

SNDT WOMEN'S UNIVERSITY

1. N. Thackersey Road, Mumbai 400-020

FACULTY OF COMMERCE

COURSE STRUCTURE

(B.Com Semesters I to VI)

SYLLABUS

B.Com Semesters III to VI

WITH EFFECT FROM

ACADEMIC YEAR 2009-2010 (B.Com I)
ACADEMIC YEAR 2010-2011 (B.Com II)
ACADEMIC YEAR 2011-2012 (B.Com III)

Credit Based Semester Pattern at B.Com I with effect from 2009-2010

For all regular students, with effect from academic year 2009-2010 the new credit based semester pattern will be introduced at the B.Com I level. At B.Com I there will be 2 semesters namely semester I & semester II. Each semester will have six subject heads with a total of 24 credits (4 credits for each subject). One credit is equivalent to 15 teaching hours.

Eligibility

List of qualifying examinations recognised for admission to the B.Com Part I as a Regular student.

- Students who have passed in Pre University Examination/ Indian School Certificate Examination / Central Board of Secondary Education / Higher Secondary Board Examination / National Open School Examination or any other equivalent examination in Commerce/ Arts / Science / Home Science / Vocational / Professional subjects will be eligible to be admitted to the B.Com Part I as a regular or distance education student.

- Students who have passed the University Entrance Test (UET) conducted by the SNDT University will be eligible to be admitted at the B.Com I only as a Distance Education student.

Medium of Instruction

The medium of instruction at the colleges will be English or Marathi or Gujarati. The medium of examination shall be English or Marathi or Gujarati. Students have to appear for all the papers in one permissible medium only.

Attendance

75% attendance is compulsory for all regular students in each semester, failing which the student will not be eligible to write the external examination at the end of each semester.

Examination

- a. Standard of passing for each subject and overall in the faculty of Commerce will be 35% at B.Com I.
- b. The examination for each semester will be for a total of 600 marks with six subject heads.
- c. Each subject head will carry 100 marks consisting of internals (25 marks) and externals (75 marks). Internals may include written tests, written assignments, orals, field work etc.
- d. The minimum marks to qualify for passing in internals will be 09 and the minimum marks to qualify for passing in externals will be 26.
- e. Students who fail to secure the minimum marks of 09 in a subject head in the internals will not qualify to take the external examination of 75 marks in that subject head at the end of the semester.
- f. Admission from semester I to semester II will be automatic regardless of the number of subject heads in which a student may have failed. ***But admission to semester III (B.Com II) will be given provided; the student is not failing in more than five subject heads (40% of total subject heads) in semester I and semester II taken together.***

SYLLABUS FORMAT

Faculty Name: Commerce

Scheme: Semester I

	Subjects	L	Cr	P/T	D	External Marks	Internal Marks	Total
1	English I - HL / LL- Compulsory	3	4	2	2.5	75	25	100
2	Economics I - Analysis of Consumer Behaviour- Compulsory	4	4	-	2.5	75	25	100
3	Commerce I - Principles of Business Management- Compulsory	4	4	-	2.5	75	25	100
4	Accountancy I - Financial Accounting- Compulsory	4	4	-	2.5	75	25	100
5	Business Mathematics or Vocational Paper I	4	4	-	2.5	75	25	100
6	Commercial Geography or Vocational Paper II	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

Scheme: Semester II

	Subjects	L	Cr	P/T	D	External	Internal	T
1	English II - HL / LL- Compulsory	3	4	2	2.5	75	25	100
2	Economics II – Analysis of Markets-Compulsory	4	4	-	2.5	75	25	100
3	Commerce II – Principles of Marketing Management- Compulsory	4	4	-	2.5	75	25	100
4	Accountancy II – Advanced Financial Accounting- Compulsory	4	4	-	2.5	75	25	100
5	Environmental Studies- Compulsory	4	4	-	2.5	75	25	100
6	Business Statistics or Vocational Paper III	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

L - No of lectures

Cr – No of credits

P/T – Practicals / Tutorials

D – Duration of external exam

Scheme: Semester III

	Subjects	L	Cr	P/T	D	External	Internal	T
1	English III - HL / LL- Compulsory	3	4	2	2.5	75	25	100
2	Economics III - Money and Banking-Compulsory	4	4	-	2.5	75	25	100
3	Commerce III – Customer Relationship Marketing and Retailing-Compulsory	4	4	-	2.5	75	25	100
4	Accountancy III - Compulsory	4	4	-	2.5	75	25	100
5	Business Law I- Compulsory	4	4	-	2.5	75	25	100
6	Elective I or Vocational Paper IV	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

Scheme: Semester IV

	Subjects	L	Cr	P/T	D	External	Internal	T
1	English IV - HL / LL- Compulsory	3	4	2	2.5	75	25	100
2	Economics IV - International trade- Compulsory	4	4	-	2.5	75	25	100
3	Commerce IV – Introduction to Banking & Insurance-Compulsory	4	4	-	2.5	75	25	100
4	Accountancy IV- Compulsory	4	4	-	2.5	75	25	100
5	Business Law II	4	4	-	2.5	75	25	100
6	Elective II or Vocational Paper V	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

Scheme: Semester V

	Subjects	L	Cr	P/T	D	External	Internal	T
1	English V - HL / LL- Compulsory	3	4	2	2.5	75	25	100
2	Economics V – Public Finance-Compulsory	4	4	-	2.5	75	25	100
3	Commerce V – Modern Finance-Compulsory	4	4	-	2.5	75	25	100
4	Specialisation I or Vocational VI	4	4	-	2.5	75	25	100
5	Specialisation II or Vocational VII	4	4	-	2.5	75	25	100
6	Specialisation III or Vocational VIII	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

Scheme: Semester VI

	Subjects	L	Cr	P/T	D	External	Internal	T
1	English VI -HL / LL-Compulsory	3	4	2	2.5	75	25	100
2	Economics VI – Indian Economy-Compulsory	4	4	-	2.5	75	25	100
3	Commerce VI – Financial Markets-Compulsory	4	4	-	2.5	75	25	100
4	Specialisation IV or Vocational IX	4	4	-	2.5	75	25	100
5	Specialisation V or Vocational X	4	4	-	2.5	75	25	100
6	Specialisation VI or Vocational XI – (ED) Entrepreneurship Development	4	4	-	2.5	75	25	100
	Total	23	24	02		450	150	600

Vocational Subjects (For regular students only)

1. Computer Applications
2. Tourism and Travel Management
3. Principles and Practices of Insurance
4. Advertising, Sales Promotion and Sales Management.
5. Office Management and Secretarial Practice.
6. Communicative English.

Note: Changes in course structure for B.Com

1. With effect from academic year 2009-2010 the credit based semester pattern will be introduced at B.Com I level. Each semester will carry 24 credits. Each credit is equivalent to 15 teaching hours
2. Commerce I & II will be a compulsory paper (including computer Application students). With effect from 2009-2010
3. Environmental Studies will be a compulsory paper at semester II for all students. With effect from 2009-2010
4. Business Law papers I & II will be taught in semesters III & IV instead of specialization paper (at B.Com II –WEF 2010-2011).
5. All the specialization papers will be taught in semesters V & VI (at B.Com III WEF 2011-2012)
6. Entrepreneurship Development in semester VI will be a common paper of 100 marks for all students offering vocational subjects.
7. For Vocational subjects the distribution of papers will be as follows:

Sr. No	Semesters	Papers
1	I	I & II
2	II	III
3	III	IV
4	IV	V
5	V	VI, VII, VIII
6	VI	IX, X, XI
Paper XI –Entrepreneurship Development –common to all vocational students.		

B.Com I
Syllabus
CC English (English Medium)

Overall objectives:

Business places today have become very complex and hugely competitive. The introduction of technology in the work place presents both opportunities and challenges. Robust organizations demand effective communicators who can effectively manage business and organizational changes, concerns or events using technological as well as traditional means. This program focuses on equipping students with the tools and techniques necessary to have an edge over others in the competitive work place as also to expand their employment opportunities and enhance their career advancement potential.

This programme focuses on an overall development of linguistic and communication skills. Over a period of six semesters and 24 credits, this programme looks at developing reading, comprehension, writing and spoken skills. The thrust of the paper is to empower our students by enabling them to communicate effectively. The students will be encouraged to analyse and interpret data in an independent manner and also be encouraged to express their opinions politely. In order to help our students be sensitive to the world around them, this paper also looks at gender issues through the appreciation of a few literary pieces.

The teaching methodology that will be followed is: Lectures, class exercises, assignments.

SEMESTER I CC ENGLISH (English Medium) Paper I (For English Medium) Computer Code 110101 4 Credits			
Sr. No.	Topic	No. of Lectures	Weightage %
Objectives	At the end of this semester, the student will: -Understand the theory of business communication. - Learn to write grammatically correct sentences. - Develop basic reading and comprehension skills. - Learn to write letters of enquiry.		
Unit 1	Theory of communication: The process, objectives, methods, channels and barriers to communication.	15	25
Unit 2	Empowerment English Lessons 1-5 Focus on: textual comprehension and vocabulary building. Grammar exercises on verb tenses, articles, prepositions, active-passive voice and correction of common errors.	15	25
Unit 3	Language and Layout of Business letters: Requisites of effective letter writing (the c's of communication); register of business correspondence; layout and parts of a business letter .	15	25
Unit 4	Business Letters: Enquiries and Replies to Enquiries: theory and practice.	15	25

PATTERN OF EVALUATION:

Internal Assessment: 25 marks

Students are required to collect at least ten newspaper clippings related to women's issues and write a paragraph responding to these. This will be a group activity of not more than 10 students per group.

External Assessment: 75 marks

- Question no. 1 is compulsory. It will carry 15 marks.
- Any 3 out of questions 2, 3, 4, & 5 carrying 20 marks each for all students.
- Question No. 6 carrying 25 marks will be attempted only by external students and repeaters.

Details:

Question 1 – Compulsory (15 marks)

- Theory of Communication: Concept, objectives, methods, channels and barriers.
- a. Theory : 1 out of 2 questions (10 marks)
- b. Objective questions : 5 marks (example : give a situation and ask student to identify channel, method, barrier etc).

Optional Questions

Question 2 –

Comprehension (seen passage) / Vocabulary / Grammar. This will be from *Empowerment English* – lessons 1-5. (20 marks)

Question 3

- Letter of Enquiry – 1 out of 2 (10 marks)
- Reply to letter of enquiry – 1 out of 2 (10 marks)

Question 4

Short notes 2 out of 3 – 20 marks. (Care must be taken to see that full length theory questions and short notes do not overlap). Questions may be asked on layout, format, 4 c's, parts of a letter and other topics mentioned above.

Question 5

Testing Effective business writing skills – 20 marks.
Suggested questions: Correcting sentences, correct tone, remove jargon, remove negatives, remove ambiguity, make sentence clear, courteous, concise, re-write jumbled sentences, draft customer oriented sentence etc.

Question 6 – 25 marks (for external students and repeaters).

- A. Rewrite letter in logical sequence – 10 marks (to test knowledge of logical sequence and formats).
- B. Question on letters of enquiry / replies to enquiry – any one out of two 15 marks.

SEMESTER I
CC ENGLISH (LOWER LEVEL) Paper I
(For Non-English Medium)
Computer Code 120101
4 Credits

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objectives: At the end of the semester the student will - Basic Phonetics and stress patterns in English. - Learn to write grammatically correct sentences and eliminate common errors. - Develop listening skills for comprehension. - Learn to use English for day to day communication. - Learn to organise ideas, and write a paragraph.		
Unit I	Basic phonetic competence a) identifying vowel sounds b) Basic stress-patterns, intonations and naturalness	15	25
Unit II	Eliminate grammar errors – related to the use of articles, prepositions, verb tenses, subject verb agreement, making interrogative, adding a question tag. Eliminate common errors – although –but, prefer-to, rather-than, sentences beginning with only if, difference between from and between. Listening Skills a) Listening for information b) Listening for gist c) Listening for gathering ideas Listening for instructions	15	25
Unit III	Situational Communication in English a) Greetings b) Receiving guests c) Telephone conversations – Opening and closing conversation, asking for information, fixing appointments. d) Sharing Information e) Asking for and giving directions and instructions f) Making and responding to inquiries and grievances	15	25
Unit IV	Organisation of Paragraphs a) Topic sentence b) Unity of Ideas c) Cohesion, Coherence	15	25

	d) Grammar appropriate to context e) Punctuation f) Types of paragraph		
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Prescribed Texts

1. Chetana English Grammar and Composition, A A Memon, Chetana Publications 2008.
2. Spoken English - Dr Shirin Kuchedkar (SNDT University)
3. Writing Skills – Dr. Ayesha Banatwala (SNDT University)

Semester I Pattern of Evaluation

Internal Assessment – 25 Marks

Individual work based on listening comprehension. A short passage will be read out and students have to write down answers to questions. 10 Marks

After this a paper will be given to them with blanks and they have to fill in the blanks and complete the sentences as the teacher reads out the passage again to the students.

External Assessment – 75 Marks

- Q1 will be compulsory. It will carry 15 marks.
- Any 3 out of questions 2, 3, 4 & 5 carrying 20 marks each for all students.
- Question number 6 carrying 25 marks will be attempted only by external students and repeaters.

Details:

Question 1 – Compulsory (15 marks)

Elimination of errors

Optional questions

Question 2 – 20 marks

Identification of vowel and consonant sounds – 5 marks, stress- 10 marks, and intonation – 5 marks

Question 3– 20 marks

Writing out two out of three dialogues on given situations based on unit 3.

Question 4– 20 marks

Rewriting two jumbled paragraphs of 10 lines each.

Question 5– 20 marks

Guided paragraph writing

Question 6– 25 marks (for external students and repeaters only)

Comprehension passage – Unseen, simple one with direct questions (15 marks) and with grammar and vocabulary questions (10 marks)

**B.COM I
SEMESTER I
BUSINESS ECONOMICS Paper I
ANALYSIS OF CONSUMER BEHAVIOUR
Computer Code- 140105
4 credits**

Objective:

1. To familiarize the students with concepts and issues related to Micro Economics.
To make students understand the fundamentals of consumer behaviour.

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
1	A. Fundamentals of Economics: Meaning and definition micro and macro economics, concept of economic statics, economic dynamics, comparative statics, partial and general equilibrium.	02	05
2	Indifference Curve Analysis I: Concept of Scale of Preference, Indifference Schedule, Meaning of Indifference Curve, Indifference Map, Marginal Rate of Substitution, Law of Diminishing Marginal Rate of Substitution, Properties of Indifference Curve, Price Line, Consumer's Equilibrium with Indifference Curve technique.	18	30
3	Indifference Curve Analysis II: Income Effect, Substitution Effect, Price Effect, Price effect as a combination of Income effect and Substitution effect (normal goods only), Derivation of demand curve from Price Consumption Curve, superiority of ordinal approach over cardinal approach, limitations of ordinal approach.	15	30
4	A. Revealed preference Theory: Introduction, Assumptions, Hypothesis, critical evaluation, merits and demerits of the theory. B. Consumer's surplus: Meaning, Marshallian approach, Hicksian approach, practical utility of consumer's surplus.	10	15
5	Elasticity of Demand: Meaning, types of elasticity of demand (Price, Income, Cross & Substitution), Methods of measuring elasticity of demand (proportional, total outlay, geometric and Arc), determinants of elasticity of demand and importance of elasticity of demand.	15	20

Bibliography

1. Jhingan, M. L., Micro Economic Theory, Konark Publishers Pvt. Ltd., N.Delhi, 1986.
2. Seth, M. L., Micro Economics, Lakshmi Narain Agarwal, Agra, 1996.
3. Lipsey, R.G., An introduction to Positive Economics, Butler & Tenner Ltd, 1987.
4. Stonier, A. W., A Textbook of Economic Theory, ELBS, 1994.
5. Ahuja, h. L., Advanced Economic Theory : Microeconomic Analysis, S. Chand & Co.Pvt. Ltd., N.Delhi, 1976.
6. Dewett, K. K., MicroEconomics and Price Theory : Value Distribution and Welfare Economics, Shyamlal Charitable Trust, N. Delhi, 1984.
7. Dr. Gupta, G. S., Managerial Economics, Tata McGraw Hill, 1990.
8. Dr. Atmanand, Managerial Economics, Excel Books,1997.

**B.COM I
SEMESTER I
COMMERCE Paper I
PRINCIPLES OF BUSINESS MANAGEMENT
Computer Code- 140106
4 credits**

Objective:

The purpose of this paper is to impart the basic principles of management with a view to impart the basic principles of management with a view to prepare the students to face up to the emerging challenges of managing resources, managing business processes and managing managers.

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
1	<p>1 Management: Concept – Introduction, Meaning & Definitions. Evolution – Pre-historical to recent developments. Importance</p> <p>2 Planning Concept –Introduction, meaning & definition, Process and Types.</p> <p>3 Decision Making Concept – Introduction, Meaning & Definitions, Process / steps of rational decision making</p>	15	25
2	<p>1 Organising : Concepts Types of Organisation.</p> <p>2 Staffing : Meaning & Importance, Recruitment Process</p>	15	25
3	<p>1 Direction : Concept, Importance, Nature & Principles.</p> <p>2 Motivation : Introduction && Definition, Theories of Maslow & McGregor, Financial & Non-Financial Incentives.</p>	15	25
4	<p>1 Leadership : Concept & Meaning, Leadership Styles, Leadership Theories (Tannenbaum & Schmidt).</p> <p>2. Managerial Control : Concept, Characteristic of control, Nature & Process of control.</p>	15	25

Suggested Readings:-

1. Basu, Business Organization and management, Tata McGraw Hill, New Delhi.
2. Gupta, C. B. Management Theory and Practice, Sultan Chand and Sons, New Delhi.
3. Prasad, L. M. Principles and Practice of Management, Sultan Chand and Sons, New Delhi.
4. Prasad, Lallan and S. S. Gulshan, Management Principles and Practices, S. Chand and Co Ltd, New Delhi.
5. Robbins, Stephen P. and Mary Coulter Management, Prentice - Hall of India Pvt. Ltd, New Delhi.
6. Stoner, James A. P., R. Edward Freeman and Daniel R. Gilbert. Management, Prentice - Hall of India Pvt. Ltd., New Delhi.

**B.COM I
SEMESTER I
ACCOUNTANCY PAPER I
FINANCIAL ACCOUNTING
Computer code-140107
4 credits**

ABOUT THE COURSE:

Course contents focus on conceptual aspects, application of accountancy principles to different commercial activities.

External Exam: 75 Marks

Unit	Topic	Weightage	No of Hours
1	<p>Objectives: To enable the students to understand the basic theory concept of preparation of accounts. To enable the learner to understand and relate the theories with practical along with the standards lay down.</p> <p>Contents a) Accounting Concepts and Conventions b) Elementary Acquaintance with Compulsory Accounting Standard issued by Institute of Chartered Accountants of India being –AS1, AS2, AS9</p> <p>NOTE: The Accounting Standard to be studied is that which is pronounced by the ICAI for the year ended immediately before commencement of the Academic Year.</p>	25	15
2	<p>Objectives: To understand the basic concept of preparation of final accounts of Sole Traders and Manufacturers.</p> <p>Contents Final Accounts of Sole Trading Concerns including Manufacturing Account.</p>	25	15
3	<p>Objectives: To understand the basic concept of preparation of Branch Accounts, accounting procedure adopted and evaluation of performance of branch.</p> <p>Contents Branch Account including Stock and Debtors Method but excluding Independent Branch, Wholesale Branch and Foreign Branch.</p>	25	15
4	<p>Objectives: To enable the students to understand the preparation of Departmental Accounts and inter-</p>	25	15

	department comparisons. Contents Departments Accounts, including Inter Departmental transfer at Cost.		
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Sr. No	Internal Assignment	Marks
1	Quiz/Debate / Group Discussion / Case Study on Concept and Conventions OR Debate / Group Discussion /PPT Presentations on Final Accounts.	10
2	Class room assignment	15
	Total	25

References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai

Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi

**B.COM I
SEMESTER I
BUSINESS MATHEMATICS
Computer Code – 140108
4 Credits**

Sr. No.	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
1	Commercial Mathematics Simple and Compound interest Ratio and Percentage Partnership and proportion Commission, brokerage, and discount Concept of Trade Discount and Cash Discount, Cost Price, Selling Price, Profit and Loss on Cost Price / Selling Price.	20	25
2	Determinants & Matrices Properties of determinants, Calculation of values of Determinants up to Third Order Cramer's Rule for Solution of Equations Definition & Types of Matrices Rule of Addition & Multiplication of matrices Inverse Matrix Solution of Linear Equations not more than 3 variables.	15	25
3	Analytical Geometry Standard equation of lines with problems	10	20
4	Linear Programming – Concept - Solving Linear problems in two variables by graphical methods.	08	15
5	Permutation & Combination (Without concept of probability) Fundamental principles of counting Meaning of Permutation & Combination (Formula) simple problems	07	15
	Recommended Books 1. Business Mathematics (Lower Level) : M.L. Vaidya & A.V. Deshpande. 2. Business Mathematics Sancheti & Kapoor. 3. Business Mathematics : Atul Prakashan		

**B.COM I
SEMESTER I
COMMERCIAL GEOGRAPHY
Computer Code 140109
4 Credits**

Sr. No.	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	Meaning and Scope of commercial geography Influence of Environment- Location- Size, Rivers, Mountains, Coastline & Climate, Political & administrative factors on commercial activities.	07	10
Unit II	Resources <ul style="list-style-type: none"> a. Human Resources b. Natural Resources Vegetation – Importance, Types & Distribution - Soil – Fisheries - Minerals - - Significance of resources in the process of economic development.	15	25
Unit III	Agriculture Importance – Factors affecting agriculture - Types Characteristics and problems of following agriculture: - Subsistence Farming - Intensive farming - Mixed farming - Plantation farming - Co-operative farming, Organic farming, and Contract farming. - Major crops of the world and geographical conditions required for them. - Wheat – Rice – Cotton – Tea - Coffee - Sugarcane. - Concept of Green Revolution - Second Green revolution. Problems of Indian Agriculture.	20	30
Unit IV	Industries Locational Factors. Distribution & Factors of following industries- - Iron & Steel Industry - Refineries, Cotton Textiles - Cement Industry- Sugar Industry, Petro Chemical Industry -Automobile Industry.	10	20
Unit V	Tourism & Foreign Trade. - Tourism – Definition - Types – Importance – Factors Promoting Tourism - Tourism Infrastructure, Tourism Problems & prospects of Tourism in India. - Foreign Trade – Composition & Direction of	08	15

