RANI CHANNAMMA UNIVERSITY

BELAGAVI

COURSE STRUCTURE AND SYLLABUS

FOR

B.Com

(II SEMESTER)

w.e.f. Academic Year 2015 - 16 & Onwards

Rani Channamma University, Belagavi

Department of Post Graduate Studies and Research in Commerce

Proposed B.Com Course Structure of I & II Semester

w. e. f. Academic year 2015-16

Paper/No	Title of the Paper	Weekly Teaching Hours	Exam Duration	Maximum marks		
				Internal Assessment	Semester End Examination Marks	Total
FIRST SEMESTER						
1.1	English	5	3	20	80	100
1.2	Modern Indian Languages (English/Kannada/Hindi/Persian/ Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
1.3	Financial Accounting – I	4	3	20	80	100
1.4	Business Economics – I /Entrepreneurship Development (Vocational)1A	4	3	20	80	100
1.5	Business Environment / Business Mathematics-I/Tax procedure & Practice-(Vocational)P2A	4	3	20	80	100
1.6	Secretarial Practice	4	3	20	80	100
1.7	Indian Constitution	4	3	20	80	100
Non – Commerce Students						
1.8	Special Accounts – I	4	3	20	80	100
1.9	Special Commerce – I	4	3	20	80	100
SECOND SEMESTER						
2.1	English	5	3	20	80	100
2.2	Modern Indian Languages (English/ Kannada/Hindi/Persian Marathi/Urdu/Sanskrit/Arabic)	5	3	20	80	100
2.3	Financial Accounting – II	4	3	20	80	100
2.4	Business Economics – II/Entrepreneurship Development (Vocational) P 1B	4	3	20	80	100
2.5	Marketing Management / Business Mathematics-II/ Tax procedure & Practice-(Vocational)P 2B	4	3	20	80	100
2.6	Accounting Theory	4	3	20	80	100
2.7	Computer Applications in Business – I	4+2	3	20	80	100
Non – Commerce Students						
2.8	Special Accounts – II	4	3	20	80	100
2.9	Special Commerce – II	4	3	20	80	100

Detailed Syllabus for BCOM / BBA
(With effect from 2016-17 onwards)

Semester – II: Basic English

Teaching Hours: 5 per week

I. Text: Prose

1) Milka Singh: The Flying Sikh – Sonia Sanwalka

2) A Talk on Advertisement – Herman Woulk

3) Luncheon – Somerset Maugham

4) Knowledge and Wisdom – Bertrand Russell

5) A Heart Breaking Recount of Dr. APJ Abdul Kalam's Last Moments – Srijan Pal Singh

Poetry

1) Philomela – Matthew Arnold

2) Fidelity – William Wordsworth

3) The Diameter of the Bomb – Yehuda Amichai

4) I am not that Woman – Kishwar Naheed

5) Freedom – Jayanta Mahapatra

II. Grammar and Communicative Skills

A) **Correction of Sentences** (focus on the use of articles, prepositions, numbers, subject verb agreement, question tags, Pronouns, adjectives, adverbs, homophones, homonyms)

B) Framing Wh- questions

C) Composition

a) Short Speech Skills - Global Warming, Water Scarcity, Pollution, Terrorism, Anti-social activities, Startups, Plantation, bio-diversity, rain harvesting, women education, Clean Mission India, Impact of strikes, Alcoholism, First day in college, Mother's day, Yoga day, Environment day and Science day. (about 100 -150 words)

b) Preparing an Advertisement - Notebook, Pen, Soap, Smart Phone, TV, Computer, Shoes, etc.

c) Resume/Curriculum Vitae writing

Pattern of Question Paper

(80 Marks paper of three hours and 20 Marks for I.A.)
(Text: 50 Marks, Grammar: 15 Marks and Composition: 15 Marks)

