

MATS UNIVERSITY

School of Business Studies



**B.COM (Computer Application)
(Three year Full Time Degree Course)**

**BASED ON CBCS
(CHOICE BASED CREDIT SYSTEM)**

Semester Pattern

(To be effective from Academic Year 2015-16)

THE OBJECTIVES

Commerce education is one of the ever green branches of university education. Value added Practical based commerce graduation has become more significant in the modern business world. We have framed this syllabus by considering all most all areas to develop a well-trained commerce graduate to be fit for the coming business world and other areas. After an analysis of the present scenario, it is observed that the modern business world need experts to handle numerous problems related to trade and commerce. At present, many business houses are looking for talented personalities from commerce background with a deep practical knowledge in handling Accounts, Auditing, Taxation, Banking & Insurance, Computerized Accounting, Banking and Financial Services and Analysis.

This course is framed to give proper training to Commerce students to make them expert in the above fields, it will be a great help to the young generation as well as to the upcoming needs of the society. The focus of this course is to shape professionally skilled B.Com degree holders who can be rated at par with people who hold higher qualification in this field.

By recognizing the demand of the industry, we propose to offer a 'value added Practical based B.Com' Programme in MATS campus. It is a three years full-time Graduation course. The mission of the course is to develop a new body of knowledge and skills set and make them available for new generation to face challenges in this dynamic as well as competitive world. The course offers contemporary and cutting edge topics such as:

Specialization in Accounting & Finance: This Specialization branch mainly focuses on Accounting, Investment and Finance, Financial Analysis, Stock Broking, Portfolio Management, Taxation, Tax management and Tax Planning, Auditing and Computerized Accounting with an end result of providing talented hands in the related fields.

Specialization in Banking & Insurance: Banking and Insurance sector has got a paramount importance in building up the modern world, we need efficient young professionals with practical knowledge in the field of banking and insurance to handle different issues. This course provide B.Com graduates a grass-root knowledge on Commercial bank management, Insurance management, Legal aspects in the field of Banking and Insurance, Fund Mobilization and so on.

Moreover, students get finishing touch with Interpersonal Skills, Negotiation Skills, Leadership Skills, Interview Skills, Communication Skills, Office Management and Computer Technologies to lead a challenging profession or to build up own ventures.

THE COURSE

B.COM (Computer Application) PROGRAMME

Scope and Content

1. The Regulation and policies documented here are applicable for B.Com Programme offered by MATS University.
2. The Regulations and Policies given here are in addition to the Rules and Regulation notified at the time of admission.
3. The University authority may modify, add, delete, expand or substantiate any part of the Regulations and Policies as per the need and.

Course Matrix

The three year B.Com (CA) Programme is designed in Semester pattern under CBCS (Choice Based Credit System).

There are six semesters with the following courses:

- a. Core Course (CC)
- b. Elective Course(EC)
- c. Ability Enhancement Course(AEC)
- c. Specialization Course

d. Value additions

a. Core Course:

Core Course comprise of subjects that form an integral part of the programme. These subjects provide a strong ground in basic disciplines of study. These are the general and compulsory subjects for all students of B.Com (CA). They are meant for giving an in-depth knowledge in related fields. The credit hours for Core Course are 6 and total marks are 100 out of which 30 marks are for the internal assessment.

b. **Elective Course (EC):** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is included in Elective Course. It may be of following categories:

- a. **Discipline Specific Electives (DSE) Course:** It may be offered by the main discipline/subject of study.
 - b. **Generic Elective Course (GE) Course:** It is an elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure.
- c. **Ability enhancement Courses (AEC)** This may be of two kinds:
- a. **Ability Enchantment Compulsory Course (AECC):** Courses based on the content that leads to knowledge enhancement and are mandatory for all disciplines.
 - b. **Skill enhancement Course (SEC):** These courses are value based and/or skill-based and are aimed to provide hands-on training, competencies, skills etc.
- d. **Dissertation/Project Work:** Practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful graduate. At the end of fourth semester the students should undergo a **Summer Project** that will give an exposure to the practical aspects of different subjects. In fifth semester there is a **Project Work and Viva Voce** which will help the students to improve their presentation and communication skills with proper understanding of the particular topic in which the research is conducted.

Project Work and viva-voce is based on the competency and interest level of the student. It is included as a core course. Project Work will carry a total of 100 marks. Of this, 50 marks are for field work and study and 50 marks will be awarded towards the viva-voce examination. Successful completion of Project work is essential for all students.

e. Specialization Course

Critical subjects and issues related to the Specialization Groups not covered by the Core Course are delivered under Specialization Course. Students get deep insight into various specialized disciplines, which are important but not common. The credit hour for Specialization Courses is 4 per course and total marks are 100 out of which 30 marks are for the internal assessment.

d. Value additions

The modern world is a world of competition, enhancement of talent is vital at graduate level. Apart from essential syllabus, students get necessary practice and knowledge in different fields to make them fit to face the challenges with

- Self Management
- Communication Skills
- Stress management
- Summer Projects
- Industrial Tours
- Career Orientation, G.D
- Career Development and Interview Skills.
- National and International Tours
- Commerce Feasts

- Mad Ads, Business Plans, Mock Stock and many more.

EXTRA VALUE ADDITIONS

- Yoga and meditation
- Current Events
- Concept Review
- Mentoring
- Out Bound Activities.

Assessment and Examination:

Credits: Total credit hours for the entire programme are 120, which will be awarded as shown in course matrix.

Admission criteria and eligibility:

The minimum qualification required to be eligible for admission is Higher Secondary or intermediate (10+2) or any equivalent qualification from a recognized Board or University.

The method of selection:

- Written Test
- Group Discussion
- Personal Interview

Examinations and assessment:

- Examination shall be conducted at the end of each semester as per the Academic Calendar notified by MATS University.
- The system of evaluation shall be as follows:
 - Each course will carry 100 marks, of which 30 marks shall be reserved for internal assessment based on:
 - Mid Semester Examination - 10
 - Class Tests - 10
 - Attendance - 05
 - Assignment - 05
 - The remaining 70 marks in each paper (Except Project work and Viva -Voce) shall be awarded on the basis of a written examination at the end of each semester.
 - Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the scheme of examinations. Regular as well as ex-students shall be permitted to appear/reappear in courses of odd semesters only at the end of odd semester and courses of even semesters only at the end of even semesters.

3. Mid-term Examination: In each semester there will be a Mid-semester Examination which is compulsory for all the students. Out of 30 internal marks, 1/3rd weightage is given for Mid-semester Examination.

4. Term End Examination:

A Board of Examiners constituted as per the provisions in the statutes of MATS University will conduct term-end examinations.

Maximum marks for all Courses will be 70.

CRITERIA FOR MARKS FOR B.COM. (CA)

Internal Assessment shall be as per existing norms

Marks shall be as follows:

- There shall be two assignments per semester.

- There will be Class tests held by the faculty who teaches the subject.

Workload and Tutorials:

- Lecture per paper/ per week
- Tutorials (weekly) per paper/ group
- Practical per paper/ week As in structure above
- Tutorial Group Size As per existing norms
- Practical Group Size As per existing norms
- Section Size As per existing norms

Eligibility for Term-End examination.

Candidates fulfilling the eligibility criteria as per the ordinance and scored minimum attendance of 75% in each subject will be allowed to appear for Term End Examination.

Eligibility to Pass:

1. A student is declared to have passed in each courses if he/she secures at least 40% marks from Internal and external together.
2. Promotion of the student is not automatic and is also based on other regulations included in this document.

Grading System: Performance of the students will be shown on letter grades denoted by O,A,A+,B+B,C P and F.

Grading Criteria:

As per MATS University Rules.

Ranks:

Only candidates who have passed each of the semester examination at the first appearance shall be eligible for award of Ranks. The first ten ranks shall be notified.

Award of Qualification:

As per MATS University Rules.

Note:

1. When a student appears for the failed papers, the internal assessment marks originally secured by him/her will be carried forward.
2. The student must complete B.Com degree as per the provisions of the Statute.

Academic Integrity and Ethics:

1. A student who has committed an act of academic dishonesty will be deemed to have failed to meet the basic requirement of satisfactory academic performance. Thus, academic dishonesty is only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.
2. Where there has been violation of basic ethos and principles of academic integrity and ethics, the Director/Board of Examiners/HOD may use their discretion in terms of disciplinary action.
3. Academic dishonesty includes, but is not necessarily limited, to the following:-
 - a. Cheating or knowingly assisting another student in committing an act of cheating.
 - b. Unauthorized possession of examination materials, destruction or hiding of relevant materials.
 - c. Act of plagiarism.
 - d. Unauthorized changing of marks or marking on examination records.

Attendance:

1. Students are required to attend and participate in all scheduled class sessions, Guest lectures, workshops, outbound learning programs and club/ forum activities of both academic and non-academic nature.
2. A student is eligible for end-term examination, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.
3. Students may be dropped from the programs due to excessive and non-intimated absence.
4. Students must notify the HOD in writing, the reasons for absence, if any, from class sessions, activities and assessment components.
5. On notification of absences (including anticipated absences) the Director/ HOD would determine whether the absences could be rectified or whether it is possible to satisfactorily complete the subject with the number of identified absences

DURATION

The duration of the course shall be three years. (a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters, and the third academic year as the fifth and sixth semesters (b) The odd semesters shall consist of the period from July to December of each year and the even semesters from January to May of each year. There shall be not less than 90 working days for each semester.

GENERAL GUIDELINES:

1. The students are expected to spend a considerable amount of time in research, reading and practice.
2. All students are expected to develop and maintain a positive professional attitude and approach throughout the programme and in conduct of all other activities.
3. Attendance alone is not sufficient. Students are expected to participate, to help the class learn and understand the topics under consideration.
4. Food and drinks are not permitted in the class room/ conference hall/library.
5. All students are expected to dress as per stipulated dress code.

Attendance:

6. Students are required to attend and participate in all scheduled class sessions, Guest lectures, workshops, outbound learning programs and club/ forum activities of both academic and non- academic nature.
7. A student is eligible for end-term examination, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.
8. Students may be dropped from the programs due to excessive and non-intimated absence.
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VALUE ADDITIONS:

- Self Management
- Communication Skills
- Stress management
- Summer Projects
- Industrial Tour
- Career Orientation, G.D
- Career Development and Interview Skills.

EXTRA VALUE ADDITIONS

- Yoga and meditation
- Current Events
- Concept Review
- Mentoring
- Out Bound Activities.

Ordinance 18

Bachelor of Commerce (B. Com.)

- 18.1. Introduction:** Under this course regular subjects will be offered to the students at under graduate level in commerce stream. B.Com. degree is a very popular course among the students, wanting to go Business or Industries and as such course would provide necessary foundation.
- 18.2. Title:** Bachelor of Commerce (B.Com.)
- 18.3. Faculty:** Faculty of Commerce
- 18.4. Duration:** Three years (or six semesters)
- 18.5. Eligibility:** 10+2 in any discipline
- 18.6. Seats:** The basic unit will be that of 60 seats. Multiple of this unit can also be set up.
- 18.7. Admission Procedure** As Specified in the Ordinance no. 1
- 18.8 Academic year:** There would be two academic cycles one from July to June and second from January to December.
- 18.9. Selection Procedure:**The University will issue admission notification in news papers, on the notice board of the university and in other publicity media before the start of every cycle.
The list of candidates selected for admission will be displayed on the website or the students will be informed directly about their admission. The centre will also display the university's selected list.
The candidates whose results are awaited can also apply. Such candidates however must produce the Mark sheets or Degree certificates, as a proof for required eligibility criteria before the cutoff date failing which, the provisional admission granted will be cancelled.
The admission May be rejected due to following reasons:
1.The fees are not enclosed.
2.The application form is not signed by candidate and his or her parent guardian, wherever required.
3.The supporting documents required for admission are not enclosed.
Registration number will be assigned to the student by the University after verification and submission of all the necessary documents or fees.
- 18.10. Fees:** The Course fees will be as decided by the Board of Management from time to time.