	Foreign Trade of India.		
	<p>Books Recommended</p> <ol style="list-style-type: none"> 1 Economic and Commercial Geography (Calcutta 1973). Das Gupta A. 2. Economic Geography of India Negi B.A, Dubey R.N. & (Allahabad 1974). 3 Economic and Commercial Geography Khanna K.K. & Gupta V.K. (Delhi 1973). 4 .An intermediate commercial Georaphy-part I, Stamp I.D. Commodities & World trade (Longmans 1973). 5 Hand book of Commercial Geography. Chisholm G.G. (London 1966). 6. Industrial Geography of India. (The world press pvt. Ltd. Calcutta, 1972) Sinha B.N. 7. Oxford Economic Atlas of the world. Clarendor Press 8. World resources and industry (New York 1972) Zimmerman E.W. 9. Indian economy (Delhi , Vilas publishing house) Agarwal A.N. 10. Bharat ki Arthik Samsayaen (Agra, Sahitya Bhavan) (Hindi) Memoria Avam Jain 11. Vyavasay, Samaj Evam Sanskar (Delhi, National Publishing house) (Hindi) Agarwal Evam Kothari 12. Baharatiya Artha Vyavastha (Agra Sahitya Bahawan) (Hindi) Kulshreshtha Evam Jain 13. Bharat ki Arrthik Samsyeen (Allahabad, Lok Bharati) (Hindi) Sinha V.C. 14. Bharatiya Arthashastra (Allahabad, Kitab Mahal) (Hindi) Mishra J.N. 15. Tourism Development, Principles And practices: Sterling Publishers (p) Ltd. New Delhi. A.K. Bhatia 16. Dynamics of Tourism A terilogy Sterling publishers (P) Ltd., N.Delhi. Kaul R.H. 16. Tourism – Past, Present and Future Burhat and Mandlik Hinemann, London 		

**B.COM I / BA I
SEMESTER I
VOCTIONAL SUBJECT
COMPUTER APPLICATIONS Paper I
Computer Code (B.Com -100118) (BA – 100118)
4 Credits**

	Theory - 3 Lectures Practical - 3 Lectures per batch (Each Batch should have not more than 20 students)		
Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objective : <ul style="list-style-type: none"> • To understand the importance and requirement of computers in day to day life. • To enable the students to understand latest Computer technology • To make the students computer literate • To emphasis the use of computer in the modern world <p>To aware about Operating Systems</p>		
Unit I	FUNDAMENTALS OF COMPUTERS - The Definition and Characteristics of Computer - History and Generation of Computers - Classifications of Computers - Number System (Decimal, Binary, Octal, Heza) - Bit, Byte & Word - Block Diagram of Computer System - Input, Output & Storage Devices - Computer Virus & Precautions against Virus attack.	20	40
Unit II	Disk Operating System (DOS) - What does an Operating System do ? - Different Versions of MS – DOS - Starting the System - Internal Commands (Copy Con, Type Date, Time, Ver, Copy, Ren, Del, MD, RD, CD, Edit) - External Commands (Format, Chknsk, Discopy, Deltree, Diskcomp) - Batch Files	20	30
Unit III	Windows - Historical Evaluation of windows (till XP) - Functions of Mouse		

	<ul style="list-style-type: none"> - Choosing a Desktop Theme - Selecting Wallpaper - Using Window Explorer - Managing Files and Folders - Painting Pictures - Using Notepad - Zip and Extract (Unzip) 	20	30
	<p>Reference Book :</p> <ul style="list-style-type: none"> • “Computer fundamental” P k Sinha • “Inside the IBM PC”, Peter Norton, Prentice Hall, 1989. • “PC Softwarefor Windows”: R.K. Taxali, Tata Mcgraw hill • “Using MS-DOS 6.22 Special Edition-Second Edition”: Allen L. Wyatt, Que publisher. • “Computer and Common use”: Roer hunt and John Sheely • “Understanding Computers”: R. Rajgopalan • “Computer Studies”: Mitchell, Beaglay • “Inside the personal Computer”: (A pop –up guide) • “Transparency Masters to Computers”: Larry Long and Nancy long • “Computer for beginners”: V.K. Jain • “Basic of Computer Systems”: Jiwani and Copper • “Introduction to Computers”: Subramanian • “Computer Science”: Satish Jain • “Introduction to Computer Science”: Francis Scheid • “Computer Today”: Sanders • “Mastering windows 2000, the window Robertcowart, BPB Publisher • “Fundamentals of Informational Technology” : S.K. Bansal, APH Publishing Corporation. 		
	FY Distribution of Marks (0118)		
	Internals		25
	Externals		50
	Practicals		25
	Total		100

**B.COM I/BA I
SEMESTER I
VOCTIONAL SUBJECT
COMPUTER APPLICATIONS Paper II
Computer Code (B.Com -100218) (BA – 100218)
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Theory -3 Lectures Practical-3 Lectures per batch (Each Batch Should not have more than 20 students)		
	Objective : <ul style="list-style-type: none"> • To train students in Word Processor and Spreadsheet • To enable students to prepare and present PowerPoint presentations • To help students in understanding the concept of Database 		
Unit I	MS - WORD <ol style="list-style-type: none"> 1. Introduction to Word Processor 2. Uses of Word 3. Document Concept (Creating, Saving, Opening . 4. Closing Document) 5. Formatting Document (Bold, Italic, Underline, Justification, fonts, Colors of Fonts, Format Painter) 6. Three Methods of Copy, Cut & Paste 7. Working with Margins and Page Setup 8. Inserting and Formatting Clipart and WordArt 9. Tables 10. Uses of Drawing Toolbar 11. Columns 12. Goto, Find & Replace 13. Header & Footers 14. Printing Procedure 15. AutoCorrect and AutoText 16. Spell Check & Thesaurus 17. Adding a Chart to the Report 18 Mail Merging 	15	25
	MS - EXCEL <ol style="list-style-type: none"> 1. Introduction to Spreadsheet 		

<p>Unit II</p>	<ol style="list-style-type: none"> 2. Role of Excel in Day to Day Life 3. Understanding Excel Sheet 4. Inserting, Deleting and Hiding Columns / Rows 5. Manipulating Formulas and Mathematical, Statistical and String Functions 6. Statistical Data Analysis (Goal seek, Scenario & Pivot table) 7. Working with Charts 8. Printing a Sheet 9. Sort & Filter 	<p style="text-align: center;">15</p>	<p style="text-align: center;">25</p>
<p>Unit III</p>	<p>MS - PowerPoint</p> <ol style="list-style-type: none"> 1. What is Presentation ? Explain its Need. 2. Uses of PowerPoint 3. Making Presentation 4. Different Types of Slide layouts 5. Slide View, Slide Sorter View & Slide Show Buttons 6. Setup Show 7. Applying Design Templates and Backgrounds 8. Transition & Custom Animation Effects 9. Recording Voice in Presentation 10. Electronic Presentations 	<p style="text-align: center;">15</p>	<p style="text-align: center;">25</p>
<p>Unit IV</p>	<p>MS – Access</p> <ul style="list-style-type: none"> ❖ Introduction <ul style="list-style-type: none"> ▪ Starting Access ▪ Opening a Database ▪ Database Window ▪ Using Table ▪ Using Query ▪ Using Form ▪ Using Report ❖ Creating a database and table <ul style="list-style-type: none"> ▪ Creating a database ▪ How to creat a database ▪ A sample database ▪ Creating a table ▪ The tavle window in design view ▪ Defining fields ▪ Primary key fields ❖ Working with Data <ul style="list-style-type: none"> ▪ Adding and Editing Data 	<p style="text-align: center;">15</p>	<p style="text-align: center;">25</p>

	<ul style="list-style-type: none"> ▪ The Basics ▪ The Access Editor ▪ Adding and Modifying Records ▪ Data Entry shortcuts ▪ Moving Among Records ❖ Finding Records <ul style="list-style-type: none"> ▪ Find options ▪ Find and Replace ▪ Indexed Finds ▪ Finds versus Queries ❖ Quick Sorts <ul style="list-style-type: none"> ▪ Creating Quick sort ▪ Removing Quick sort ❖ Changing the format of the Datasheet <ul style="list-style-type: none"> ▪ Working with columns ▪ Other format changes ▪ Saving Datasheet settings Resizing columns in the sample Table ▪ Printing the Datasheet ❖ Querying Your Data <ul style="list-style-type: none"> ▪ Creating and Using Queries ▪ The Dynaset ❖ The Query Window ❖ Working With Simple Queries <ul style="list-style-type: none"> ▪ Creating a New Query ▪ Selecting fields to view ▪ Specifying Sort Order ▪ Hiding Fields ▪ Entering Criteria ▪ Running the Query ▪ Designing Custom Forms ▪ The basics ▪ Displaying Forms ▪ Getting Oriented ❖ Working with the Forms <ul style="list-style-type: none"> ▪ Selecting the Forms ▪ Resizing the Forms ❖ Working with Bands <ul style="list-style-type: none"> ▪ Selecting a Band ▪ Resizing Bands 		
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	<ul style="list-style-type: none"> ▪ Adding and deleting Bands ❖ Working with Controls <ul style="list-style-type: none"> ▪ Selecting and Manipulating Controls ▪ Layout Tools ▪ Changing Stacking Order ▪ Changing Tab order ❖ Working with Text <ul style="list-style-type: none"> ▪ Editing Text ▪ Changing Typeface style and alignment ❖ Working with Colors and Effects <ul style="list-style-type: none"> ▪ Adding colors ▪ Adding a field ▪ Using the Toolbox ▪ Adding Hyperlinks ❖ Designing Custom Reports <ul style="list-style-type: none"> ▪ The Basics of Report Design ▪ Changing Views ▪ Working with objects ▪ A sample Report ❖ Sorting and Grouping <ul style="list-style-type: none"> ▪ The sorting and grouping Dialogbox ▪ A sample grouped report ❖ Page setup <ul style="list-style-type: none"> ▪ Margin Tab ▪ Page Tab ▪ Column Tab 		
	FY Distribution of Marks (0118)		
	Internals		25
	Externals		50
	Practicals		25
	Total		100
	Reference Book : <ol style="list-style-type: none"> 1. "Microsoft Office 2000 Complete" : Amy Romanoff and Sherry bonelli, BPB Publisher. 2."Advanced Microsoft Office 2000"; Meredith Flynn, Nita Rutkosky, BPB Publication. 3."PC Softwarefor Windows": R.K. Taxali, Tata Mcgraw hill. 4."Mastering windows 2000, the window bible": Robertcowart, BPB Publisher 5."Fundamentals of Informational Technology" : S.K. Bansal, APH Publishing Corporation. 6."Access 97 for windows" : Charles Siegel, BPB publications 		

**B.COM I / BA I
SEMESTER I
VOCATIONAL SUBJECT
TOURISM & TRAVEL MANAGEMENT PAPER I
TOURISM BUSINESS
Computer Code (B.Com-100124) (BA -100124)
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objective : This paper covers the basic concepts of tourism with special emphasis on its evolution, the components, impacts of tourism on the Indian economy and the upcoming trends in the travel industry.		
Unit I	(A) Introduction to tourism, basic terms & concepts (B) Evolution, Importance & Infrastructure of tourism.	15	25
Unit II	(A) Basic Types of Tourism , Mass & Social Tourism. (B) Important New trends in tourism like EcoTourism, MICE Tourism, Adventure Tourism, Medical tourism, and Heritage Tourism.	15	25
Unit III	(A) Components of Tourism – Basic / Geographical, 4 A’s of Tourism – Attraction, Accessibility, Amenities & Accommodation. (B) Classification of Tourism	15	25
Unit IV	(A) Travel Motivators and Barriers to travel. (B) (B) Impacts of tourism - Economic, Socio-Cultural, Physical & Environmental	15	25

**B.COM I /BA I
SEMESTER I
VOCATIONAL SUBJECT
TOURISM & TRAVEL MANAGEMENT PAPER II
TOURISM ORGANISATIONS
Computer Code (B.Com -100224) (BA -100224)
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objectives : This paper will impart knowledge about various National & International Organizations and role played by these Organizations for the benefit of the tourists and the service providers.		
Unit I	India Tourist Organisations D.O.T, M.T.D.C, I.A.T.O, I.T.D.C & T.A.A.I	15	25
Unit II	International Organisations Part A WTO, , IATA, & UFTAA	15	25
Unit III	International Organizations - Part B I.C.A.O, I.U.O.T.O, A.S.T.A & P.A.T.A	15	25
Unit IV	Freedoms of Air, Chicago & Warsaw Conventions & Role of Trade fairs & Tourism Education in India.	15	25

Suggested Readings for Papers I & II

1. Bhatia A.K : Tourism Development, Principles & Practices, Sterling Publishers, Pvt. Ltd. New Delhi, 2003
2. Bhatia A.K.: International Tourism Management, Sterling Publishers Pvt. Ltd, New Delhi.
3. Chawla Romila :Tourism Marketing & Development, Sonali Publication, 2004
4. Jha S.M.: Tourism Marketing, Himalaya Publishing House, Ist Edition, 1995
5. Krishan Kamra : Managing Tourist Destination, Kanishka Publisher, Ist edition, 2001.
6. Seth Pran Nath: An Introduction to Travel & Tourism , Sterling Publishers Pvt Ltd, Ist edition, 1993
7. Raina.A.K.: Essence of Tourism Development – Dynamic Philosophy & Strategies. Sarup & Sons, 2004.
8. Tarun Nikunj : Fundamentals of travel & Tourism, Alfa Publications, New Delhi , 2006

**B.COM I /BA I
SEMESTER I
VOCATIONAL SUBJECT
ADVERTISING, SALES PROMOTION & PUBLIC RELATIONS - PAPER I
MARKETING COMMUNICATION AND ADVERTISING I
Computer Code (B.Com -100144) (BA -100144)
4 Credits**

Sr. No	Topic & Details	No. of Lectures assigned	Weightage in %
	Objectives- - To stress on the importance of Communication in day to day life as well as Advertising. - To impart basic knowledge of Advertising.		
Unit I	Importance of Communication in Marketing- Importance of Communication, Principles of Communication, Barriers and Overcoming the Barriers, Communication Process, Application of Communication in Marketing.	15	20
Unit II	The Communication Mix- Steps in developing effective Marketing Communication, Importance and Features of Advertising, Publicity, Personal Selling, Sales Promotion, and Public Relations. Difference between Advertising and Publicity.	15	20
Unit III	Introduction to Advertising- Definition, Features, Objectives of Advertising, Importance of Advertising in Modern Marketing, Limitations of Advertising, Types of Advertising (Consumer, Product, Service, Business, Institutional, Financial, NGO, Co-operative, National, Local and Global Advertising). (In Brief).	15	30
Unit IV	Audience Selection- Importance of Audience Selection, Steps in Target Marketing (Market Segmentation, Market Targeting, Product Positioning), Advertising Appeals influencing Buying Behaviour, Types of Appeals (Rational, Emotional, Humorous, Loyalty), Features of Consumer and Industrial Markets.	15	30

**B.COM I /BA I
SEMESTER I
VOCATIONAL SUBJECT
ADVERTISING, SALES PROMOTION & PUBLIC RELATIONS - PAPER II
PERSONAL SELLING & SALESMANSHIP
Computer Code (B.Com -100244) (BA -100244)
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	<p>Objectives-</p> <p>- To stress on the importance of personal selling in spite of new media's.</p> <p>- To explain the various opportunities in Selling as a Career.</p>		
Unit I	Nature and Importance of Personal Selling- Importance, Features, Situations where Personal Selling is more effective than Advertising, AIDA Model of Selling, Types of Salesmen (Over-the-counter, and door-to-door Salesman), Consumer and Industrial Salesmen.	15	30
Unit II	Customer Knowledge and Buying Motives- Sizing up of customers, Types of Customers and Methods of Handling them (Argumentative, Shy, Silent, Impatient, Friendly, Handicapped, Foreign, Rural, Women as customers), Types of Buying Motives.	15	30
Unit III	Knowledge of Products and Markets: Knowledge of Products, Markets and Competitors Strength.	15	20
Unit IV	Selling as a Career- Advantages and Difficulties, Measures for making Selling an Attractive Career.	15	20
	<p>Suggested Readings for paper I & II</p> <ol style="list-style-type: none"> 1. Phillip Kotler, Marketing Management, Prentice Hall of India, New Delhi 1991, 7th edition. 2. William j. Staton and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishers. 3. Subroto Sen Gupta, Cases in Advertising and Communication Management in India (IIM Ahmedabad). 4. Mahendra Mohan, Advertising, Tata McGraw Hill. 5. Michael Vaz, Advertising, Manan Prakashan, fifth edition June 2007. 		

	<ol style="list-style-type: none"> 6. Dr. Namita Rajput, Dr. Neeru Vasishth, Advertising and Personal Selling, Himalaya Publishing House First edition 2008. 7. Chunnawalla, Kumar, Sethia, Subramanian, Suchak, Advertising-Theory and Practice, Himalaya Publishing House, second edition 1994. 8. B.S. Rathor, Advertising Management, Himalaya Publishing House, 2003. 9. Prof. A.S. Gupta, Advertising and Sales Promotion-Concepts and Strategies, Everest Publishing House First edition 2008. 10. Alok Bajpaye, Advertising Management, Authorspress. 		
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**B.COM I / BA I
SEMESTER I
VOCATIONAL SUBJECT
PRINCIPLES & PRACTICES OF INSURANCE Paper I
LIFE INSURANCE - 1
Computer Code (B.Com -100151) (BA -100151)
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	Introduction a. Need for security against economic difficulties b. Risk & Uncertainty c. Life Insurance Cover as a Security & Protection - Measure of financing in business continuity - Measure of investment - Human life value	10	20
Unit II	Life Insurance Contract - Principles in utmost good faith, Insurable Interest - Caveat Emptor - Nature of Contract, Insurance Act 1938, 1956. - Proposal Form, Application, Medical examination - Policy Provisions, Life Funds, Surplus, Bonus calculation. - Lapse-revival, Paidup-Surrender value, Nomination-Assignment - Suicide, Loan to Policy Holders - Extra Charges in case of Substandard Life. - Important Legal Provisions & Judicial Pronouncement in India.	30	40
	Life Insurance Salesmanship - Rules of LIC Agency - Essential Qualities of an ideal insurance salesman - Rules to Canvas Business from Prospective Customers. - After Sales Service to Policy Holders. - Marketing Activities.	20	40
	Recommended Book 1 C-33 – of Insurance Institute of India.		

**B.COM I /BA I
SEMESTER I
VOCATIONAL SUBJECT
PRINCIPLES & PRACTICES OF INSURANCE Paper II
GENERAL INSURANCE - 1
Computer Code (B.Com -100251) (BA -100251)
4 Credits**

Sr. No	Topic & Details	No. of Lectures assigned	Weightage in %
Unit I	Introduction 1.Risk – Risk Cover – Treatment of Insurance Cover. 2.Structure & Operations of General Insurance & Other Institutions in India. 3.Principles o General Insurance. - Insurable Interest. - Utmost Good faith. - Indemnity. - Subrogation etc.	30	50
Unit II	1. Insurance Contract – Fundamentals. 2. Underwriting, Reinsurance & Other Functions.	10	20
Unit II	Health Insurance - Individual Health Insurance. - Group Health Insurance. - Overseas Mediclaim Policy.	20	30
	Recommended Book 1 C-33 – of Insurance Institute of India.		

**B.COM I /BA I
SEMESTER I
VOCATIONAL SUBJECT
OFFICE MANAGEMENT & SECRETARIAL PRACTICE –Paper I
TYPING-1
Computer Code (B.Com -100152) (BA -100152)
4 credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	SHORTHAND 1) Consonants 2) Vowels 3) Intervening Vowels Position 4) Alternative Signs for ‘S’ & ‘H’ 5) Dip thongs 6) Phraseography Tick ‘the’ 7) Circle ‘S’ & ‘Z’ 8) Stroke ‘S’ & ‘Z’ (Chapter I to Chapter VIII) Pitman Old Course – Isaac Pitman	25	50
Unit II	TYPING Key Board Operation - Need for proper type and size of tables and chair for use by typist - Sitting Postures - Material required - Inspection and removal of paper - Learning the second row (Home row) guide keys and home keys - Learning the third row (upper row) - Learning the first row (bottom row) - Learning the Forth Row (Number Row) - Special signs and symbols in the keyboard and their uses	15	30
Unit III	Statement (30 wpm) – 20	10	20
	Practicals Keyboard Operations 1. Practicing second row, third row, first row & fourth row 2. Practicing words, sentences, paragraphs & passages 3. Use of shift keys and other non-character keys 4. Typewriting of special symbols of the		

	<p>keyboard and punctuation marks</p> <p>Speed Building</p> <ol style="list-style-type: none">1. Different kinds of drills for typing2. Graded speed test leading to accurate speed of about 30 w.p.m.3. Typing of passages each containing 300 words in 10 minutes <p>Teaching guidelines, alternative hands words, balance hand word, same letters in different words, drill of common words, drills of alphabetical sentences and words division drills.</p>		
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**B.COM I/BA I
SEMESTER I
VOCATIONAL SUBJECT
OFFICE MANAGEMENT & SECRETARIAL PRACTICE –Paper II
THEORY I
Computer Code (B.Com -100252) (BA -100252)
4 credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	Office Organization Commercial Office – meaning, importance & Function, Organization meaning, characteristics of organization, Importance, Principals of organization, Types of organizations Line, Functional, Line & Staff and Committee.	10	20
Unit II	Departmentation Principal departments of modern office. Advantages of departmentation, Basis of departmentation, departments of a modern office and their function, schematic diagram of modern office. Office Services – Disadvantages of Centralization & Decentralization.	25	40
Unit III	Filing & Mailing Services Meaning, Objects of filing, Importance of filing, Essentials of a good filing system, Advantages and disadvantages of centralized and decentralized filing system. Modern methods i.e. Horizontal and Vertical filing system, Index of file. Mailing Service – definition, types of mail, procedure of handling inward and outward mail, Mode of dispatch – Airmail service, rail parcel service and courier services. Internal mail, Email, Postal services and Hand delivery.	25	40

**B.COM. I / BA I
SEMESTER I
VOCATIONAL SUBJECT
COMMUNICATIVE ENGLISH Paper No. I
Computer Code (B.Com -100153) (BA -100153)
4 credits**

Objectives :

1. Develop basic reading, writing and listening skills.
2. Learn the basics of grammar and write grammatically correct sentences.
3. Pronunciation and intonation.

Unit	Topic	Weightage %	Lectures
1.	Reading – (1 paragraph at a time) From newspapers, magazines, journals, story books, ‘page 3’ pieces, headline pieces, editorials – Each student must read 2 paragraphs per lecture. Read slowly, correctly, loudly.	25	15
2.	WRITING – Writing correct sentences a) jumbled words to grammatically correct sentences. b) Rewrite sentences beginning with the given word. c) Question forms d) linking sentences with given word.	25	15
3.	LISTENING – Getting the words right a) First 5 hours, teacher will read paragraphs aloud and students will be tested orally. b) Next 10 hours, students will read a passage each for others to follow and teacher will orally test the students. - There must be clarity on reader’s part/Attentive focus on listeners part	25	15
4.	SPEAKING – a) Basic phonetics to get pronunciation right. b) Basic short and long vowel sounds. c) syllables and syllable stress. d) Intonation e) Reading a piece from a play with right pronunciation and stress	25	15

PATTERN OF EVALUATION

Internal Assessment 25 marks - Reading

External Assessment 75 marks.

