

**B.Com. III SEMESTER**

**Code No's**

**Subjects**

|          |                                      |
|----------|--------------------------------------|
| BCOM 320 | Corporate Accounting -I              |
| BCOM 321 | Computer Applications in Business-II |
| BCOM 322 | Business Statistics - I              |
| BCOM 323 | Commercial Arithmetic -I             |
| BCOM 324 | Monetary Economics                   |
| BCOM 325 | Banking Law and Practice in India    |
| BCOM 326 | Principles of Management             |
| BCOM 327 | Business Environment.                |

**DEPARTMENT OF COMMERCE**

**BCOM 320 : CORPORATE ACCOUNTING - I**

**OBJECTIVES :**

1. To learn different methods of redemption of debentures & preference shares.
2. To understand the meaning & preparation of final accounts of joint stock companies in the prescribed firm.
3. To find out net profit/loss prior to incorporation & post incorporation
4. To know the procedure for the settlement of accounts of Liquidated Companies.

**SYLLABUS**

**UNIT I: Issue and Redemption of preference shares and debentures : [10 Hours]**

Legal provisions relating to issue of preference shares; accounting aspects of redemption of preference shares-Redemption out of proceeds of fresh issue and/or Reserves and creation of capital redemption reserve; Debentures-different terms and different methods of redemption.

**UNIT II: Company Final Accounts and Accounting Standards -1,4,5,17,18 & 22. [08 Hours]**

AS-1 : Disclosure of accounting policies;  
AS-4 : Contingencies and events occurring after the balance sheet date;  
AS-5 : Net profit or loss for the period, prior period items and changes in the accounting policies;  
AS-17: Segment Accounting;  
AS-18: Related Parties Disclosures and  
AS-22: Accounting for Taxes - Meaning of deferred tax; types of deferred tax; reporting requirements.

**UNIT III: Company Final Accounts : [14 Hours]**

Need and Significance; Legal provisions, Provision for depreciation, Set off profit and losses, Provision relating to maintenance of accounts managerial remuneration, Divisible profits, Guidelines on bonus issue, Transfer of profits to reserves and payment of dividend out of reserves and preparation of final accounts. Accounting treatment of tax provision; Vertical and Horizontal forms of financial statements.

**UNIT IV: Profit Prior to Incorporation: [08 Hours]**

Meaning and cut-off date of appropriation; Preparation of profit and loss account and balance sheet.

**UNIT V: Liquidation of Companies: [10 Hours]**

Meaning and types of liquidation; Liquidation v/s winding-up; Legal provision relating to liquidation; Consequences of winding-up, Overriding preferential payments and preferential creditors payments; Preparation of liquidator's final statement of accounts.

**RECOMMENDED READINGS :**

1. S.N.Maheshwari-Advanced Accounting vol.II, Vikas Publishing House, New Delhi.
2. R.L.Gupta & Radhaswamy – Advanced Accounting vol.II, Sultan Chand & Sons, New Delhi.
3. S.M.Shulka - Advanced Accounting, Sahitya Bavan, Agra.
4. Jain & Narang – Advanced Accountancy.vol.II Kalyani, New Delhi.
5. Shulka & Grewal – Advanced Accountancy.vol.II S Chand & Sons, New Delhi.
6. Patil & Korahalli – Financial Accounting.
7. M.B.Kadkol – Corporate Accounting.
8. Advanced Accounting - Ashok Sehgal
9. Advanced Accountancy - S.K. Paul.

**DEPARTMENT OF COMPUTER SCIENCE**

**BCOM 321 : COMPUTER APPLICATION IN BUSINESS - II**

**OBJECTIVES:**

- Students are thought the Office administrative application packages like MS-Office.
- Knowledgeing of creating document, Resume, Letters & Memo are catered.
- Creation of Spreadsheet & Graphs is thought in MS-Excell.
- Preparing presentation using PowerPoint is thought
- OOPS concepts in programming are introduced with C++, which is a base to learn Java.

**SYLLABUS**

**Module I -Word Processors :** Introduction to Word processors, editors and MS-word. MS-word : Document and Non Document files. Entering text, Editing text, Selecting text, cut, copy and paste ,saving and retrieving document , find and replace, spell check and grammar, page formatting, paragraph setting, styles , margins , tab settings. Inserting tables, objects, graphs, images and pictures. Inserting Headers and footers, bullets, page numbers, Autocorrect, macros, printing document, mail merge and hyphenation.