B.COM (COMPUTER APPLICATION)**Course structure:**

Semester I						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1Cr= 1 hr	Exam Marks		
BCM101	Fundamentals of Accounting	Core Course	6	70	30	100
BCM102	Business Mathematics	Core Course	6	70	30	100
BCM103	Business Law	Core Course	6	70	30	100
BCM104	English Language	AECC	2	70	30	100
Semester Total			20	280	120	400

Semester II						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1Cr= 1 hr	Exam Marks		
BCM201	Financial Accounting	Core course	6	70	30	100
BCM202	Business Economics	Core course	6	70	30	100
BCM203	Business Environment	Core course	6	70	30	100
BCM204	Environmental Studies	AECC	2	70	30	100
Semester Total			20	280	120	400

Semester III						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1Cr= 1 hr	Exam Marks		
BCM301	Corporate Accounting	Core Course	6	70	30	100
BCM302	Business statistics	Core Course	6	70	30	100
BCM303	Company Law & Secretarial Practice	Core Course	6	70	30	100
BCM304 BCM305	(Elect Any One) A Business Communication B Research Methodology	GE	6	70	30	100

BCM306 BCM307	ELECTIVES - Any One of Following A Computer Applications in Business B Principles of Management	SEC	2	70	30	100
Semester Total			26	350	150	500

Semester IV						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1 Cr= 1 hr	Exam Marks		
BCM401	Cost Accounting	Core Course	6	70	30	100
BCM402	Income Tax	Core Course	6	70	30	100
BCM403	Principles and Practice of Auditing	Core Course	6	70	30	100
BCM404 BCM405	(Elect Any One) A Strategic Management B Human Rights	GE	6	70	30	100
BCM406 BCM407	ELECTIVES - Any One of Following A. Office Management B. Entrepreneurship	SEC	2	70	30	100
Semester Total			26	350	150	500

Semester V						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1 Cr= 1 hr	Exam Marks		
BCM501	Project Work and Viva Voce	Core Course	6	70	30	100
BCM502 BCM503 BCM504	(Any One of the following) A. E-Commerce B. Industrial Law C. Interpersonal and Negotiation Skills	SEC	2	70	30	100
BCM505 BCM506 BCM507 BCM508 BCM509 BCM510	Electives - Any one group of the Following Group A 1. Advanced Financial Accounting 2. Cost and Management Audit 3. Financial Statement Analysis Group B 4. Indian Banking System 5. Fundamentals of Insurance 6. Risk Management	DSE (Choose one group)	18	70	30	100

Semester Total	26	420	180	600
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Semester VI						
Code	Subject	Course Type	Credit	Univ.	Int. Marks	Total Marks
			1 Cr= 1 hr	Exam Marks		
BCM601	Indirect Taxes	Core Course	6	70	30	100
BCM602 BCM603 BCM604	(Any One of the following) A. Business Ethics B. Computerized Accounts C. Organizational Behaviour	SEC	2	70	30	100
BCM605 BCM606 BCM607 BCM608 BCM609 BCM610	Electives - Any one group of the Following Group A 1. Financial Management 2. Security Market and Operations 3. Accounting for Managerial Decisions Group B 1. Commercial Bank Management 2. Banking and Insurance Accounting 3. Legislative Insurance Framework	DSE (Any One Group)	18	70	30	100
Semester Total			26	420	180	600
TOTAL			144	2100	900	3000

DSE Group opted by the students in Semester V and VI must be the same.

Core Course	Semester-I	Credit: 6
B.Com(Comp.App)	FUNDAMENTALS OF ACCOUNTING	BCM101

Course Objectives:-

- To lay a theoretical and practical foundation of accounting system for a clear exposition of the concepts, procedures and techniques which is a must for students planning a career in accounting or related field.
- The course is aimed at equipping the students with the updated knowledge to meet the growing and dynamic needs of business and industry.

COURSE CONTENTS

Module: I Meaning and Scope of Accounting: Need for accounting, meaning, definition and functions, Book-Keeping and Accounting, Accounting Vs. Book-keeping -Branches of Accounting, Users of accounting, limitations of accounting, Parties interested in accounting information. **(6 Hours)**

Accounting principles and Accounting Equation: Accounting principles, Postulates, Doctrines, Axioms, Accounting Standards- introduction, Assumptions, Conventions and Concepts Double Entry System: Advantages and disadvantages, Debit and Credit, classification of Accounts. Accounting Equation with practical problems, Preparation of Journal. **(6 Hours)**

Module-II Preparation of Ledger and Trial Balance: Ledger, Trial balance: Objects, Preparation, different methods of Preparing Trial Balance; Opening Entries and Closing Entries. **(12 Hours)**

Module-III Subsidiary Books , Cash Book: single column, double column, three columns, petty cash book analytical petty cash book, Purchase Book, Purchase Returns Book, Sales Book, Sales Returns, Book, Bills Receivable Book, Bills Payable Books & Journal Proper. **(8 Hours)**

Rectification of Errors: Classification of Errors, Location of errors, Suspense Account, Rectification Entries. **(4 Hours)**

Module-IV Final Accounts: Accounting concept of income, Revenue and Capital, Deferred Revenue Expenditure, preparation of Trading and P&L A/c., Balance Sheet, Manufacturing Account. **(12 Hours)**

Module- V Depreciation: Nature, cause, basic factors, Objectives of Providing Depreciation, methods of depreciation, Fixed installment Method, DBM, Change in Method of Depreciation **(12 Hours)**

Text books:

1. Financial Accounting : S.N. Maheswary and S.K. Maheswary
2. Double Entry Book Keeping : C. Mohan Juneja, R. Chawla
3. Financial Accounting : S.M Shukla
4. Financial Accounting : R. L Gupta

Reference materials:

- Fundamentals of Accounts : V.J. Seantis
 Advanced Accounts P &S : Basu and Das.
 Journals and periodicals : Institute of Chartered Accountants of India.

Core Course	Semester-I	Credit: 6
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B.Com (Comp.App)	BUSINESS MATHEMATICS	BCOM102
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Course Objectives:

- To acquaint students with basic algebraic functions and equation's usage in business analysis and decision making.
- To make students capable of using calculus and differential equations for decision making problems.
- To Equip commerce graduates with basic mathematical skills and techniques to enable the students to improve their level of understanding in many areas of various commerce subjects.

COURSE CONTENTS

Module-I

Averages, Ratio & Proportion, Percentage and Discount: Concept and Practical Problems. (12 Hours)

Module II

Matrices and determinants: Determinants, Calculation of value of determinants up to third order; Properties of Determinants. Definition of a matrix, Types of matrices, Addition and subtraction of Matrices, Scalar multiplication, Matrix multiplication, Adjoint of a matrix. Finding inverse through adjoint of matrix. Solution of a system of linear equations having unique solution and involving not more than three variables. (12 Hours)

Module -III

Simple Interest and Compound Interest, Profit & Loss: Concept and Practical Problems. (12 Hours)

Module -IV

Linear Programming : Formulation of LPP : Graphical Method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints. (12 Hours)

Module- V Theory of Indices and Logarithms

(12 Hours)

Text Books:

Business Mathematics :D.C. Sancheti, V.K. Kapoor
 Mathematics and Statistics :Suranjan Saha
 Quantitative Methods :D.R. Agrawal
 Business mathematics : S.M Shukla

References :

Business Mathematics :D.R. Agrawal
 C.A. foundation course Mathematics :P.N.Arora and S.Arora
 Practical Business Mathematics :Suranjan Saha

Core Course	Semester-I	Credit: 6
B.Com(Comp.App.)	BUSINESS LAW	BCM103

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Course objectives:

- To provide detailed analysis for evaluating and understanding the rules framed by the government.
- It will also help the students to develop the skills in abiding the laws of the land and to fiddle with the business as per legal requirements.
- To study about the legalities referring to various contracts under differentiated acts and its implications.
- To know about the legal environment of business.
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COURSE CONTENT

Module - I

Law of Contract 1872: Nature of Contract, Classification of Contracts, Essentials of a Valid Contract, Offer & Acceptance; Capacity of Parties, Free Consent. **(14 Hours)**

Module- II

Essentials of a Valid Contract: Consideration; Legality of Object, Agreements declared Void; Performance of Contract, Discharge of Contract; Remedies for Breach of Contract. **(12 Hours)**

Module- III

Special Contracts: Indemnity; Guarantee, Bailment and Pledge: Agency, Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantee - Provisions relating to various types of Guarantee, Surety and Co-surety - Rights and Liabilities Discharge of surety from his liability.

Agency: Agent and Principal - Creation of Agency - Ratification of Agency Classification of Agents - Relationship between Principal, Agent and Sub-agent - Agent's authority - Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal - Termination of Agency. **(14 Hours)**

Module-IV

Sale of Goods Act 1930: Formation of Contracts of Sale; Goods and their Classification, Price; Provisions relating to conditions and Warranties; Provisions relating to transfer of property or ownership; Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Remedial measures; Sale by non-owners **(10 Hours)**

Module- V

Negotiable Instruments Act, 1881: definition; features, Negotiation; Promissory Note; Bills of Exchange and Cheque, Parties to negotiable instruments; Holder and Holder in Due Course ; Crossings of Cheque and its types, Dishonor and Discharge of Negotiable Instruments. **(10 Hours)**

Text Books:

1. Business Laws - Balchandani
2. Business Laws - S.D.Geet and M.S.Patil
3. Business and Commercial Laws - Sen and Mitra
4. An Introduction to Mercantile Laws - N.D.Kapoor
5. Business Regulatory Framework by O.P.Gupta

Ability Enhancement Compulsory Course

Semester-I

Credit:2

B.Com (Comp.App)	ENGLISH LANGUAGE	BCM104
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Objective:

1. To refresh the previous knowledge of students in the area of grammar. Revise what they already know so that all students come on the same level; and to enhance their skills further.
2. To increase their expertise in the language, which in turn would help them in being better communicators, understand and express themselves better and clearer.
3. To enable students to apply basic principles of grammar both in oral and written communication.
4. To cultivate reading habit through off line study of English literature

COURSE CONTENTS

Module I Literature

The Open Window (Lesson) - H.H. Munro, **All the World's a Stage (Poem)** - W. Shakespeare **Kabuliwala (Lesson)** - Rabindranath Tagore, **The Portrait of Lady (Lesson)** Khushwant Singh. **(8 Hours)**

Module- II

Grammar: Introductory Grammar, Articles, Determiners, Introduction to communication skills Prepositions; Active and passive voice and Modals; **Listening skills:** Introduction, Homophones. Tenses; Pronoun, Adjective, Adverb.

(8 Hours)

Module - III

Writing and Vocabulary: Writing Skills- Basic Rules, Letter writing-Applications, Paragraph writing; Précis writing; Idioms and phrases; Antonyms, Synonyms, Vocabulary. **(8 Hours)**

Module - IV

Business Communication: Writing Skill: Official Correspondence, Circular, Agenda, Notice, Press Release, Report writing about the proceedings of any seminar, Preparation of official reports, Letter to Vendor- quotation, Query for details of any item, Reminder letter, Newspaper Reports and Advertisement. **(8 Hours)**

Module V

Communication Skills and Personality Grooming: Conversation Practice, Debates, Mock Interview, Group Discussions and Seminar Presentations. **(8 Hours)**

REFERENCE BOOKS:

1. Advanced English Grammar - Martin Hewings
2. English Grammar & Composition by- Wren & Martin
3. A Practical English Grammar by- A.J. Thompson & A. V. Martinet
4. Intermediate grammar usage & Composition by- M. L. Tickoo, A. E. Subramaniam, & P. R. Subramaniam.

Core course	Semester-II	Credit: 6
B.Com (Comp.App)	FINANCIAL ACCOUNTING	BCM201

Course Objectives:

- To give a practical based knowledge on Financial Accounting System followed by Partnership Firms and business houses dealing with special type of businesses.
- To make the students expert in dealing with the maintenance of accounts in different organizations.

COURSE CONTENTS

Module-I

Accounting of non-trading Institutions: Receipts and Payments Accounts, Income and Expenditure Account, Distinction between receipts and Income, Distinction between payments and expenditure, preparation of B/S. (12 Hours)

Module-II

Partnership Accounts- Basic Principles: Meaning of partnership, Partnership deed, Accounting Treatment in the absence of Partnership Deed- Adjustments after closing accounts, Profit and loss Adjustment Account, Fixed and Fluctuating Capitals, Goodwill, Different methods of calculating Goodwill. (12 Hours)

Module-III

Partnership Accounts: Admission:- Calculation of profit Sharing Ratios, sacrificing Ratio, New Ratio, Treatment of Goodwill in Different Cases, Revaluation of assets and liabilities, Accounting entries, Memorandum Revaluation Account. (12 Hours)

Module-IV

Partnership Accounts- Retirement and Death: Calculation of Gaining Ratio, Treatment of JLP and settlement of accounts. (6 Hours)

Amalgamation: Preparation of Books of Accounts on amalgamation of two or more firms. Sale to a Company- Complete accounting procedures. (6 Hours)

Module-V

Dissolution of Partnership Firm: Accounting Treatment, Settlement of Accounts, Realization Account, Dissolution due to insolvency of one or more or all partners. Garner Vs. Murray Rule. (6 Hours)

Gradual Realization and Piecemeal Distribution of Cash. Proportionate Capital Method and Maximum Loss Method. (6 Hours)

Text Books:

1. Financial Accounting : S.S Khanuja and Karim
2. Financial Accounting : S.M Shukla
3. Advanced Accountancy : M.C. Shukla and T.S. Grewal
4. Advanced Accountancy : S.P. Jain and Narang
5. Financial Accounting (Vol.-I & II) : S.N. Maheswari

Reference Materials:

Advanced Accounting : S. Kr. Paul
CA Journal

Core course	Semester-II	Credit: 6
B.Com (Comp.App)	BUSINESS ECONOMICS	BCM202

Course Objective:

- To provide detailed analysis of microeconomic theory including introductory basic principles such as scarcity, choice, and maximization theory for the individual, the firm, and government entities. Discuss the language and methodology used in the discipline of microeconomics.
- Exercising the simple application of microeconomic knowledge to understand current issues and debates in economic life.

COURSE CONTENTS:

Module- I

Introduction: Economics in views of Adam Smith, Marshall, Robbins, their definitions and its analysis.

The Economic Problem, Production Possibility Curve, scope, subject matter, economics as a science and an art. **Basic concepts used in Economic Analysis:** Economic systems, Household, Firms, Industry and Market and Micro Economics- Meaning, Definition, Importance and Limitations. (12 hrs)

Module- II

Theory of Demand: Utility Analysis: Basic assumptions of marginal utility analysis, Law of Diminishing Marginal Utility, Statement of the Law; Diminishing Marginal Utility curve, Limitations of the law.

Demand: meaning, types of demand, Factors affecting demand, demand curve, reasons for downward slope of demand curve, exceptional demand curve, Law of Demand, limitations of the Law, Increase and decrease in demand, expansion and contraction of demand. Elasticity of Demand and its types.