25 Marks Oral – Listening skills and Reading skills

50 marks written

(a) Unit II (b) Marking stress (c) identifying vowel and consonant sounds

(d) marking rising and falling intonation.

**B.COM. I / BA I
SEMESTER I
VOCATIONAL SUBJECT
COMMUNICATIVE ENGLISH Paper No. II
Computer Code (B.Com – 100253) (BA – 100253)
4 credits**

Objectives :

1. To provide an understanding of the basics of the Communication Process and techniques.
2. To understand and identify style and register..
3. To learn about the different types of listening skills.

Unit	Topic	Weightage %	Lectures
1.	Nature of Communication – a) Concept of Communication definitions b) Objectives c) Methods/Channels d) Verbal – Non-Verbal Comm. e) Barriers f) Principles and 4 C's of Effective Communication	50	30
2.	Types of Listening	25	15
3.	What is Language Origins Dialect Register Jargon Identify Styles – (newspaper report, medical report, literary style, page 3, legal style, advertising style.	25	15

RECOMMENDED READING

- 1) Business Communication – by Rai & Rai
- 2) For Unit II and III material provided.

PATTERN OF EVALUATION

Internal Assessment 25 marks.

Written test on Unit I (teacher can choose any of the sub-units)

External Assessment 75 marks

Q.1. Compulsory – 15 marks

2/3 notes or / detailed question on concept of communication.

Q.2. Question on unit other sub-units in Unit I – 15 marks

Q.3. Unit II - 15 marks

Q.4. Unit III – 15 marks

Q.5. Practical Qs. on 4 C's – 15 marks

Make sentence clear/Concise/improve tone, say whether verbal or non-verbal communication, identify channel, barriers.

**B.COM I
SEMESTER II
ENGLISH (ENGLISH MEDIUM) PAPER II
Computer Code – 210201
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objectives: By the end of this semester the student will: - Further develop comprehension skills. - Learn to organize ideas and write paragraphs. - Develop an independent response to social issues. - Learn to write routine office letters.		
Unit I	Empowerment English 6-10 : Focus on comprehension , vocabulary, grammar and personal response.	15	25
Unit II	Business Letters: Orders / Replies to orders: Theory and practice.	15	25
Unit III	Business Letters: Complaints and Adjustments: Theory and Practice.	15	25
Unit IV	Guided Paragraph Writing: Use of linking words; Unity of idea; Topic sentence; Coherence; Cohesion.	15	25

PATTERN OF EVALUATION

Internal Assessment: 25 marks

Students are required to choose one woman-oriented issue and make an oral, visual or dramatic presentation. Suggested topics would be – the dowry system/ educating the girl child / violence against women / working women/ tradition and modernity / urban and rural divide/ caste and gender/ single women etc.

External Assessment: 75 marks

- Question no. 1 is compulsory. It will carry 15 marks.
- Any 3 out of questions 2, 3, 4 & 5 carrying 20 marks each for all students.
- Question No 6 carrying 25 marks will be attempted only by external students and repeaters who have not cleared internals.

Details:

Question 1 – Compulsory - Unseen comprehension passage. Focus on textual comprehension, vocabulary, grammar, personal response. (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Letter placing an order -1 out of 2 – 10 marks

Replies to orders – 1 out of 2 – 10 marks

Question 3 - (Total 20 marks)

Letter of Complaint – 1 out of 2 (10 marks)

Letter of adjustment – 1 out of 2 (10 marks)

Question 4

Short notes 2 out of 3 – 20 marks. Questions will be on theory of Orders, Complaints and Adjustments.

Question 5

Guided Paragraph Writing – 20 marks. (Paragraphs will be based on issues taken from empowerment English).

Question No 6.

A Orders / Replies: One out of two 10 marks.

B. Complaints / Adjustments: One out of two 15 marks

**B.COM I
SEMESTER II
CC ENGLISH (LOWER LEVEL) Paper II
Code 220201
4 Credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	Objectives: At the end of the semester the student will: - Develop reading skills for comprehension. - Learn to take and make notes. - Learn the basics of business correspondence. - Learn to write letters of enquiry and letters placing orders.		
Unit I	Learning to read & comprehend a) Passages to increase eye-span while reading b) Passages for comprehension from suitable reading material – reading for information & ideas.	15	25
Unit II	a) Learning to take notes in classroom b) Learning to make notes as reference skill.	15	25
Unit III	Basic skills for business correspondence. Language and layout of business letters. a. Parts of the business letters. b. Layouts of business letters. c. Requisites for effective letter writing – 4 C's and language.	15	25
Unit IV	Business Letters a. writing letters of enquiry and replies to letters of enquiry b. Writing letters of placing orders and replies of orders.	15	25
	Texts and Suggested Books for use: 1. Basic course For Spoken English, By Dr. S. L. Kudchedkar, An S.N. D. T. Publication 2. Writing Skills, By Dr. Aayesha Banatwala, an S.N. D. T. Publication 3. Strengthen Your English, by Narayanswami, Orient Longman Publication 4. Business Communication, by Rai&Rai, Himalaya Publication, latest edition		

Prescribed Text

1. Chetana English Grammar & Composition, A A Memon, Chetana Publications, 2008
2. Basic course for Spoken English : Dr Shirin Kuchedkar, (SNDT University).
3. Writing Skills: Dr. Ayesha Banatwala, (SNDT University).
4. Business Communication: Urmila Rai & S M Rai, Himalaya Publication, Tenth Edition, 2008.
5. Strengthen Your English: Narayanaswami, Orient Longman.

Pattern of Evaluation

Internal Assessment- 25 marks

Group work based on reading comprehension, passage for reading aloud
10 marks

Passage for note taking 15 marks.

External Assessment – 75 marks

- Question No 1 is compulsory. It will carry 15 marks.
- Any 3 out of questions 2, 3, 4 & 5 carrying 20 marks each for all students.
- Question No 6 carrying 25 marks will be attempted only by external students and repeaters who have not cleared the internals.

Details

Question No 1 – Compulsory – 15 marks.

Comprehension passage – Questions on the given passage. 10 marks

Vocabulary or grammar exercise 05 marks.

Optional Questions

Question 2 – 20 marks

Comprehension and note making of unseen passage.

Question 3. – 20 marks

- a. Short notes on parts of the letter (2 out of 3) 10 marks.
- b. Correction of formats – 05 marks.
- c. Question on 4 C's (sentences may be given for correction) - 05 marks

Question 4. – 20 marks

- a. Letter of enquiry – 10 marks
and

- b. Letter of order – 10 marks (Internal choice may be offered).

Question 5 – 20 marks

- a. A letter of reply to an enquiry – 10 marks.
and

- b. A letter of reply to an order – 10 marks (Internal choice may be offered).

Question 6. – 25 marks

- a. Two short notes on language and layout of the business letter (Unit 3) – 10 marks. No options. Care must be taken to avoid any repetition of question
- b. Letter of enquiry or order (only one letter, no option) – 15 marks.

**B.COM I
SEMESTER II
BUSINESS ECONOMICS PAPER II
ANALYSIS OF MARKETS
Computer Code 240205
4 credits**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
Unit I	<p>A. Theory of Production Function: Meaning of production function, meaning of short and long run, short run production function, Law of Variable Proportions, long run production function, Law of Returns to Scale, Internal and External Economies and Diseconomies of large scale production.</p> <p>B. Cost Analysis Meaning, types (money, real, opportunity, and social costs), Implicit and Explicit costs, Business costs (fixed, variable, total, average fixed, average variable, average total and marginal costs), behaviour of short and long run cost curves.</p>	22	30
Unit II	<p>Revenue Concepts: Meaning of revenue, Average revenue, marginal revenue and total revenue under perfect competition and imperfect competition. Objectives of a firm, break-even point, concept of firm, industry, group and equilibrium.</p>	08	15
Unit III	<p>Market Structures I: A. Perfect Competition : Meaning, features, equilibrium of firm and industry in the short and long run under identical cost conditions. B. Monopoly: Meaning, features, factors responsible for emergence of monopoly power, equilibrium of monopoly firm in the short and long run, meaning of discriminating monopoly, conditions under which price discrimination is possible and profitable, merits and demerits of monopoly.</p>	15	25
Unit IV	<p>Market Structures II: C. Monopolistic Competition: Meaning, features, equilibrium of firm and group in the short and long run. D. Oligopoly Meaning, features, equilibrium with kinked demand curve, merits and demerits of oligopoly.</p>	15	30

	<p>Bibliography</p> <ol style="list-style-type: none">1. Jingham, M.L., Micro Economic Theory, Konark Publishers Pvt. Ltd., N.Delhi, 1986.2. Seth, M. L., Micro Economics, Lakshmi Narain Agarwal, Agra, 1996.3. Lipsey, R.G., An introduction to Positive Economics, Butler & Tenner Ltd, 1987.4. Stonier, A. W., A Textbook of Economic Theory, ELBS, 1994.5. Ahuja, h. L., Advanced Economic Theory : Microeconomic Analysis, S. Chand & Co.Pvt. Ltd., N.Delhi, 1976.6. Dewett, K. K., MicroEconomics and Price Theory : Value Distribution and Welfare Economics, Shyamlal Charitable Trust, N. Delhi, 1984.7. Dr. Gupta, G. S., Managerial Economics, Tata McGraw Hill, 1990.8. Dr. Atmanand, Managerial Economics, Excel Books,1997.		
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**B.COM I
SEMESTER II
COMMERCE PAPER II
PRINCIPLES OF MARKETING MANAGEMENT
Computer Code 240206
Credits 4**

Sr. No	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
	<p>Objectives</p> <p>1. To introduce students to the concepts of marketing along with core marketing concepts.</p> <p>2. To acquaint students with the current developments in the field of marketing.</p>		
Unit I	<p>A. Marketing – Evolution, Meaning & Importance, Objectives & functions of marketing.</p> <p>B. Organised markets : Regulated Markets, Stock exchange & commodity exchange, Meaning, importance & functions.</p>	15	25
Unit II	<p>Market Segmentation: Introduction, Importance & Bases for Market – Segmentation & Marketing mix. – Concept & Variables (4 Ps)</p>	15	25
Unit III	<p>Product - Concept, product planning and development - product life cycle.</p> <p>Price - objectives, method, factors affecting price of a product / service.</p> <p>Consumer Behaviour – Types & factors affecting consumer behaviour.</p>	15	25
Unit IV	<p>Marketing Research - Meaning & definitions, scope & objectives of marketing research, sources of collecting marketing data, Procedure of marketing research, scientific methods of marketing research, survey method.</p>	15	25

	<p>Suggested readings:-</p> <ol style="list-style-type: none">1. Philip Kotler : Principles of Marketing, Prentice Hall of India Pvt. Ltd, N Delhi2. Dr. N Rajan Nair & Sujith R Nair : Marketing, Sultan Chand & Sons, N. Delhi.3. Dr. P. C Pardeshi : Marketing Management, Nirali Publication, Pune4. . Dr. P. C Pardeshi : Principles of Marketing Management, Nirali Publication, Pune. <p>Gandhi J.V : Marketing, Tata McGraw Hill, N Delhi</p>		
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**B.COM I
SEMESTER II
ACCOUNTANCY PAPER II
ADVANCED FINANCIAL ACCOUNTING
Computer code-240207
4 credits**

ABOUT THE COURSE:

Course contents focus on conceptual aspects, application of accountancy principles to different commercial activities.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To enable the students to understand the Concept for classification of expenditure and receipts- classification of expenditure, receipts and losses into capital, revenue and deferred revenue.</p> <p>Contents: Concepts of Capital and Revenue: Theory: Meaning of Capital Receipts and Payments. Revenue Receipts and Payments, Capital and Revenue Profits, Capital and Revenue Losses. Difference between Capital and Revenue Expenditure. Problems on: Classification and Accounting of Items of Revenue, Expenditure, Profits and Losses.</p>	25	15
2	<p>Objectives: To enable the students to understand the basic fundamentals of need and method of providing depreciation. To correlate the life span of the asset with yearly extinguishment as expenditure.</p> <p>Contents: Depreciation Accounting. Theory: Introduction, Definition, Factors required for Calculation of depreciation, Methods of calculating depreciation. Problems on: Accounting Treatment, Calculation of depreciation by Fixed Installment Method, Reducing Balance Method, Change in the Method of Depreciation. Preparation Accumulation Depreciation Account.</p>	25	15

3	<p>Objectives: To enable the students to understand the concept of sale of goods through agents and to improve their understanding on how large scale business carryout voluminous sale with the help of outsiders by minimizing the overhead.</p> <p>Contents: Consignment Accounts. Theory: Understanding Consignment business with respect to Meaning of – Consignment Sale, Consignor, Consignee, Accounts Sale, Expenses on Consignment, Normal and Abnormal Losses, Commission on Sales, Bad debts, Discounts, Valuation of Closing Stock. Problems on: Accounting Treatment and Accounting Entries in the books of Consignor and Consignee, Preparation of Ledger Accounts in the Books of Consignor and Consignee including Valuation of Normal and Abnormal Losses and Recording the Valuation of Closing Stock.</p>	25	15
4	<p>Objectives: To enable the students to understand the concept of Single Entry System and difference between Double Entry and <i>Single Entry system of maintenance of accounts.</i></p> <p>Contents: Single Entry System. Theory: Nature and Defect of Single Entry System. Problems on: Ascertainment of Profit, Conversion of Single Entry records into Doubt Entry, Preparation of Final Accounts by Conversion Method only.</p>	25	15

Sr. No	Internal Assignment	Marks
1	Quiz / Group discussion on Capital & Revenue –Income, Expenditure and Losses OR Group Discussion /PPT Presentations on Single Entry.	10
2	Class room assignment	15
	Total	25

References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -
Mumbai

Choudhary, 2011, Corporate Accounting, Sheth Publishers, -
Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul
Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons -
Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co -
Delhi

**B.COM I
SEMESTER II
BUSINESS STATISTICS
Computer Code 240208
4 Credits**

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
1	Basic Statistical Concepts, Collection of Data, Classification of Data, Frequency Distribution & Tabulation up to 3 Characteristics.	08	10
2	Measures of Central Tendency and Dispersion - Mean, Median, Mode, Quartiles, Deciles, Percentiles, Range, Quartile Deviation, Mean Deviation, and Standard Deviation, Co-efficient of Variation.	15	25
3	Linear Correlation and Regression- Scatter Diagram, Pearson's Product-Movement, Correlation Coefficient, Spearman's Rank Correlation Coefficient, Linear Regression Equations by method of Least squares.	22	25
4	Index Numbers- Construction of Index Numbers, Price, Quantity and Value Index Numbers- Chain Base and Fixed Base Index Numbers, Cost of Living Index Number	08	20
5	Analysis of Time Series- Definition & Utility of Time Series, Components of Time-series, Additive Model, Determination of Trend by Moving Average and Least Squares Method.	07	20

References:

1. Methods of Statistics- S. P. Gupta
2. Practical Statistics- C. B. Gupta
3. Business Statistics- Bapat and Rana
4. Business Statistics- Deshpande and Vaidya
5. SaOxaiNak saM#yaaSaas~a ko. ma. BaaMDarkr

**B.COM I
SEMESTER II
ENVIRONMENTAL STUDIES
Computer Code 240209
4 Credits**

Sr. No.	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
	Nature of Environment Studies	02	05
Unit I	Definition – Scope - Importance		
	Natural Resources		
Unit II	Types – Renewable – Non-Renewable		
	a. Forest Resources		
	Use & overexploitation, Deforestation – Causes & Effects, Timber Extraction, Mining, Dams & their effects on forest & Tribal People.		
	b. Water Resources		
	Use & overexploitation of surface & ground water, Floods Droughts, Dams – Benefits & Problems, Water Conservation, Water Management.	22	35
	c. Food Resources		
	World Food Problems – Over grazing, Effects of Modern agriculture, Fertiliser - Pesticide problem, Water-logging, Salinity.		
	d. Energy Resources		
	Growing Energy Needs, Renewable – Non-Renewable Energy Sources, Hydroelectricity.		
	- Role of Individual in conservation of natural resources.		
	- equitable use of resources for sustainable lifestyle.		
	Ecosystem		
Unit III	- Concept of an ecosystem - Meaning		
	- Structure & function of an ecosystem	15	25
	- Producers, consumers & Decomposers		
	- Food chains, food webs & ecological pyramids.		
	- Introduction, types, characteristic features		
	Structure & function of the following ecosystem :		
	a. Forest ecosystem, b. Grassland ecosystem c. Aquatic ecosystem (ponds, streams, lakes, rivers, ocean estuaries)		
	Environmental Pollution		
Unit IV	Definition – Types – Causes & Effects & Control measures of the following :	15	25
	a. Air pollution, b. Water pollution, c. Soil pollution, d. Noise pollution, e. Marine pollution.		
	- Disaster Management – Floods, earthquake, cyclone, & landslides.		
	- Role of individual in prevention of pollution.		
Unit V	Population & Environment		
	Population growth – factors affecting density of population – population explosion – family welfare programme – Environment & human health.	06	10
Unit VI	Field Work		
	- Visit to local area to document environmental asset – rivers/forest/hill/mountain/grassland.		
	- Visit to local polluted site – Urban / Rural / Industrial /		

Agricultural.

- Study of common plants, birds.

References

1. Agarwal, K.C. 2001, Environmental Biology, Nidi Pull. Ltd. Bikaner
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd. Ahmedabad 380 013.
3. Brunner R.C. 1989, Hazardous waste incineration, McGraw Hill Inc
4. Clark R.S, Marine Pollution, Clarendon Press Oxford (Text Book)
5. Jadhav H & Bhosale, V.M, 1995, Environmental protection & Laws. Himamalya Publishing House, Delhi
6. Odum E P 1971, Fundamentals of Ecology, W.B.Saunders Co. USA,
7. Mhaskar A.K, Matter Hazardous, Techno-Science Publications (Text Book).
8. Survey of the Environment, The Hindu (Magazine)
9. Trivedi R.K Goel P.K, Introduction to Air Pollution, Techno-Science Publications (Text Book).
10. Wagner K.D, 1998, Environmental Management, W.B. Saunders Co Philadelphia, USA.

**B.COM I
SEMESTER II
VOCATIONAL SUBJECT
COMPUTER APPLICATIONS PAPER III
COMPUTER GRAPHICS
Computer Code (B.Com- 200318) (BA- 200318)
4 Credits**

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
	Theory - 3 Lectures Practical -3 Lectures per batch (Each Batch Should not have more than 20 students) Objective : <ul style="list-style-type: none"> ● To enable the students to understand graphics in Computer ● To make them comfortable in designing ● To encourage the students in expressing their ideas and views through graphical software ● To develop a comprehensive view of computer Graphics ● To learn different types of graphic software 		
Unit I	Fundamentals of Computer Graphics <ul style="list-style-type: none"> ● Uses of Graphic in Computer ● Formatting Text ● Scaling Graph and Text ● Color CRGB and CMYK 	02	10
Unit II	1) CorelDraw <ul style="list-style-type: none"> ● About CorelDraw ● Using the Menus, Standard Toolbar, Property bar and Dialog Boxes ● Drawing Rectangle, Ellipses, Polygons, Stars, Spirals and Graph paper. ● Drawing Lines of All Shapes and Sizes ● Creating and Manipulating Text ● Selecting and Transforming Objects ● Shaping Objects ● Filling and Outlining Objects ● Viewing, Zooming and Ordering ● Combining, Breaking Apart, Grouping, Ungrouping, Separating and Converting to Curves ● Scanning ● Weld, Intersection and Trim ● Aligning, Copying, Pasting and Cloning ● Blending and Contouring ● Lens, Perspective and Powerclip ● Fitting Text to a Path ● Color Adjustment and Bitmap Effects ● Page Setup and Printing ● Uses of CorelDraw in Textile and Fashion Designing 	33	45
Unit III	PAGE MAKER <ul style="list-style-type: none"> ● 		
	About PageMaker		

- Creating New Document 25 45
- Rulers
- Entering and Formatting Text
- Adding Colors
- Creating Graphics in PageMaker
- Changing Character Specifications
- Developing and Formatting paragraphs
- Editing Pictures
- Using Find and Change Feature
- Page Setup
- Using Story Editor
- Designing the Master Page
- Inserting and Removing Pages
- Creating Bills, Pamphlets, Visiting Cards & Advertisements etc.

Reference Book :

- “Mastering Coreldraw 12”: Altman
- “Teach Yourself Coreldraw 12 in 24 Hours”: Karlins
- “Pagemaker 6.5 complete” R. Shamms Mortier, Rickwallace, et. al. , Techmedia Publisher.

FY Distribution of Marks (0318)

Internals	25 Marks
Externals	75 Marks
Practical	25 Marks.

**B.COM I
SEMESTER II
VOCATIONAL SUBJECT
TOURISM & TRAVEL MANAGEMENT PAPER III
TOURISM PRODUCTS
Computer Code (B.Com -200324) (BA -200324)
4 Credits**

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
	Objectives : This paper will provide information about India as a tourist destination , highlighting the geographical features, places of tourist interest and upcoming tourism sectors.		
Unit I	India – Introduction, Geographical features, States, Union Territories & their capitals, IATA major domestic city codes , and Map plotting which includes : Physical, Political, India’s neighbours & Tourist map with special features like Metro cities, Golden Triangle of North, Hill stations in North zone, Chardham, etc. (Units II, III & IV consists of major places of tourist interest (P.T.I’s) in various zones of India. P.T.I’s will include important monuments, temples, pilgrim centres, hill resorts, forts, beaches, palaces, caves, museums, other holy places and wild life sanctuaries.)	15	25
Unit II	P.T.I’s in North Zone	15	25
Unit III	P.T.I’s in East and West Zones	15	25
Unit IV	P.T.I’s in South Zone, Islands and Created tourist destination	15	25

**B.COM I
SEMESTER II
VOCATIONAL SUBJECT
ADVERTISING, SALES PROMOTION & PUBLIC RELATIONS PAPER III
MARKETING COMMUNICATION AND ADVERTISING II
Computer Code 200344
4 Credits**

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage as a %
	<p>Objectives-</p> <ul style="list-style-type: none"> • To acquaint the students with the nuances of an effective Advertising Copy. • To stress on the importance of various Medias (new and old) and its merits and demerits. 		
Unit I	<p>Preparing an effective Advertising Copy- What is an Advertising Copy?, Types of Copy, Essentials of a good Copy, Elements of a Print Copy, Headlines, Illustrations, Body copy, Slogans, Logo-their importance and features.</p>	15	25
Unit II	<p>Advertising Budget- Importance, Factors determining Advertising Budget, Methods of Budgeting (Fixed Guideline Method, Task Method, Subjective Methods).</p>	05	15
Unit III	<p>Advertising Medias I (Press and Broadcasting Medias)- Newspaper Adv.- Importance, Factors affecting choice of newspaper, Merits and Demerits. Magazine Adv.- Importance, Factors affecting choice of Magazines, Merits and Demerits. Radio: Importance, Why Radio still survives? Merits and Demerits. Television: Importance, Merits and Demerits.</p>	25	35
Unit IV	<p>Advertising Medias II (Outdoor & Other Medias)- Outdoor Advertising- Essentials, Merits, Demerits, Types (Posters, Painted Signs, Neon Signs, Sandwich man, Sky Advertising, Point of Purchase, Window Display) Other Medias- Cinema Advertising, Direct Mail (Features, Merits, Demerits)</p>	15	25

B.COM I SEMESTER II VOCATIONAL COURSE PRINCIPLES & PRACTICES OF INSURANCE Paper III LIFE INSURANCE -2 Computer Code 200351 4 Credits			
Sr. No	Topic & Details	No. of Lectures assigned	Weightage in %
Unit I	Life Insurance Policies - Types & their applicability to different situations. - Important LIC Policies, including Annuities, & ULIP Policies. - Important Legal Provisions & Judicial pronouncements in India.	60	100
	Recommended Book 1 C-33 – of Insurance Institute of India.		