**(9 hrs)**

**Module II- Electronic spreadsheets:** Concepts of spreadsheets, Electronic Spreadsheets, Introduction to MS-EXCEL, Worksheets properties, rows, columns, Cell, Cell address, Entering and Editing text and numbers, copying , moving and deleting cells, selecting ranges, entering formulae. Cell formatting, Range protection, Spell check, creating and editing charts, labelling, captions, data labels, changing the view of the charts and other options. Inserting charts into worksheets. Working with worksheet view options. Macros, filters, links and data forms.

**(9 hrs)**

**Module III- Presentation Software:** Introduction to MS-Power Point. Uses of Power Point, selecting slide. Layout and its properties, Clip art gallery, changing to slide sorter view , cut ,copy and paste picture. Tool-bar, Frame resizing, changing color scheme, Font style: copying, working with graphs and text slides shows, using work art, auto layouts. Creating animation and slide transition.

**(7 hrs)**

**Module IV-Introduction to C++ and OOPS:** Principles of object oriented programming, beginning with C++ , Variables, operates and their hierarchy, Expressions, Tokens I/O functions, Branch and Looping structures. Arrays: Single dimensional array, Multi dimensional Array, (Matrix), Initializing , array processing. Pointers: Concepts, Types of Pointers with illustrations, advantages, disadvantages. Functions: Need, types of functions.

Structure of functions, arguments, return types. Nesting of functions, scope of variables. Introduction to functions. Structures: Definition, referencing, assigning values, User defined data types, Typed and enumerated. Classes and Objects: Meaning and distinction with structures only.

**(25hrs)**

**SUGGESTED READINGS :**

1. Frye : Microsoft Office PHI, New Delhi.
2. Bungul : Teach yourself MS-word OFFICE , Pearsons, New Delhi.
3. Kamthane : Object Oriented Programming, Perasons, New Delhi.
4. Balaguruswamy : Object Oriented Programming with C++,TMH, NewDelhi
5. Juna : C++ & Onject Oriented Paradigm
6. Saran : Object Oriented Programming with C++,PHI
7. Inc& Fry : Online Traing solutionsPHI
8. ITL ESL : Introduction to Computer Science, Pearson.

**DEPARTMENT OF STATISTICS**

**BCOM 322 : BUSINESS STATISTICS - I**

**OBJECTIVES :**

1. Update the students with emerging **trends and techniques** to compute globally.
2. To develop consistency in **logical reasoning and ability of decision making** in students.
3. Develop graduates with **numerical skills** needed in the field of **research** in Higher Education.
4. Mentally prepare the students to perform well to crack **competitive examinations**.
5. Equip the students with techniques for **data analysis** which is the most important function of **management**.
6. Exploit the emerging opportunities in **Insurance and Bank Business** and to play a key role of **Actuaries**.
7. Educate students to gear up to face the challenges of **liberalization, privatization and globalization**.

**SYLLABUS**

|                   |   |                                    |
|-------------------|---|------------------------------------|
| <b>Unit – I</b>   | <b>1) Introduction:</b><br>Origin & Development of Statistics, Meaning of Statistics, Definition of Statistics, Functions of Statistics, Importance of Statistics, Limitations of Statistics. Organisations in Statistics, NSSO, CSO, Population Studies Institution  | <b>04 Hours</b>                    |
|                   | <b>2) Conducting a Statistical Enquiry:</b><br>Planning the Statistical Investigation, Objectives of the Enquiry, Scope of the Enquiry, Statistical Units, Sources of Data, Technique of Data Collection, Degree of accuracy, Miscellaneous consideration. Executing the enquiry.   | <b>03 Hours</b>                    |
|                   | <b>3) Collection of Data:</b><br>Methods of collection of primary data, Drafting a questionnaire. Secondary data: Precautions in using secondary data, Sources of secondary data.   | <b>03 Hours</b>                    |
|                   | <b>4) Census &amp; Sampling:</b><br>Population, Census & Sampling, Types of sampling, Laws of sampling, Sampling errors. Vital Statistics   | <b>02 Hours</b>                    |
| <b>Unit - II</b>  | <b>Classification and Tabulation</b><br>Types of classification, Formation of frequency distributions, General rules for constructing a frequency table, Univariate and Bivariate tables. <b>Tabulation:</b> Essential parts of a good table. General rules for drafting a table, construction of blank and numerical tables. | <b>08 Hours</b>                    |
| <b>Unit - III</b> | <b>Measures of Central Tendency</b><br>1) A.M. 2) G.M. 3) H.M. 4) Median 5) Mode<br><b>Applications</b>   | <b>10 Hours</b>                    |
| <b>Unit - IV</b>  | <b>1) Diagrammatic &amp; Graphical Representation of Data using MS-Excel</b><br>Diagrams: One Dimensional & Two Dimensional, Bar diagrams, Pie diagrams. Graphs: Histogram, Frequency Polygon, Frequency Curve & Ogives.<br><b>2) Data Interpretation</b>   | <b>10 Hours</b>                    |
| <b>Unit - V</b>   | <b>Measures of Dispersion, Skewness &amp; Kurtosis, Applications</b><br><b>Tests, Seminars, Home Assignments, Group Discussions, Case Study</b>   | <b>10 Hours</b><br><b>10 Hours</b> |

