lab containing all the documents related to commerce and facilities as, computer, printer, OHP, LCD Projector with sufficient furniture.
- ii) Teachers should practically explain the documents and help in filling the same in the simulated environment.
- iii) Students are required to do the above personally and gain the knowledge of filling the above documents and the same are to be kept in a portfolio.
- iv) At the end of semester, the portfolios would be evaluated by the external examiner by the, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the portfolio for a maximum of 35 marks and conduct viva-voce examination for 20 marks. The award lists duly signed are to be sent to the Controller of Examinations.

## **Paper: (BCO607) HUMAN RESOURCE MANAGEMENT**

Paper: BCO607  
PPW: 5 Hrs (4L +1T)  
Credits:5

Max. Marks: 80E+20IA  
Exam Duration: 3hrs

**Objective:** *to gain knowledge of basics of Human Resource Management.*

### **UNIT- I: INTRODUCTION:**

HRM: Meaning - Importance - Objectives - Evolution - Elton Mayo's Human Relations Theory- HRM in India: Introduction - Human Relation Movement - Scope of HR in India – Recent trends in HR in India.

### **UNIT-II: HR PLANNING:**

Introduction - Need - Process - System – Responsibilities - Methods.

### **UNIT-III: RECRUITMENT AND SELECTION:**

Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment - Traditional and Modern methods - Recruitment and Selection Policies - Recruitment Practices in India - Private and Public Sector - Concept of Selection – Selection Process.

### **UNIT-IV:HUMAN RESOURCE DEVELOPMENT:**

Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

### **UNIT-V: PERFORMANCE APPRAISAL:**

Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – Individual Evaluation Methods - Multiple Person Evaluation Methods - 360 Degree Appraisal - MBO.

### **SUGGESTED READING:**

1. Essentials of HRM and Industrial Relations: P. Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K. Aswathappa, MC-Graw Hill Foundation
3. HRM with Case Study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human Resource Management: S. S. Khanka, S. Chand
6. Human Resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.
10. Human Resource Development: Bhatia &Verma, Deep & Deep Publicat

## **Paper: (BCO608) TAX PLANNING & MANAGEMENT**

Paper: BCO608  
PPW: 5 Hrs  
Credits: 5

Max. Marks: 80E+20IA  
Exam Duration: 3Hrs

***Objective:** to equip with conceptual and legal knowledge about Tax Planning and Management with reference to various Heads of Income relating to an Individual Assessee.*

### **UNIT-I: INTRODUCTION TO TAX PLANNING:**

Meaning of Tax Planning – Tax Avoidance – Tax Evasion – Scope of Tax Planning – Methods of Tax Planning – Tax Management: Meaning – Scope of Tax Management: Under the various heads of Salaries - House Property - Profits and Gains of Business or Profession - Capital Gains.

### **UNIT-II: TAX PLANNING FOR SALARIES & INCOME FROM HOUSE PROPERTY:**

Salaries: Advance of Salary – Commutation of Pension – Change of employment before 5 years service under Recognised Provident Fund – Conversion of unrecognised fund into recognised fund – Tax incidence of Perquisite/allowance – Leave travel concession vs. Leave travel allowance – Gratuity – Savings and Investments – D.A. or D.P. be paid as part of salary – Salary earned outside India – Relief under sec.89 – Repayment of interest on educational Loan – Contribution under Pension Scheme – Medical Expenditure.

House Property: Concessional treatment with respect to one self-occupied house – Availing self-occupancy concession for more than one house – Acquisition of house out of own capital vs. Borrowed capital – Acquisition of Self-occupied House out of Borrowed Capital – Deduction of Municipal taxes on Payment basis – Purchasing of House Property in the Name of Spouse having no income or negligible income – Choosing the best option where more than one House is under Self-occupancy.

### **UNIT-III: TAX PLANNING FOR PROFIT AND GAINS OF BUSINESS OR PROFESSION AND CAPITAL GAINS:**

Business: Business Premises - Own or Lease – Depreciation – Expenditure on Scientific Research – Amortisation of certain preliminary expenses – Expenditure on Advertisement – Investment in capital assets – Compensation for breach of an agreement relating to the purchase of an asset – Expenses on borrowing – Tax audit – Compulsory maintenance of accounts – Payment exceeding Rs. 20,000 to be made by Account Payee Cheque.

Capital Gains: Consideration to be realised before transfer – Transfer of capital asset at a suitable time – Fair Market Value as on 1<sup>st</sup> April- 1981 to be opted as the cost of acquisition – Concessional Rate of tax – Specific exemption – Forfeiture of exemption – Choice of investment – Sale timings of an asset- held by a minor child – Avoidance of capital gain on the sale of depreciable asset.