**B.COM I
SEMESTER II
VOCATIONAL SUBJECT
OFFICE MANAGEMENT & SECRETARIAL PRACTICE PAPER III
TYPING
Computer Code 200352
4 Credits**

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	<p><u>SHORTHAND</u> – CHAPTER IX – ‘SW’ & ‘SS’ OR ‘SZ’ - X – Loops ‘ST’ & ‘STR’ - XI – Initial Hooks - XII – Fr & Vr & Fl & VL Series - XIII – Circle & Loop - XIV – ‘N’ & ‘F’ Hooks (CHAPTER IX TO CHAPTER XIV)</p>	30	50
Unit II	Introduction to Office Letters @ 30 w.p.m.	10	15
Unit III	Introduction to Statements @30 w.p.m.	10	15
Unit IV	Practicing Speed Passage upto 30 w.p.m.	10	20

PAPER PATTERN (SHORTHAND) (50 mks)

1) Objectives

- Fill in the blanks
- True or False

2) Short notes

3) Brief or Explanation

4) Grammalogues

5) Phrases

6) Paragraphs (Transcribe from English to Shorthand)

B.Com. I /BA I
Semester II
Communicative English Paper No. III
Computer Code (B.Com 200353) (BA 200353)
4 credits

Objectives :

1. To strengthen and consolidate reading, writing and listening and comprehension skills
2. learn to write grammatically correct sentences and short paragraphs.
3. to improve pronunciation and intonation

Unit	Topic	Weightage %	Lectures
1.	READING – (2 paragraphs + at a time) a) Vocabulary – word meanings Each student must read along confidently.	25	15
2.	WRITING – 2 TO 5 SENTENCES a) Getting Verb Tenses right and verb/work agreement b) Getting articles, prepositions, conjunctions right c) Using the correct linking word to join sentences. d) Making sentences with vocabulary items learnt in Unit I e) Fill in the blanks with appropriate – vocabulary items from the given list. f) Question forms g) logical development of paragraphs from jumbled sentences.	50	30
3.	SPEAKING – a) Asking and answering questions. (Focus on pronunciation, clarity of speech, correct grammar and spontaneity of response.) b) Students should ask questions and elicit answers from their peers. (Teachers should suggest topic and monitor the spoken activity) eg-yes-no questions -open-ended questions -question tags	25	15

PATTERN OF EVALUATION

Internal Assessment 25 marks

Reading aloud **an ‘unseen’ passage** with correct pronunciation, intonation stress

External Assessment 75 marks

Oral - 25 marks

Written - 50 marks

Oral : 25 marks:

- Reading aloud an unseen passage with correct pronunciation, intonation stress – 50 marks.

Vocabulary – word meanings in context – teacher gives meaning and asks student to find word

– teacher asks students to use a word from the passage in a sentence of her own (oral work)

- 10 marks

Written 50 marks

50 marks : Testing all items in Unit II/II

(1) Tenses **10 marks**. Give a paragraph with blanks – Ask student to fill in correct tense of verb given in brackets.

(2) - Articles - 05 marks)

- Prepositions - 05 marks)

- (3) - Join the sentences with appropriate linking words - 05)
 - Begin sentence with given word. - 05)
 (4) – Questions forms - 05)
 - Make sentences/Fill in the blanks with
 Appropriate vocabulary from the given list. - 05)
 (5) – Rewrite the sentences in logically correct order to
 Form paragraph - 10)

B.Com. II
Semester III
C.C. English (Higher Level)
Computer Code 310301
4 credits

Objectives : By the end of this semester, the student will:

1. Learn to interpret visual data and write with clarity.
2. Develop the ability to logically construct an argument.
3. Learn to write business and regular office letters.

Unit	Topic	Weightage %	Lectures
1.	Interpreting data and writing with clarity: Visual to Verbal / Verbal to visual. Bar charts / pie charts / maps, graphs, flow-chart.	25	15
2.	Empowerment English: (11-15) Comprehension: Reading for idea: Argumentative writing; letters to the editor.	25	15
3.	Business Letters : Credit / Collection : Theory and Practice	25	15
4.	Routine Business Correspondence: Minutes / Notice / Circular / Memo – Theory and practice	25	15

Prescribed Text: Empowerment English: Lalitha Krishnaswamy, N. Krishnaswamy and Revathy Krishnaswamy, Macmillan India Ltd., 2005.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business, Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication, Aspi Doctor and Rhoda Doctor. Sheth Publishers.
4. Chetana English Grammar and Composition, A.A. Memon, Chetana Publication, 2008.

SEMESTER III : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Students are required to write two letters to the editor on two current issues of about a hundred words each. This is an individual activity.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – Comprehension – Unseen passage. Focus on textual comprehension, vocabulary, grammar, personal response, picking out central idea, giving a title to the passage, picking up the main arguments. (15 marks)

Optional Questions:

Question 2 – 20 marks

Interpreting visual data – 10 marks

Representing verbal data into visual format – 10 marks (No options in this question)

Question 3 – 20 marks

Letter of Credit – 1 out of 2 (10 marks)

Collection letter – 1 out of 2 (10 marks)

Question 4

Notice, Agenda and Minutes of the meeting – 20 marks **OR**

Theory question on Credit or Collection – 20 marks

Question 5 – (Total- 20 marks)

Drafting a memo – 10 marks

Drafting a circular – 10 marks

Question 6 – 25 marks (for external students and repeaters only)

A) Letter to the editor – one out of two – 15 marks

B) Credit / Collection – one out of two – 10 marks

B.Com. II
Semester III
C.C. English (Lower Level)
Non English Medium
Computer Code 320301
4 credits

Objectives : At the end of this semester, the student will:

1. Be familiar with the theory of effective business communication
2. Learn the basics of Business Correspondence.
3. Develop competence in Verbal and Non-Verbal Communication.
4. Learn to take notes and messages
5. Develop comprehension skills and critical thinking by responding to fiction.

Unit	Topic	Weightage %	Lectures
1.	Theory of Business Communication: a. The process and methods of communication. b. Barriers to communication. c. Channels of Communication.	25	15
2.	a. Oral Communication <ul style="list-style-type: none"> • Face-to-face Conversation • Telephonic conversion • Presentation skills • Public speaking • Interview • Group Discussion • Negotiation • Meeting (The above topics need not be business oriented but the unit must create situations that will enable students to speak with confidence) b. Written Communication <ul style="list-style-type: none"> • Grammar – verb tenses, articles, prepositions, making interrogative. • Comprehension • Memo c. Body language <ul style="list-style-type: none"> • Appearance, clothing and accessories • Posture and gestures • Facial Expressions, eye contact and smile • Energy, space, time. 	25	15
3.	a. Complaint letters b. Claims and Adjustments c. Taking and leaving messages d. Writing a note	25	15
4.	Sudha Murthy's Wise and Otherwise, Stories 1 to 7.	25	15

Prescribed Text: Sudha Murthy, Wise and Otherwise, East West Books.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business. Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication, Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Chetana English Grammar and Composition A.A. Menon. Chetana Publication, 2008.

SEMESTER III : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Individual or team work based on Unit 2a – Oral Communication

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – (15 marks)

Optional Questions:

Question 2 – 20 marks

Short notes – any two out of three. Questions will be from Wise and Otherwise.

Care should be taken to see that there are no major overlaps between questions 1 and 2.

Question 3 – 20 marks

Theory of Business Communication – 1 out of 2 (10 marks)

Comprehension : (Seen passage from Wise and Otherwise) – Questions on vocabulary and grammar, 10 marks.

Question 4

Complaint letter – 1 out of 2 (10 marks)

Claims and Adjustment – 1 out of 2 (10 marks)

Question 5

One question each on taking messages and leaving messages, or writing a note – no option – 10 marks.

Memorandum – no option – 10 marks

Question 6 – 25 marks (for extend students and repeaters only)

A) Objectives questions – true or false (5 marks), fill in the blanks (5 marks), spot the error (5 marks). For example:

True or false: Having the right posture is important for effective communication.

Fill in the blanks: While making a speech one must speak ----- (softly, clearly, fast)

Spot the error : When the principal speaks to a teacher it is an example of horizontal communication.

B) Complaint letter – any one out of two – 10 marks.

B.Com. II
Semester III
Economics Paper III (compulsory)
Money and Banking
Computer Code 340305
4 credits

Objectives

1. To familiarize the students with the various issues in monetary economics and explain how these issues are all inter-related.
2. To enable students to understand the issues related to money and banking and their significance to the development of an economy.

Unit	Topic	Weightage %	Lectures
1	<p>National Income & its Determinants.</p> <p>a. Circular flow of national Income in a closed & open economy.</p> <p>b. Concept of Effective Demand – Components of Aggregate demand – consumption behaviour – Concept of Current Income hypothesis, Relative Income Hypothesis, Permanent Income Hypothesis, and Life Cycle theory.</p> <p>a. Investment – Marginal efficiency of capital and rate interest.</p> <p>b. Principle of Multiplier & Accelerator, interaction between Multiplier & Accelerator</p>	30	18
2	<p>Theory of Money</p> <p>a. Supply of money – constituents of money, determinants of money supply, velocity of circulation of money, concept of money supply in India – M1, M2, M3 & M4.</p> <p>b. Demand for money – Meaning and Determinants.</p> <p>c. Value of money – Fisher's Cash transactions theory, Cash balance theory, Keynes' Saving-Investment theory and Friedman's Modern theory of money and prices.</p> <p>d. Inflation – Meaning of inflation, causes, effects & measures to control of inflation. Meaning of deflation, disinflation, reflation and inflationary gap.</p>	30	18
3	<p>Trade Cycles</p> <p>Meaning and phases. Theories of business cycles – Keynes, Hicks, Kaldor and Schumpeter (short Explanation of all the four theories).</p>	10	06
4	<p>Banking</p> <p>a. Commercial banks – functions, credit creation & its limitations, principles of sound banking – liquidity & profitability, concept of Statutory Liquidity Ratio, non-performing assets, capital adequacy ratio & recapitalization/capital reconstruction, trends in Indian banking towards greater privatization.</p>	30	18

	b. Central bank – functions, objectives of monetary policy (in brief), credit control – quantitative & qualitative methods and their limitations, emerging regulatory role of the central bank in India.		
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Suggested Readings

1. Ahuja, H.L; Macro Economics, Theory and Policy, S. Chand and Co. Ltd.
2. Sheth, M.L., Monetary Economics, Lakshmi Narain Agarwal,
3. Mithani, D.M., Money Banking & Public Finance, Himalaya Publishing House, 2004.
4. Desai, Vasant, The Indian Financial System, Himalaya Publishing House, 2004.

B.Com. II
Semester III
Commerce Paper III
Customer Relationship Marketing & Retailing
Computer Code 340306
4 credits

Objectives

To help acquire proper understanding and practice by students in various professional skills.

Unit	Topic	Weightage %	Lectures
1.	Customer Relationship Management: a. Meaning significance, Process of Building Customer Relationship (Customer service Customer care-Customer Focus – Customer Delight.) b. Attracting and retaining Customer – Need for Customer Retention	25	15
2.	CRM Process : a. Meaning & requisites for effective acquisition – Customer Satisfaction & factors affecting. b. Customer satisfaction – Managing customers complaints.	25	15
3.	Retain Marketing – Introduction – Role & Essence of Successful Retailing, Major types of Retailing Operations.	25	15
4.	Key Marketing Factors in Retailing Introduction – Location & Perceived image – Internal Environment & Core Product – In Store Stimuli – Relationship issues & Building Customer Loyalty	25	15

Recommended Books

1. Marketing – Lamb Hair Medaniel / Thomas Southwestern
2. Customer Relationship Marketing:- R.K. Sagndhi (New age International)
3. Customer Relationship Marketing – a step by step approach – H.Peeru Mohamed/A. Sagadevan.
4. The essential guide to knowledge management – Amrut Tiwana (Pearson Education)
5. Knowledge Management – Elias M. Awad/ Hassan M. Ghazin (Pearson Education)
6. Marketing Management – Philips Koter/Kavin Lane Kuller (12th Edition Prentic Hall of India – New Delhi.)
7. Modern Marketing Management – Dr. Shaila Bootwala/D.J. Penkar/ V.K. Behare
8. Retail Marketing – Malcolm Sullivan & Dennis Adcock.

**B.COM II
SEMESTER III
ACCOUNTANCY PAPER III
FINANCIAL ACCOUNTING
Computer code-340307
4 credits**

ABOUT THE COURSE:

Course contents focus on conceptual aspects, application of accountancy principles to different commercial activities.

External Exam: 75 Marks

Unit	Topic	Weightage	No of Hours
1	<p>Objectives: To enable the students to understand how double entry transactions are recorded/posted in ledger and to make analytical study of scrutinizing the ledger with each transaction recorded.</p> <p>Contents: Reading of Ledger Accounts Theory: Importance , Broad Principles of Reading of Ledger Accounts Problems on: Reading of ledger accounts.</p>	25	15
2	<p>Objectives: To enable the students to understand the theoretical concept of preparation of financial statement of Joint stock companies. To understand the legal provisions and preparation of financial statements in vertical format as per Companies Act,2013</p> <p>Contents: Analysis of Financial Statement Theory: Analysis of Financial Statement with respect to Schedule VI of the Companies Act,2013</p>	25	15
3	<p>Objectives: To enable the students to understand the concept of goodwill, valuation of goodwill by different methods and its accounting treatment.</p> <p>Contents: Valuation of Goodwill Meaning, factors affecting valuation of Goodwill, Need for valuation Goodwill, Methods of valuation of Goodwill- Simple Average, Super Profits, Capitalization Method</p>	25	15
4	<p>Objectives: To enable the students to understand the meaning, objectives, advantages and methods of Valuation of stock</p> <p>Contents: Valuation of stock (LIFO,FIFO, Simple Average & Weighted Average Methods)</p>	25	15

Sr. No	Internal Assignment	Marks
1	Quiz on various terms used in Schedule VI of Companies Act 2013/ Assignment on News paper cuttings/ Annual Reports of the Companies– Comments on the news items OR Group Discussion and Group Presentation on reading of ledger accounts.	10
2	Class room assignment	15
	Total	25

References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai

Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi

**B.COM – II
Semester III
Business Law Paper I Compulsory
Computer Code 340110
Credits 4**

Numbers	Topics	Weightage %	No. of Lectures
Unit-I	<u>The Indian Contract Act -1872</u> (Including Bailment)	50	30
A-	<u>General Principles of Contract</u> <u>Sec.1 to 75</u>		
(i)	Proposal Acceptance – Revocation Communication – Modes of revocation of after – Requisites of Valid Acceptance. Sec.2(a) Sec.2 (b) and Sec. 3 to 7		
(ii)	<u>Consideration</u> a) Definition Sec.2(d) Stranger to consideration, stranger to contract and exceptions. b) An agreement made without consideration is void. “Rule and exceptions. Sec.25 and Sec.185		

<p>(iii)</p> <p>(iv)</p> <p>(v)</p> <p>B- I</p> <p>C- I</p> <p>II</p>	<p>Free Consent – Sec.13 to 22 Coercion Undue Influence Fraud – Misrepresentation and mistake of Fact and Mistake of Law.</p> <p>Void Agreements Sec. 20 to 30 a) Agreement in Restraint of trade Sec.27 b) Agreement by way of wager is void Sec.30</p> <p>Time as essence of Contract. Sec.55 Clayton’s Rules as to appropriation of payment. Sec.59 to 62 Novation Sec. 62 Quasi – Contracts. Sec.68 to 72</p> <p>Specific Contracts Contract of Bailment Sec. 148 to 171</p> <p>Right to Information Act – 2005 Definition – Concept – Need of RTI Act</p> <p>Procedure – Use of RTI Act Appeal- Disclosures – Exemption.</p>		
Unit – II	The Sale of Goods Act – 1930 Sec. 4 to 54	25	15
<p>(i)</p> <p>(ii)</p> <p>(iii)</p>	<p>Contract of Sale and Essentials Sale and Agreement to sell & Distinction Between them Sec. 4 to 6 Effect of destruction of Goods Sec. 7 & 8 Ascertainment of Price of Goods. Sec. 9, 10</p> <p>Conditions and Warranties Sec.12.to 17 Definitions of Condition and Warranty and distinction Implied Conditions and Warranties a. Implied Conditions as to title Sec.15 b. Implied Condition in case of sale by description. Sec.15 c. Rule of Caveat Emptor and Exceptions sec.16 d. Implied condition in case of Sale by Sample. Sec.17</p> <p>Rules regarding passing of property in case of Ascertained Goods. Sec.18 to 22 a. Unascertained Goods. Sec. 18 & 23 b. Sale on Approval or Return basis. Sec.24 c. Short Note – Delivery and deliverable State.</p>		

(iv)	Nemo dat quod non-habet. i.e “No one can transfer a better title than what he himself possesses”. Sec.27 to 30 Rule and Exceptions.		
(v)	Unpaid seller and his rights . Sec. 45 to 54		
Unit – III	<u>The Indian Partnership Act- 1932</u> Sec. 4 to 44	25	15

B.Com. II
Semester III
Elective Component
Industrial Psychology – An organization perspective Paper I
Computer Code 370121
4 credits

Objectives

1. To acquaint students with the field of industrial psychology.
2. To sensitize students with the current issues in the work place.
3. To impart knowledge to enable students to manage work related issues.

Unit	Topic	Weightage %	Lectures
1.	a. Meaning/Definition of industrial psychology, Muchinsky b. Fields of Industrial Psychology, Muchinsky. c. Biographical characteristics, ability d. Learning	25	15
2.	a. Values and attitudes. b. Job Satisfaction – meaning, how employees express dissatisfaction. c. Person perception. d. Decision making – Rational decision making model e. Bounded rationality, intuition, making choice.	25	15
3.	a. Communication – Functions, process, directions. b. Interpersonal and organizational communication. c. Choice of communication channel. d. Barriers to effective communication. e. Current issues.	25	15
4.	a. Early Theory of Motivation – Maslow’s Need Hierarchy Theory b. Contemporary Theories – Cognitive evaluation, goal, setting, flow and intrinsic motivation. c. Effect of culture on motivation theory.	25	15

Recommended Books

1. Psychology applied to work by P. Muchinsky 8th edition.
2. Organizational Behavior by S. Robbins 10th edition.

B.Com. II
Semester III
Elective Component
Economic Systems Paper I
An Introduction to Economic Systems
Computer Code 370124
4 credits

Objectives

- To enable the students to understand the working of various economic systems and their impact on the economy.

Unit	Topic	Weightage %	Lectures
1	Introduction Evolution of economic systems – meaning & definitions of economic systems, classification, features, functions and importance of various economic systems, economic systems & social justice.	25	15
2	Incentives Meaning, types, role & importance, incentives under different economics systems.	25	15
3.	Efficiency Meaning, importance, criteria for efficient economic systems.	25	15
4.	Economic Freedoms Meaning, types of economic freedoms under different economic systems, role & importance of economic freedoms in the smooth running of the economic systems.	25	15

Suggested Readings

1. Grossman Gregory – Economic Systems.
2. Israni, S.M., Comparative Economic Systems.
3. Mankar, V.G., Fundamentals of Economic Systems.
4. Mithani, D.M., Economic Systems.
5. Loucks W.J., Comparative Economic Systems.

B.Com. II
Semester III
Elective Component
Co-operative Management Paper I
Computer Code 370142
4 credits

Objectives

- To enable the students to understand the concept of co-operation in its various ramifications.

Unit	Topic	Weightage %	Lectures
1	Co-operation Co-operation – Meaning and significance of co-operation, basic principles of co-operation, co-operation in different economic systems.	20	12
2.	Types of co-operative institutions Co-operative credit societies, Co-operative marketing societies, Co-operative farming societies, housing co-operatives, labour co-operatives, industrial co-operatives and consumer's co-operatives.	25	15
3.	Structure of Co-operatives Structural organization of co-operative societies, procedure for formation of a co-operative, election of office bearers, secretary and directors, Supervision, audit, liquidation of a co-operative, Functions of the registrar of co-operative societies. Co-operatives Vs joint stock companies, partnership and trade unions.	30	18
4.	Nature of co-operatives Single purpose Vs multi purpose co-operatives, consumers' Vs producers' co-operatives, state trading Vs co-operative trading, unlimited Vs limited liability. Co-operative Law – a brief resume of important co-operative Acts in India	25	15

Suggested Readings

1. Madan, G.R., Co-operative movement in India.
2. Mathur, B.S., Co-operatives in India.
3. Kulkarni, K.R., Theory & Practice of Co-operation in India, Vol I & II.
4. Hajela, T.N., Principles & Problems of Co-operation
5. Sharda, V., The Theory of Co-operation.

B.Com. II
Semester III
Elective Component
Advertising Paper I
Introduction to Advertising
Computer Code 370144
4 credits

Objectives

The course aims at introducing students to:-

1. Principles of advertising
2. Importance of advertising in the field of distribution.
3. Effectiveness of different media

Unit	Topic	Weightage %	Lectures
1.	Introduction – Meaning, oring and growth of advertising, role of advertising. Advertising, publicity and propaganda, active participants, Advertising coverage, services and institutional advertising, Benefits of advertising – criticism.	25	15
2.	Economic and social aspects of advertising – Advertising in a competitive society, effects of advertising on production cost, distribution cost, consumer prices, waste in advertising, Standard of living, consumer's welfare and Protection, ethics in advertising, economic controls.	25	15
3.	Essentials of an effective advertising programme – a. Market research: meaning, research techniques, steps in the market research process, Limitation of market research, Consumer research: need, functions, prospecting. b. Product research: Objects, analysing the new product, analysing the competitive products, Testing the products, Trade marks and brands. c. Media research: Meaning & Need Audit bureau of circulation.	25	15
4.	Media for Advertising : Choice of media, nature of different media – indoor and outdoor advertising, newspapers, Magazines, direct mail, radio, TV, murals, transport advertising, trade shows, and fairs, display-window, sky writing, balloons, sandwich boards, etc, Samples and premiums, miscellaneous media including packaging.	25	15

Recommended Books

1. Aaker, David, et.al: advertising Management, prentics Hall, New Delhi.
2. Anderson, hair, Bush: Professional sales Management, Megraw hill Singapore.
3. Batra, Rakeev, John G. Myers and David A. Aaker:
4. Ford, Churchill, Walker: Management of sales force, Me Graw hill Singapore.
5. Gupta, Vaswar Das: Sales management, in the Indian Perspective prentice hall, Delhi.
6. Johnson, Kurtz, schewing : sales management, Me Graw Hill, Singapore.