**DEPARTMENT OF STATISTICS**

**BCOM 323 : COMMERCIAL ARITHMETIC - I**

**OBJECTIVES :**

1. Update the students with emerging **trends and techniques** to compute globally.
2. To develop consistency in **logical reasoning and ability of decision making** in students.
3. Prepare the students to have career as **quantitative technicians** which has a remarkable weightage across the world.
4. Mentally prepare the students to perform well to crack **competitive examinations**.
5. Educate students to gear up to face the challenges of **liberalization, privatization and globalization**.

**SYLLABUS**

|                   |   |                 |
|-------------------|---|-----------------|
| <b>Unit – I</b>   | Rapid Methods of Calculation  | <b>06 Hours</b> |
| <b>Unit - II</b>  | Ratio, Proportion and Percentages   | <b>10 Hours</b> |
| <b>Unit - III</b> | Profit and Loss   | <b>10 Hours</b> |
| <b>Unit - IV</b>  | Commission Brokerage and Discount   | <b>10 Hours</b> |
| <b>Unit – V</b>   | Rates and Taxes. Insurance Applications                                     | <b>14 Hours</b> |
|                   | <b>Tests, Seminars, Home Assignments,<br/>Group Discussions, Case Study</b> | <b>10 Hours</b> |

**SUGGESTED READINGS:**

- 1) R. H. Dhareshwar : Commercial Arithmetic – Vol. I & II.
- 2) Nag N. K. : Commercial Arithmetic – Vol. I & II.
- 3) Sutaria : Commercial Arithmetic.
- 4) Iyer & Beri : Commercial Arithmetic.
- 5) Patwardhan & Joshi : Commercial Arithmetic
- 6) R.S.Agarwal :Quantitative Techniques

**DEPARTMENT OF ECONOMICS**

**OBJECTIVES:**

- To make students understand Money, Value of Money and Supply of Money in India.
- To familiarize students with Consumer Price Index in India.
- To acquaint students with Inflation, Deflation and Stagflation concepts.
- To introduce students of Indian Money Market, Commercial Banking and to the working of Reserve Bank of India.

**SYLLABUS**

|   |  |               |
|---|--|---------------|
| <b>Unit I</b>   | Money - Meaning and Functions of Money – Money and Near Money – Supply of Money - M1, M2, M3 and M4. Value of Money – Meaning - Measurement of Value of Money –Consumer Price Index Numbers – Simple and Weighted - Quantity Theory of Money – Cash Transaction and Cash Balance Approach. | <b>15 Hrs</b> |
| <b>Unit II</b>  | Inflation and Deflation –Meaning –Causes- Demand Pull and Cost Push Inflation - Effects of Inflation –Control of Inflation Deflation Meaning – Causes of Deflation – Inflation Vs Deflation – Stagflation –Meaning.  | <b>8 Hrs</b>  |
| <b>Unit III</b>   | Business Cycles – Meaning - Features and Phases - Hawtrey's Monetary Theory - Keynes' Non Monetary Theory - Control of Business Cycles.  | <b>7 Hrs</b>  |
| <b>Unit IV</b>  | Money Market– Meaning – Structure and Defects of Indian Money Market, Banking - Meaning – Functions of Commercial Banks - Liquidity Vs Profitability – Credit Creation - Analysis of the Balance Sheet of a Bank   | <b>12 Hrs</b> |
| <b>Unit V</b>   | Reserve Bank of India – Traditional functions and Promotional Role- Methods of Credit Control – Quantitative and Qualitative Methods- Reforms in Indian Banking System.  | <b>8 Hrs</b>  |
| <b>Tests, Seminars, Group Discussion, Case Analysis, Field Visits, Projects etc</b> |  | <b>14 hrs</b> |