Supply: Meaning of supply, Law of Supply, elasticity of Supply, causes of changes in supply, supply function(12 hrs)

Module- III

Theory of Production: Production function;

Scale of Production: economies and diseconomies of large scale production. Internal and external economies; advantages and disadvantages of small scale production. (12 hrs)

Module- IV

Cost & Revenue Analysis: Concepts of cost of Production; Nominal and Real cost; Economic Costs; Implicit and Explicit costs ; Alternative Costs ; Opportunity Costs.

Short run and Long run cost curves: Relation between average costs , marginal costs and total costs ; shapes of SAC , SMC , STC , LAC , LMC , LTC.

Revenue : Marginal Revenue and Average Revenue, its meaning, relationship between AR and MR .

Market Forms: Perfect competition market, monopoly market, monopolistic market, their features; Price and Output determination under the various market forms; Oligopoly with and without product differentiation; Kinked demand curve. (12 hrs)

Module- V

Marginal Productivity theory: Rent: Meaning, Definition, The Ricardian theory and modern theory, Concept of Quasi Rent

Wages: Meaning Definition, Real and Nominal Wages, Modern theory of wages.

Interest: Meaning, Definition and Keynes’ Liquidity Preference theory of Interest.

Profit: Meaning, Definition, Gross and Net Profit significance. (12 hrs)

Text Books:

1. Micro Economics by K.P.M Sundaram & E.N. Sundaram
2. Essentials of Micro Economics by P.L. Mehta
3. Micro Economics by Deepashree
4. Micro Economics: M.M. Jhingan

Reference Materials

RBI bulletin; Indian Economy magazine.

Core course Semester-II Credit: 6

B.Com (Comp.App)	BUSINESS ENVIRONMENT	BCM203
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Course Objectives:

- To develop the ability to understand and scan business environment in order to analyze the opportunities and take decisions under uncertainty.
- It aims at acquainting the students with the emerging issues in business at national and international levels in the lights of policies of liberalization and globalization.

COURSE CONTENTS:

Module-I

Theoretical Frame work of Business Environment- Concept, significance and nature of business environment; Elements of environment - Internal and external, SWOT analysis, PEST analysis, SLEPT analysis; Changing dimensions of business environment; Techniques of environmental scanning and monitoring- focusing on other methods. (12 Hours)

Module-II

Economic environment of Business: Significance and elements of economic environment(; Economic systems and business environment; Economic Planning in India- Special focus on recent five years plan; Government policies- Industrial Policy, Fiscal Policy, monetary policy, EXIM Policy. (12 Hours)

Module-III

Political and legal Environment in Business- Critical elements of Political environment ; Government and business; Changing dimensions of legal environment in India; MRTP Act; FEMA and licensing Policy; Consumer Protection Act, Competition Act. (12 Hours)

Module-IV

Socio Cultural environment and Financial System- Critical elements of socio cultural environment; problems of uneven income distribution; Emerging rural sector in India.

Role of RBI in Indian financial system -Role of Industry in Economic Development, Foreign Trade and Balance of Payment, Poverty in India, Unemployment in India, Inflation, Human Development, Rural Development, Problems of Growth (12 Hours)

Module-V

International and Technological Environment: Multinational Corporations; Transnational Corporations, Globalization, Privatization, disinvestment, SEZ(Special Economic Zones) and their impact in international Business; International Economic Institutions- WTO, World Bank, IMF and their Importance to India. (12 Hours)

Text Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I. J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K: Legal Environment of Buisness, Himalaya Publication, Delhi
5. Chakraborty, S: Development Planning, Oxford University Press, Delhi

References:-

1. Ghosh, Biswanth: Economic Environment of Business, Vikas Publication, new Delhi
2. Govt. of India: Economic survey, various issues.
3. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.

Ability Enhancement Compulsory Course

Semester-II

Credit: 2

B.Com (Comp.App)	ENVIRONMENTAL STUDIES	BCM204
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Course objectives

- To make the students understand the importance of nature and environment.
- To make them understand the importance of every life forms for ecosystem balance and to ecology.

COURSE CONTENTS:**Module-I**

Multidisciplinary nature of environmental studies: Definition, scope and importance. (2 Hours)

Natural Resources: Renewable and non-renewable resources, Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation: case studies. Timber extraction: mining, dams and their effects on forest and tribal people. Water resources: Use and over utilization of surface and ground water, Floods, drought, conflicts over water, dams-benefits and problems. (10 Hours)

Module -II

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, Case Studies. (4 Hours)

Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case Studies. (4 Hours)

Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case Studies (4 Hours)

Module III

Environmental Pollution: Definition: Cause, effects and control measure of Air pollution, water and, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards. (10 Hours)

Land resources: Land as a resources land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles. (2 Hours)

Module IV

Ecosystem-Concept of ecosystem: Structure and function of an ecosystem. Producers, consumer, and decomposers. Energy flow in the ecosystem, Ecological succession. (2 Hours)

Food chains, food webs and ecological pyramids: Introduction, types, characteristics feature, structure and function of the following ecosystems- Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystem, (ponds, steams, lake, rivers, ocean, estuaries). (4 Hours)

Biodiversity and its conservation: Introduction-Definition: genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of biodiversity, consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity- habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. **Environment Protection Act:** Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wild-life Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. (6 Hours)

Module - V

Social Issues and the Environment: From Unsustainable to Sustainable development. Urban problems related to energy, Water conservation, rain water harvesting, watershed management:. Re-settlement and rehabilitation of people, its problems and concerns, Case Studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. (12 Hours)

Field work

Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain

Text Books:

- 1. K.C Agarwal : Environmental Biology Nidhi Publications.Ltd. Bikaner
- 2. S.S.Purohit, Shammi, Agrawal : A Text book of Environmental studies

Core Course

Semester-III

Credit: 6

B.Com(Comp.App)	CORPORATE ACCOUNTING	BCM301
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Course Objectives:

- To develop awareness about corporate accounting in conformity with the provisions of Indian Companies Act, 1956 and latest amendments with adoption of accounting standards that are likely to be introduced from time to time.
- To acquaint students with the transactions of corporate and its detailed accounting system.
- To provide working knowledge of accounting Principles and Procedures for corporate entities in accordance with the Statutory Requirements.

COURSE CONTENTS

Module-I

Introduction: Advent of Corporate Entity, nature, characteristics and types of companies, books of accounts. Statutory records to be maintained by a Company (1 Hour)

Accounting for Share Capital: Nature of share capital, kinds of share capital, Shares and Stocks, Issue of shares, Issue for cash, stock investment scheme, accounting treatment, issue at par, premium and discount, calls in arrears and calls in advance, forfeiture and reissue; Surrender of shares, lien on shares, right issue, buy back of shares. (6 Hours)

Redemption of preference shares:-Statutory requirements, disclosure in Balance Sheet -Accounting treatment, issue of bonus shares. (5 Hours)

Module- II

Issue and Redemption of Debentures: Meaning of Debentures, Kinds of debentures, issue of debentures for cash, issue of debentures for a consideration other than cash, Accounting entries, Debentures issued as collateral securities, Debenture interest, discount/ loss on issue of debentures.

Redemption of debentures: Redemption out of profit, redemption out of capital, Debenture Redemption Fund, Insurance policy method, redemption by conversion, Redemption by purchase in the open market, interest on own debentures, Cum-interest and Ex-interest quotations.. (12 Hours)

Module- III

Final Accounts of Companies: Preparation of Final Accounts, Disclosure of assets and liabilities (Schedule VI) vertical form of balance sheet. Divisible profits, disposition of profits, dividends out of reserve. Profit prior to Incorporation. (12 Hours)

Module- IV

Valuation of Goodwill: Definition, nature and significance; Types of Goodwill, factors determining value of goodwill. Methods of valuation, average profit method, super profit method, capitalization of super profit method, Annuity method. (6 Hours)

Valuation of shares: Factors affecting valuation of shares, methods of valuation of shares, net asset method, yield method, earning capacity method. (6 Hours)

Module- V

Liquidation of Companies: Different types of Liquidation, Accounting for Liquidation, Preparation of Liquidator's Final Statement of Accounts, Receiver's Account. (6 Hours)

Reconstruction: meaning, Internal and External reconstruction, drafting a scheme of internal Reconstruction. Accounting treatment. (6 Hours)

Text books:

1. Advanced Accountancy : R. L Gupta
2. Advanced Accountancy : S.P. Jain and K.L.Narang
3. Corporate Accounts : J.R. Monga
4. Advanced Accountancy : M.C. Shukla and T.S. Grewal
5. Advanced Accountancy : S. N. Maheswari

Reference Materials:

Journals and periodicals : Institute of Chartered Accountants of India, ICWA
Core Course Semester-III

Credit: 6

B.Com (Comp.App)	BUSINESS STATISTICS	BCM302
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Course Objectives:

- To provide a basic knowledge of Statistical methods and techniques to the students
- To make the students to learn using statistical techniques at different situations
- To make the students aware of the importance as well as the limitations of these techniques in the real practical field.

COURSE CONTENTS**Module I**

Introduction to Statistics: Meaning, definition, Functions, importance and limitations of statistics, distrust of statistics, Statistical survey: introduction, planning of statistical survey.

Collection of data: - Primary and Secondary data : methods of collecting primary data and sources of secondary data. Units of enquiry, Ways of collection of data, Processing of data, Frequency Distribution - Tabulation - Diagram and graphic presentation of data. (12 Hours)

Module II

Measures of Central Tendency : Definition, objectives and characteristics of measures of Central Tendency, Types of Averages: Arithmetic Mean; Median, Mode, Quartiles, Deciles, Percentiles. Meaning, definitions, objectives of dispersion-Range, Quartile Deviation - Mean Deviation Standard deviation - Coefficient of variation. (12 Hours)

Module III

Meaning, Definition and use of correlation: Types of correlation - Karl Pearson's correlation coefficient - Spearman's Rank correlation , Concurrent deviation method, Regression analysis: Comparison between Correlation and Regression Equations. (12 Hours)

Module IV

Index Numbers : Meaning, definition and importance of Index Numbers, Methods of Construction of Index Numbers, Price Index Numbers , Quantity Index Numbers , Test of Adequacy of Index Numbers - Factor Reversal Test, Time Reversal Test, , Cost of Living Index Numbers, Limitation of Index Numbers.

Time series: Introduction, Components of time series, Least Square Method, Moving Average method.

(12 Hours)

Module V

Probability: Meaning and definition, Theories of probability - Addition , Multiplication and conditional laws of probability. (12 Hours)

Text Books:

Statistical Methods

S.P. Gupta

Statistics: Theory methods and application

D.C. Sancheti, V.K. Kapoor

Fundamental of statistics

D.N. Elhance

References :

An Introduction To Statistical Method

C.B. Gupta, Vijay Gupta

Probability: Schaum's Outline

Seymour Lipschutz, Marc Lipson

Essential Statistics

Y. B. Rao

Core Course	Semester-III	Credit: 6
B.Com (Comp.App)	COMPANY LAW AND SECRETARIAL PRACTICE	BCM303

Course objectives:

- To know basic provisions of Company law.
- To know the legal provisions regarding the incorporation and the general workings of business by companies.
- To familiarize the students the role of company secretary, Provisions and Procedures of company meetings.

COURSE CONTENTS

Module- I

Company Law- Introduction: Company form of organization, nature, concepts and scope; An introduction to Companies Act and its various amendments; Types of Companies: Limited Companies, Unlimited Companies, Private and Public Companies, Statutory Companies Corporate Veil and lifting corporate veil. (6 Hours)

Formation of Companies: Promotion, Company Promoters; Incorporation; Company Registrar, Registration; Capital, Subscription, Certificate of incorporation, certificate of Commencement of Business. (6 Hours)

Module- II

Legal Documents: Memorandum of Association:-Definition, Clauses, Provisions and Procedures for Alteration, Articles of Association:- Definition, Contents, Provisions and Procedures for Alteration, Distinction between Memorandum and Articles of Association. Prospectus:- Contents, Statement in lieu of prospectus, Prospectus by Implication. (12 Hours)

Module- III

Share Capital: Types of Shares, Kinds of Share Capital, Alteration of Capital, Buy back of shares, Issue of shares at par, discount and premium, Bonus shares, Right Shares, Sweat Equity Shares. (6 Hours)

Share Certificates, Share Warrant, Register of members, Index of members, Transfer and Transmission of shares, Forfeiture of shares, Conversion of Shares into Stock. (6 Hours)

Module IV

Secretary: Meaning and definition, Position and appointment, rights, duties, liabilities, qualifications and removal. (12 Hours)

Module V

Company Management: Appointment, Qualification, Rights, Responsibilities and liabilities of Directors, managing Directors. (4 Hours)

Meetings: Statutory, Annual, Extra ordinary and Board meetings, Notice, Proxies, Quorum, Motions, Voting and Resolutions. (8 Hours)

Text Books:

1. Company Law : Avatar Singh
2. Company law and Secretarial practice : N.D. Kapoor.
3. Guide to Company Law : Ramaiya, A, Wadhwa, Nagpur, 2000
4. Principles of Company law : M.C. Shukla and Gulshan
5. Secretarial practice : M.C. Kuchal

Reference Materials:

1. Puliani, Ravi and Mahesh Puliani, *Corporate Laws*, Bharat Law House Private Ltd., New Delhi, Sept
2. Gulshan, S.S. and G.k. Kapoor *Corporate and Other Laws*, New Age International (Paper)
3. Corporate Laws (Taxman), Majumdar & C.K.Kapoor.
4. Bare Acts (Corporate Laws, Taxma

B.Com (Comp.App.)	BUSINESS COMMUNICATION	BCM304
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Course Objectives:

This course will develop a sense of awareness and skills among the students in terms of recent developments in the field of modern communication devices and its uses. They will also be molded to become creative and resourceful in accomplishing their projects and researches.