B.Com. II
Semester III
Elective Component
Export Management Paper I
Computer Code 370145
4 credits

Objectives

The course aims at introducing students to:

1. Trade agreements between India and the other countries.
2. Export procedure
3. Import procedure

Unit	Topic	Weightage %	Lectures
1.	<p>International Marketing : definition Scope- need- practice- problems- regulation of international Trad- tariffs- quotas- non-tariff barriers- GATT-UNCTAD-trade Agreements- joint commission- trading blocs- EEC-COMCON-LAFTA-ALEAN-growth in the world trade flows..</p>	25	15
2.	<p>Exploring world markets for exports sources of information: Collection of data- government agencies- Directorate of Commerce Intelligence and Statistics- India Trade Journal – Export Bulletin. Trade Commissioners and Embassies- Private sources- foreign offices- agents- personal visits for export promotion- government visits to India of foreign buyers- hospitality- entertainment- arranging hotel accommodation, internal tours.</p>	25	15
3.	<p>Export Management : a. Definition, nature and scope of export management as a profession- export organization- staff coordination with other departments of the company/ establishment. b. Need for exports- interdependence of countries- industrial growth, need for higher imports and therefore for increasing exports to keep up the economic development- export or perish as a slogan for many industrial countries- export obligation for home industries- international competition for export marketing.</p>	25	15
4.	<p>Export Import Procedure: Export procedure and Regulation procedure for claiming incentives, cash assistance, and import entitlements- certificate of origin- detailed shipping, forwarding, and insurance customs inspections, banking procedures- Reserve Bank of India's requirements relating to foreign Exchange remittance.</p>	25	15

Recommended Books

1. Export management, By Balagopal, T.A.S. (Himalaya publishing house)
2. Export Import Procedure & Documentation, By N.G.Kale (Vipul Prakashan)
3. Export Marketing, By Vaz, Michael (Madan Prakashan)
4. International Trade Policy. By Robertson, David (McMilan publication)
5. International Trade Theory & practice. By P.N. Roy (Wiley Eastern Ltd.)
6. International Trade & export management. By Cherunilam Frances (Himalaya publishing Housing)
7. Export Marketing, By Rathar. (Himalaya Publishing House)
8. Vishva vyapar Sangathan & Bhartiya. Aarthvyavastha, By Ramnaresh Pandey. (Atlantic Publisher & Distributors).

B.Com. II
Semester III
Elective Component
Marketing Management Paper I
Computer Code 370146
4 Credits

Objectives

The course aims at introducing students to:-

1. Significance of Marketing.
2. Concept of Marketing system & International marketing.
3. Concept of corporate organization.

Unit	Topic	Weightage %	Lectures
1.	Marketing Management : Significance, strategies of marketing, scope. Marketing functions and its tasks.	25	15
2.	Marketing Systems : Planning channels of distribution. Sales forecasting: - significance, methods. Pricing policy:- significance, methods. Sales Budget:- scope and uses.	25	15
3.	Corporate Organizations:- Stali Organizations – Stali trading public enterprises. Co-operative Marketing & Industrial co-operatives.	25	15
4.	International Marketing:- Significance – the position of India – methods of exporting. Marketing services and Government Support – export promotion, import substitution.	25	15

Recommended Books

1. Marketing management, Philip Kotler, prentice hall, New Delhi.
2. Marketing, G.B. Giles Financial Times Prentice Hall, New Delhi.
3. Marketing, J.C. Sinha, V.N. Mugali.
4. Business Management, S.A. Sherekar.
5. International Marketing, Czinkota, M.R. Dryden Press, Boston.
6. International Marketing, Fayerweather, John Prentice Hall, New Delhi.
7. International Marketing, Jain, S.C. CBS Publications, New Delhi.
8. Global Marketing Management, Keegan, Wareen J. Prentice Hall, New Delhi.
9. International Marketing: Analysing and strategy, Onkovisit, Sak and John J. Shaw:Prentice Hall, New Delhi.
10. International Marketing Reader, Palliwoda, S.J. IED), Rout ledge, London.
11. The Essence of International Marketing, Palliwoda, StanleyJ,: Prentice hall, New Delhi.
12. International Marketing, Sarathy, R and V Terpstra: Dryden Press, Boston.

B.COM – II
Semester III
Elective Component
Industrial Statistics Paper I
Theory of Industrial Statistics
Computer Code 370147
4 Credits

Unit	Topic	Weightage %	Lectures
1	Probability Concept, Definition, Addition and Multiplication Law, Conditional Probability	35	22
2	Theoretical Distribution Binomial Poisson Normal	50	30
3	Elementary Decisions Theory Expectation Decision Free Approach E.M.V: Criteria	15	08

Recommended Books

5. Statistical Methods – Author S.P. Gupta
1. Practical Statistics – Author C.B. Gupta
2. Business Statistics – Author Bapat & Rana
3. Business Statistics – Author Deshpande & Vaidya

B.COM – II
Semester III
Elective Component
Additional Accountancy Paper I
Computer Code 370149
4 Credits

Objectives

1. To impart knowledge of Accounting and cover the practical knowledge of the subject.

Unit		Weightage %	Lectures
1	Bills of Exchange – Problems only	25	15
2	Average Due Date – Problems only	20	10
3	Joint Venture – Problems only	25	15
4	Problems on proprietor's final accounts including manufacturing account	30	20

Recommended Books

1. Advanced Accountancy by R.L. Gupta
2. Financial Accounting by Kishnadwala

B.Com. II / BA II
Semester III
Vocational Course
Computer Applications Paper No. IV
Computer Code (B.Com - 300418) / (BA- 300418)
4 credits

Objectives :

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
1	Photo Shop <ul style="list-style-type: none"> • About Photoshop • Using Toolbox, Palettes and Context Menus • Creating, Operating and Closing Files • Changing Canvas Size, Color Modes and Resolution • Understanding and Working with Layers • Printing Your Result • Selecting Areas • Picking and Selecting Colors • Painting and Drawing • Creating Text • Resizing and Reshaping Images • Manipulating Focus with Blur, Sharpen and Smudge • Adjusting tone with Dodge, Burn and Sponge • Cloning and Pattern Creation with the Rubber Stamp • Creating Special image effect • Using Lights and Shadows 	40	25
2.	INTERNET and E-COMMERCE <ul style="list-style-type: none"> • What is Internet? And its Advantage and Disadvantages • Minimum Hardware and Software Requirement for internet • Connection • Role of Modem in Internet • Websites & ISPN • Browsing and Surfing • Downloading Pictures and Text • E-mailing • Advantages and Disadvantages of E-Commerce • E-Commerce Trade Cycle • E-Commerce Future • Scope of E-Commerce 	35	20
3	MULTIMEDIA <ul style="list-style-type: none"> • What is Multimedia? • Uses and Drawback of Multimedia • Minimum Hardware and Software requirement for 	25	15

	running Multimedia on a PC <ul style="list-style-type: none"> • Sound & Recording Sounds • CD ROM and its Advantages • Installing CD's • Using Educational, Audio, Movies etc. CD's 		
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Recommended Books

1. "Mastering Photoshop 5.5 for the web". Staznitkas
2. "Inside Adope Photoshop 5.5" Bouton
3. "Special Edition using Adobe Photoshop 7" Richard Cynch, Que Publisher
4. "The internet in 24 Hours". Ned Snell, SAMS Publisher
5. "E-Commerce Stragegies" : Trepper
6. 'Multimedia on the PC" : Sinclair
7. "Multimedia Magic": Gokul S.

B.Com. II / BA II
Semester III
Tourism & Travel Management – Paper IV
Air Fares & Ticketing
Computer Code (B.Com -300424) / (BA – 300424)
4 credits

Objectives

This paper imparts practical knowledge of International fare construction and Domestic and International ticketing.

Unit	Topic	Weightage %	Lectures
1	<p>a. Terms and Abbreviations required for constructing fares, IATA Areas, IATA International Codes for Major Cities, Currencies, carriers and Airports.</p> <p>b. Global Indicators Time Calculations and Flight Duration</p>	25	15
2.	One way Journey fare constructions	25	15
3.	Return Journey Fare constructions	25	15
4.	Domestic and International Ticketing	25	15

Recommended Books

1. Negi Jag Mohan : Air Travel and Ticketing and Fare Construction. Kanishka Publishers & Distributors.
2. Airline Passenger Tariff : Fares Book IATA Publication.
3. Airline Passenger Tariff – Rules Book IATA Publication.
4. World Airways Guide – OAG

B.Com. II / BA II
SEMESTER III
Personal Selling and Salesmanship – Paper IV
Computer Code (B.Com - 300444) / (BA – 300444)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Market Segmentation and Consumer Behaviour: Merits, Demerits and Bases of Market Segmentation, Factors influencing Consumer Behaviour-Social, Marketing, Personal and Psychological.	25	15
2.	Process of effective Selling: Prospecting (Importance)< Pre-approach and Approach (Significance), presentation (Importance), Demonstration (Merits), Handling Objections (Importance), Closing of Sale, Follow-up (Merits).	25	15
3.	Handling Objections: Importance, Classification of Objectives and Methods of Handling Objections.	25	15
4.	Reports and Documents: Sales Manual, Order Desk, Cash Memo, Tour Diary, Daily and Periodical Reports, Other Problems in Selling.	25	15

References (Papers 1- 10)

1. G.R. Basotia, M.K. Sharma, - Advertising, Marketing & Sales Management, Mangal Deep Publications, 2003.
2. T.K. Agarwal, Advertisement Management – An Indian Perspective, Pragati Prakashan.
3. David Aaker, Rajeev Batra, John Meirs – Advertisement Management, Prentice Hall of India Pvt Ltd.
4. Om Gupta, Advertising in India – trends & Impact, Kalpaz Publications, N.Delhi.
5. K. Karunakaran, Marketing Management, Himalaya Publishing House.
6. Philips Kotler, Gary Armstrong, - Principles of Marketing Management, Pearson Publication, 10th edition.
7. K. Nair, Jose Paul, C.J. George, J.John, - Modern Marketing Management, Himalaya Publishing House.
8. B.R. Saini, - Marketing – A Behavioural Approach, Printwell Publications, Jaipur.
9. V.S. Ramaswamy, S. Namakumari – Marketing Management – Planning, Implementation & Control, Macmillan, 3rd edition.
10. S.A. Sherlekar, - Marketing Management, Himalaya Publishing House, 13th Revised edition.
11. C.L. Tyagi, - Advertising Management, Atlantic Publication, 2004.
12. M.M. Verma, R.K. Agarwal, - Advertising Management, Forward Book Depot.

B.Com. II / BA II
Semester III
Principles & Practices of Insurance – Paper IV
General Insurance
Computer Code (B.Com – 300451) / (BA – 300451)
4 credits

Unit	Topic	Weightage %	Lectures
1	Motor Insurance : Types of Motor Insurance System Third Party insurance etc	60	35
2.	a. Personal Accident Insurance Policies b. Shopkeeper's Insurance c. Householder's Insurance d. Crop & Cattle Insurance	40	25

Recommended Book

IC – 34of Insurance Institute of India

B.Com. II / B.A. II
Semester III
Office Management & Secretarial Practices Paper IV
Shorthand & Typing
Computer Code (B.Com – 300452) / (BA – 300452)
4 credits

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	<p><u>SHORTHANHD</u> – XV – Circle & Loops to final hooks XVI – Shun Hook XVII – Aspirate XVIII & XIX – Upward & Downward & ‘R’ ‘L’ & ‘SH’ XX – Compound Consonants XXI – Vowel Indication XXII – Halving Principle (Part I) XXIII – Halving Principle (Part II)</p>	30	50
Unit II	<p><u>TYPING</u> – Statement @ 40 wpm Letter @ 40 wpm Speed @ 40 wpm</p>	30	50

B.Com. II / BA II
Semester III
Communicative English Paper No. IV
Computer Code (B.Com – 300453) / (BA – 300453)
4 credits

Objectives :

1. To develop written comprehension skills and consolidate listening comprehension skills.
2. To consolidate knowledge of grammatically correct structures and write a paragraph.
3. To develop social skills

Unit	Topic	Weightage %	Lectures
1.	READING – 3+ paragraphs (longer units) - Comprehension (oral) Basic direct comprehension questions. - Vocabulary items - Personal response questions.	25	15
2.	WRITING : A comprehension passage can be given and students can be tested for : 1. Factual Information 2. Vocabulary exercises 3. personal response questions 4. writing a short paragraph on a given topic sentence, expanding an idea, giving a title.	25	15
3.	SOCIAL SKILLS SPEAKING : Meeting people, exchanging greetings - Introducing yourself - Inviting, accepting, declining invitations - Congratulating - Showing appreciation - Asking for permission - Sympathizing - Apologizing - Interrupting a conversation - Small talk/polite non-personal conversation - Receiving a guest, seeing off a guest - Making an appointment - Placing an order at a restaurant - At a dinner party.	50	30

PATTERN OF EVALUATION

Internal Assessment - 25 Marks

Spoken English test on Unit 3 / Listening Comprehension Unit I

External Assessment

Oral 25 marks

A pair of students are given a situation and they have to interact with each other creating and using relevant dialogues

Written 50 marks

- 1) 25 marks : Written Comprehension exercise testing all suggested skills.
- factual information questions.
- personal response questions.

- vocabulary
- writing a paragraph

2) 25 marks : Dialogue writing testing unit on social skills
(2 out of 3 dialogues)

RECOMMENDED BOOKS

- (1) Spoken English : A Foundation Course Part I (for Gujarati Speakers)
Sadanand and Punitha – Orient Longman.
- (2) For Comprehension : passage compiled by the Board or
'Empowerment English' by Lalitha N. Krishnaswamy N. Krishnaswamy. Revathy
Krishnaswamy. Macmillan India Limited, 2000.

**B.Com. II
Semester IV
C.C. English (Higher Level) Paper IV
Computer Code 410401
4 credits**

Objectives : By the end of this semester, the student should be able to:

1. Learn to summarise arguments
2. Use language imaginatively
3. Understand how to use the electronic modes of communication
4. Speak confidently and express ideas with clarity
5. Handle job-related correspondence with competence.

Unit	Topic	Weightage %	Lectures
1	Empowerment English (16-19): Comprehension / vocabulary / Summarising / imaginative / Creative Writing.	25	15
2	Business Meetings and Electronic Communication: Types of meetings, advantages/disadvantages, preparation and conduct / responsibilities of the participants, E-mails / Fax / video – conferencing / Internet.	25	15
3	Spoken English and confidence Building exercises: Oral Presentation – Individual Speech and Group Discussions.	25	15
4	Job-related correspondence: Writing a CV + application; / Letters of Acceptance / Resignation / Leave notes. Interviews: Types, candidate's and interviewer's preparation.	25	15

Prescribed Text: Empowerment English: Lalitha Krishnaswamy, N. Krishnaswamy and Revathy Krishnaswamy, Macmillan India Ltd., 2005.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008, Himalaya Publishing House.
2. Communication for Business – Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication – Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Communication Skills – Line Sen. Prentice Hall of India, New Delhi, 2008.
5. Business Communication Today – Bovee, Thill, Schatzman : Pearson Education, Seventh Edition.
6. Chetana English Grammar and Composition, A.A. Memon, Chetana Publication, 2008.

SEMESTER IV : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Individual speech or group discussion.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – Write a letter of application and a CV – 1 out of 2 (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Comprehension – Unseen passage

Summary of the passage – 10 marks

Vocabulary, grammar, personal response, main arguments and similar questions on the passage – 10 marks.

Please do not ask direct textual questions as that will defeat the purpose of the summarizing.

Question 3 – (Total 20 marks)

Any 2 out of 3 – 10 marks each

Acceptance letter / Leave note / Letter of Resignation)

Question 4 - 20 marks

1 out of 2

Questions on Interviews and Meetings

Question 5 (Total 20 marks)

Short notes 2 out of 3 – 10 marks each. Questions on electronic communication – e-mail, internal, fax and video-conferencing.

Question 6 – 25 marks (for external students and repeaters only)

A) Speech writing – one out of two – 15 marks

B) Summary – one passage – 10 marks

**B.Com. II
Semester IV
C.C. English (Lower Level) Paper IV
Non English Medium
Computer Code 420401
4 credits**

Objectives : By the end of this semester, the student will:

1. Learn to write notice, agenda and minutes of business meetings.
2. Become familiar with the recruitment procedure – job-application letters, CV, leave letters, letter of resignation and goodwill letters.
3. Further develop comprehension skills.
4. Respond critically to issues highlighted in stories.

Unit	Topic	Weightage %	Lectures
1.	Notice, agenda and minutes of meetings	25	15
2.	<ul style="list-style-type: none"> • Letters of job application • Writing a CV • Leave letters • Resignation letters • Goodwill letters – Invitations, thank you letters, letters of appreciation, congratulatory letters, letters of sympathy and condolence. 	50	30
3.	Sudha Murthy's Wise and Otherwise, Stores 8 to 15	25	15

Prescribed Text: Sudha Murthy, Wise and Otherwise, East West Books.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business. Shirley Taylor, Longman Pearson Education, 2004
3. Principles and Practice of Business Communication, Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Chetana English Grammar and Composition. A.A. Memon, Chetana Publication, 2008.

SEMESTER III : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Individual or team work based on goodwill letters. Students will be required to write five situation based goodwill letter.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.

2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – (15 marks)

Questions will be from the text Wise and Otherwise – any one out of two.

Optional Questions:

Question 2 – 20 marks

Short notes – any two out of three. Questions will be from Wise and Otherwise.

Care should be taken to see that there are no major overlaps between questions 1 and 2.

Question 3 – 20 marks

Write a letter of application with CV – one out of two – 15 marks

Write either a leave letter or a resignation letter – 05 marks

Question 4

Write a notice, agenda and minutes of a meeting – no option – 20 marks

Question 5

Comprehension – Seen passage taken from Wise and Otherwise – 10 marks.
Questions will be based on vocabulary and grammar.

Unseen passage – 10 marks. Direct comprehension questions to be asked.

Question 6 – 25 marks (for external students and repeaters only)

A) Situation based goodwill letters – any three out of four (15 marks)

B) Write a notice and an agenda for a meeting – no options – 10 marks

B.Com. II
Semester IV
Economics Paper IV (compulsory)
International Trade
Computer Code 440405
4 credits

Objectives

To enable students to understand the issues related to international trade and their significance to the development of an economy.

Unit	Topic	Weightage %	Lectures
1	<p>Commercial Policy</p> <p>a. Policy of Free trade – meaning – arguments for & against free trade policy.</p> <p>b. Policy of Protection, meaning, arguments for and against policy of protection, Protective devices – tariffs, quotas, anti-dumping duties, countervailing duties, voluntary export restraint (protective devices concept has to be explained in short. The detailed explanation of their effect with figures not necessary).</p> <p>c. Globalisation – Meaning, arguments for an against globalisation</p>	30	18
2	<p>World Trade Organisation (WTO)</p> <p>a. Origin, structure and objectives of WTO.</p> <p>b. Principles of WTO</p> <p>c. WTO – Environmental and Labour standards.</p>	15	09
3	<p>Foreign Exchange Market</p> <p>a. Functions of foreign exchange market, equilibrium rate of exchange, Demand & Supply theory, Purchasing Power Parity.</p> <p>b. Fixed & floating exchange rates (meaning, merits & demerits), spot rate, forward rates, intervention strategies like Pegging, Hedging, Arbitrage, futures & options (concept only), meaning of currency convertibility on current & capital account.</p>	30	18
4	<p>Balance of Payments</p> <p>a. Structure of BOP – Concepts of current & capital account, BOT & BOP.</p> <p>b. Disequilibrium in the BOP, autonomous & accommodating, transactions, types of disequilibrium, causes & methods of correcting disequilibrium in the BOP (monetary & non-monetary).</p>	25	15

Suggested Readings

1. Salvatore, Dominick, International Economics, Macmillan Publishing Co., Newyork.
2. Sodestern, Bo & Reed, Geoffrey, International Economics, Macmillan Press Ltd., 2003.
3. Mannur, H.G. International Economics – Theory & Policy Issues, Vikas Publishing House Pvt. Ltd.
4. Mathur, Reeta, International Economics, Sublime Publications, Jaipur, 2002.
5. Cherunillum, Francis, International Business Environment, Himalaya Publishing House, 2003.
6. Cherunillum, Francis, Global Economy & Business Environment, Himalaya Publishing House, 2001.

B.Com. II
Semester IV
Commerce Paper IV
Introduction to Banking & Insurance
Computer Code 440406
4 credits

Objectives

To help the students acquire proper understanding and practice in various professional skills.

Unit	Topic	Weightage %	Lectures
1.	Introduction to Banking Evolution of Banking Meaning & definition of Bank Nature & classification of Banks	25	15
2.	Functions of Bank : Primary functions: a. Accepting deposits – Recurring & Fixed deposits, Demand Deposits, Current and Saving, Time deposits. b. Granting of loans & advances – Term loan, short term Credit, Over Draft, Cash Credit purchasing & discounting of bills.	25	15
3	Retail Banking : Meaning and Services, A.T.M., Telebanking, Internet Banking, Credit Cards, Debit Cards, Cheques Cards, Smart Carts, Home Loans, NRI Accounts. Lending Principles: Credit creations & Balance sheet of Bank:- Safety, liquidity, Profitability, Divesification of Risks, conflict between liquidity and Profitability.	25	15
4	a. Introduction to Insurance Meaning and Significance, Functions, Principles of Insurance Types of Insurance and Insurance – Organizations. b. Nature & Scope of Risk Management:- Meaning & Definition of Risks – Classification – Financial & Non – Financial risk – Static & Dynamic risks – Fundamental & Particular risk – Pure & Speculative risks – Personal risk – Property risk – Liability risks.	25	15

Recommended Books

1. Principles & Practices of Banking & Insurance – Dr. P.K. Bandgar
2. Universal Banking Dr. P.K. Bandgar.
3. Innovation in Banking & Insurance Romeo S. Mascarenhas.
4. Marketing in Banking & Insurance Romeo S. Mascarenhas.
5. Laws Relating to Banking & Insurance – Dr. P.K. Bandgar.
6. Environment & Management of Financial Service – Dr. P.K. Bandgar
7. Banking & Finance – Shrikant Joshi, Dr. C.P. Rodrigues, Azahar A.Khan.
8. Indian Banking System Dr. Rita S. Swamy
9. Element of Banking & Insurance – Jyotsna Shethi, Nishwan Bhaitia.
10. Principles & Practices of Insurance – Dr. P. Periasamy.