1) Objective type questions
   (5 from Prose and 5 from Poetry)   10X1= 10
2) Reference to Context (One from Prose and
   One from Poetry out of four)   2X05=10
3) Essay type question on Prose (one out of two)   1X10 =10
4) Essay type question on Poetry (one out of two) 1X10=10
5) Short Notes (One from Prose and
   One from Poetry out of four)   2X05=10
6) A) Correction of Errors Compulsory one question
       from each of the above mentioned topics under
       Correction of errors should be asked   10X1=10
B) Framing Wh- questions   5X01=05
7)   A) Short Speeches   1X05=05
      B) Preparing an Advertisement   1X05=05
      C) Resume/CV Writing   1X05=05

80

Detailed Syllabus for BCOM / BBA
(With effect from 2016-17 onwards)

Semester – II: Additional English
Teaching Hours: 5 Hours per week

I. Text: The Story of My Life – Helen Keller
    (Rupa Publications- Classics Library edition)

II. Grammar and Composition
    1) Relative Clauses
    2) Conditionals and 'wish'
    3) Use of words as Two different forms of Speech
    4) Emails: Job Application Letters
    5) Letters of Complaint to the concerned authority

Pattern of Question Paper

(80 Marks paper of three hours and 20 Marks for I.A.)
(Text: 50 Marks and Grammar and Composition: 30 Marks)

1) Objective type questions on the novel	10X1= 10
2) Reference to Context (two out of four)	2X05=10
3) Essay type question (one out of two)	1X10 =10
4) Essay type question (one out of two)	1X10=10
5) Short Notes (two out of four)	2X05=10
6)　A) Relative Clauses	5X1=05
B) Conditionals and 'wish'	5X1=05
7) Use of words in a sentence as	
two different forms of Speech	5X2 = 10
7)　 A) Email Job Application Letters	1X05=05
B) Letters of Complaint to concerned authority	1X05=05

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2016-17 onwards

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Syllabus of B.Com/BBA

II - Semester

Hindi Basic 2016-17 onwards

Teaching hours per week: 05 hours   Total Marks: 100 Marks
Examination: 03 hours   Theory: 80 Marks
                                          Internal Assessment: 20 Marks

Text Books:
१. पद्यमंजरी – सं. डॉ. टी. निर्मला, डॉ. एस्. मोहन, राजकमल प्रकाशन, नई दिल्ली
   (अध्ययन के लिए केवल आधुनिक कविताएँ)
2. निबंध लेखन
3. पारिभाषिक शब्दावली

Distribution of Marks
१. पद्यमंजरी   – 55 अंक
2. निबंध लेखन   – 15 अंक
3. पारिभाषिक शब्दावली – 10 अंक

A	Objective Type Questions (10 out of 14)	10 Marks
B	Annotations from Text Book (3out of 5)	15 Marks
C	Essay Type of Questions from Text Book (2 out of 4)	20 Marks
D	Short Notes from Text Book (2out of 4)	10 Marks
E	General Essay (1out of 3)	15 Marks
F	पारिभाषिक शब्द	10 Marks
	Theory total	80 Marks
	Internal Assessment	20 Marks
	Total	100 Marks

Reference Books:
१. महावीर प्रसाद द्विवेदी और हिंदी नवजागरण – रामविलास शर्मा
२. प्रगतिवाद और समानान्तर साहित्य– रेखा अवस्थी
३. छायावादोत्तर कवियों में समाज:समीक्षा– अनिल
४. आधुनिक साहित्य की प्रवृत्तियाँ– डॉ. नामवर सिंह
५. हिंदी के आधुनिक प्रतिनिधि कवि– डॉ. द्वारकाप्रसाद सक्सेना
६. निराला की साहित्य साधना– डॉ. रामविलास शर्मा
७. निबंधों का खजाना – डॉ. आरती अग्निहोत्री
८. हिंदी के श्रेष्ठ निबंध – पवित्र कुमार शर्मा

Syllabus of B.Com

II- Semester

Persian Basic

Teaching Hours: 5 Hours per Week

1. PRESCRIBED TEXT BOOK

Following portion only
Gulistan(Saadi).

Textbook

Shahkar-E-Farsi by Hafez Abdul Alim Khan
Pub by:-Ram Narayanlal Bani mahdho2
katra road Allahabad(U.P)

2. PRESCRIBED TEXT BOOK

Following portion only
Sher-E-Farsi-E-im-rose.