COURSE CONTENTS:**Module I**

Introduction to business communication: Definition, meaning, nature of communication, Scope or functions of communication, conditions of communication, main elements of communication, selection of suitable media of communication, objectives of communication, importance of communication; communication models (25 models) Media of communication (oral, written, audio, audio visual, face to face), Communication process: process, essential elements, feedback, effect of feedback, how to improve feedback. (12 Hours)

Module II

Dimensions and direction of communication: Formal communication, informal communication, and its classification Effective communication: Effective communication, PRIDE model of effective communication, limitations/conditions of effective communication, principles, importance of effective communication, Self development and communication: Self development and communication interdependence, importance in communication by self development, improvement in self development by communication; Positive personal attitudes Development of positive personal attitudes, SWOT analysis; whole communication. (12 Hours)

Module III

Nonverbal communication: Body language, types, advantages, functions, limitations of body language; Para language, factors, advantages, limitations of Para language; Sign language or Audio-visual elements, advantages, limitations of sign language. Barriers of communication: barriers arising in communication, barriers of communication, semantic or language barriers, organizational barriers, emotional barriers, physical barriers, personal barriers & other barriers, how to remove barriers of communication. (12 Hours)

Module IV

Oral business communication: oral presentation, objectives of presentation kinds of presentation, principles, factors affecting oral presentation; Training presentation: components of training presentation; Sales presentation, steps of sales presentation; Speech interview, characteristics, directions of successful interview; Mock interview, conduct of mock interview, various steps of mock interview; Group discussion, objectives of group discussion, forms of behavior of group discussion, conferences and seminars. (12 Hours)

Module V

Written business communication: Business letters, Enquiry letters, quotation letters, order letters, letters regarding confirmation, execution, refusal and cancellation of orders, letters regarding Trade reference and status enquiries, dunning letters, sales letters or agency letters, circular letters, official letters. (9 Hours)

Modern forms of communication: Fax, E-mail, Video conferencing, internet websites and their use in business. (3 Hours)

Text Books:

1. Business Communication: Ms. Ranjana Patel, Sahitya Bhawan Publishers and Distributors

References

1. Business Communication : K.K. Sinha
2. Business correspondence and report Writing : R.C. Sharma and Krishna Menon

B.Com(Comp. Appln.)	RESEARCH METHODOLOGY	BCM305
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Course Objectives:

- To give a basic knowledge on various terminology and techniques of research methodology.
- To help the students for preparation of their project works, and future researches.

COURSE CONTENTS**Module I**

Fundamentals of Research: Definition and meaning of research, Importance of research, characteristics of research, steps in research, types of research. (12 Hours)

Module II

Research Problems: Meaning of research problems, sources of research problems, characteristics of good research problems, selection and formulation of research problems / Research Design. Meaning, Needs and features of a good research design. Types of Research Design, Formulation of Hypothesis. (12 Hours)

Module III

Literature Survey : What is literature survey, function of literature survey, maintain a note book, developing a bibliography, online tools- Google, cite seer, ACM Digital library, survey papers. (12 Hours)

Module IV

Data Collection and Analysis: Execution of the research - Observation and Collection of data - Methods of data collection - Sampling Methods- Data Processing and Analysis strategies - Data Analysis with Statistical Packages - Hypothesis-testing - Generalization and Interpretation. (12 hours)

Module V

Research Report Types of research report, styles of reporting, steps in drafting research report, editing the final draft. (12 hours)

Text Books:

1. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International.

REFERENCES

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.
2. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, Ess Ess Publications. 2 volumes.
3. Trochim, W.M.K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing.
4. Wadehra, B.L. 2000. Law relating to patents, trade marks, copyright designs and geographical indications. Universal Law Publishing.

B.Com(Comp.App)	COMPUTER APPLICATIONS IN BUSINESS	BCM306
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Course Objective:

This course hopes to develop a sense of awareness among the students in terms of what is happening to the world of computers nowadays. In the process, the students will be able to exercise logical and critical thinking in accepting and dealing with the development confronting them. They will also be molded to become creative and resourceful in accomplishing their projects and researches.

COURSE CONTENT**Module - I**

Introduction to Data Information: and knowledge and IT. Changing decision making scenario; Quality of information role of IT in information generation and value addition, Internet and World Wide Web: History and future of Internet. Web client and Web-server. Web page and Website. Domain Name System.

(12 Hours)

Module - II

Office Productivity Tools: Word processing (MS- Word), Electronic spreadsheet (MS - Excel), Business project management and presentation tools (MS - PowerPoint)

(12 Hours)

Module - III

Memory variables, store, data and time function, printing reports and labels, mathematical function-sum, average, count, sqrt(), min(), Max(), between() len(), floor(), int(), sign(), character function-left(), right (), at(), atuff(), isupper(), islower(),isalpha(),isdigit(),replicate(). Creation of macros, array.

(12 Hours)

Module - IV

Database Management System: Concept of Database Management System. Database Design - Physical and Logical, Data bases and tables forms, Queries and Reports.SQL. Client server Architecture, Distributed Databases.

(12 Hours)

Module - V

Practical based on Module-I,II,III & IV

Suggested Reading:

1. Sanders, Donald, *Computers Today*, McGraw Hill, (latest edition).
2. Laudon and Laudon, MIS, *Organisation and Technology*
3. FitzeGerald, J. and Allen Dennis, *Business Data Communication and Net Working*
4. Bob and Carlos, *Database Systems*
5. Desai, Bipin, *Introduction to Database Systems* (Galgotia Publications)
6. Tannenbaum, *Computer Networks*, (Prentice Hall of India Pvt Ltd., New Delhi),
7. T. Elmasti R. and Navathe SB., *Fundamentals of Database System*, Addison Wesley.
8. Foxpro made simple : R.K.Taxali.

B.Com(Comp.App)	PRINCIPLES OF MANAGEMENT	BCM307
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Course Objectives: -

- To understand the basic concepts and functions of management
- To develop the acumen to apply those concepts and functions to business situations in respective field.
- To develop a managerial skill so as to apply it in daily scheduled activities.

COURSE CONTENTS:**Module -I**

Introduction to Management: Meaning; its nature and purpose; management—science or art- justification; Contribution of F.W.Taylor and Henri Fayol, Elton Mayo, Chester Barhard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of management thought) Indian Management Thought
Functions of a manager; Social responsibility of a manager. (10 Hours)

Module -II

Planning: Meaning, Nature & Purpose; Types of Plans; Steps in planning; objectives of planning; Management By Objectives- Meaning; Benefits & Weakness of Management By Objectives; Decision making and its importance; Factors to be considered for making effective decisions. (12 Hours)

Module -III

Organizing: Meaning , Nature & purpose, Process of Organizing; Formal & Informal organizations- Meaning and features ; Organization Structure: Meaning, types and importance; Span of management- Meaning; Factors determining the span of management; Directing- Meaning, Process and Importance. (12 hours)

Module -IV

Staffing: Definition and purpose; Process of staffing- Recruitment- Meaning and Sources, Selection-Meaning and Methods, Training- Meaning and Methods, Placement- Meaning, Performance Appraisal- Meaning and Methods, Compensation and Benefits- Meaning ; leading—Meaning; Ingredients of leadership; leadership behavior & styles . Case studies (14 Hours)

Module -V

Controlling: Meaning, purpose, Control system and process; Control points & standards- Meaning, types and importance; Requirements of effective control; Control techniques- Meaning & types of control techniques. Case studies (12 Hours)

Text Books:

1. Principles and practices of management by L. M. Prasad
2. Management by Robbins
3. Gupta, C.B., ‘‘Management Concepts and Practices’’, Sultan Chand and Sons. New Delhi.

Reference materials:

1. Essentials of management by Harold Koontz and Heinz Weihri
2. Essentials of management by Koontz and O’donell
3. Prasad, Lallan and S.S. Gulshan, ‘‘Management Principles and Practices’’, S. Chand & Co. Ltd., New Delhi.
4. Gupta, C.B., ‘‘Modern Business Organisation’’, Mayur paper Backs, New Delhi.
5. Chhabra, T.N., ‘‘Principles and Practice of Management’’, (8th Ed.) 2004, Dhanpat Rai & Co., Delhi.
6. Singh, B.P. and T.N. Chhabra, ‘‘Business Organisation and Management’’ (4th Ed.), 2003, Dhanpat Rai & Co., Delhi.

Core Course**Semester-IV****Credit: 6**

B.Com(Comp.App)	COST ACCOUNTING	BCM401
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Course Objectives:

- To familiarize the students to the conceptual framework of Cost Accounting System and various techniques and methods of controlling cost.
- Also the students should get a practical knowledge in applying these techniques.

COURSE CONTENTS:

Module- I

Introduction: Limitations of Financial Accounting; meaning, nature, scope, objectives, and importance of Cost Accounting ,Definition of cost accounting, cost accountancy, costing, Principles of costing, Installation of costing system in an organization, Techniques and methods of cost accounting, Cost Accounting Standards.

Analysis and Classification of Cost : Elements of cost, Material, Labour and Overhead expenses and its classification, Analysis of Total Cost, Cost centre and Cost unit. (12 Hours)

Module- II

Material Cost Control (I): Meaning of Material Control, Levels of material Control, Need and aspects, Techniques of material control, Purchase of Materials and Storing - introduction, purchase of materials, purchase cycle, stores ledger, treatment of tools and designs of materials, accounting for cost, designs, drawings and blue prints, packing materials. (4 Hours)

Material Cost Control (II): Inventory Control - tools & techniques, Perpetual Inventory System, EOQ analysis, ABC and VED Analysis, Inventory levels, Bin Card. (4 Hours)

Material Cost Control (III): Pricing and accounting for materials-LIFO, FIFO, Average, Weighted Average, Base Stock method and Inflated Price Method. (4 Hours)

Module- III

Labor Cost: Computation and Control: Work Study, Motion Study, Time Study, Job Evaluation, Labor Turnover ratios. (4 Hours)

Methods of remunerating labor:- System of Wage payment, Time wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Premium and Bonus Plan, Halsey Premium Plan, Rowan Plan. (6 Hours)

Overhead Analysis: Definition and Importance of Overheads, Classification of Overheads, Allocation, Apportionment and Absorption of Overheads. (2 Hours)

Module- IV

Unit or output costing: Preparation of Cost Sheet, Tenders and Quotations, Treatment of Scrap. Manufacturing Account. (12 Hours)

Module- V

Reconciliation of Cost and Financial Accounts. Meaning and importance, Reason for difference in profits. Preparation of Reconciliation Statement, Memorandum Reconciliation Account. (12 Hours)

Text Books:

1. Cost Accounting: M.L.Agrawal
2. Cost Accounting: Jawahar Lal
3. Cost Accounting: Jain & Narang
4. Cost Accounting: B.K. Mehta
5. Cost Accounting: M.Y. Khan

Reference Materials:

1. Journals- ICWAI
2. Cost Accounting- Problems and Solution: Khanna, Pandey Ahuja

Core course

Semester-IV

Credit: 6

B.Com (Comp. appln)	PRINCIPLES AND PRACTICE OF INCOME TAX	BCM402
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Course Objectives:

- To give expert knowledge of the principles of Income Tax Laws and relevant Rules and Principles.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.

COURSE CONTENTS:

Module- I

Introduction: Income Tax Act, 1961, Meaning of Tax, Central and State Powers of Taxation, Direct and indirect Taxes, Definitions of Important terms, Assessment Year and Previous Year, Agricultural Income and non-agricultural income, Determination of Residential Status. Exempted Income. (6 Hours)

Heads of Income: Income from Salaries: Basis of Charge, All relevant provisions of the Act and computation of salary income, Retirement, (6 Hours)

Module-II

Income from House Property: Basis of charge, Definitions, Computation of Income under the head house Property in accordance with the provisions of the Act. (4 Hours)

Profits and Gains of Business and Profession: Computation of Tax. (6 Hours)

Depreciation: All important provisions (2 Hours)

Module- III

Capital Gains: STCG and LTCG, Computation of Tax, Depreciation (6 Hours)

Income from Other sources: Computation, exempted income, Income of other persons included in assessee's total income. (6 Hours)

Module- IV

Income Tax Authorities: Powers of CBDT; Director General; Chief Commissioner and Commissioner. (2 Hours)

Appeals and Revision (1 Hours)

Deductions from Gross total Income, Rebate of Income Tax. (3 Hours)

Clubbing of Income; Set off Carry forward of losses: With necessary practical questions. (6 Hours)

Module-V

Deductions from Gross Total Income: (4 Hours)

Computation of Income Tax: Individual, Procedure for computing Total Income, Computation of Tax liability, Firms and Association of Persons Adjustment of PL A/c; Computation of Income of a partner from the firm; Treatment of loss.; computation of Book Profit; **AOP or BOI:** Computation of share of a member of AOP or BOI. (8 Hours)

Text Books:

1. Income Tax laws and practice : H.C. Mehrotra and Goyal
2. Income Tax laws and Practice : V.K. Singhanian
3. Income Tax : Girish Ahuja
4. Income Tax : Bhagawati Prasad
5. Direct Taxes : B.B. Lal
6. Income Tax : ShreepaSeklecha

Reference materials:

1. Direct Taxes- Law and practice : Bhagwathi Prasad
2. Law and practice of Income Tax : Dinakar Pagare
3. Income Tax :Gaur and Narang

Core course

Semester-IV

Credit: 6

B.Com(Comp.App)	PRINCIPLES AND PRACTICE OF AUDITING	BCM403
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Course Objectives:

- This course aims at imparting knowledge about the basic principles and methods of auditing.
- To give a practical knowledge on auditing the books of accounts of various organizations.