**B.COM II
SEMESTER IV
ACCOUNTANCY PAPER IV
ADVANCED FINANCIAL ACCOUNTING
Computer code-440407
4 credits**

ABOUT THE COURSE:

Course contents focus on conceptual aspects, application of accountancy principles to different commercial activities.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To enable the students to understand the impact on revenue in preparation of financial statement of Joint stock companies in pre and post incorporation period.</p> <p>Contents: Profit Prior to incorporation Problems on: Preparation of Profit and Loss Account including passing of journal entries for pre and post incorporation period.</p>	25	15
2	<p>Objectives: To understand the legal provisions laid down for redemption of preference shares and understanding the journal entries to redeem the shares.</p> <p>Contents: Redemption of Preference shares a. Theory: Legal restriction of Redemption of Shares b. Problems on Redemption of Redeemable Preference Shares</p>	25	15
3	<p>Objectives: To understand the practical concept of preparation of financial statement of Joint stock companies. Application of legal provisions and preparation of financial statements in vertical format as per Companies Act,2013.</p> <p>Contents: Company Final Accounts a. Theory: Schedule VI of the Companies Act, 2013 b. Problems on: Company Final Accounts as per Schedule VI of the Companies Act 2013 (excluding managerial remuneration)</p>	25	15
4	<p>Objectives: To understand the theoretical concept of the topic with terminologies used in hire purchase and Installment system and accounting treatment in book of accounts of Buyer and Vendor.</p> <p>Contents: Hire Purchase/Installment Theory: Distinction between Hire Purchase & Installment Sale. Problems on: Hire Purchase/Installment Sale.</p>	25	15

Sr. No	Internal Assignment	Marks
1	Group preparation of financial statements of joint stock companies in vertical format /Analysis of published financial statements of Joint Stock Companies OR Group Discussion and Group Presentation on Hire purchase and Installment Sale.	10
2	Class room assignment	15
	Total	25

References :

Ainapure, 2011, Advance Accounting, Manan Prakashan -Mumbai

Choudhary, 2011, Corporate Accounting, Sheth Publishers, - Mumbai

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi

B.COM – II
Semester IV
Business Law paper II Compulsory
Computer Code 440210
Credits 4

<u>Numbers</u>	<u>Topics</u>	<u>Hours</u>	<u>Credit</u>
Unit -I	The Companies Act - 1956	50	30
I	Definition and Features of a Company.		
II	Kinds of Companies a) Public Companies. b) Private Company and Privileges of Private Company. Distinction between Public Company and Private Company. c) Holding Company and Subsidiary Company.		
III	Memorandum of Association and Articles of Association of a Company. a) Doctrine of Ultra Vires b) Doctrine of Indoor Management.		
IV	Membership of the Company. Who can be member of a Company? How membership is acquired and How membership Ceases?		
V	Prospectus Definition of a Prospectus and its legal Requirement. Contents of a Prospectus A Statement in Lien of a prospectus.		
VI	Meetings of a Company. Annual General Meeting. Extra Ordinary General Meeting.		
VII	Directors Definition and legal Position of Directors.		
Unit-II	The Negotiable Instrument Act – 1881.	25	15
I	Meaning and definition of Negotiable Instrument – Sec.13 What is Negotiation ? Sec-14 Negotiable Instruments – a) Promissory Note Sec – 4 b) Bill of Exchange. Sec – 5 c) Cheque Sec – 6 d) Meaning of terms – Drawer, Drawee, Drawee in Café of need, Payee and Acceptor. Sec - 7		

II	Definition of Holder Sec-8 Holder indulge Course and his privileges. Sec – 9		
III	Kinds of Endorsements (Six kinds Endorsement in Blank and restrictive Endorsement in Full Restrictive Endorsement Condition Endorsement Endorsement.		
IV	Liability of Drawee of Drawee of a Cheque Sec.30, when Banker is justified in requesting the payment of a cheque Sec 31.		
V	Nothing and protest Sec.99 to 104 – A. Reasonable Time Sec.195 – 106 -107.		
VI	Crossing of a cheque Sec.23 to 125 who can cross ? Kinds of Crossing of a cheque		
Unit –III	The Consumer Protection Act, 1986.	25	15
I	Meanings and Definitions.		
II	Rights of Consumers.		
III	Establishment of Consumer Dispute Redressal Agencies. a) District Forums in Districts. b) State Commissions in States. c) National Commission in Delhi.		
IV	Penalties and Frivolous Complaints.		
	Pattern of Evaluation i. Internal Exam for 25 Marks ii. External Exam for 75 Marks		
	Books Recommended i. Business Law, K.R. Bulchandani. ii. Mercantile Law – J.M. Sethna. iii. Business Law – Prof. Nusrat Shah.		

B.Com II
Semester IV
Elective Component
Industrial Psychology – An organization perspective Paper II
Computer Code 470221
Credits 4

Unit	Topic	Weightage %	Lectures
5.	a. Human Resource practices – Selection, training and development. Performance Evaluation.	25	15
6.	a. Leadership – Trait theories, behavioral theories, the managerial grid. b. Transformational leadership, emotional intelligence. c. Effective leadership, contemporary leadership roles.	25	15
7.	a. Change- Forces for change, managing planned change. b. Resistance to change, approaches to managing organizational change.	25	15
8.	a. Work stress and its management. Muchinsky b. Mental health – concept, environmental influences. c. Work stress, work family conflict d. Dual career families. e. Alcohol and drug abuses, psychological effect of unemployment.	25	15

Recommended Books

1. Psychology applied to work by P. Muchinsky 8th edition.
2. Organizational Behavior by S. Robbins 10th edition. **B.Com. II**

B.Com. II
Semester IV
Elective Component
Types of Economic Systems
Computer Code 470224
4 credits

Objectives

- To enable the students to understand the working of various economic systems and their impact on the economy.

Unit	Topic	Weightage %	Lectures
1	Capitalism Evolution, meaning & definition, major features, institutional framework of capitalism – specially role of government, role of competition and market mechanism, role of profit motive, role of consumer's sovereignty, merits & demerits of capitalism.	15	09
2	New capitalism Recent changes in capitalism (brief critical evaluation of capitalism in USA, Japan, and Sweden.	10	06
3.	Socialism Evolution of socialism, meaning & definition, characteristics of socialism, merits & demerits, major causes for downfall of socialism. Central Planning – Definition, rationale for central planning, criticism of central planning with reference to socialist countries like USSR & China	25	15
4.	Mixed Economy Evolution, meaning & definition, features, merit & demerits, critical evaluation of working of mixed economy in India. Role of public sector & private sectors with special reference to India. Globalisation, Liberalisation & Privatisation with special reference to India.	25	15
5.	Indian Economic Planning Indian socialism & its features, Gandhian economics thought with reference to containment of want, decentralization of economic power, Gramodaya, Self-		
	Sufficiency, Truthfulness, Simplicity, Sarvodaya, Non-violence, Dignity of labour, Minimum government interference, Trusteship, etc.	15	09
6	Convergence Convergence of various economic systems and recent changes all over the world (an overall view)	10	06

Suggested Readings

1. Grossman Gregory – Economic Systems.
2. Israni, S.M., Comparative Economic Systems.
3. Mankar, V.G., Fundamentals of Economic Systems.
4. Mithani, D.M., Economic Systems.
5. Loucks W.J., Comparative Economic Systems

B.Com. II
Semester IV
Economics Elective Component
Co-operative Management Paper II
Computer Code 470242
4 credits

Objectives

- To enable the students to understand the institutional framework of co-operatives.

Unit	Topic	Weightage %	Lectures
1	Management of Co-operatives a. Personnel management – manpower planning and selection of personnel. b. Co-operative training and education in India – its need, objectives, existing facilities, problems, measures for improvement. c. Leadership under co-operatives – need for devoted and enterprising leadership, qualities required of a leader, role of a leader, co-operative leadership in India.	30	18
2	Institutions & Co-operation a. State & co-operation – Attitude of state & co-operatives towards each other, state patronage in India, benefit and drawbacks of state patronage. b. RBI & NABARD – Role of both in the field of finance. c. SBI and co-operation	25	15
3.	Banks & Co-operation Land Development Banks, Co-operative Banks, State co-operative banks, Central co-operative banks – a brief review of their objectives, operations, benefits, weaknesses and measures for improvement.	25	15
4	Progress of Co-operatives Progress of co-operative movement in India after independence, achievement, weaknesses, causes of slow progress and measures for improvement.	20	12

Suggested Readings

4. Madan, G.R., Co-operative movement of India
5. Mathur, B.S., Co-operatives in India.
6. Kulkarni, K.R., Theory & Practice of Co-operation in India, Vol I & II.
7. Hajela, T.N., Principles & Problems of Co-operation
8. Sharda, V., The Theory of Co-operation.

**B.Com II
Semester IV
Elective Component
Advertising Paper II
Techniques of Advertising
Computer Code 470244
4 credits**

Objectives

The course aims at introducing students to:-

1. Techniques of advertising
2. Appeals in advertising
3. Effective advertising

Unit	Topic	Weightage %	Lectures
1.	Techniques of Advertising :- Visualization: Definition, creative visualization, techniques of visualization Construction of press advertisement – elements – copywriting (Meaning, types) & Designing a poster.	25	15
2.	Layout:- Definition, requisites of an effective layout, Illustrations, art work, photography, typography Printing, use of colours. Radio advertising, film and TV advertising, Structuring, buying time and space.	25	15
3.	Appeals in advertising:- Factors affecting response – A.I.D.A. formula, creative and competitive advertising, types of customers, Buying motives and Selling Points. Perception – sight, smell, hearing, touch and taste, Positive and negative appeals.	25	15
4.	Effective advertising; Importance of testing, copy testing, pre testing and post testing Methods Advertising agency – definition, utility, functions, choice of Agency, Advertising department, definition and functions.	25	15

Recommended Books

1. Aaker David, et.al: advertising Management, prentice Hall, New Delhi.
2. Anderson, hair, Bush : professional sales Management McGraw Hill, Singapore.
3. Batra, Rajeev, John G. Myers and Myers and David A. Aakar: Advertising management, Prentic hall, Delhi.
4. Ford, Churchill, Walker : Management of sales force, Mc Graw Hill, Singapore
5. Gupta, Vaswar Das: Sales management, in the Indian Perspective, prentice hall, Delhi.
6. Johnson, Kurtz, schewing: sales management, McGraw Hill, Singapore.
7. Krit C.A. : Salesmanship, Taraporewala, Bombay.
8. Norris, James S: Advertising, prentice hall, Delhi.

B.Com. II
Semester IV
Elective Component
Export Management Paper II
Export promotion and Finance
Computer Code 470245
4 credits

Objectives

The course aims at introducing students to:

1. Export policy of the government
2. Export promotion measures of the government
3. Export financing.

Unit	Topic	Weightage %	Lectures
1.	Export Policy: Resolution of 1970- industrial policy and provision for export. Chanalising import and export trade assurance of imported raw materials – pushing export of new difficult items- import policy as an instrument of export promotion and of developing foreign trade on a rational basis. Import entitlement of exporters.	25	15
2.	Export promotion: Export promoting measures- export assistance and incentives- transport facilities- Training in market research, rationalization of institutional arrangements and technical Services, priority in allotment of scarce raw materials, drawbacks of duties, other duties, other general and specific reliefs. Reserve Bank of India and I.D.B.I. schemes.	25	15
3.	Export pricing: Construction of export prices and connected problems- if quotations based on ex-works Price plus transport and other charges from factory or warehouse to the port plus Commissioner' charges plus shipping freight plus insurance less such deductions the Exporter is able to make by way of satisfy to compete in the export market. Details of incentives under export promotion scheme- cash assistance- draw-back of excise and customes duties- registration with export promotion councils- classification of goods.	25	15
4.	Export Finance: Packaging credit and its formalities- Bill discounting facilities for buying raw materials etc. For the manufacture of products for export pre-shipment and post- shipment advances form commercial banks at confessional rates- E.C.G.C. Case studies on export finance. .	25	15

Recommended Books

1. Export management, By Balagopal, T.A.S. (Himalaya publishing house)
2. Export Import Procedure & Documentation. By N.G. Kale (Vipul prakashan)
3. Export Marketing. By Vaz, Michael. (Madan Prakashan)
4. International Trade Policy. By Robertson, David (McMilan publication)
5. International Trade theory & practice. By P.N. Roy. (Wiley Eastern Lt.)
6. International Trade & export management. By Cherunilam Frances (Himalaya publishing House)
7. Export Marketing. By Rathar. (Himalaya Publishing House)
8. Vishva vyapar Sangathan & Bhartiya
9. Aarthvyavastha. By Ramnaresh Pandey. (Atlantic Publisher & Distributors)

**B.Com. II
Semester IV
Elective Component
Marketing Management Paper II
Marketing Research
Computer Code 470246
4 credits**

Objectives

The course aims at introducing students to:

1. Processing of market research.
2. Tools and techniques of market research.

Unit	Topic	Weightage %	Lectures
1.	Introduction to market research : Concept, importance, nature and scope of marketing research, marketing research process and organization.	25	15
2.	Research Design : Problem identification; Developing a research proposal; Determining research type exploratory, descriptive and conclusive research.	25	15
3.	Data resources: Secondary data resources and usage; online data resources; primary Data collection methods – questioning techniques, on line surveys, observation method; Questionnaire preparation.	25	15
4.	Date Analysis:- Univariate, bivariate and multivariate data analysis: report preparation and presentation.	25	15

Recommended Books

1. Beri, G.C: Marketing Research, Tata McGraw Hill, New Delhi. Boyd, H.W. Ralph Westfall and S.F. Starsh: Marketing Research: Text and cases, Richard D. Irwin, Boston Chisnall, Peter M: The Essence of Marketing Research, Prentice Hall, New Delhi.
2. Churchill, Gilbert A: Basic Marketing Research, Dryden Press, Boston.
3. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing decision. Prentice Hall, New Delhi.
4. Luck D.J.: Marketing Research, Prentice Hall, New Delhi.
5. Tull, Donal and Hawkin, Del: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
6. Zaltman and burger: Marketing Research Dryden Press Illinois.

B.COM – II
Semester IV
Elective Component
Industrial Statistics Paper II
Application of Industrial Statistics
Computer Code 470247
4 Credits

SR NO.	CONTENT	LECTURE	WEIGHTAGE
1	Sampling Methods A – Simple Random Sampling B – Stratified Random Sampling C – Systematic Random Sampling	08	15
2	Testing of Hypothesis Type 1, Type 2 Error and Critical Region Large Sample Test – Mean and Proportion (Single and Two Samples) Small Sample Test - t Test, F Test (Variance Ratio Test) - Analysis of Variance - One Way and Two Way	30	50
3	Chi- Square Test Goodness of Fit Independence of two attributes	07	10
4	Statistical Quality Control Control Charts – X, R, p, np, c Acceptance Sampling - Producers' and Consumers' risk LTPD and AQL - Single Sampling and Double Sampling plan - Concept of TQM	15	25

Recommended Books

- 1.. Statistical Methods – Author S.P. Gupta
3. Practical Statistics – Author C.B. Gupta
4. Business Statistics – Author Bapat & Rana
5. Business Statistics – Author Deshpande & Vaidya

B.COM – II
Semester IV
Elective Component
Additional Accountancy Paper II
Computer Code 470249
4 Credits

Objectives

To impart knowledge of Accounting and cover the practical knowledge of the subject.

Unit	Topic	Weightage %	Lectures
	Partnership Accounts : Problems on admission of a partner.	25	15
	Partnership Accounts : Problems on retirement of partner.	25	15
	Partnership Accounts : Problems on death of a Partner.	25	15
	Problems on Depreciation – SLM/WDV Method, change of method with provision for depreciation	25	15

Recommended Books

1. Advanced Accountancy by R.L. Gupta
2. Financial Accounting by Kishnadwala

B.Com. II (Semester IV)
B.A. II (Semester III)
Computer Applications Paper No. V
Computer Code (B.Com- 400518) / (BA -300518)
4 credits

Objectives :

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
1	Computer Networking <ul style="list-style-type: none"> • Networking and its Advantages • How Data is Transmitted • Types of Networking (Client Server, Peer to Peer, Personnel) • Network and its Advantage • Classification of Networks • Components of Network • Types of Servers • Workstation • Advantages and Disadvantages of Client Server Database • Netware (Dedicated and Non Dedicated New Ware) • Login & Logout • Coaxial Cables • Different ways of Communication Devices used for Communication • LAN, WAN & MAN • Bus, Ring, Star Topologies • Wireless Networking • Design issues of Layers:- Addressing, Error Control, Flow Control, Routing • Connection oriented and Connectionless services 	35	20
2	TALLY <ul style="list-style-type: none"> • Introduction & Features • Startup Menu Company Info (Details about the Company) <ol style="list-style-type: none"> (1) Selecting (2) Creating (3) Displaying/Altering (4) Backing up & Restoring data (5) Recovery of Data <ul style="list-style-type: none"> • Gateway of TALLY (1) A/c Information <p>(a) Ledger (b) Groups (c) Cost Centers (O Create O Alter O Display O Budget)</p> (2) Voucher Entry <p>(a) Contra (b) Pymt (c) Rept (d) Jrnl (e) Sales (f) Purc (g) Memo/Reversing Journal</p> (3) Balance Sheet	65	40

	<p>(4) Ratio Analysis (5) Display (6) Printing/Export</p> <ul style="list-style-type: none">• Change Date• Controls• Advanced Usage• Direct Commands• Cash Sales/Purchase• Financial Years		
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Recommended Books

1. "Implementing Tally Version 5.4" : Nandhani
2. "Tally Tutorial – Vol. 1 – Accounts": Nandhani
3. "Networking Concept and architecture" Hancock
4. "Networking Complete" : Sybex

B.Com. II (Semester IV)
B.A. II (Semester III)
Tourism & Travel Management – Paper V
World Travel Geography
Computer Code (B.Com- 400524) / (BA- 300524)
4 credits

Objectives

To study the continents of the world with special emphasis on International Tourism, Travel Formalities, Transportation and Planning of Itineraries.

Unit	Topic	Weightage %	Lectures
1	International Tourism: Continents of the World, Map plotting (physical & political), and Major places of tourists interest.	25	15
2.	Itinerary Planning: Domestic and International tourist sectors	25	15
3.	Travel Formalities: Documentation, currency Regulations, Custom Clearance formalities, Airport handling, special assistance services, Baggage Handling, Travel Insurance, Travel Credit and Phonetic language	25	15
4.	World Transportation: Railways in the world, Road and Water transport	25	15

Recommended Books

1. Davis Jeff, Lyon James – Lonely Planet, Marshall Diane
2. Lonely Planet Publications.

B.Com. II (Semester IV)
B.A. II (Semester III)
Vocational Course
Advertising, Sales Promotion & Sales Management – Paper V
Copy Writing, Media Planning & Scheduling
Computer Code (B.Com – 400544) / (BA- 300544)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Copy Writing: Features, Objectives and Techniques of Copy writing, Copy for Different audiences – children, youth and women, Copy Writing for food & Beverage Advertisements, Rural Advertisements, Personal Products.	25	15
2	Media Planning : Need & Importance, Selection of a Media – their reach, frequency, impact, circulation, Factors influencing media choice, Media Objectives, Media Strategies, TRP Rating	25	15
3	Media Scheduling: Need & Importance, Flighting, Bursting, and Steady and other schedules, Preparing a Media Schedule.	25	15
4.	Media Scheduling & Budget: Scheduling and Budget Allocation, Media Plan Evaluation, Media Buying, Media Selling, Media Trends, Internet as a new Media-developing a campaign for the web, Advertising on the web-site.	25	15

B.Com. II (Semester IV)
B.A. II (Semester III)
Vocational Course
Life Insurance Paper V
Computer Code (B.Com – 400551) / (BA- 300551)
4 credits

Unit	Topic	Weightage %	Lectures
1.	a. Simple Interest – Theory – Problems b. Compound Interest – Theory – Problems c. Present Value – Theory – Problems d. Future Value – Theory – Problems e. Other Mathematical Problems – Theory f. Probability g. Mortality Table h. Construction of Mortality – Objects Stages- importance of Mortality Table.	40%	25
2.	PREMIUMS DETERMINATION a. Basic Factors, Use of Mortality Table in Premium b. Determination, Net & Gross Premium, etc. c. Natural Premiums, Office Premiums, level d. Annual Premiums etc. symbols in Calculation of premiums in Different Insurance plans.	60%	35

Recommended Books

1. IC 33 of Insurance Institute of India

B.Com. II (Semester IV)
B.A. II (Semester III)
Vocational Course
Office Management & Secretarial Practices Paper V
Shorthand & Typing
Computer Code (B.Com – 300552) / (BA- 300552)
4 credits

Unit	TOPIC & DETAILS	No. of Lectures assigned	Weightage in %
Unit I	<p><u>SHORTHANHD</u> –</p> <p>Chapters XXIII –The halving principle (sec II)</p> <p>Chapter XXIV - The Doubling Principle</p> <p>Chapter XXV – Diphonic</p> <p>Chapter XXVI – Medial Semicircle</p> <p>Chapter XXVII – Prefixes</p> <p>Chapter XXVIII – Suffixes & Terminations.</p> <p>Chapter XXIX – Contractions.</p> <p>Chapter XXX - Figures</p>	30	50
Unit II	<p><u>TYPING</u> – Notice & Paragraph (speed)</p> <p>Statement 40@wpm</p>	30	50

B.Com. II (Semester IV)
B.A. II (Semester III)
Vocational Course
Communicative English Paper No. V
Computer Code (B.Com -400553) / (BA -300553)
4 credits

Objectives :

1. To develop ability of sustained reading and comprehension.
2. To develop the ability to construct, speak and write grammatically correct sentences.
3. To write an essay/article/report.

Unit	Topic	Weightage %	Lectures
1.	READING – 3 short stories a. Miscreant : Khadija Mastur b. The Thief : Ruskin Bond c. Imp and the Crust : Leo Tolstoy - for vocabulary, comprehension and summarizing in one's own words.	25	15
2.	WRITING : An essay/article/report. a. Expand an idea from a given topic sentence (Focus on continuity, verbs, articles, prepositions.) b. Comment on an issue – give an opinion. c. Give varying view points on an issue. d. Report a real incident without taking a stand. e. Write a review of a movie	50	30
3.	SPEAKING : Situational Dialogue a. At the Post office. b. Booking a room in a hotel c. At the bank d. At a travel agency e. At a doctor's clinic f. Lodging a complaint with an airlines for lost baggage. g. Requesting Mobile Service Provider to block some services. h. Inquiring about balance in your account.	25	15

PATTERN OF EVALUATION**Internal Assessment – 25 marks**

Individual/team work: spoken test based on situations.