**SUGGESTED READINGS:**

- M.L.Seth** : Money Banking and International Trade - Laksmi Agarwal Educational Publications, Agra -2007
- K.P.M. Sundaram** : Money Banking and International Trade – S.Chand & Co New Delhi –2007
- A.B.N.Kulkarni** :
- A.B.Kalkundrikar** : Monetary Economics – R.Chand & Co.2005
- Paul R.R.** : Monetary Economics –Kalyani Publishers – 2007
- Sethi T.T.** : Monetary Economics - S.Chand & Co.2005
- Jingan M.L.** : Money Banking and International Trade - Publications Ltd. New Delhi- 2007
- Geoffrey Crowther** : An Outline of Money
- Robertson D.** : Money
- De Kock M.H.** : Central Banking
- Chandler L.V** : The Economics of Money and Banking Reserve Bank of India Bulletin (Various Issues) – Mumbai
- Websites** : [www.google.com/social\\_science\\_economics](http://www.google.com/social_science_economics) ; [www.wikipedia.org](http://www.wikipedia.org);

**DEPARTMENT OF COMMERCE**

**BCOM 325 : BANKING LAW AND PRACTICE IN INDIA**

**OBJECTIVES:**

1. To study money and banking.
2. To realize the importance of banking in day to day life.
3. To study the practical operation of bank accounts.
4. To acquaint with the modern functions and services of banking like, E-banking, plastic money, etc.

**SYLLABUS**

**UNIT I- Bank and Banker :**

Meaning of Bank, Banking and Banker, Origin of Banks, Early History of Banking and Types of Banks and their Functions in brief.

**Functions of Commercial Banks,**

- a) Traditional Functions: Primary and Secondary (in brief only).
- b) New Services or Modern Functions: New schemes for accepting deposits, Home loan account for housing finance, Automatic extension deposit scheme, Personal loan scheme, Loan participation, Schemes for financing Small scale industries, Educational loans, Schemes for financing agriculture development, Loan for self employment. Lock box and night safe service, Teller system, Bid-Bonds and performance guarantees, Technical advice, Mobile banking and Extension-counter services, Financing for imports and Exports. Tax consultancy, Rural card or Green cards, Biometric ATM and Micro ATM.

**[12 Hours]**

**UNIT II- Banker and Customer Relationship:**

Meaning of Customer, Relationship between Banker and Customer-General and Special Relationship-Changing profile of Banker-Customer relationship in recent times.

**[08 Hours]**

**UNIT III- Crossing and Endorsement of Cheques:**

Meaning and types of cheques-Open and cross cheques, Methods of Crossing: General Crossing and Special Crossing.

Holder and Holder in due course, Marking of cheques and material alteration Magnetic Ink Character. Recognition (MICR) of Cheques and Drafts.

Endorsement-Meaning, Kinds of and Rules for Endorsement.

**[12 Hours]**

**UNIT IV- Lending Criteria :**

Factors limiting levels of advances, Liquidity, Security & Profitability.

Modes of advancing: Charge, Lien, Pledge, Hypothication, Mortgages, Assignment

**[08 Hours]**

**UNIT V- Electronic Banking :**

Concept of electronic banking, Significance of electronic banking.

Types of Electronic Banking System: Smart Cards and Electronic Payment System, Risk and Electronic Payment System.

**[10 Hours]**

**[50 Hours]**

**Tests, Seminars, Home Assignments, Case**

**Analyses, Projects etc.**

**[14 Hours]**

**Total——64 Hours**

**RECOMMENDED READING:**

1. Maheshwari S.N- Banking Law and Practice. Kalyani Publisher, New Delhi.
2. Shekar K.C- Banking Theory, Law and Practice.
3. Sundaram KPM- Money, Banking and International Trade.
4. Varshney- Banking Law and Practice, Sultan chand and Sons, New Delhi
5. G.B.Baligar- Banking Law and Practice, Ashok Prakashan, Hubli.
6. Lall Nigam B.M- Banking Law and Practice, Konark Publisher, New Delhi.

**DEPARTMENT OF COMMERCE**

**BCOM 326 : PRINCIPLES OF MANAGEMENT**

**OBJECTIVES:**

Management is a universal concept; it is the basic area to be studied by every commerce student. By studying Principles and Practice of Management the student will gain knowledge regarding planning, organizing, coordinating, controlling etc. and ultimately the means to achieve the goals. Study of management helps the students to gain confidence in every task of their life. The management subject is an important subject of advance courses. The subject helps for the personality development and provides some knowledge regarding managing their own affairs. Even if they start their own enterprises they gain practical knowledge which can be made use.