COURSE CONTENTS

Module - I

Introduction: Origin of Auditing, Definition of Auditing, meaning and objectives - Main and Subsidiary objects, Book keeping, Accounting and Auditing. The rights and duties of auditor covered by the statute, the responsibilities and legal liability of the auditor. (8 Hours)
Types of Audit. Audit Programme, Audit Files, Audit Note Book and Working Papers (4 Hours)

Module - II

Errors and Frauds: Different types of errors and frauds, detection and prevention of errors and frauds. (3 Hours)

Appointment of Statutory Auditors: Auditor's remuneration, removal, rights of statutory auditors, duties of statutory auditors, joint auditors. (3 Hours)

Audit of a limited Company: Company Auditor, Appointment, Powers, Duties and Responsibilities. (3 Hours)

Divisible Profits: Relevant provisions of the Companies Act, 1956. (3 Hours)

Module - III

Internal Control and Internal Check System: Nature and Objectives of Internal Control, Internal control Questionnaire, flow chart, Internal Control evaluation. Auditor's duty with relation to internal Control. Internal Check- Meaning, Objectives, Advantages and Disadvantages. Position of an Auditor in relation to Internal Check. Internal Control v/s Internal Check. (12 Hours)

Module - IV

Techniques and Procedure of Audit: Routine checking - Meaning, objectives, importance, Merits and Demerits of Routine checking, Test Checking. Vouching - Meaning, Objectives and importance Vouching. Vouching of Cash Book, vouching of Trading Transactions. (6 Hours)

Verification and valuation of assets and liabilities: Meaning, Definition, Objects and duties of Auditor with relation to Verification and Valuation. Fixed Assets, Investments and Inventories. (6 Hours)

Module - V

Audit of Non profit making companies: Club, Hotel, Charitable Trust, Hospital and Cooperative Societies. (4 Hours)

Audit of Banking and Insurance companies and Educational Institutions. (4 Hours)

Audit Reports: Meaning and Objects of Auditor's report. Report verses certificates, contents of the reports, Standard Report and Qualified. **Recent Trends in Auditing** (4 Hours)

Text Books:

1. Auditing : B.N. Tandon
2. Auditing Theory & Practice : Kalyani Publishers, Kumar, Pradeep.
3. Fundamentals of Auditing : Kamal Gupta & Ashok Arora
4. Auditing Principles and Problems : T.R. Sharma

Reference Materials:

1. Contemporary Auditing : Gupta Karnal
2. Principles and Practice of Auditing : Pagare Dinkar
3. Practical Auditing : Spicer and Pegle

General Elective

Semester-IV

Credit: 6

Core Course	STRATEGIC MANAGEMENT	BCM404
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Course Objective:

- To familiarize the students to the conceptual framework of strategic management.
- Introduce them to the different strategies adopted by an enterprise to succeed in this corporate world.
- Give them an overview of strategy implementation, its process and techniques.

COURSE CONTENT:

Module-I:

Introduction to Strategic Management: Concepts of strategy - Defining strategy, Strategic Management-Meaning, nature and importance; Content of Strategy; Process of strategy; Concept of environment and its components; Environment scanning and appraisal; Organizational appraisal; SWOT analysis. (5 Hours)

Module-II:

Levels at which strategy operates- Operational level- Meaning and importance, Business level - Meaning and importance; Corporate level- Meaning and importance; Mission and purpose- Meaning and importance, objectives and goals: Meaning and importance; Strategic Business Unit- Meaning and importance; Functional level strategies- Meaning and importance. (5 Hours)

Module-III:

Strategy formulation and choice of alternatives: Strategies- modernization Meaning and importance, diversification- Meaning and importance; integration- Meaning, types and importance; Merger, take-over and joint strategies-Meaning and importance; Turnaround- Meaning and importance, divestment- Meaning and importance and liquidation strategies- Meaning and importance. (5 Hours)

Module-IV:

Strategic Choice: Meaning, process and importance ; Generic competitive strategies-cost leadership- Meaning and importance, differentiation- Meaning and importance, focus- Meaning and importance, value chain analysis-Meaning and importance, bench marking service blue printing-Meaning and importance.(5 Hours)

Module-V:

Strategy implementation: Inter- relationship between formulation and implementation; Issues in strategy implementation; Resource allocation- Strategy and structure: structural considerations, structures for strategies; strategic control; Techniques of strategic evaluation and control. (10 Hours)

Text Books:

1. Bhattacharya, S. K. and N. Venkataramin: Managing Business Enterprise: Strategies Structures and Systems, Vikas Publishing House, New Delhi
2. Budhiraja S. B. and M. B. Athreya: Cases in Strategic Management, Tata Mc Graw Hill, New Delhi.

Reference materials:

1. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw- Hill International Edition.
2. H. Igor, Ansoff: Implanting Strategic Management, Prentice Hall, New Jersey
Michael Porter: The Competitive Advantage of Nations, Macmillan, New Delhi.

<i>General Elective</i>	<i>Semester-IV</i>	<i>Credit: 6</i>
B.Com(Hons.)	HUMAN RIGHTS	BCM405

Course Objectives:

- o This course will help the students in acquiring knowledge of some major infringements of human rights and make them understand and embrace the principles of human equality and dignity and the commitment to respect and protect the rights of all common people.

Course Content:

UNIT-I

Definition of Human Rights - Nature, Content, Legitimacy and Priority - Theories on Human Rights - Historical Development of Human Rights. (8 Hours)

UNIT-II

International Human Rights - Prescription and Enforcement upto World War II - Human Rights and the U.N.O. - Universal Declaration of Human Rights - International Covenant on Civil and Political Rights - International Covenant on Economic, Social and Cultural Rights and Optional Protocol. (8 Hours)

UNIT-III

Human Rights Declarations - U.N. Human Rights Declarations - U.N. Human Commissioner . (4 Hours)

UNIT-IV

Amnesty International - Human Rights and Helsinki Process - Regional Developments - European Human Rights System - African Human Rights System - International Human Rights in Domestic courts. (8 Hours)

UNIT-V

Contemporary Issues on Human Rights: Children's Rights - Women's Rights -Dalit's Rights - Bonded Labour and Wages - Refugees - Capital Punishment. Fundamental Rights in the Indian Constitution - Directive Principles of State Policy - Fundamental Duties - National Human Rights Commission. (12Hours)

Text Books:

1. J.C.Johari - Human Rights and New World Order.
2. G.S. Bajwa - Human Rights in India.
3. Human Rights in India. P.C.Sinha & - International

Reference:

1. International Bill of Human Rights, Amnesty International Publication, 1988. Human Rights, Questions and Answers, UNESCO, 1982
2. Mausice Cranston- What is Human Rights
3. Desai, A.R. - Violation of Democratic Rights in India
4. Timm. R.W. - Working for Justice and Human Rights.

Skill Enhancement Course

Semester-IV

Credit: 2

B.Com(Hons.)	OFFICE MANAGEMENT	BCM406
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Course Objective:

- To give a practical based knowledge on Office management
- To make the students expert in dealing with the customers and maintenance of office records.

COURSE CONTENT

Module-I

Modern Office and Its Functions: Introduction- Meaning of Office, Office Activities, The purpose of an office, Office functions, Importance of Office. (4 Hours)

Office Management: Elements of Office management, Functional Office management, Administrative Office Management, Information management, Scientific office management, Scientific Management in Office. (4 Hours)

Module-II

Office Organization: Introduction, Office manuals. (2 Hour)

Office Administration: Administrative Office Management, Objectives Functions of Administrative Office Manager. (3 Hours)

Office Accommodation: Introduction, Location of Office, Office Building, Office layout, Open and Private Offices, New Trends in Office layout. (3 Hours)

Module-III

Office Environment: Office Lighting, Designing a lighting system, Ventilation, Interior Decoration, Furniture, Cleanliness. (4 Hours)

Office Systems and Procedures: The System Concept, Flow of Work, Analysis of Flow of Work, Role of Office Manager in Systems and Procedures. (4 Hours)

Module-IV

Office Services: Introduction- Centralization Versus Decentralization of Office Services, Problems of Choice Departmentation of office. (2 Hours)

Office Machines and Equipments: Objects of mechanization, Types of Office Machines. (3 Hours)

Office Forms: Forms Control, Forms Designing, Forms Sets, Stationery. (3 Hours)

Module-V

Records management: Introduction, Filing, Classification and arrangement of files, Methods of Filing, Modern Filing Devices, Indexing. (3 Hours)

Office Stationery and Supplies: Need to control Office Stationary and Supplies.

Office Communication, Office Correspondence and mail services. (3 Hours)

Office Reports: Report Writing, Types of Reports. (2 Hours)

Text Books:

1. Office Management: R.K.Chopra
2. Office Management: Maarilyin, Manning
3. Office management And procedure: R.K. Sharma
4. Office Management: P.K. Gupta
5. Modern Office Management: Dr. I.M. Shashi.

Reference Materials:

- 1 Manual of Office management and correspondence: B.N. Tandon
2. Office Management and Procedures: Singh and Chhaabhria
3. Office management: Ghosh and Agrawa

Skill Enhancement Course

Semester-IV

Credit: 2

B.Com(Comp.App.)	ENTREPRENEURSHIP	BCM407
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Course Objectives:

- To know the Management concept required for entrepreneurship and the essential qualities of an entrepreneur.
- To get motivated towards seeking an entrepreneurship career
- Gain the knowledge of entrepreneurial development programmes, and related aspect to the students.

COURSE CONTENTS

Module-I

Introduction: Entrepreneur-entrepreneurship-and-enterprise: conceptual issues. Entrepreneurship v/s Management. Entrepreneurship versus Intrapreneurship, Qualities of an entrepreneur; Role of entrepreneurship in economic development, Role and functions of entrepreneur in relation to new venture creation

International Entrepreneur: Nature and importance of international E-ship; International Vs. domestic E-Ship and barriers to international trade. (12 Hours)

Module-II

Theories of Entrepreneurial Emergence: Economic, Sociological and Psychological Perspectives., performance and entrepreneurship as a creative and dynamic process.

Creativity and Business Ideas: Sources of new ideas, methods of general idea, product planning and development process, reasons for starting an enterprise; (12 Hours)

Module-III

Entrepreneur Behavior and Social responsibility. Introduction to Global Entrepreneurship Monitor (GEM) Project and Total Entrepreneurship Index (TEI).

Women entrepreneur: Problems for women entrepreneur, institutional support for women entrepreneur. (12 Hours)

Module-IV

Entrepreneurial Development Programmes: their role, relevance and achievements; Role of Government and non government institutions in organizing EDPs; Critical Evaluation; Problems and Constraints. (12 Hours)

Module-V Role of entrepreneur's and Issues: Role of an entrepreneur in economic growth as an innovator, Role in export promotion and import substitution. Issues involved in family business. (12 Hours)

Text Books:-

1. Vikram Sarabhai, 'Management for development', Vikas pub.
2. Rajagopal, Entrepreneurship and Rural Markets
3. Dr. Varshini, Fundamentals of Entrepreneurship
4. Entrepreneurship development. Dr. Vasant Desai

Core Course	Semester-V	Credit: 6
B.Com (Comp.App)	PROJECT WORK & VIVA VOCE	BCM501

Objectives

The four to six weeks practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful person from a raw product for self employment/ service. During his/her first four, semesters of study he/she gets little exposure of industrial environment through industrial visits. He/she has to undergo exhaustive practical training in some good organizations or can do independent research in which he/she will develop his/her competencies. Before actually starting the project, the students will be given detailed instructions in written about what he/she will do in the particular area regarding discipline, etiquettes, manners and actual learning. The student will be supervised by his /her guide in the respective areas concerned in the process of achieving the desired objective.

The criteria for selection of a particular project:-

1. Skills relevant to the particular topic.
2. Subject knowledge in the relevant area.
3. Level of Interest in that particular topic.
4. Future Career opportunities in that particular area.

Training Diary

Each student has to maintain a diary in which he/she will record the details of work/ activity progress. The diary has to be checked by the concerned officer/section in-charge.

Project Work

After carefully having understanding of the working environment related to the topic, the student has to undergo a major project work in consultation with company and its guide from the institution or can undergo independent research under a guide in his related field of specialization i.e. *Accounting and Finance / Banking and Insurance/ Marketing*.

The student is expected to undergo detailed study regarding the topic from books and available journals and prepare a questionnaire duly approved by the company and the faculty. He/ she will collect the relevant data with the help of questionnaire and observation method. He/she is expected to complete the project report after getting consultation from the guide of the company and guide from the institution in respective cases. Student is supposed to prepare two copies (3 copies if they need one personal copy) of the project report. Project Work has to be done within the stipulated period of 60 days.

GUIDELINES FOR SUBMISSION OF SUMMER INTERNSHIP (PROJECT REPORT)

THE GUIDE

The Guide for BCOM would be an experienced faculty from MATS University. The student has to perform according to the directions of the guide and will be responsible for enhancing the quality of the project.

PROJECT TIME / MAN-HOURS

- The B.Com Major Projects would be of approximately 4 to 6 weeks and carries total marks of 100 which consists of project report (50 marks) and viva (50 marks).
- Number of students in a project group will not be more than three for BCOM.

Each student must prepare a separate project report with different content.

PROJECT EVALUATION GUIDELINES

To be done at MATS University Campus by External Examiner

Presentation and viva - 50% of total marks.

Thesis/Project report - 50% of total marks.