External Assessment - 75 marks

Written Examination – 50 marks

Oral Examination – 25 marks

Oral : speak dialogue in any one given situation - 25 marks.

Q.1ab (Compulsory)/Any 2 from the remaining Qs. (Written 50 marks)

1. (a) Give a passage from any of the stories and ask contentual questions - 20 marks
(b) Vocabulary items

2. Summary of a story - 15 marks
3. Expand an idea from a given topic sentence - 15 marks
(at least 3 short paragraphs.)

OR

4. Give a topic – ask for FOR/AGAINST arguments
Report an incident - 15 marks

**B.Com. III
Semester V
C.C. English (Higher Level) Paper V
Computer Code 510501
4 credits**

Objectives : By the end of this semester, the student should be able to:

1. Write sales letters and draft representations.
2. Prepare Questionnaires and conduct market surveys.
3. Critically respond to and write about gender related issues.

Unit	Topic	Weightage %	Lectures
1	Developing reading, analytical and linguistic skills and sensitizing the student to gender issues through the study of short stories. Stories 1, 3, 5, 8 and 9 from The Inner Courtyard.	50	30
2	Business Correspondence; Drafting Representations. Sales letters – theory and practice	25	15
3	Business Requirements: Market survey (theory) and preparing questionnaires.	25	15

Prescribed Text:

The Inner Courtyard – edited by Lakshmi Holmstrom, Rupa Publications, 2006

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business – Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication – Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Communication Skills – Lina Sen. Prentice Hall of India, New Delhi, 2008
5. Business Communication Today – Bovee, Thill, Schatzman: Pearson Education, Seventh Edition.

Reference Books for Survey and Questionnaire:

1. Theory and Practice in Social Research – Hans Raj. Surjeet Publications (1984). Chapter 14 on questionnaire and Chapter 21 on Survey.
2. Methodology and Technique of Social Research – T.S. Wilkinson and R.L. Bhandarkar, Himalaya Publication House (1981).
3. Research Methodology – R. Cauvery, Sudha Nayak, M. Girija and Minakshi S. Chand and Co., 2003. Chapter 11 and 13 for survey and questionnaire.
4. Research Methodology, Methods and Techniques, Vishwa Prakashan, 1991. Pages 141 – 150 – Survey: 14-129 – Questionnaire.
5. Research Methodology – Ram Ahuja. Rawal Publications, 2002. Survey pages – 46-47. Questionnaire – Chapter 5.
6. Methodology of Research in Social Sciences – O.R. Krishnaswamy, Himalaya Publication, 1993.

SEMESTER V : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Students are required to draft a questionnaire and conduct a market survey with at least ten respondents. They should analyse and write a brief report on the data collected.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – 1 out of 2. A broad thematic question on stories taught from the Inner Courtyard (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Short notes – 2 out of 3 – 10 marks each. Questions will be on individual short stories from the Inner Courtyard on plot, theme, and character. Please take care to see that questions 1 and 2 do not overlap.

Question 3

Draft a representation – 1 out of 2 – 20 marks

Question 4

Sales Letter – 1 out of 2 – one on product and one on service – 20 marks.

Question 5

Theory of Market Survey – short notes – 1 out of 2 – 10 marks

Prepare a questionnaire (minimum ten questions) 1 out of 2 – 10 marks.

Question 6 – 25 marks (for external students and repeaters only)

A) Theory of Sales – 10 marks – no option

B) Sales Letter – one out of two – 15 marks.

**B.Com. III
Semester V
C.C. English (Non-English Medium) Paper V
Computer Code 520501
4 credits**

Objectives : By the end of this semester, the student will:

1. Learn to write letters of credit and collection.
2. Learn to write sales letters and draft representation letters.
3. Be able to summarize main ideas.
4. Become familiar with the tools of electronic communication.
5. Continue to develop critical and analytical thinking based on the study of fiction.

Unit	Topic	Weightage %	Lectures
1.	a. Writing Letters of Credit b. Writing Letters of Collection.	25	15
2.	a. Writing sales letters b. Electronic Communication: <ul style="list-style-type: none"> • E-mail • Internet • Fax • Video-conference 	25	15
3.	a. Drafting Representation letters. b. Summarizing	25	15
4.	Sudha Murthy's Wise and otherwise – stories 16-22	25	15

Prescribed Text: Sudha Murthy, Wise and Otherwise, East West Books.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business. Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication, Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Chetana English Grammar and Composition. A.A. Menon, Chetana Publication, 2008.

SEMESTER III : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Individual or team writing of e-mails or sending faxes. The student will be given a few situation based on which at least two e-mails or faxes should be generated. The teacher can also consider a role-play on a simulated video-conference as an option.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:**Question 1 – Compulsory – (15 marks)**

Questions will be from the text Wise and Otherwise – any one out of two.

Optional Questions:**Question 2 – 20 marks**

Short notes – any two out of three. Questions will be from Wise and Otherwise.

Care should be taken to see that there are no major overlaps between questions 1 and 2.

Question 3 – (Total 20 marks)

Letter of Credit – 1 out of 2 (10 marks)

Collection letter – 1 out of 2 (10 marks)

Question 4

Representation letter – 10 marks – no option.

Summary – one passage (unseen) – 10 marks.

Question 5 – (Total – to marks)

Sales letter – one out of two – 10 marks

Theory question on electronic communication – 10 marks – no option

Question 6 – 25 marks (for external students and repeaters only)

A) Situation based e-mails – two out of three – 10 marks

B) Credit or Collection or Representation or Sales letter – one out of two - 15

B.Com. III
Semester V
Economics Paper V (compulsory)
Public Finance
Computer Code 540505
4 credits

Objectives

- To enable students to understand the working of the fiscal system in an economy with special reference to India.

Unit	Topic	Weightage %	Lectures
1	Public Finance a. Definition and concept of public finance. Objectives of public finance – Allocation, distribution and stabilization. b. Union Budget.	25	15
2	Public Revenue a. Tax and non-tax revenue b. Taxes – Direct and indirect, merits and demerits of direct and indirect taxes. c. Effects of taxation on production and distribution. d. Trends in tax revenue in India.	25	15
3	Public Expenditure a. Classification of public expenditures. b. Wagner's law of increasing public expenditures. c. Effects of public expenditure on production and distribution. d. Trends in public expenditures of union government in India.	25	15
4.	Public Debt and Debt Management a. Meaning, Classification (internal and external) and burden of public debt. b. Trends in public of union government of India Debt management – mobilization, utilization and repayment of public debt.	25	15

Suggested Readings

1. Musgrave Richard A : The Theory of Public Finance, Mcgrano Hill Publication.
2. Mithani D.M. : Public Finance : Theory & Practics, Himalaya Publishing House, 2006.
3. Sundaram KPM & Andley KK : Public Finance Theory & Practice, S. Chand & Co. Ltd.
4. Taylor Philip E : Economics of Public Finance, Oxford & IBH Publishing Co.

**B.Com. III
Semester V
Commerce Paper V (Compulsory)
Modern Finance
Computer Code 540506
4 credits**

Objectives

1. To introduce students with concepts of Financial Management and Indian Financial system.
2. To acquaint students about concepts of capitalization, financial intermediaries.
3. To make students aware of investment, investment banking and risk and return.

Unit	Topic	Weightage %	Lectures
1	Financial Management – a. Definition and meaning of financial management, Importance, objectives, scope. b. Sources of finance : Equity shares, Debentures, Warrants, Convertibles, Public Deposits, Self – financing.	25	15
2.	Capitalisation & Capital structure:- Financial Plan – features Capitalization – meaning Overcapitalization, under capitalization – causes Effects and remedies Capital Structure – meaning and factors trading of equity.	25	15
3.	Financial Intermediaries :- Financial Intermediaris – nature and role Merchant Banking – meaning and services Venture capital – concepts and functions Lease financing – types, advantages, limitations Under writing – meaning, functions Mutual fund – concept, types, functions	25	15
4.	Investment Management – Meaning, Conducive Environment for investment, Small saving schemes, Risk & return relationship. Types of investors.	25	15

Recommended Books

1. Foundation of Corporate Finance – Kent A Hickman, Hugh D. Hunter, John W. Byrd.
2. Financial Mangement Text, problems & cases – M.Y. Khan, P.K. Jain.
3. Foundation of Financial Management – Stanley B. Block, Geoffrey A. Hirt
4. Investment Management Security analysis and portfolio Management – Preceti Singh
5. Financial Institutions and Markets – L.M. Bhole.
6. Principles of corporate Finance – Richard A Brealey, Steward C. Myers
7. Financial Management – Subin Kumar Baneerjee
8. Indian Financial System – Bharati V. Pathak
9. Corporation Finance – S.C. Kuchhal
10. Environment and Management of Financial Services – P.K. Bandgar, (Vipal) Prakashan.

B.Com. Part III
SEMESTER - V
Specialization Group I
Company Law & Secretarial Practice & Office Administration
Paper I
Computer – Code 550111
4 Credits

<u>Numbers</u>	<u>Topics</u>	<u>Hours</u>	<u>Credit</u>
Unit - I	Law provisions relating to definition of a Company – Kinds of Companies – Public – Private government etc – Restrictions and Privileges – Promotion – Memorandum of Association – Articles of Association – Prospectus – incorporation of Company.	15	01 Marks 25
Unit - II	Joint Stock Companies – Meanings & Characteristics – Kinds – Chartered – Companies – Statutory Companies – Registered Companies – Private Companies – Public Companies – Government Companies – Limited, Un-Limited and Guaranteed Companies – Foreign Companies.	15	01 Marks 25
Unit - III	FORMATION – OF – JOINT STOCK COMPANIES <ol style="list-style-type: none"> 1. Private and Public – Promotion, Position and Functions of a Promoter – His duties, Liabilities and remuneration – Preliminary Contracts – Incorporation – Capital Subscription – Business – Commencement. 2. Memorandum of Association – Meaning and Importance – Purpose Contents – Clauses – Alteration of Clauses. 3. Articles of Association – Meaning and importance – Purpose – Contents – Alteration of articles – Effects of association – Provision Table A. 4. Public – Issue of Capital – Capital Issue Control prospectus – Meaning and Importance – Need Contents – Civil and Criminal Liabilities for Misstatements – Statement in lien of prospectus – Underwriting – Listing of shares on stock exchange. 5. Application & Allotment – Procedure for application – Condition for allotment – Minimum Subscription – Essential of Valid and regular allotment – Allotment Procedure – Remuneration – Spitting of allotment – Return as to allotment 	30	02 Marks 50

**B.Com III
Semester V
Specialisation Group I
Company Law & Secretarial Practice & Office Administration
Paper II
Computer Code 550211
4 Credits**

(A)	MANAGEMENT OF COMPANIES	Weightage %	No. of Lectures
	Companies Administration Hierarchy of company Administration, Shareholders, Board of Director, other Managerial Personnel and Company Secretary, Managerial Personnel number, Restriction and Appointment, Legal Provisions about Director, Manager and Auditors – Their Duties and Procedures for appointment and removal. Company Secretary – Definition- Appointment-Qualifications as Public Relations Expert.	50	30
(B)	CONVENING AND CONDUCT OF MEETINGS		
	1. Nature and purpose of Meetings.	25	15
	2. Kinds of Meetings.		
	3. Convening the meetings		
	a) Notice convening meetings : Requirements and contents.		
	b) Agenda for the various meetings.		
	4. Conduct of meetings.		
	a) Quorum at the meeting.		
	b) Chairman and his rights and duties.		
	c) Motions.		
	d) Amendments.		
	e) Proxies.		
	f) Voting-Methods.		
	g) Resolutions.		
	h) Minutes and the meeting.		
	i) Adjournment of meeting.		
(C)	STATUTORY BOOKS RETURNS		
	Register of Members Index of Members- Register and Index of Debenture holders- Account Books-Minute Books-Register of Charges-Register of Directors-Director's Shareholding-Register of Particulars of contracts in which Directors are interested. Register of investment not held in the name of company. Books of accounts to be kept by company (\$209) Returns-Annual Returns of allotment of shares-Return regarding alteration of Memorandum of Association- Return as to alteration of share capital.	25	15

**B.Com III
Semester V
Specialisation Group I
Secretarial Practice and Office Administration
Paper – III
Computer Code 550311
4 Credits**

OBJECTIVES

1. To provide adequate knowledge relating to organization and working of an office.
2. To acquaint students with modern techniques of office work simplification, measurement and control.
3. To introduce practical bias in the study of the subject specially in topics like systems, equipment, layout, forms, costs control etc.

UNIT – I	Weightage %	No. of Lectures
OFFICE ADMINISTRATION	50	30
Importance – scope-managerial functions applied to Office Activities. Aims and objectives-management of information-office organization-design Co-ordination Centralization vs decentralization-office manager and his job.		
UNIT – II		
OFFICE ENVIRONMENT	25	15
Office location-functional offices-influencing factors; lighting colouring, Sound and air-conditioning-ventilation-office furniture-office layout guidelines Different approaches-cabins-Reception room-ward robe, facilities-moving the office.		
UNIT – III		
OFFICE WORK	25	15
1. Collections and creation of data processing-reading writing – typing and punching-recording-sorting-transmitting-comparing-sorting-Total management information system.		
2. Distribution of information mail-messenger service-personal means-telephone inter-Communication-paging system-telegram and tele-telautograph-tape and wire-records		

B.Com. III
Semester V
Specialization - Group II
Banking & Finance – Paper I
Banking in India : Principles and Operations
Computer Code 550113
4 credits

Objectives : Students would be able to acquire an in depth knowledge of

1. Banking system existing in India
2. Functions associated with banking
3. Role of commercial banks in the economic development of the country
4. Banking operations – collection and payment of cheques, negotiable instruments, loans and advances.

Semester V

Unit	Topic	Weightage %	Lectures
1	Structure of banking in India. Evolution and growth – progress of banking in India before nationalization. Nationalization and reasons for the same, Social control of banks.	25	15
2	Classifications of banks. Scheduled and non scheduled banks, public and private banks, foreign banks, RRBs, Lead Bank Scheme, development banks, Merchant banks, Investment banks, NBFCs, EXIM, banks.	25	15
3	Commercial banking in India – Functions, Services, role and importance in the Economic development of the country.	25	15
4	Banker and customer, Rights of Banker, Relationship between customer and banker, Types of bank account – savings, recurring, fixed deposit account, current account NRE and NRO account, Procedure for opening an account. Banking in India: Principles & Operations – II	25	15

Recommended Books

1. M.L. Tanna – The law and Practice of Banking in India
2. Hardikar & Bedi – Practical Banking Advances
3. Sastry D.S. – Goods on security – Banks Advances against goods
4. P.N. Varshney – Banking law and practice
5. Basu – Central banking in planned economy
6. V.R. Desai – Banking in India
7. Gordon and Natrajan – The Law and practice of Banking in India
8. Dr. P.K. Srivastava – Banking theory and practice

Periodicals

1. Banker's Magazine, London
2. Journals and text books on banking published by IIB

B.Com. III
Semester V
Specialization – Group II
Banking & Finance – Paper II
Banking System in India
Computer Code 550213
4 credits

Objectives : To help students

1. To understand the changing profile of Indian banking.
2. To have an insight in to banking technology & its impact on Indian banking.
3. To understand the financial system existing in our country.
4. To have knowledge of banks entering into securities business
5. To acquire knowledge in legal and regulatory Frame work governing banks
6. To have better understanding of the risk management by banks.

Unit	Topic	Weightage %	Lectures
1	New Age Banking : Role of IT in new-age banking, Evolution of E-Commerce, Online Banking, Mobile Banking, Tele – banking, ECS, Virtual Shopping Centres.	25	15
2	Universal Banking : Evolution and Growth, Need, Benefits and Limitations, Difference between Commercial Banking Universal Banking and Development Banking, Objectives, Sources and allocation of funds, Harmonization of Banks and DFLs, Role of Universal Banking in India. Private Sector Banks: Introduction, guidelines, revised norms for entry of new private Banks, conversion of NBFCs into private sector banks, Role and Importance in Economic Development.	25	15
3	Apex Financial Institutions in India: Role, importance and critical evaluation of Nabard, National Housing bank, Exim Bank, Infrastructural Development Financial Corporation, Unit Trust of India.	25	15
4	Analytical Aspects of Indian Bank: Deposit Mobilization, Advances, Investments Profitability, Branch Expansion and Priority Sector Lending. State Bank of India: It's Role as largest public sector bank, Critical evaluation, Special agencies of SBI-Export Import Bank and Foreign Exchange Bank.	25	15

Banking system in India – II (financial Markets & legal aspects of Banking in India.

B.Com. III
Semester V
Specialization – Group II
Banking & Finance – Paper III
Comparative Foreign Banking - I
Computer Code 550313
4 credits

Objectives : To help students get

1. In depth knowledge to students about comparative banking systems in UK, USA and Japan.
2. Knowledge of financial markets in UK, USA and Japan.
3. An understanding of Basel II accord and its impact on foreign and Indian Bank.

Unit	Topic	Weightage %	Lectures
1	Structure and Pattern of Commercial Banking in UK, USA and Japan: Introduction, pattern of commercial banking, unit branch banking, correspondent banks, bank portfolios.	25	15
2	Central Banking in UK, USA and Japan: Objectives of their monetary policy, Methods of control adopted, autonomy in these bank.	25	15
3	Development banking in the UK, USA and Japan: Functions, Role and importance	25	15
4	Non Banking Financial Companies in the UK, USA and Japan: Critical evaluation of their role and performance. Comparative foreign Banking II (International financial organizations / Markets)	25	15

Recommended Books

1. B.L. Mathur – Economic Development and Policy
2. M.C.V. Vaish – Money, Banking and International Trade
3. Joseph F. Sinkey, Jr – Commercial Bank and Financial Management
4. Revell – British Banking System
5. Presenell – Japanese Banking System
6. Chandler – USA Banking System
7. V Desai and B.D. Ghonasgi – Central Banking in Japan
8. Rebin Pringle – Banking in Great British
9. Basu – Central banking in planned economy
10. V.R. Desai – Banking in India
11. V. Desai – Financial System in India
12. E. Gordon and Natarajan – Financial Services in India
13. Rita S. Swamy, Shrikant Joshi – Banking and Finance
14. Dr. P.K. Shrivastava – Banking, Theory and Practice
15. Hastiga & Sood – Even More Banking
16. Dipak Abhyankar – Financial Services Management
17. P.K. Bandgar – Laws related to Banking and Insurance
18. Books published by IIB – Indian Financial System and Commercial Banking, Principles of Bank, Legal Aspects of Banking Operations

B.Com. III
Semester V
Specialisation Group III
Financial Accounting & Auditing Paper I
Management Accountancy
Computer Code 550115
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual aspect, application of accountancy for corporate organizations.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To enable the students to understand the theoretical and practical aspect of importance of budget in commercial establishment, deviation and corrective measures to meet its core objective as per estimate.</p> <p>Contents: BUDGET AND BUDGETARY CONTROL: (A) THEORY: Objectives, Advantages & limitations of budget, (B) PROBLEMS ON: Cash Budget & Flexible Budget</p>	25	15
2	<p>Objectives: To understand the financial reliability and limitations of an organization with comparative analysis of two year's financial statements.</p> <p>Contents: ACCOUNTING RATIO- (A)THEORY: Expression of Ratio as Pure, Rates & Percentages. Broad Principles of interpretation of ratio, Classification of Ratios. (B) ELEMENTARY PROBLEMS ON- Computation of following ratios from direct information supplied: Current Ratio, Quick Ratio, Capital Gearing Ratio, Stock Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Debtors Turnover Ratio and Return on Shareholders' Investment Ratio. (Excluding Analysis and Interpretation of ratios)</p>	25	15
3	<p>Objectives: To understand the purpose and preparation of statement of cash flow statement; distinguishing between operating activities, investing activities and financing activities.</p> <p>Contents: CASH FLOW STATEMENT (A)THEORY: Introduction, needs and importance, meaning of cash and cash equivalent, activity-wise classification of cash flow, presentation and limitations of cash flow statement. (B) PROBLEMS ON: Preparation of Cash Flow Statement.(Excluding AS3)</p>	25	15
4	<p>Objectives: To understand the object of investment, its implication</p>		

	<p>on different stakeholders and accounting treatment due to the time horizon of buying/ selling the investment with cum/ex interest/dividend.</p> <p>Contents: INVESTMENT ACCOUNTING (A) THEORY: Meaning and definition of Investment, purpose of making investment, classification of investment, accounting treatment (B) PROBLEMS ON: Purchase and sale of investments with ex and cum interest prices and finding cost on investment sold.</p>	25	15
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Sr. No	Internal Assignment	Marks
1	Preparation of Accounting Ratios from published Annual Report of Joint Stock Companies and or Quiz on one or more unit.	10
2	Class room assignment	15
	Total	25

References :

- Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.
- Minaxi Rachchh, Siddeshwar Gadade, Gunvantrai A. Rachchh & E. A. Patil, 2010, Management Accounting, Pearson education –South Asia
- R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi
- S.N.Maheshwari 2009, Corporate Accounting, Vikas Publication –Delhi
- Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi

B.Com. III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper II
Corporate Auditing
Computer Code 550215
4 credits

ABOUT THE COURSE: ABOUT THE COURSE:

Course content focuses on conceptual aspect of auditing.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To understand the meaning and objectives of audit of any commercial organization to achieve internal efficiency and accuracy.</p> <p>Contents: Basic Principles of Auditing, Objectives, Advantages, Internal Audit, Internal Check, Internal Control.</p>	25	15
2	<p>Objectives: To understand the various types of audit and to have detailed audit programme to meet the aim and objectives prepared by the audit team.</p> <p>Contents: Types of Audit, Audit Programmes, Audit working papers, Audit Note Book.</p>	25	15
3	<p>Objectives: To understand the various vouchers prepared by the organization as documentary evidence for the financial statement prepared by the company and its evaluation by auditor.</p> <p>Contents: Vouching of Incomes and Expenses including- Purchase, Purchase Returns, Sales, Sales Return, Cash & Bank Receipts & Payments, Debit-Credit Notes, Journal, General Ledger.</p>	25	15
4	<p>Objectives: To understand the special points to be covered by the auditor in carrying out the audit of certain organizations and keeping them as checklist for audit.</p> <p>Contents: Special Points- In Audit of Educational Institutions, Hotels, Co-operative Society, Hospitals and Cinema Theatres.</p>	25	15

Sr. No	Internal Assignment	Marks
1	Preparation of audit programme for any organization and or Preparation of different types of vouchers.	10
2	Class room assignment	15
	Total	25

References :

Institute of Chartered Accountants of India“Compendium of Statement & Standards of Accounting” 2015,
Kamal Gupta, 2004, Auditing, Tata Microhill, Education Delhi,
Minaxi Rachchh, Siddeshwar Gadade & Gunvantrai A. Rachchh, Introduction to Auditing, Vikas Publishing House –Delhi, 2015.
Tandon, 2016 Auditing, S. Chand & Sons Delhi

B.Com III
Semester V
Specialisation Group III
Financial Accounting & Auditing Paper III
Cost Accountancy
Computer Code 550315
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual aspect and application of Cost Accountancy for different commercial organizations.