Textbook

Nisab-E-Farsi(PartII) by Dr.Aftaab Akhtar Razvi & Prof M.M. Jalali
Pub by:-Shahnaz publication Shamatganj Barlly(U.P)

Syllabus prescribed for B.Com is applicable to B.B.A.

Semester II

Basic Marathi 2016-17 onwards

Course: Literary form: Lalit Gadya

Text: Dabewala: Srinivas Pandit
(Translation: Supriya Vakil)

Mehata Publishing House, Pune

B.Com Second Semester

Urdu Basic (MIL) 2016-17 onwards

Paper –II : Prose, Poetry & Business correspondence

Scheme of teaching: 16 weeks 5 hours per week

Prescribed text books

Detailed text.

I.Nishat-e- Adab	Edited by.
(Prose & Poetry)	Majlis-e-Idarat
	Nasheman Publishers
	Second Stage R.M.L Nagar
	Shimoga-57720

Prose

(6to 10 Lessons)

Poetry:

1. Marsiya – Meer Hassan
   Nazam – Chakbast, Suleman khatib, Jazabi
   Gazals :
   Shahere –yaar, Bashir badar, Rahi, Faraz, Kaifi Azmi, Jan Nisar Akhtar.

Non-Detailed Text: **by**

II Karobari Khat o khitabat   K. Mohd. Ahmed, Ibne Makhdoom

(6 to 10 Lessons)   Published by Karnataka Ishaat Ghar

Bangalore.

Scheme of Examination (I & II Semester)

Total Marks – 100(Theory-80 Marks + Internal Assessment 20- Marks

a) Each Paper of 100 Marks shall carry 20 Marks Internal Assessment out of 20 Marks , 4+10 shall be for semester test and remaining 3+3 shall be for H. Assignment & Attendence.

b) In each paper 2 test shall be conducted for the award of Internal Assessment Marks, first test of 1 hour duration for maximum of 20 marks reduced to 4, shall be conducted in 8th week . Second test in 12th week of respective semester of maximum 80 marks & of 3 hours duration then reduced to 10 marks.

The question paper should be broadly based on the following pattern. (I & II Semester)

1. Multiple Choice questions from Detailed and N.D text.   10 * 1 = 10
          (10 out of 10)

Detailed text (Prose & Poetry)

2. Essay type question on Prose (1 out of 2)   1 * 10 =10
3. Question on reference to the context   4* 2 $^{1/2}$ =10
          (4out of 6)
4. Summary of the Poem (1 out of 3)   1 * 10 =10
5. Appreciation of verses from Gazals (4 out of 6)   4 * 2 $^{1/2}$ =10

Non-Detailed text

6. Eassy type question   2 * 10 = 20
          (2 out of 4)
7. Short Notes (2 out of 4)   1 * 10 = 10

B. Com / BBA / BCA : Second Semester

Basic Samskrit 2016-17 onwards

Examination Marks One paper carrying 100 Marks (80+20) of 3 hours duration

Text :
Pacheen Bharatiya Vanijjaya Vignana

	Bharat Book Depot & Prakashan, Shankar Plaza, P. B. Road, Dharwad.	
I.	Division of Marks for the Basic Paper	70 Marks
	a. Pracheen Bharatiya Vanijjaya Vijnana	10 Marks
	b. Grammer (Use of Cases) (Neuter Gender only)	
	c. Internal Assessment	20 Marks
i.	Internal Test – 14	
ii.	Assignment, Class record, Skill development – 06	
	Total	**100 Marks**

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B. Com / BBA / BCA
Second Semester Basic Samskrit
(Pattern of the Question Paper)

I	Objective type questions from text (only ten)	10 Marks
II	Translation and explanation of the verses from the text (Any two out of three)	10 Marks
III	Sentences for Annotation from the text (Any four out of seven)	16 Marks
IV	Short notes — from the text	
	a. Any one out of two (with internal choice) Lessons 1-7 based on Vanijya Vijnana	5 Marks
	b. Any one out of two (with internal choice)	5 Marks
	c. from the 8th lesson — Dootaghatothkacham	
V	Essay type question from the text	12 Marks
	a. Any one out of two (with internal choice) from the lessons 1-7 based on Vanijya Vijnana	12 Marks
	b. Any one out of two (with internal choice) From the 8th lesson - Dootaghatothkacham	10 Marks
VI	Grammar (Neuter Gender noun Pronoun case forms)	10 Marks
	Total	**80 Marks**