SYNOPSIS

All students must submit a summary/abstract separately with the project report. Summary, preferably, should be of about 3-4 pages. The content should be as brief as is sufficient enough to explain the objective and implementation of the project that the candidate is going to take up. The write up must adhere to the guidelines and should include the following:

➤ Name / Title of the Project

- Introduction
- Statement about the Problem
- Why the particular topic is chosen?
- Objective and scope of the Project
- Methodology (including a summary of the project)
- What contribution you have made to the project?
- Your suggestions, recommendations to the organization.
- Your final conclusion.
 - in case of secondary data, source of data availability
 - bibliography.

TOPIC OF THE PROJECT- This should be explicitly mentioned at the beginning of the Synopsis. Since the topic itself gives a meaning into the project to be taken up, candidate is advised to be prudent on naming the project. This being the overall impression on the future work, the topic should collaborate with the work.

OBJECTIVE AND SCOPE: This should give a clear picture of the project. Objective should be clearly specified. What the project ends up to and in what way this is going to help the end user has to be mentioned.

RESOURCES AND LIMITATIONS: The requirement of the resources for designing and developing the proposed system must be given. The resources might be in the form of the hardware/software or the data from the industry. The limitation of the proposed system in respect of a larger and comprehensive system must be given.

CONCLUSION: The write-up must end with the concluding remarks-briefly describing innovation in the approach for implementing the Project, main achievements and also any other important feature that makes the system stand out from the rest.

The following suggested guidelines must be followed in preparing the Final Project Report:

Good quality white executive bond paper A4 size should be used for typing and duplication. Care should be taken to avoid smudging while duplicating the copies.

Page Specification :(Written paper and source code)

- Left margin - 3.0 cms
- Right margin - 2.0 cms
- Top margin 2.54 cms
- Bottom margin 2.54 cms
- Page numbers - All text pages should be numbered at the bottom center of the pages.

Normal Body Text: Font Size: 12, Times New Roman, Double Spacing, Justified. 6 point above and below para spacing

Paragraph Heading Font Size: 14, Times New Roman, Underlined, Left Aligned. 12 point above & below spacing.

Chapter Heading Font Size: 20, Times New Roman, Centre Aligned, 30 point above and below spacing.

Binding:: The project report should be book binding (Spiral binding and other forms of bindings are not permitted)

Colour of the bounded copy should be Navy blue.

Submission of Project Report to MATS: The student must submit his/her project report in the prescribed format. The Project Report should include:

1. One copy of the summary/abstract.
2. Two hard Copy of the Project Report.
3. Soft copy of project on CD in a thick envelope pasted inside of the back cover of the Project report.
4. The Project Report may be about 100 pages.

FORMAT OF THE STUDENT PROJECT REPORT ON COMPLETION OF THE PROJECT

- Cover Page as per format
- Acknowledgement
- Certificate of the project guide as at Annexure III (Internal Guide i.e. faculty from MATS)
- Certificate of the Head of the Department/Principal
- Certificate of the Company/Organization (Not applicable for Independent Research)
- Synopsis of the Project
- Literature Review
- Main Report
- Objective & Scope of the Project
- Theoretical Background Definition of Problem
- Methodology adopted,
- Recommendations/ suggestions

- Conclusion.

Annexure:

1. Brief background of the organization where the student has developed the project.
2. List of abbreviations, Figures, Tables
3. References
4. Bibliography -Website
5. Soft copy of the project on CD/Floppy

Formats of various certificates and formatting styles are as:

1) Certificate from the Guide

Guide’s Name, Designation & Full Address

CERTIFICATE

This is to certify that this project entitled “.....” submitted in partial fulfillment of Honours degree of Bachelor of Commerce to MATS University, Raipur, done by Mr./Ms. _____, ID No. _____ is an authentic work carried out by him/her at _____ under my guidance. The matter embodied in this project work has not been submitted earlier for award of any degree or diploma to the best of my knowledge and belief.

Signature of the student

Signature of the Guide

Skill Enhancement Course

Semester-V

Credit: 2

B.Com (Comp.App)	E-COMMERCE	BCM502
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Course Objectives:

- The objective of this course is to make the students familiar with the mechanism of conducting business transactions through electronic media.

Course Contents:

Module-I

Introduction to e-Commerce and B to C e-Commerce:

Business to Business e-Commerce: Inter organizational transactions; electronic markets; Electronic Data Interchange (EDI)- the nuts and bolts, EDI and business, Inter organizational e-commerce.

Module-II

Business to Consumer e-Commerce: Consumer trade transactions.

Mobile Commerce: Growth of Mobile Commerce, Mobile Health Services, Wireless Applications, Technologies for Mobile Commerce, Wireless Spectrum, WAP, Origins of WAP, WAP Architecture, Wireless Datagram Protocol(WDP), Short Message Services, Circuit Switched Data (CSD), Unstructured Supplementary Services Data (USSD), General Packet Radio Service(GPRS),Wireless Technology

Module-III

The elements of e-Commerce: Elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internal e-commerce Security A web site evaluation model.

Module-IV

e-Business: Introduction, Internet Book shops, software Supplies & Support, e-news papers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.

E-Commerce and Online service industries: Online financial services. Online travel services. Online career services.

Module-V

Business Models for E-Commerce- Brokerage Model, Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, advertising Model, Subscription model.

E-Commerce Marketing Concepts: Basic marketing concepts for internet marketing, Ecommerce marketing and branding strategies, Strengthening the customer relationship.

Text Books:

1. E-Commerce Strategy, technology & applications: by David Whitely
2. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): S. Jaiswal, Galgotia Publications.
3. E-Commerce An Indian Perspective: P.T.Joseph, S.J., PHI.

Reference Book:

1. E-Commerce Business.Technology. Society, Kenneth C. Laudon, Carol Guerico Traver,
2. E-Commerce: Schneider, Thomson Publication

Skill Enhancement Course

Semester-V

Credit: 2

B.Com (Comp.App)	INDUSTRIAL LAW	BCM503
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Course objectives:

The course is designed to acquaint the students about the industrial interface and to provide an understanding of certain industrial legislations in the context of the Indian Socio-economic conditions.

It will also help the students to develop the skills in abiding the laws of the land and to fiddle with the business as per legal requirements.

To know about the legal environment of business, industry and related fields.

COURSE CONTENT

Module I

The Factories Act, 1948: Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories, manger and occupier- their obligations, power of the authorities under the Act, penal provisions. **Case Study (12Hours)**

Module II

The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes; Procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provisions. **(14 Hours)**

Module III

The Employees' State Insurance Act, 1948: Objects, Definitions , Application, Employees' State Insurance Scheme, Employee s' State Insurance Corporation, Constitution-Powers and Duties of the Corporation, Wings of the Corporation, Employees' State Insurance Fund, Contribution, Benefits. **Case Study (7Hours)**

Module IV

Minimum Wages Act, 1948: Object of the Act, Definitions-Appropriate government, Employer, Scheduled employment, wages, employee, Minimum wages, fair wages, living wages. Fixation of minimum rates of wages-procedure, Advisory Board ,Fixing hours of normal working days, Overtime, Minimum time rate wages of peace of work, Maintenance of Registers and records, Claims. **Case Study (7 Hours)**

The Payment of Gratuity Act, 1972 - Object, continuous service, controlling authority, Payment of Gratuity, Compulsory insurance, Nomination, Recovery of Gratuity, Protection of Gratuity. **(7 Hours)**

Module V

The Employees' Provident Funds & Miscellaneous provision Act,1952: Objects, Schemes under the Act : Employees' Provident Fund Scheme, Employees' pension Scheme, 1995, Employee s' Deposit Linked Insurance

Text Books:

1. Malik, P.L. *Handbook of Industrial & Labour Law, Eastern Book, Lucknow.*
2. Dawson, W. D. *An Introductory Guide to Central Labour Legislation, Asia Publishing Bombay.*
3. Vaid, K.N. *State and Labour in India, Asia Publishing, Bombay.*
4. Indian Law Institute, *Labour Law & Labour Relations.'*
5. Ramaswamy E.A. and Uma Ramaswamy, *Industry and Labour, Oxford University Press, New Delhi.*

Reference Materials:

1. Ramaswamy E.A. *Industrial Relations in India, Mac Millan, New Delhi.*
2. Venkatratnam C.S. *Indian Industrial Relations: Text and Cases, Oxford University Press, Delhi.*

Skill Enhancement Course

Semester-V

Credit: 2

B.Com (Comp.App)	INTERPERSONAL & NEGOTIATION SKILLS	BCM504
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Course objective:-

The subject will help the students:

1. To encourage the all round development of students by focusing on soft skills
2. To develop and nurture the soft skills of the students through individual and group activities

Course contents:

Module-I

NEGOTIATION SKILLS: Meaning, types & methods of negotiation, negotiation tactics, process & checklist. SWOT analysis.

Module-II

CONFLICT: Definition of conflict, types of conflict, conflict resolution.

Module-III

INTERVIEW SKILLS: How to prepare for an Interview, Interview Etiquette, Post Interview Etiquette, How to Dress for an Interview, Job interview etiquette, mistakes to avoid.

Module-IV

Letter writing: business letters -effectiveness, Cover Letters, Analysis of sample letters collected from industry. Writing Curriculum Vitae.

Presentation skills: Body Language, Tips on how to create a ppt & other presentations.

Module-V (PRACTICAL BASED)

1. Write a Personal essay and or resume or statement of purpose which may include:
 - a. Who am I (family background, past achievements, past activities of significance).
 - b. Strengths and weaknesses (how to tackle them).
 - c. Personal short-term goals, long-term goals and action plan to achieve them.
 - d. Self assessment on soft skills
2. Students could review and present to a group from following ideas:
 - a. Book review.
 - b. Biographical sketch.
 - c. Any topic such as an inspirational story/personal values/beliefs/current topic.
 - d. Ethics and etiquettes and social responsibilities as a professional.

B.Com (Comp.App)	ADVANCED FINANCIAL ACCOUNTING	BCM505
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Course Objectives:

- To familiarize the students with the legal provisions related to the maintenance of Accounts by different statutory bodies.
- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations. The main focus is on formatted accounting practices.

COURSE CONTENTS**Module-I**

Holding Companies: Introduction, Definition, Advantages and disadvantages, types of control, AS- 21, Consolidated financial statements, consolidated Balance Sheet, Profit and loss Account, Cost of control, Capital Reserve, Minority Interest, capital profits and revenue profits, Unrealized profits, Inter-company holdings, treatment relating to preference shares of subsidiary companies. (12 Hours)

Module-II

Amalgamation, Absorption and Reconstruction: Amalgamation: meaning and types; Calculation of purchase consideration, Accounting treatment, Dissenting Shareholders, Inter-company Owings. Absorption: Meaning and accounting treatment (12 Hours)

Module-III

Accounts of Electricity Companies- Double Accounts System, Legal provisions- Depreciation, Reasonable Return, Clear Profit, Disposal of Surplus, Tariffs and Dividend Control Reserve, Contingency reserve, Revenue Account, net revenue Account, Capital Account and General Balance Sheet. (14 Hours)

Module-IV

Investment Accounts Concept; meaning and definition; Types of investment, Issue of securities transfer of securities; Journal entries in the books of purchaser and seller. Preparation of necessary ledger accounts. (12 Hours)

Module-V

Accounting for Human Resources; Social Responsibility Accounting; Inflation Accounting. (10 Hours)

Text Books:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta

References:

1. Advanced Financial Accounting : S.P. Jain and K.L. Narang
2. Advanced Accountancy : S. N. Maheswary
3. Modern Accountancy : Hanif and Mukherjee

B.Com (Comp.App)	COST AND MANAGEMENT AUDIT	BCM506
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Course Objectives:

- To provide an in-depth study of the body of knowledge comprising of the techniques and methods of planning and executing a Cost and Management Audit.
- To give a practical knowledge on Cost and management Audit Work.

COURSE CONTENT

Module-I

Introduction- Importance of Management Audit, Objectives, Criticism, Statutory Audit and Management Audit. Preliminaries to conduct management Audit, Management Audit programme, Work and duties of Management Auditor, Management Auditor's Report. (12Hours)

Module-II

Audit of the Management Processes and Functions, such as Planning, Organization, Staffing, Co-ordination, Communication, Direct ion and Control. (12Hours)

Module-III

Corporate Service Audit (Customer Services): Product (Research and Development) and import substitution, customer's Channels (export) CRM. (8Hours)

Audit of Social Responsibility management. (4 Hours)

Module-IV

Cost Audit: Nature, Objects and scope of cost audit, Appointment of cost auditor, rights, responsibilities, status, relationship and liabilities of cost auditor.

Planning the Audit: List of records and Reports, Preparation of the Audit Programme. Verification of records and reports. Audit Notes and Working papers. (12 Hours)

Module-V

Cost Audit Reports: Contents of the Report, Notes and Qualification to the Report, Cost Auditor's Observations and Conclusions. Comparative studies between cost audit and financial audit with special reference to disclosure of information to members, parliament and the general public.

(12Hours)

Text Book:

1. The Management System Auditor's Handbook : Joe Kausek
2. Principles and Practice of Auditing : R.G. Sexena
3. Practical Auditing : B N Tandon
4. Contemporary Auditing : Kamal Gupta

B.Com (Hons.)	FINANCIAL STATEMENT ANALYSIS	BCM507
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Course Objective:

- To make the students expert in understanding and handling financial data.
- To give a deep insight on analyzing financial strength of an organization.