**SYLLABUS**

**UNIT I: Nature and scope of Management**

Meaning and definition of management, Characteristics of Management, Scope of management, Function of management in brief, Evolution of management Thought:-Contribution of F.W Taylor and Henry Fayol.

**[12 Hours]**

**UNIT II: Planning**

Meaning, Nature and Importance of Planning, Planning Process, Types of Plans, Advantages and Disadvantages of Planning.

**[10 Hours]**

**UNIT III: Organizing**

Meaning, Nature & Importance of organizing, Authority, & Responsibility, Delegation & Decentralization Types of Organization Structure, Merits & Demerits of organizing, Structure- Authority, responsibility & Accountability

**[10 Hours]**

**UNIT IV: Directing & Motivation**

Directing-Meaning, Nature & Characteristics, Elements of directing, Leadership-Meaning, Types, Importance& characteristics, Motivation- Meaning, Nature & Importance, Theories of Motivation- Maslow's, Theory X & Theory Y

**[08 Hours]**

**UNIT V: Contribution and Controlling**

Co-ordination-Meaning & Nature of Co-ordination, Techniques of Co-ordination. Controlling- Meaning, Nature & Importance of Controlling, Budgetary & non-Budgetary techniques of Controlling.

**[10 Hours]**

**RECOMMENDED READING**

1. **Sharma & Gupta** - Principles of Management, Kalyani Publishers, New Delhi.
2. **Y. k. Bhushan** - Business Organisation & Management, Sultan Chand & Sons, New Delhi.
3. **S.C.Saxena** - Business Administration & Management, Sahitya Bhavan, New delhi.
4. **Stoner** - Principles of Management, Pearsons, New Delhi.
5. **Manmohan Prasad** - Principles of Management, HPH, New Delhi.
6. **C.B.Gupta** - Principles & Practice of Management, Sultan Chand & Sons, New Delhi.

**DEPARTMENT OF COMMERCE**  
**BCOM 327 : BUSINESS ENVIRONMENT**

**OBJECTIVES:**

Business is an important organ of environment. The study of environment has become important to students of commerce; they are going to be future business managers and leaders. The objective of the subject is to make the students aware of the natural, economic, political, socio-cultural, technological and legal environment in which business functions.

**SYLLABUS**

**UNIT I- Business and its Environment:**

Characteristics of modern business, Concept and nature of business Environment. Characteristics of environment. Micro and Macro environment, Major players in the environment, Components of environment, Linkage Between business and environment, Impact of business environment on Business decisions, process of environment analysis for business decisions.

**[12 Hours]**

**UNIT II- Economic Environment:**

Concept and nature of economic environment, critical elements of economic Environment, economic factors-growth strategy, basic economic system, Economic planning. Industry. National income and per capita income, Industrial policy, New economic Policy, Arguments for and against LPG.

**[10 Hours]**

**UNIT III- Political and Legal Environment:**

Concept and nature of political and legal environment, components of Legal and political environment, linkage between political and legal Environment and business. Economic role of government, regulatory Role, entrepreneurial role, planning role, state intervention in business, Pros and cons of intervention. An overview of important pieces of legislation Such as company laws. The securities contract(regulation)act 1956,. securities and exchange board of India act 1992, consumer protection act 1986

**[10 Hours]**

**UNIT IV- Socio - cultural environment:**

Concept and nature of socio-cultural environment, components of socio- Cultural environment, Impact of socio-cultural environment on business, Culture and globalization ethics in business. Social responsibility of Business. Arguments for and against social responsibility, social audit, Business participation in cultural affairs.

**[10 Hours]**

**UNIT V- Technological Environment :**

Concept and nature of technological environment, elements of technological Environment, linkage between technological environment and business, technology and society. Economic effect of techonology, technology and plant level charges, Management of technology, technology policy.

**[08 Hours]**

**50 Hours**

**Tests, Seminars, Home Assignments, Case Analyses, Projects etc.  
Hours.**

**14**

**Total 64 Hours**

**RECOMMENDED READING :**

1. Ashwathappa- Essentials of business environment Hph,Mumbai.
2. Jain and verma- business environment, sahitya bhavan,Agra.
3. Cartwright-Mastering Business Environment, Palgrave Macmillan, New Delhi.
4. Sundaram & Black- Business Environment, PHL, New Delhi.