Syllabus of B.Com

Second Semester

Arabic Basic 2016-17 onwards

Paper : Prose, Poetry and History of Arabic Literature
Scheme of teaching : 5 hours per week
Prescribed Text Books

1. **Al-Qiratul Wadhiha Part-II (Prose)**
    Following Lessons.
    1.Al Firashatu wazzahratu. 2.Azziyaratu. 3. Fis sooqi
    4.Al Mahattatu. 5. Usratul amm. 6. Dukaanul Fawakhi
    By:Waheeduz.zama Al-Kiranvi.Pub.By:Maktaba Husainia
    Deoband (U.P)

2. **Mukhtaaraatul Adab (Poetry)**
    By: Zaidaan Badraan
    Pub.By: Majlis-e- Isha atul uloom Jamia Nizamiya Hyderabad.59
    Following Poems
    1.AtTaa ir 2. AnNasheedul madrasi 3. Alkitabu 4. Unsheedatul Eid
    5.Al Alamu. 6. Unshudatus Sabah.

3. **Tareekh Adab-e-Arabi**
    Chapter No.I Teesri fasl
    By: Dr.syed tufail Ahmad madaniPub.By:Deccan Traders Book Seller
    & Publisher 23-2-378, Moghalpura, Hyderabad. (A.P)
4. **The Holy Quraan.** Pub.By:Taj Company Mumbai
    Sura-AnNaas.

    The question paper should be broadly based on the following pattern.

1)	Multiple choice from first and second text	10x1	=	10
2)	Summary from first and second text with choice	2x7½	=	15
3)	R.C. from first and second text with choice	3x5	=	15
4)	Appreciation of verses from second text 3 out of 5	3x5	=	15
5)	Question from third text with choice	2x7½	=	15
6)	Question on Sura	1x10	=	10

80

2.3. FINANCIAL ACCOUNTING - II

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

OBJECTIVES:

1. To appraise the students about the application of accounting knowledge in special business activities.
2. To impart the skills of preparation of final accounts of organizations.
3. To develop the skills of recording of transactions relating to issue of, Consignment, branches, Hire purchase and Installments manually.

Unit	Topics	No of Periods
I	**Consignment Accounts:** Meaning of consignment and important terms used in consignment. Valuation of stock, normal loss, abnormal loss; problems relating to consignment in the books of consignor and consignee, cost-price method and invoice-price method – theory and practical problems.	10
II	**Branch Accounts:** Dependent Branches: Features - Books of accounts - Methods of accounting of dependent branches: Debtors System, Stock and debtors (Cost price & Invoice Price) theory and practical problems excluding independent Branch.	10
III	**Hire Purchase Accounting: (**excluding Repossion) Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession -theory and practical problems.	10
IV	**Partnership:** The concept of limited liability partnership: Meaning – Objectives features – Merits in conversion of joint stock companies into Ltd. Liability partnership.	10
V	**Human Resource Accounting**- Introduction: Need of HRA, meaning of HRA, objectives of HRA, Advantages and limitations of HRA, valuation of HRA, Historical cost	10

| | approach, Replacement cost approach, opportunity cost approach, standard cost approach, present value approach, recording and disclosure in financial statements, objections against HRA, HRA in India – Theory only. | |

SUGGESTED REFERENCE:

1. Tulsian: Financial Accounting - Pearson Education, New Delhi.
2. Ashok Sehgal and Deepak Sehgal -Advanced Accounting - Vol. - I, Taxmann Publications, New Delhi.
3. S. N. Maheshwari & S. K. Maheshwari: Advanced Accountancy - Vol. -I, Vikas Publications,
4. Shukla & Grewal: Advanced Accountancy - Vol. -I, S. Chand & Sons, New Delhi.
5. Dr. R. V. Diwan & Dr R.G Allagi: Financial Accounting – , Jaymala Publication.
6. Jain & Narang : Financial Accounting Kalyani Publishers New Delhi.
7. Advanced Accountancy: Arulanandam, Himalaya publishers
8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
9. Financial Accounting: Ashok Banarjee, Excel
10. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI

2.4– BUSINESS ECONOMICS – II

Lectures per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**

Exam Duration: 3 Hours

OBJECTIVES:

1. To familiarize the students with basic economic tools and techniques and its application to business and managerial decision making.
2. To familiarize the students with the micro economic business environment including Consumer behavior, cost conditions and market structure etc.