COURSE CONTENTS

Module-I

Financial Statements: Meaning, nature and Objectives of Financial Statement Analysis, Anatomy of Financial Statements, Forms and Contents of balance Sheets, forms and contents of Income Statements, Characteristics of ideal financial statements. Use and importance of Financial Statements, Limitations of Financial Statements.
(12 hours)

Module-II

Analysis of Financial Statements: Meaning and Concept of Financial Analysis, Types of Financial Analysis, Procedure, Devices.
Comparative Statements: Comparative Balances Sheet- Interpretation; Comparative Income Statements- Interpretation; Trend Analysis; Common Size Statement; Limitations of Financial Analysis. Practical Problems.
(12 hours)

Module-III

Statement of Changes in Financial Positions: Meaning and concept of funds; flow of funds; Current and non-current accounts; Fund Flow Statement; Use, significance and importance of funds flow statement; Limitations of funds flow statements, Practical problems.
(12 hours)

Module-IV

Cash Flow Statement: Meaning, use and Significance of Cash Flow Statement; Classification of Cash Flow; Comparison between Fund flow and Cash Flow. Practical problems.
(12 hours)

Module-V

Ratio Analysis: Meaning and nature of Ratio, Interpretation of Ratios, Precautions for use of ratios, use and significance of Ratio analysis. Different Classification of Ratios, Du-Pont Control Chart. Calculation and interpretation of different ratios. Practical Problems.
(12 hours)

Text Books:

1. Financial Management : M.Y. Khan
2. Financial Management : S.C. Kuchal
3. Financial management : I.M.Pandey
4. Financial reporting and Analysis : Lawrence Revsine.
5. Financial Management : Gupta Sharma

References:

1. Management Accounting : Manmohan and Goyal
2. Management Accounting : Sexena
3. Management Accounting : R.S. N Pillaiand Bhagwat

<i>Discipline Specific Electives</i>	Semester-V	<i>Group: B</i>	<i>Credit: 6</i>
B.Com (Hons.)	INDIAN BANKING SYSTEM		BCM508

Course Objectives:

- To acquaint the students with different variables of the economy.
- To make students understand the linkage between money and other variables of the economy including financial sector.

COURSE CONTENTS:

Module-I

Overview of Indian financial system: Concept of financial intermediation. Organized financial system; Commercial Banks, Foreign Banks, Co-operative Banks. **(12 Hours)**

Module- II

Non- Banking financial intermediaries: Financial markets; Money market, capital market(Debt & Equity Markets) **(12 Hours)**

Module-III

Role of RBI as a regulator: RBI Act, Monetary Policy objectives, Money supply and control of inflation, Interest rate policy and its implications, Branch licensing policy. **(12 Hours)**

Module-IV

Emerging trends in Banking; Financial sector reforms, Universal Banking, Micro Financing, Financial Planning and Wealth Management. Consolidation of Indian Banks, Trends of Bank assurance in India, Basell II and its impact on Indian Banking Sector. **(12 Hours)**

Module-V

Regional Rural and Cooperative banks in india: Functions; role of regional rural and cooperative banks in rural india; progress and performance. **(12 Hours)**

Suggested Readings:

1. Mittal R.K. , Saini A.K. & Dhingra Sanjay (2008) Emerging Trends in the Banking Sector, Macmillan
2. Gupta, Suraj Bhan, (2006) Monetary Economics, S. Chand & Company.
3. The ICFAI University (2005) Money and Banking.
4. Vasudevan A. (2003) Money and Banking, Academic Foundation New Delhi.
5. RBI Reports on money and banking (Monthly Bulletins, Report on Currency and

Discipline Specific Electives

Semester-V

Group: B

Credit: 6

B.Com(Hons.)	FUNDAMENTALS OF INSURANCE	BCM509
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Course Objectives:

- This Course enables the students to know the fundamentals of insurance.
- To give an in-depth knowledge on practice of insurance business.

COURSE CONTENTS

Module-I

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development. (6 Hours)

Module-II

Fundamentals of Agency law: Definition of an agent; Agents regulations; Insurance intermediaries; Agent's compensation. (9 Hours)

Module-III

Procedure for becoming an agent: Pre-requisite for obtaining a license; Duration of license; Collection of licenses; Revocation or suspension/termination of agent appointment; Code of conduct; unfair practice. (15 Hours)

Module-IV

Functions of the Agent: Proposal form and other forms for grant of cover; financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. (15 Hours)

Module-V

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; product pricing- actuarial aspects, Distribution channel (9 Hours)

Fundamentals/Principles of Life Insurance/Marine/Fire/medical/General Insurance. Contracts of Various kinds; Insurable Interest. (6 Hours)

Text Books:

1. Mishra M.N: Insurance Principles and practices
2. Gupta. O.S: Life Insurance
3. Vinayakam.N., Radhaswamy and VAsudevanS.V: Insurance- Principles and Practices.
4. G.S. Panda: principles and Practice of Insurance

Reference Materials:

1. Insurance regulatory Development Act, 1999
2. Life insurance Corporation Act, 1956.

<i>Discipline Specific Electives</i>	<i>Semester-V</i>	<i>Group: B</i>	<i>Credit: 6</i>
B.Com (Comp. Appln)	RISK MANAGEMENT		BCM510

Course Objectives:

- The course is framed to create an appreciation of the importance of managing various types of risks.
- It provides a basic understanding of the risk management mechanism. It explains the concept of

COURSE CONTENTS

Module-I

Risk management: Meaning, Scope & Objective of Risk Management, Personal risk management, Corporate risk management, Risk Management Process, The Administration of Risk Management Process- influencing factors, constrains, monitoring & review. (12 Hours)

Module -II

Risk, Uncertainty, Peril, Hazard, Subjective risk, Acceptable risk versus Unacceptable risk, Classification of risk, Classification of Pure risk, The cost of risk, Degree of risk.

Module-III

Risk Identification- Perception of risk, Operative cause/perils, Safety Audit. Risk Evaluation - Presentation of **Data, Probability Concepts, Risk and Law of large number.**

Module- IV

Risk Control- Risk avoidance, Risk reduction- Classifications, Evaluation of risk reduction measures. Risk Financing- Retention—Determination of retention levels, Captive Insurer, Self Insurance, Risk retention group. Transfer—Non-insurance transfer, Insurance.

Module- V

Unexpired Risk and Assessment of Liability in respect thereof., Periodic Valuation and Declaration of Profit, Concept of Reinsurance

Text Books :

1. Principles of Risk Management & Insurance - George E. Rejda.
2. Risk Management & Insurance- Scott Harington
3. Risk Management & Insurance- C. Arthur Willams.

Reference Books:

1. Options, Futures and Other Derivatives – Hull / Basu – Pearson
2. Derivatives and Risk Management – Srivastav – Oxford
3. Risk Management and Derivatives – Stulz – Cengage
4. Derivatives and Risk Management – Varma – TMH

Core course	Semester-VI	Credit: 6
B.Com (Comp.App)	INDIRECT TAXES	BCM601

Course Objectives:

- To provide basic knowledge of Indirect Tax laws and to acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To give practical experience relating to taxation and filing of returns.

COURSE CONTENTS

Module-I

Introduction: Direct Tax and Indirect Tax, Special features of indirect tax levies- all pervasive nature, Contribution to Government Revenues, fiscal performance as instrument of planning and development role of indirect tax laws. (8 Hours)

Module-II

Central Excise Act, 1944:

Nature of Excise Duty, coverage, levy and collection of excise duties Provisions governing Manufacture and removal of excisable goods.

Determination of Price of Excisable Goods. Classification of goods under Central Excise Tariff Act, 1985. Assessment, payment of duty and rate of duty. (12 Hours)

Module - III

Computation of Central Excise Duty: Computation of Central excise duty; Concession to small scale industry Penalties, offenses and punishments, Appeals and revisions; VAT and CENVAT; Cascading effect to taxes, economic advantages in Europe, difficulties in administering VAT, CENVAT Scheme. Scope and coverage of CENVAT, Difference between MODVAT and CENVAT. (12 Hours)

Module- IV

Central Sales Tax Act, 1956: Introduction, Inter-state sales, Intra-state Sales and sales in the course of import and export, Sales tax liability, Registration of dealers, Levy of tax, collection of tax, penalties and prosecution, settlement of disputes; Computation of tax. (14 Hours)

Module- V

Customs Act, 1962: Introduction, Important definitions, valuation of goods, tax liability, Import procedures and documents, Export procedures and documents, Customs Duty Authorities and their powers, Penalties and prosecutions, Appeals and Revision; Computation of customs Duty. (14 Hours)

Text Books:

- 1. Indirect Taxes - Law and Practice : V.S. Datey
- 2. Indirect Tax laws : V.K. Sareen, Shaema, Ajay.
- 3. Indirect Taxes : Girish Ahuja
- 4. Indirect Taxes : H.C. Mehrotra
- 5. Indirect Taxes : Sreepal Seklecha

Skill Enhancement Course

Semester-VI

Credit: 2

B.Com (Comp.App)	BUSINESS ETHICS	BCM602
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Course Objectives:

Course Contents:

Module – I

Ethics & Business. What is Ethics, Nature and scope of Ethics, Facts and value, Ethical subjectivism and Relativism, Moral Development (Kohlberg’s 6 stages of Moral Development), Ethics and Business, Myth of a moral business. Decision making (Normal Dilemmas and Problems): Application of Ethical theories in Business Utilitarianism , Deontology ,Virtue Ethics. Economic Justice: Distributive Justice

Module- II

Corporate Governance. Origin and Development of Corporate governance, Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of ownership and control, corporate Governance Mechanism: Anglo OECD, emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance

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Module - III

Role Players. Role of Board of Directors and Board Structure, Role of Board of Directors, Role of the Non - executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate governance in India Case Study Compulsory

Module-IV

Ethical Issues in Functional Areas of Business. Marketing: Characteristics of Free and Perfect competitive market, Monopoly oligopoly, Ethics in Advertising (Truth in Advertising). Finance: Fairness and Efficiency in Financial Market, Insider Trading, Green Mail, Golden parachute. HR: Workers Right and Duties: Work place safety, sexual harassment, whistle blowing.

Module-V

Consumer Protection Consumer & Consumer protection and Legal Protection to consumers. Environmental Ethics Sustainable Development, Industrial Pollution & Environmental Issues

Recommended Books:

1. Business Ethics and Corporate Governance, C.S.V.Murthy, HPH
2. Business Ethics, Francis & Mishra, TMH
3. Corporate governance, Fernando, Pearson
4. Business Ethics & Corporate Governance, S. Prabhakaran, EB
5. Corporate Governance, Mallin, Oxford
6. Corporate Governance & Business Ethics, U.C.Mathur, MacMillan

Skill Enhancement Course

Semester-VI

Credit: 6

B.Com (Comp.App)	COMPUTERISED ACCOUNTING	BCM603
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Course contents:

Module-I

Introduction to Accounting software (Tally): Tally fundamentals, features of Tally, getting functional with tally, Creation and setting up of a company, Account groups; Voucher Entry: Voucher Type, Voucher Modification during entry, Voucher alteration, deletion & Cancellation. Single Mode voucher Entry, Accounts voucher printing, Cheque printing. Capital and Revenue, Income, Expenditure

Module:-II

Day book Summaries, Monthly summaries, Columnar Accounts Voucher Register, Trial balance, Final Accounts. Inventory Master: Company set up for inventory, Inventory voucher, Invoicing, Inventory Reports.Depreciation, provision and Reserves. VAT: VAT activation for company, classification, list, voucher entry

Module-III

Introduction to MIS: Elements of MIS, Evolution of MIS, Types of MIS, Installing MIS, Meaning and definition of report, Objectives or purpose of report, Method of reporting, Requirement of a good report, Kinds of report,

levels of Management reporting, General Principles of a good reporting system, Need of MIS, Definition & Benefits of MIS, Characteristics, Role and components of Information System, Structure of MIS.

Module-IV

Information System Concept: Difference between transaction processing system (TPS) and MIS, How MIS work, MIS and Resource Management, Quality Information Building Blocks for the Information System, Information system concept, Other System Characteristics (Open and Closed System), Difference between MIS and Strategic system, Adaptive System, Business function information system, Project Planning for MIS: Evaluation and maintenance of MIS

Module-V

Practical based on Module-I & II

Text Books:

1. Tally : By Vishupuriya Singh
2. Implement Tally 5.4 : By K.K.Nadhani
3. Implement Tally 7.2 : By A.K. Nathani & K.K.Nadhani
4. Management Information System: CSV Murthy, Himalaya Publication House.
5. Fundamental of Information Technology and MIS by Bawa Sukhminder, Mand Harvinder singh, Sharma Suraj P.