### **UNIT-IV: TAX PLANNING FOR NEW INDUSTRIAL ESTABLISHMENTS AND INVESTMENTS:**

Tax planning with reference to New Industrial Establishment – Location - Form - Nature and Capital Structure - Short term loans - Term loans - Public Deposits - Bonus Issues – Dividend.

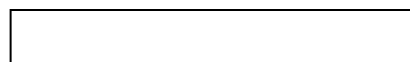
### **UNIT-V: TAX PLANNING FOR MANAGERIAL DECISIONS:**

Tax considerations arising with regard to specific management decisions: Make/buy - Own/lease - Installment/hire purchase - Retain/replace - Export/local sale - Shut Down/continue Expand/Contract - Merger and Amalgamations.

### **SUGGESTED READINGS:**

- 1) Corporate Tax Planning and Management: V.P.Gaur, D.B. Narang & Rajeev Puri, Kalyani.
- 2) Corporate Tax Planning & Business Tax Procedures: Vinod K. Singania & Monica Singhania, Taxmann.
- 3) Direct Taxes Law & Practice: Vinod K. Singania & Kapil Singania, Taxmann
- 4) Direct Taxes : B.B. Lal, Pearson Publication.



**BCO607: WEB TECHNOLOGIES****UNIT-I: INTRODUCTION:**

Art of creating a web site - Markup language (HTML) – Hypertext - Formatting text - Forms & formulating instructions & formulation elements – Commenting code – Anchors - Back grounds – Images - Hyperlinks – Lists –Tables – Frames - Web design principles.

**UNIT-II: AN OVER VIEW OF DYNAMIC WEB PAGES & DYNAMIC WEB PAGE:**

An over view of dynamic web pages and dynamic web page technologies: Introduction to Dynamic HTML programing -Cascading style sheets(CSS)- Basic syntax and structure -Events handling- Changing Text and Attributes - Dynamically changing style - Text Graphics and placements- Creating multimedia effects with filters and Transactions.

**UNIT-III: JAVA SCRIPT:**

Introduction - Client side Java script - Server side Java script - Core features - Data types and variables – Operators - Expressions and statements – Functions – Objects – Array - Date and math related objects - Document object model- Event handling.

**UNIT-IV:EVENTS AND EVENT HANDLERS:**

General information about Events – Event –OnAbort –OnClick - Ondbl click - Ondrag drop – Onerror - Onfocus - Onkey Press – Onkey Up – Onload - Onmouse Down – Onmouse Move - Onmouse Out – Onmouse Over - Onmove - Onrest – Onresize - Onselect - On submit - Onunload.

**UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):**

Introduction- Creating XML Documents- XML style Sheet- Hyperlinksin XML Document Object Model- XML Query Language.

**LAB WORK:CREATING A WEBSITE WITH DYNAMIC FUNCTIONALITY USING CLIENT- SIDE AND SERVER SIDE SCRIPTING.**

**SUGGESTED READINGS:**

1. Internet & World Wide Web How to Program: Deitel&Deitel, Pearson.
2. Web programming: Chris Bates.
3. HTML & XML An Introduction NIIT, PHL
4. HTML for the WWW with XHTML & CSS: Wlizabeth Castro, Pearson
5. Internet and Web Technologies: Raj Kamal, McGraw Hill.
6. Web Technology: A Developer's Perspective:Gopalan&Sivaselvan, PHL
7. The Complete Reference PHP: S.Holzner, McGrawHill.
8. Internet Technology and Web Page Design: R.Singh&M.Sonia, Kalyani.
9. Web Programming using PHP and MySQL: A.Babu, K.Meena&Sivakumar, HPH.
10. Web Technology and Design by Xavier, New Age International Pub.

## **BCO608: RELATIONAL DATABASE MANAGEMENT SYSTEMS**

### **UNIT-I: BASIC CONCEPTS:**

Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model - Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model - Entities - Attributes - Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

### **UNIT-II: DATABASE INTEGRITY AND NORMALISATION:**

Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems - Single Valued Dependencies - Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation. File Organisation :Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

### **UNIT-III: STRUCTURES QUERY LANGUAGE (SQL):**

Meaning - SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by - Where - Group by - Nested Queries. Joins - Views - Sequences - Indexes and Synonyms - Table Handling.

### **UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT:**

Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control.

Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

### **UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES:**

Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Disadvantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.