Unit	Topics	No of Periods
I	**Market structure -** meaning- classifications of Markets, Features of Perfect Competition, Pricing under perfect competition – Time element in PC, Monopoly: Features, types, Price Discriminating – meaning & types, Pricing under discriminate monopoly.	10
II	**Modern Pricing Models: Monopolistic** competition – Features & price – output determination. Product Differentiation, selling costs and product variation, Oligopoly – features –price leadership, Pricing of new products – skimming and penetration pricing.	10
III	**Factor Markets**: Meaning, Distinction between product and factor markets, Marginal productivity , Theory of distribution, Wages - Real &Nominal wages – Wage differentials- Minimum wages – wages structure in Industry.	10
IV	**Interest -** Net – Gross Interest - Theories of Interests- Classical, Loanable Funds, Liquidity Preference theory – Profit Net & Gross Profits accounting and economic profits, Theories of profit – Risk & uncertainty, Innovation theory, How do Profits arise? how to limit profits	10
V	**Economic tools for business managers:** Break Even Analysis: computation, graphical analysis- Elements of Linear programming.	10

Note: Each unit to be dealt with suitable numerical problems and case studies from the real economic world wherever necessary.

SUGGESTED REFERENCE:

1. R.L Varshney & Maheshwari: Managerial Economics, Sultan Chand & sons. New .Delhi

2. Dwivedi D.N. : Managerial Economics, Vikas Publishing House, New .Delhi.

3. Mithani D.M: Managerial Economics, Himalya publishers, Mumbai

4. Lekhi R.K.: Business Economics, Kalyani Publishers, New .Delhi

5. Salvator Dominic: Managerial Economics, Oxford University Press.

6. Dr. A. B. Kalkundrikar& ABN Kulkarni : Managerial Economics, R. Chand& Co., New Delhi

7. P.N.Chopra : Managerial Economics, Kalyani Publishers, New Delhi.

8. Peterson & Lewis: Managerial Economics, PHI, New Delhi.

9. Mehta P. L: Managerial Economics, Sultan Chand & sons. New Delhi

10. Mankar V.G.: Business Economics, Macmillan, New Delhi.

11. Keat & young: Managerial Economics, Pearson education, India.

1.4 – B. ENTERPRENEURSHIP DEVELOPMENT (VOCATIONAL) P 1B

Lecture per Week: 4 hours　　　　　　**Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

OBJECTIVES:

The purpose of this paper is to prepare a ground where the students view Entrepreneurship as a desirable and feasible career option.

Units	Topics	Hours
I	SSI Sector and its role in economic development. SSI sector and economic environment –role and contribution of SSI in domestic and international markets.	10
II	Planning for small Scale Enterprise-Meaning and importance Decisions for entrepreneurial tasks-procedures and formalities for starting SSI	10
III	Schemes and assistance of support agencies –SISIs, DIC, SFC,TOC, KVIC and Banks.	10
IV	Achievement Motivation and training –Knowing the self-importance of achievement motivation development of Nach and Achievement motivation action plan.	10
V	Preparing Preliminary Project report (PPR) Contents and importance of PPR –Preparation of PPR –Selection of feasible business opportunity expectations of Financial institutions.	10

SKILL DEVELOPMENT:
　　1.Interaction with entrepreneurs on production and marketing of prodcuts preparation of PPR.
　　2.Survey of market and preparation to market reports.

SUGGESTED REFERENCE:
1. Ziemmeser Scarlorough: Entrepreneurship Development & Small Enterprise management,　　PHI, New Delhi.