Skill Enhancement Course

Semester-VI

Credit: 6

B.Com (Comp.App)	ORGANISATIONAL BEHAVIOUR	BCM604
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Course Objectives

- The Paper aims to present the basic concepts of organizational behavior
- To Familiarize the students to comprehend perceive and understand dynamic nature of groups

Module- I

Organizational Behavior: Definition, assumptions, significance -Historical Evolution- Fundamental concepts of OB, OB- as an emerging challenge of managing diversity, The dynamics of people and Organization Comprehensive organizational behavior model; Determinants of organizational effectiveness; Biographical characteristics of individual behavior.
(12 Hours)

Module- II

Individual Dynamics: Individual Behavior and Managing diversity, Factors affecting individual behavior, Personality Development: meaning and determinants, theories of Personality development, Theory and application of Personality and Creativity, Attitudes and its components, Values, Emotional Intelligence.
(12 Hours)

Module- III

Intra-Personal Processes: Theory and application of Learning, Motivation: Nature and importance, basic process- theories of motivation: Maslow’s hierarchy of needs theory, Herzberg theory, McClelland’s Achievement Motivation Theory, Expectancy theory, Theory X & Y, Sensation and Perception, and Leadership. Inter-personal Process: Analysis of Inter-personal relationships. (12 Hours)

Module- IV

Group Dynamics: Importance, Intra-group and Intergroup processes and behavior, Group Behavior: Group formation: formal and informal group, stages of group development, Group decision making, group effectiveness and self managed teams, Team building and Development. (12 Hours)

Module- V

Transactional Analysis: Types and Methods. Conflict and Stress Management: Meaning, process, functional and dysfunctional conflict, Conflict handling- nature, causes and consequences of stress. Management of change: concept, forces of change, resistance to change and managing planned change. Types of Conflict, negotiation process and issues; Cooperation and Competition. (12 Hours)

Books Recommended:

1. Essentials of Organisation Behaviour by Robbins S.J., Text N.D.
2. Organisational Behaviour Processes by Parle K.U., Rowat Publishers, Jaipur, 1988.
3. Organisational Behaviour by Robbins P. Stephen, McGraw Hill Inc. New York.
4. Organisational Behaviour, Concepts, Controversies and Applications – by Robbins P. Stephen, Prentice Hall of India, N.D. 1985.
6. Organizational Behaviour- Text, Cases and Games- by K. Aswathappa, Himalaya

Discipline Specific Electives: Semester-VI *Group: A Credit: 6*

B.Com (Comp.App)	FINANCIAL MANAGEMENT	BCM605
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Course Objective:

- This course should provide the students an understanding of basic theory, concepts, and tools used in financial management.
- To give a basic knowledge to read, analyze and interpret the financial statement.
- To give a clear understanding on the current issues.

COURSE CONTENTS

Module-I

Introduction to Financial Management: Objectives, Functions, Scope, Evaluation, Interface of Financial management with other Areas, Environment of Corporate Finance. Financial Goals, Profit Vs. Wealth maximization. Objectives and Principles of sound financial Planning; Long term and short financial Planning. (12 Hours)

Module-II

Capital Budgeting: Meaning and Significance, Capital budgeting Process, Cost and benefits, Investment Criteria, Pay Back Period Method, Return On Investment, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index, NPV and IRR comparison. (8 Hours)

Risk Analysis in Capital Budgeting: Additional Investment Criteria, Capital budgeting under Constraints. (4 Hours)

Module-III

Sources of Finance: Equity, Preference Capital, Bonds, Debentures, Warrants, Term loans and Deferred Credit, Government Subsidies. (12 Hours)

Module-IV**Capital Structure:** Introduction, Factors affecting Capital Structure,**Capital Structure Theories:** Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, Traditional Approach. (12Hours)**Module-V****Dividend Policies:** Issues in Dividend Policies; Walter's Model; Gordon's Model; M.M Hypothesis.

Forms of Dividends and Stability in Dividends, Determinants of Dividend

(12 Hours)

Text Books:

1. Financial Management : I. M. Pandey
2. Financial Management : M Y Khan and Jain
3. Financial management : Dr. Prasanna Chandra
4. Financial Management : S.C. Kuchal
5. Financial Management : Sharma and Gupta

Reference Materials:

1. Financial management : Ramesh Book
2. Financial management : S.N. Maheswari

Discipline Specific Electives:

Semester-VI

Group: A

Credit: 6

B.Com (Comp.App)	SECURITY MARKET AND OPERATIONS	BCM606
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Course Objectives:

- To prepare the students with the practical knowledge about the working of primary markets and stock exchanges.
- To make the students aware of the regulatory framework for security market operations including the latest innovations in this field.

COURSE CONTENTS:**MODULE-I****Introduction** : Stock Market - Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation; Pricing of Issues; Promoters Contribution; Offer Documents; Underwriting of Issues and Allotment of Shares.

(12 hours)

MODULE-II**Stock Exchanges:** Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading and Internet Based Trading; Types of Brokers; Listing of Securities in Indian Stock Exchanges.

(12 hours)

MODULE-III**Guidelines and Legal Framework for Securities Market Operations** : SEBI Guidelines Relating to the Functioning of the New Issue Market; Stock Exchanges and Intermediaries; SEBI Act 1992; Securities Contract Regulation Act, 1956; RBIs Rules.

(15 hours)

MODULE-IV

Trading Pattern in OTCEI and NSE : Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE; Security Market Indicators-Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.
(12 hours)

MODULE-V

Demat Trading : Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading;.
(12 hours)

Text Books:

1. Dalton, John M. : How the Stock Market Works, Prentice Hall, New Delhi.
2. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
3. Machi Raju, H.R. : Merchant Banking ; Wiley Eastern Ltd.; New Delhi.
4. Machi Raju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.

References:

5. Chandratre K.R.; et al : Capital Issue, SEBI & Listing; Bharat Publishing_House, New Delhi.
6. Donald E. Fisher, Ronald J. Jordan : Security Analysis and Portfolio Management ; Prentice Hall, New Delhi. Raghunathan V : Stock Exchanges and Investments; Tata McGraw Hill,

B.Com (Comp.App)	ACCOUNTING FOR MANAGERIAL DECISIONS	BCM607
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Course Objectives:

- To familiarize the students to the Concept of Management Accounting System and its importance as well as usage.
- To give a practical based knowledge on the usage of Accounting Information for various Managerial Decisions.
- To enable students to identify appropriate Management Accounting Techniques for Decision Making, Planning and Control; and apply these Techniques in the generation of Management Accounting Reports.

COURSE CONTENTS**Module-I**

Introduction to Management Accounting: Meaning, Nature and Scope of Management Accounting, Objectives and Functions of Management Accounting. Role of Management Accountant, Relationship between Financial Accounting, Cost Accounting and Management Accounting. Limitations of Management Accounting. (6 Hours)

Module-II

Ratio Analysis with sufficient Practical Problems (16 Hours)

Module-III

Budgets and Budgetary Control : Meaning, Objectives and Limitations of Budgetary control types of Budget, Production quantity and cost budget, Raw Materials quantity and Cost Budget, Sales budget, Fixed and Flexible budget, Cash Budget. (Receipts and Payments Method), Performance Budgeting, Zero Based Budgeting (12 Hours)

Module-IV

Standard Costing and Variance Analysis: Concept of historical Cost and Standard Cost. Nature of Standard Costing. Standard Costing Vs Budgetary Control. Material Cost Variances, Labour Cost Variances, Overhead Variances, Sales Value Variances and Sales Margin Variances. (14 Hours)

Module-V

Marginal Costing and Absorption Costing: Introduction, meaning and definition of marginal Cost and Marginal Costing. Marginal Costing Vs. Absorption Costing. Marginal Cost Equation. (12 Hour)

Text Books:

1. Management Accounting : M Y Khan and P K Jain
2. Management Accounting & Financial Control : S.N. Maheshwari
3. Management Accounting : I.M. Pandey
4. Management Accounting : Sharma and Gupta
5. Management Accounting :J.M. Gowda

Reference materials:

1. Management Accounting : Manmohan and Goyal
2. Management Accounting : Saxena
3. Management Accounting : R.S. N Pillai and Bhagwati

Reference materials:

- Central Excise manual : L.K. Jain
 Indirect taxes Law and practice : V.S.Datey
 Customs Manual

Course Objectives:

- To help the students to understand the complexities of Banking system and financial market and their impact in Business.
- To familiarize the students with basic facts of business.

COURSE CONTENTS**Module- I**

Overview of Commercial Banking in India: Role and Functions of Commercial Banks, Indian Banking in Pre-Nationalization and Post-nationalization Phases, Banking Sector Reforms and their Implications on Indian Banking Sector Changing Role of Indian Banks, Reforms and Restructuring of Bank Management, Management of Private Sector Banks and Public Sector Banks, Management of Banks in Rural Areas. (12 Hours)

Module- II

Functions of Bank Management: Planning, Organizing, Directing, Coordinating, Controlling, Hierarchy of Management and functions at each Level, Strategic Planning in Banks, Budgeting in Banks, RBI and its Role in Bank Management and Regulation, Prevention of Money laundering Act. (12 Hours)

Module- III

Customer Relationship Management in banks: Meaning and objectives of CRM in banks, Strategies for Expanding Customer Base Services to Different Categories of Customers: Retail, Corporate, International, Rural Banking Ombudsman Scheme, Customer Retention, Handling Customer Grievances. (12 Hours)

Module- IV

Bank Marketing Management: Marketing of Banking Services, Marketing Mix for Banking Services, Developing Marketing Strategies and plans ,Marketing Budget, Organization of Marketing Functions in Bank, Mobilization. (12 Hours)

Module- V

Emerging Trends in Banking System: Modern Techniques used in Banks, Facilities provided by banks, Various Financial Schemes of Public & Private Sector Banks. (12 Hours)

Text Books:

1. Principles of Bank Management : Desai Vasant
2. Money Banking and International Trade : M.C.Vaish
3. Money Banking, International Trade : M.L.Jhingam
4. Commercial Bank Management : Reed.E.W.

References:-

1. Reserve Bank of India Bulletin
2. Banking Law & Practice: M.L.Jhingam
3. Banking Law & Practice: Varshney

Discipline Specific Electives:

Semester-VI

Group: B**Credit: 6**

B.Com (Comp Appln)	BANKING AND INSURANCE ACCOUNTING	BCM609
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Course Objectives:

- To familiarize the students with the legal provisions related to the maintenance of Accounts by different statutory bodies.
- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations. The main focus is on formatted accounting practices

COURSE CONTENTS

Module-I

Accounts of Banking Companies- Meaning of Banking Company, Legal Provisions, Non-banking assets, minimum capital and reserve, Floating charges, Statutory reserve, Cash Reserves and statutory Liquidity reserve-Preparation of Final Accounts, Form of P&L Account and Balance Sheet, Guidelines of RBI for preparation of Profit and Loss account and Balance Sheet. (12 Hours)

Module-II

Accounting of General Insurance Companies: Types of insurance, Life Insurance, Insurance terms, premium, Consideration for annuities granted, Statutory Requirements. Preparation of Revenue Account, Balance Sheet, ascertainment of profit, treatment of profit, General Insurance, Re-insurance and Commission, Form of Revenue Accounts and balance Sheet. (12 Hours)

Module-III

Accounting of Life Insurance Companies: Important Terminology, Revenue Account, Balance Sheet, Statutory Requirements (12 Hours)

Module-IV

Voyage Accounts: Important terms; Preparation of Voyage Account; Difference between Voyage Account and P& L Account; Incomplete Voyage Accounts. (12 Hours)

Module-V

Hotel Accounting: Types of customers, Basis of charging room rates, Basis of checkout time. Hotel accounting- Front Office, back Office of the house, General Book Keeping. (12 Hours)

Text Books:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta
4. Advanced Financial Accounting : S.P Jain and K.L Narang

References:

1. Advanced Accountancy : S. N. Maheswary
2. Modern Accountancy : Hanif and Mukherjee

Discipline Specific Electives:

Semester-VI

Group: B Credit : 6

B.Com (Comp Appln)	LEGISLATIVE INSURANCE FRAMEWORK	BCM610
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Course Objectives:

- The insurance idea is an old-institution of transactional trade. Even from olden days merchants who made great adventures gave money by way of consideration, to other persons who made assurance, against loss of their goods, merchandise ships and things adventured.
- Besides, the insurance idea has a compensatory justice component. This course is designed to acquaint the students with the conceptual and operational parameters, of insurance law.

COURSE CONTENT:

Module-I

Introduction: Nature- Definition- History of Insurance- History and development of Insurance in India- Insurance Act, 1938- (main sections) Insurance Regulatory Authority Act, 1999: Its role and functions.

Module - II

Contract of Insurance: Classification of contract of Insurance- Nature of various Insurance Contracts- Parties there to- Principles of good faith - non disclosure - Misrepresentation in Insurance Contract- Insurable Interest- Premium: Definition method of payment, days of grace, forfeiture, return of premium, Mortality; The risk - Meaning and scope of risk, Causa Proxima, Assignment of the subject matter.

Module- III

Life Insurance: Nature and scope of Life Insurance- Kinds of Life Insurance. The policy and formation of a life insurance contract- Event insured against Life Insurance contract- Circumstance affecting the risk- Amount recoverable under the Life Policy- Persons entitles to payment- Settlement of claim and payment of money- Life Insurance Act, 1956- Insurance against third party rights- General Insurance Act, 1972- The Motor Vehicles Act, 1988 - Sec. (140-176), Nature and scope- Absolute or no fault liabilities, Third party or compulsory insurance of motors vehicles- Claims Tribunal Public Liability Insurance -Legal aspects of Motor Insurance -Claims - Own Damages Claims - Third Party Liability Claims.

Module - IV

Fire Insurance: Nature and scope of Fire Insurance -Basic Principles - Conditions & Warranties - Right & Duties of Parties - Claims - Some Legal Aspects. Introduction to Agriculture Insurance - History of Crop Insurance in India - Crop Insurance Underwriting, Claims, Problems associated with Crop Insurance - Cattle Insurance in India.

Module- V

Marine Insurance: Nature and Scope- Classification of Marine policies- Insurable interest- Insurable values- Marine insurance and policy- Conditions and express warranties- Voyage deviation- Perils of sea- Loss- Kinds of Loss- The Marine Insurance Act, 1963 (Sections 1 to 91).

Text Books:

1. K. S. N. Murthy and K. V. S. Sharma - Modern Law of Insurance in India.
2. M. H. Srinivasan - Principles of Insurance Law.

Reference Books:

1. E. R. Hardy Ivamy - General Principles of Insurance Law, relevant Chapters.
2. Insurance Act, 1938. The Marine Insurance Act, 1963.
3. General Insurance (Business) (Nationalization) Act, 1972.
4. The Life Insurance Corporation Act, 1956. Motor Vehicle Act, 198.