2. Renu Arora & S.K.Sood: Fundamentals of Entrepreneurship and Small Business Kalyani Publishers, New Delhi.

3. Shankaraiah : Entrepreneurship Development, Kalyani Publishers, New Delhi.

4. Greene: Entrepreneurship Ideas in action. Thomson Asia PTE Ltd., New Delhi.

5. Dr. G. K. warshney : Fundamentals of Entrepreneurship, Sahitya Bhavan, Agra.

6. S. S. Kanka : Entrepreneurship Development, Sultan Chand & Sons, New Delhi.

2.5. A - MARKETING MANAGEMENT

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

OBJECTIVES:

1. To acquaint students on marketing development and job opportunities
2. To teach them about marketing of consumer goods as well as Agricultural goods so that they understand the Problem faced by the consumers and farmers
3. To teach them about most widely used concepts like PLC Brand Loyalty MLM, Malls etc

Unit	Topics	No of Periods
I	**Introduction to Marketing :** Definition , Core marketing Concepts marketing functions, Customer relationship Marketing Management – Objectives and functions, Marketing Mix, Importance of Marketing, Job opportunities in the field of marketing.	10
II	**Marketing Of Goods:** Types of goods, marketing of manufactured consumer goods, Characteristics of market , Classification Of Consumer Goods , marketing of Agricultural Goods – Defects and Remedies	10
III	**Buyer Behavior:** Meaning, Buying motives, Buying Behavior Models, Stages in Buying behavior in process, women and children as consumers and their behavior Brand Loyalty – Meaning and types	10
IV	**Marketing Mix I:** New Product Development, Product life cycle, Pricing- Factors influencing pricing, Pricing Strategies	10
V	**Marketing Mix II:** Channels of distribution- Definition, significance of marketing channel decision, Types of channels of distribution, Factors affecting channel selection , shopping malls, MLM, Promotion of sales – meaning, Promotional methods Sales Promotion – Advertising – objectives, Advertisement copy , moral issues in advertising, sales promotion , AIDAS Formula.	10

SUGGESTED READINGS:

1. Marketing Management: Philip Kotler
2. Marketing Management: K Karunakaran
3. Marketing Management: Ramaswamy and NamaKumari
4. Marketing Management: J.C. Gandhi (Himalay Publication)
5. Marketing Management and Salesmanship : Sontakki and Deshpande
6. Modern Marketing: Sherlekar and others (Himalaya Publication)
7. Halasagi, Halasagi, S.G.Kulkarni & Mudabasappagol, Principles of Marketing, Basveshwar Publications.

2.5 – B. BUSINESS MATHEMATICS - II

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

Objectives:

1. The methods based on business mathematics are used suitably according to the needs of social sciences they prove to be compact, consistent and powerful tools in the field of commerce

Unit	Topics	No of Periods
I	**Determinants and Matrices:** Evaluation of second and third order determinants. Properties of determinants with proof problems. Cramer's rule for solving simultaneous equation. Matrix Definition Examples Equality of Matrices. Types of Matrices. Operations on Matrices- Algebra of matrices, Minor and Co-factor of an element. Adjoint of matrix solution of simultaneous equations in two and three unknowns by Matrix method. Application problems to Commerce	10
II	**Integral Calculus:** Concept of Integration, Integration by method of substitution, parts and using partial fractions. Definite Integrals. Application of integration to business problems.	10
III	**Theory of Equations:** Linear equation, Quadratic equation, Solution of linear and quadratic equation. Discriminate of quadratic equation, nature of roots, and relationship between roots and coefficient formation of quadratic equation whose roots are given.	10
IV	**Partial fractions:** Proper and improper fractions. Reducing to partial fractions of non-repeated linear, repeated linear and non-repeated quadratic	10
V	**Linear Programming:** Definition of LPP, Objective function – constraints – non-negativity condition. Feasible region. Feasible solution. Basic solution. Optimal solution. Formulation of LLP. Solution of LPP by graphical method problems.	10

SUGGESTED REFERENCE:

1. Sancheti and Kapoor, Business Mathematics, Sultanchand and Sons New Delhi
2. G.K. Rangnath and T.V. Narsimhrao Basic Mathematics Volume II
3. N.K. Nag Business Mathematics Kalyani Publishers New Delhi
4. Zameeruddin Business Mathematics. Vikas Publishing House, New Delhi.
5. P.N.Arora and S Arora, Mathematics S. Chand & Company Ltd. New Delhi

1.5 – C. TAX PROCEDURE & PRACTICE (VOCATIONAL) P2B

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) =**
100
Exam Duration: 3 Hours

OBJECTIVES:
1. To gain the knowledge of provisions related to deductions, rebates and relief.
2. To gain ability to compute income of individual, HUF and firm.

Units	Topics	Hours
I	Rebate of Tax (For the assessment year 2005-06 according to the latest amendment)	10
II	Deductions from Gross Total Income : 80CCC, 80D, 80DD 80DDB, 80E, 80G, 80L and 80U	10
III	Income from salary	10
IV	Assessment of Individuals	10
V	Assessment of Hindi Undivided family	10
VI	Assessment of Partnership Firm	10

SKILL DEVELOPMENT
   1.Filling up of Form No.16

   2.Filling up of Form No.14

   3.Visit tax Practitioners office.

SUGGESTED REFERENCE:

1. Dinakar Pagare : Income-Tax Law & Practice, Sultan Chand & Sons New Delhi.

2. M. B. Kadkol : Income-Tax law & Practice, Renuka Prakashan, Hubli.

3. Gour & Narang : Income-Tax law & Practice Kalyani Publishers, New Delhi.

4. H. C. Mehrotra : Income-Tax law & Practice, Sahitya Bhavan, Agra

2.6 ACCOUNTING THEORY

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

Objectives:

1. To understand the evolution of modern accounting theory
2. To understand the relation between accounting theory accounting policies
3. To understand what measurement is and its role in accounting

Units	Topics	No. of periods
I	**Introduction To Accounting Theory**: Meaning, Definitions, Features, objectives, Need, Nature, Role, Recent trends in Accounting Theory. Environment and its impact on Accounting - economic and socio-economic, legal and statutory environment, Professional Environment, Technological Environment, LPG environment.	10
II	**Classification of Accounting theory** – Positive Theory, Normative Theory, Structural, interpretational and behavioural theories; decision theory, measurement theory and information theory. Approaches (in brief): Pragmatic, Authoritarian, Deductive, Inductive, Ethical, Social, Economic & Eclectic.	10
III	**Structure of Accounting theory** - elements of the structure – Objectives, accounting postulates, concepts, principles and techniques & Accounting Standards. Accounting postulate: Entity, Going concern, monetary unit and accounting period postulate. Concepts -the proprietary theory, entity theory, residual equity theory, enterprise theory and fund theory.	10

IV	**Accounting principles** - meaning and nature of accounting principles; accounting principles v/s accounting polices; cost , realization , objectivity, Dual aspect, Matching and full disclosure principles. Modifying principles - materiality, consistency, conservatism, cost benefit, Timeliness, Industry practice and uniformity principles.	10
V	**Accounting Standards:** Need, Meaning, objectives, Importance, International Accounting Standards, IFRS, and GAAP, All Accounting Standards, Problems only on As -2 (Inventory Valuation), AS -6 (Depreciation Accounting), AS – 10 (Accounting for fixed assets) AS -29 (Provisions, Contingent Liabilities & Assets).	10

Suggested Readings:

1. Porwal L. S.: Accounting Theory, TMH, New Delhi.
2. Lele & Jawaharlal: Accounting Standards, Sultan Chand & Sons, New Delhi
3. Elden S. Hendriksen: Accounting Principles, AITBS, New Delhi. ,
4. Robert N. Anthony & James Accounting Theory, Thomson Publications, Singapore.
5. Dr. R. V. Diwan , Prof A.A. Khijmatgar & Prin.V A Patil: Accounting Theory, Sumatheendra Prakashana. Hubli.

2.7.   COMPUTER APPLICATIONS IN BUSINESS-I

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**
Exam Duration: 3 Hours

Objectives:

1. To impart basic knowledge about computer

2. To teach application of various packages to Business and Commerce

Unit	Topics	No of Periods
I	**Introduction to computers:** Definition, Characteristics and limitations of computers – Elements of Computers – Hardware – CPU – Primary and Secondary memory - Input and Output devices. Software and types of software, Applications of Computers in IT enabled services – BPO, KPO, Call Centers.	10
II	**Modern Communications (Concepts only) :** Communications - FAX, Voice mail and Information services, e-mail, Creation of e-mail ID, Group communication, Tele-conferencing, Video conferencing , File exchange ,Bandwidth , Modem , Basics of Networking , Network types LAN, MAN, WAN and network topology , Dial up access.	10
III	**Operating System and Windows XP**: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Batch Processing, Multi Programming, Time Sharing, On-Line and Real Time Operating Systems. Booting Process, Disk Operating System, Computer Virus, Cryptography, and Windows Operating System - Desktop, Start menu, Control panel, and Windows accessories.	10
IV	**MS WORD :** Meaning and features of Word processing, Advantages and applications of word processing , Elements of MS Word application window, Toolbars, Creating , Saving and closing a document, Opening and editing a document , Moving and copying text, Text and Paragraph formatting, Format Painter, applying Bullets and Numbering , Find and Replace , Insertion of Objects, Date and Time, Headers , Footers and	10

	Page Breaks, Auto Correct, Spelling and Grammar checking, Graphics , Templates and Wizards, Mail Merge: Meaning, purpose and advantages , creating merged letters, mailing labels, envelops, Working with Tables.		
V	**MS POWERPOINT:** Features, Advantages and application of MS PowerPoint - parts of MS PowerPoint window-menus and tool bars-creating presentations through auto content wizard, Design templates and Blank presentation, slide show-saving opening and closing a presentation-inserting editing and deleting slides-types of slides- slide layouts, Slide views-formatting-Inserting of objects and charts in slides-Custom animation and Transition.	10	
	LAB WORK PRACTICALS: Window based Practical's MS WORD – Creating Applications commerce oriented. MS – POWERPOINT - Practical applications - creation of presentations (commerce oriented). **Note: Journal preparation mandatory. Case study question from MS-Word**		

Suggested books / Websites:

1. Microsoft Office by Sanjay Saxena
2. www.microsoft.com/
3. Fundamentals of Computers, 4/E : Rajaram, PHI
4. en.wikipedia.org/wiki/word processor
5. office.microsoft.com

2.8   SPECIAL ACCOUNTS PAPER - II

(Compulsory for Non - Commerce students Joining B.Com)

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**

Exam Duration: 3 Hours

Objectives:

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

Unit	Topics	No of Periods
I	**Trial Balance:** Meaning, features, Objectives. Preparation of Trial Balance from ledger balances & incorrect trial balance	10
II	**Final Accounts:** Meaning ,need, Trading account, Profit and Loss Account, Balance Sheet – without adjustments	10
III	**Final accounts with adjustments**	10
IV	**Rectification of Errors:** Meaning, Types of errors - One sided errors Two sided errors, suspense account. Rectification of errors.	10
V	**Depreciation:** Meaning, objectives, Types, Fixed percentage & Reducing balance method	10

Suggested Books:

1. Text Book of Accountancy – B S Raman
2. Principles of Accountancy – Tulsian
3. Introduction to Accountancy - T S Grewal
4. Accountancy – Dr. R. V. Diwan

2.9. SPECIAL COMMERCE Paper II

Lecture per Week: 4 hours   **Max Marks: 80 (End Sem.) + 20 (IA) = 100**

Exam Duration: 3 Hours

Objectives:

1. To familiarize the non- Commerce students with foreign trade and other functions such as transportation etc.
2. To let them know e Commerce, B2B, B2C, etc

Unit	Topics	No of Periods
I	Foreign Trade – steps, organizations to promote foreign trade	10
II	Transportation – types, importance	10
III	Storage and Warehousing – Types, significance	10
IV	Corporate retailing – shopping malls and their evaluation	10
V	E Commerce – importance and uses	10

Suggested Books:

1. Text book of Business Studies – as per PU syllabus