External Exam: 75 Marks

Unit	Topic	Weightage %	No. of Hours
1	<p>Objectives: To enable students to understand the different elements of cost, comparative analysis of cost for each cost centre, cost reduction method and make profitability statement.</p> <p>Contents: BASIC CONCEPTS AND UNIT COSTING A. THEORY: Definition, Objective, Importance and Advantage of Costing, Concept of Cost; Elements of Cost, Cost Units; Cost Centers; Difference between Cost Accounting, Financial Accounting and Management Accounting. B.PROBLEMS ON: Preparation of Cost Sheets Including Estimation.</p>	25	15
2	<p>Objectives: To enable students to understand basic component of costs of materials, labour, and factory overhead used to process units of production at each process/department, determining the cost of a finished unit</p> <p>Contents: PROCESS COSTING: A. THEORY: Meaning and Features. Costing Procedure Normal Loss (Abnormal Loss and Abnormal Gain), Valuation of Work in Progress, Advantages of Process Costing, Joint Products and By- Products. B.PROBLEMS ON: Preparation of Process Accounts.(excluding equivalent production)</p>	25	15
3	<p>Objectives: To understand the process of charging overhead costs to different production departments including service departments and reallocation of overheads to production department.</p> <p>Contents: OVERHEADS A. THEORY: Nature of Overhead, Classification of Overhead such as Variable Semi – Variables and Fixed Overheads, Factory, Office and Selling Overheads, etc, Machine Hour Rate. B. SIMPLE PROBLEMS ON: Allocation by Departmental Distribution summary; Apportionment and Reapportionment by Repeated Apportionment Method,</p>	25	15

4	<p>Objectives: To enable the students to understand the reasons behind disagreement in profit calculated as per cost and as per financial accounts.</p> <p>Contents: RECONCILIATION OF COST & FINANCIAL ACCOUNTS: Practical Problems Based on Reconciliation of Cost And Financial Accounts</p>	25	15
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Sr. No	Internal Assignment	Marks
1	Assignment on preparation of Cost Sheet from simulated data/ Reconciliation of Cost And Financial Accounts OR Quiz on components of cost and distribution of overhead.	10
2	Class room assignment	15
Total		25

References :

B.K.Bhar. 2010, Cost Accounting: Methods and problems Academic Publisher –Mumbai

Khanna, Pandey , Ahuja&Arora, 2010, Practical Costing , S. Chand & Co. –Delhi

Manmohan&Goyal, 2012, Principles of Management Accounting, S. Chand & Co. –Delhi

Minaxi Rachchh, Siddeshwar Gadade , Gunvantrai A. Rachchh & E. A. Patil, 2010, Auditing & Cost Accounting, Pearson education –South Asia

Nigam & Sharma, 2000, Cost Accounting, Himalaya Publishing House –New Delhi

S.N. Maheshwari, 2012, Cost Accounting, S. Chand & Co. –Delhi

**B.Com. III
Semester V
Specialisation Group IV
Costing Paper I
Computer Code 550116
4 credits**

About the Course:

Course content focus on Conceptual Aspect, Application of Cost Accountancy for Different Commercial Organizations.

Objectives:

To impart knowledge of Cost Accounting and cover the practical knowledge of the subject.

Unit	Topic	Weightage	Lectures
1	Introduction to Costing: Theory only;-Definitions of “Costing” & “Costing Accounting”; Need for Costing; Distinction between Cost Accounting, Financial Accounting & Management Accounting; Objectives of Cost Accounting, Liimitations of Financial Accounting, Benefits of Cost Accounting.	25	15
2	Elements of Cost & Costing Methods; Theory only;- Analysis & classification of various components of total cost; Familiarity with the following methods of Cost Accounting – Unit Costing, Operating Costing, Job Costing, Batch Costing, Process Costing, Operation Costing, Budgeting, Marginal Costing, Absorbption Costing, & Standard Costing.	25	15
3	Materials:- A. Theory;- Factory organization from the view point of a Costing System; The Costing Department; Purchasing Procedure- Bills of Materials, Purchase requisition, Quotation, Order Quantity, Discount, Trade Discount, Cash Discount, Carriage Costs, Goods received note, Organisation of Stores-Types of Stores, Centralized buying, Centralized Stores, Imprest Stores, Location and layout of a store, Duties of a storekeeper, Bin card, Stores ledger, Perpetual inventory system, ABC method of stores control; wastages, Scrap, Spoilage Defectives; Valuation of Material issues by the following methods, their merits and demerits-FIFO, LIFO, Base stock, Simple average, Weighted average ; Standard Price, Normal & Abnormal Loss in Stores. Problems;- Problems on Maximum level, Minimum level, Average level, Reorder level, Economic order quantity; Pricing of issues under the following methods – FIFO, LIFO, Simple average method and Weighted average method.	25	15
4	Labour;- A. Theory;- Functions of the Personnel		

	<p>Departmental;Engagement of Labour, Labour Turnover, Time keeping and Time Booking; Time and Motion Study, Idle time; The following methods of Remuneration, their merits and demerits – Flat Time rate, Straight Piece rate, Halsey Plan, Halsey- weir plan, Rowan Plan.</p> <p>B Problems;- Problems on Labour Turnover Rate, Following methods of Remunerations - Flat Time rate, Straight Piece rate, –Halsey Plan, Halsey- weir plan, Rowan plan.</p>	25	15
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**B.Com. III
Semester V
Specialisation Group IV
Costing Paper II
Computer Code 550216
4 credits**

ABOUT THE COURSE:

Course content focuses on conceptual Aspect, Application of Accountancy for Corporate Organizations.

OBJECTIVES:

To impart knowledge of Accounting and cover the knowledge of the subject.

Unit	Topic	Weightage	Lectures
1	CONTRACT COSTING [A] THEORY :- Treatment of plant on contract: Profit on Uncompleted contract. [B] PROBLEMS ON : Contract Accounts and Estimated Contract Accounts	25	15
2	OPERATING COSTING SIMPLE PROBLEMS ONLY ON : Transport costing	25	15
3	PROCESS COSTING A) THEORY : Definitions of Scrap and Waste Abnormal gain and Abnormal loss. PROBLEM ON Process Account EXCLUDING equivalent production	25	15
4	JOINT PRODUCTS AND BY PRODUCTS THEORY ONLY: Definitions of "Joint Products" and "By Products". Determination of Costs upto the point of Joint Product Separation using the following Methods - Market Value at Point of Separation, Market Value after further Processing and Physical Measurement. Determination of By- Product Costs using the following methods – Market Value : Standard Cost and Comparative Price	25	15

SUGGESTED REFERENCE BOOKS

- Cost Accounting : Methods and problems by B.K.Bhar.
- Cost Accounting : by Nigam & Sharma
- Practical Costing : by Khanna, Pandey , Ahuja & Arora
- Principles of Management Accounting : by Manmohan & Goyal
- Cost Accounting : S.N. Maheshwari.
- Wheldon 's "Cost Accounting and Costing Methods." By Owler and Brown.
- Cost Accounting by Jawharlal

**B.Com. III
Semester V
Specialisation Group IV
Costing Paper III
Computer Code 550316
4 credits**

ABOUT THE COURSE:

Course content focuses on conceptual Aspect, Application of Accountancy for Corporate Organizations.

OBJECTIVES:

To impart knowledge of Accounting and cover the knowledge of the subject.

Unit	Topic	Weightage	Lectures
1	ABSORPTION COSTING AND MARGINAL COSTING A) THEORY ON: Concepts of Marginal Cost and Marginal Costing: Absorption Costing v/s Marginal Costing: Contribution, Break-up of Semi-Variable Overhead into Fixed and Variable elements by the comparison of period method only. B) PROBLEMS ON : Income statements under Absorption and Marginal Costing.	25	15
2	BREAK EVEN ANALYSIS A) THEORY ON: Key factor; Basic Marginal Costing Equation: Cost – Volume = Profit Relationship. Break even charts, Break even analysis by equation techniques and the contribution margin techniques P/V ratio. B) PROBLEMS ON: Pricing Planning and Profit Planning: Key factors – P/V ratio, Break even point.	25	15
3	CAPITAL BUDGETING A) THEORY: Concept of Capital Budgeting and its importance: Methods of Banking Investment Proposals – Payback Method, Average Rate of Return Method and Discounted Cash Flow Method: Cost of Capital, Capital Rationing B) PROBLEMS ON :: Banking Investment Proposals under-the Payback Method, Average, Rate of Return Method and Discounted Cash Flow Method.	25	15
4	FUND FLOW STATEMENT A) THEORY : “Working Capital” Concept of “Funds”. Concept of “Flow” B) B) PROBLEMS ON : Construction of Simple Funds flow Statements and Statements of Changes in Working Capital– NOTE : Analysis not expected.	25	15

SUGGESTED REFERENCE BOOKS

- Cost Accounting : Methods and problems by B.K.Bhar.
- Cost Accounting : by Nigam & Sharma
- Practical Costing : by Khanna, Pandey , Ahuja & Arora
- Principles of Management Accounting : by Manmohan & Goyal
- Cost Accounting : S.N. Maheshwari.
- Wheldon 's "Cost Accounting and Costing Methods." By Owler and Brown.
- Cost Accounting by Jawharlal

**B.Com III
Semester V
Specialisation Group V
Computer Studies Paper I
Computer Fundamentals
Computer Code 550118
4 Credits**

Objectives:

- To understand the importance and requirement of computers in day to day life.
- To enable the students to understand latest technology of Computers
- To make the students computer literate
- To train students in Word Processor and Spreadsheet

Unit	Topic	Weightage %	Lectures
1	<p>Fundamentals of Personal Computers Definition of a Computer, Features, Applications, Advantages & limitations Computer Architecture – Block Diagram Input / Output Devices, CPU, Storage Devices. ZIP Drive, PEN Drive, WEB CAM, Blu Ray Disk CD-R/W, Combo Drive, USB Port Spike Guard, Inverter, U.P.S. Familiarity with KEY BOARD. Use of Function Keys in various software alone, with ALT Key, with SHIFT Key and with CTL Key Number System (Decimal, Binary, Octal, Hexa Decimal) System Software and Application Software Bit, Byte & Word Various types of files viz. Documents, Spread Sheets, Music, Pictures, Video etc. Various Abbreviations and file name extensions</p>	15	09
2	<p>Operating System What is an Operating System ? Its functions. Various operating systems in use today. <u>MS-DOS.</u> Using Commands, Syntax - Files & Directories, Rules for File Name & Extensions <u>Internal Commands:</u> CLS, DATE, TIME, MD, CD, RD, DIR, COPY, DEL, REN, VER <u>External Commands:</u> FORMAT, DISKCOPY, XCOPY, CHKDSK, DELTREE <u>WINDOWS</u> Desktop, Icons, Files, Folders, Shortcuts, Windows Explorer Recycle Bin, Windows Characteristics, Maximize/Restore Functions of Mouse, Control Panel, Choosing a Desktop Theme Using Window Explorer, Concepts of Files &</p>	20	12

	<p>Folders, Rules for File Name & Extensions Managing Files & Folders. <u>WINDOWS ACCESSORIES</u> PAINT, NOTEPAD, CALCULATOR, WINDOWS MEDIA PLAYER</p>		
3	<p>Social Issues relating to Computers Effect on employment, Security Automotation, Information Processing, Efficiency and Productivity Privacy and Individuality</p>	05	03
4	<p>Word Processing (Introduction to MS-WORD) Definition of Word Processing, its features, advantages and limitations. Various word processing packages, Free - Licensed - Open Source Character - Word – Sentence – Paragraph – Page & Document. Entering and Editing Text. File – New, Open, Save, Save As, Close, Page Setup, Print Selecting Text – Cut Copy Paste Special Effects - Italics, Underline, Bold, Subscript, Superscript Font & Font Size, Strike through, Change Case Justification of Text, Font Colour, Highlighting Function Keys & Shortcut Key Combinations</p>	25	15
5	<p>Spread Sheets (Introduction to MS-EXCEL) Definition of Spreadsheet and its Applications, various Spreadsheet packages Basic Concepts : Row – Column, Cells, Work Sheet, Work Book Inserting/Deleting/ Hiding /Un hiding and Sizing of Rows & Columns Value Cells & Label Cells and Absolute Cells Selection of Range Formatting of Cells Spelling Checking of the Sheet Functions - SUM, COUNT, MAX, MIN, AVERAGE, LEFT, RIGHT, ROUND, SIN, COS, TAN Elementary Idea about Page Setup and Printing Function Keys & Shortcut Key Combinations</p>	25	15
6	<p>Printing Fundamentals What is a Printer ? Various types of Printers, Multi Function Devices Types of Papers - Single Sheet, Continuous Stationery. Various Sizes, Types & Perforated Papers. Headers & Footers</p>	10	06

	Margins - Top / Bottom / Left / Right / Header / Footer Printing Odd Pages / Even Pages / on both sides of a page C.P.S. / P.P.M. / L.P.P. / C.P.I. / L.P.I. / C.P.P. / C.P.L.		
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RECOMMENDED BOOKS

1. Rapidex Computer Course - Amit Gupta, Pustak Mahal
2. S. Chand's Computer Course- D. P. Nagpal, S. Chand & Co. Ltd.
3. Comdex Computer Course - Vikas Gupta, Dreamtech Press
4. Office Complete, B. P. B. Publications
5. Computer & Commonsense - Hunt & Shelly, Prentice Hall of India
6. Training Guide MS Word 2003, B. P. B. Publications
7. Training Guide MS Excel 2003, B. P. B. Publications

**B.Com III
Semester V
Specialisation Group V
Computer Studies Paper II
Computerised Accounting & Business Applications
Computer Code 550218
4 Credits**

Objectives:

- To understand the importance and requirement of computers in day to day life.
- To enable the students to understand latest technology of Computers
- To make the students computerised accounting literate
- To emphasis the use of computer in the modern world

Unit	Topic	Weightage %	Lectures
1	Accounting Fundamentals Transaction & Types of Transactions Fundamental Rules of Credit & Debit Basic books of accounts - Purchase Register, Sales Register, Cash Book, Bank Book, Petty Cash Book, Journal Account – Meaning. Types of Accounts, Five Examples of Each Type of Accounts. Entering Opening Balances in Ledger, Posting entries in ledger from above books Balancing ledger accounts and finding out closing balance. Concept of NIL, Debit & Credit Balances Accounting Groups of Assets, Liabilities, Income & Expenses. Manufacturing, Trading, Profit & Loss Account & Balance Sheet Bank Reconciliation Statement	20	12
2	Accounting Entries Entering, Editing, Deleting and Duplicating Vouchers of Purchases, Sales, Journal, Cash, Petty Cash, Bank	20	12
3	Accounting Reports Display and Printing detailed and summarised Purchases, Sales, Journal, Cash, Petty Cash, Bank, Ledger Function Keys & Shortcut Keys	20	12
4	File Compression – Decompression – ZIP / RAR What is File Compression ? Its different types, advantages and limitations Introduction to WINZIP and WINRAR Creating, Adding, Deleting and Extracting Files to a Compress File	10	06
5	E-Commerce & Business Applications What is E-Commerce ?. Its features, advantages and limitations E-Commerce and Trade Cycle	15	09

	Example of E-Commerce applications Security Issues		
6	Elementry Idea about Computer Security Computer Viruses, Adware, Spyware, Hacking What is Computer Virus?. Types and Examples Preventing Measures & Anti Virus Programs with Examples What is Adware, Spyware & Malware ? Its Types and Examples Preventing Measures & Anti Adware, Spyware, Malware Programs with Examples	15	09

RECOMMENDED BOOKS

1. Tally 5.4 - A. K. Nadhani, BPB Publications
2. Information Technology, Phadke Prakashan
3. Information Technology, Phadke Prakashan
4. Tally ERP 9.0 Training Guide, B. P. B. Publications
5. Rapidex Computer Course - Amit Gupta, Pustak Mahal
6. Comdex Computer Course - Vikas Gupta, Dreamtech Press

**B.Com III
Semester V
Specialisation Group V
Computer Studies Paper III
Advanced Computerised Accounting & Business Applications
Computer Code 550318
4 Credits**

Objectives:

- To understand Computerised Accounting
- To understand Application of Computers in Business

Unit	Topic	Weightage &	Lectures
1	PAYROLL Employee Master & Pay Structure Defining Deductions and Calculating Pay Understanding Pay Sheet and Pay Slip Understanding depositing of deductions with banks	15	09
2	INVENTORY Inventory Groups, Stock Items and Units of Measurement Printing Stock Register, Stock Ledger, Stock Summary Printing with Gross Profit Percentage Stock Ledger, Stock Group	15	09
3	ACCOUNTING REPORTS / TAXATION - DIRECT AND INDIRECT TAXES Creating & Altering Company Information, Gateway of Tally Accounting Groups, and Ledger Data Entry of Purchase, Sales, Journal, Cash, Bank & Petty Cash Voucher with test data Bank Reconciliation Statement Understanding various account books including accounting ledger and stock ledger Understanding of Trading, Profit & Loss Account and Balance Sheet along with Stock Summary Printing Various Books of Accounts, Ledger, Trial Balance, Trading and Profit and Loss Account and Balance Sheet Basics of Income Tax, T.D.S. Basics of CST, MVAT, Service Tax, GST (if applicable) Function Keys – Default Values, Short Cut Key Combinations	25	15
4	Advanced EXCEL Basic Concepts -- Row, Column, Cells, Cell Address, Value cells, Label cells, Absolute cells, Relative cells Multiple Worksheets, Inserting & Deleting Rows & Columns Financial Functions (FV, PV, PMT)	20	12

	<p>String (LEFT, RIGHT, MID, UPPER, LOWER, PROPER, Len, Trim) Mathematical (SUM, COUNT, AVERAGE, MAX, MIN, Sqrt, Round) Logical (IF, or, true, not) Date Functions – Date(), Day(), Month(), Year(), today(), Now() Toolbars – Standard & Formatting Increasing & Decreasing Row Height and Column Width Data Sort, Data Fill (Autofill), Sub Totals Undo & Redo, Find, Find & Replace, Goto, Formatting Cells, Formatting a Sheet Creating Charts File – Open, Save, Save As, Exit Macros – Elementary Idea Spelling Checking Function Keys – Default Values, Short Cut Key Combinations</p>		
5	<p>Advanced WORD File – Open, Save, Save As, Exit Page set up --- Width, Height, Top margin, Bottom margin, Header, Footer Find and Replace, Spell Check & Grammar Auto Text, Auto Correct Justification -- Left , Right , Centre , Even Indenting And Out denting Text, Line Spacing, Paragraph Spacing Bullets And Numbered Lists Drop Cap, Change Case, Columns, Go To Word Count, Insert Page Break, Tables Print and Print Preview, Mail Merge, Letter Wizard, Macros, Tables Function Keys – Default Values, Short Cut Key Combinations</p>	15	09
6	<p>Advanced POWERPOINT Creating, Editing & Saving a PowerPoint Presentation Inserting Clip Art Formatting, Transition & Animation Effects Different Views (Normal, Outline, ...) Slide Show Printing Slides and handouts Function Keys – Default Values, Short Cut Key Combinations</p>	10	06

RECOMMENDED BOOKS

1. Rapidex Computer Course - Amit Gupta, Pustak Mahal
2. S. Chand's Computer Course- D. P. Nagpal, S. Chand & Co. Ltd.
3. Comdex Computer Course - Vikas Gupta, Dreamtech Press
4. Office Complete, B. P. B. Publications
5. Training Guide MS Word 2007, B. P. B. Publications
6. Training Guide MS Excel 2007, B. P. B. Publications
7. Training Guide MS Power Point 2007, B. P. B. Publications
8. Tally ERP 9.0 Training Guide, B. P. B. Publications
9. Tally Pay Roll, B. P. B. Publications

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Computer Applications Paper No. VI
Computer Code (B.Com – 500618) / (BA – 400618)
4 credits

Objectives :

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
1	PROBLEM SOLVING <ul style="list-style-type: none"> • Principles of Flow Charting • Developing to Flow Charts 	20	10
2	“C” <ul style="list-style-type: none"> • What is “C” • History and Features of C • Character Set & Identifiers • Data Types • Variables (Declaration, Rules, Classification) • Key or Reserve Words • Structure of C Program • Header Files • Operators (Arithmetic, Relational, Logical, Assignment) • Increment/Decrement, Conditional/Ternary, Unary) • Library Functions • Transfer Control Statement • Loops (While, Do – While, For) • Array • Pointers • Functions • Structures • Files 	80	40

Recommended Books

1. “The C Programming Language” Kerningham and Ritchie
2. “Let us ‘C’”: Y.P. Kanetkar
3. “Outline of Theory and Problem of Programming with C”: B.S. Gottfried, Schaum’s, Tata Mcgraw Hill, 1995
4. “The C Programming Language”: Kerningham and Ritchie, Prentice Hall, 1991.
5. Programming in ANSI C”: Ramkumar and Agerwal, Tata McGraw Hill, 1996.

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Computer Applications Paper No. VII
(Computer Code (B.Com – 500718) / (BA – 400718))
4 credits

Objectives :

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
1	FUNDAMENTALS OF COMPUTER WEB DESIGNING <ul style="list-style-type: none"> • Introduction to web • Overview HTTP • Client request and Server Response • Cookies • Proxy server • Web Security • Digital Signature • Digital Certificates • Encryption • Authentication 	20	10
2	Hyper Text Markup language (HTML) <ul style="list-style-type: none"> • Introduction to HTML • Designing Web Pages • Text Formatting • List • Tables • Hyper links • Using Images etc. • Forms • Frames • Image Mapping • Inclusions of multimedia • CSS 	50	25
3	Javascript <ul style="list-style-type: none"> • Variables • Data types • Operators • Popup Boxes • Special Text • Array • Functions • If-else • SwitchLoops (for, while, do while, for..in) • Break, continue • Events • Try...Catch • Throw 	30	20

Recommended Books

1. "HTML and XHTML": Gary Rebnoiz, SAMS Publishers
2. "Mastering HATML 4": Deborah S. Ray, Eric J. Ray, Sybex
3. "The complete reference HTML and XHTML (4th Edition)": Thomas A. Powell, Tata Mcgraw hill.
4. "Mastering Web Designing": Mccoy
5. "Running a perfect Web Site": Wynkoop
6. "HTML Complete": Sybex
7. "Masterubg HTML 4 Premium (W/CD)": Ray
8. "Java 2 the complete References J2sc", Herb schildt, 5th edition, 2003
9. "Javascript the definitive guide", David Flanagan, O'Reilly.
10. Java Enterprise in a Nutshell: A desktop Quick Reference "Nutshell Handbook)
11. Eliote B. Koffman, "Problem solving with java", Temple University Ursula Wolz, Collee of New Jersey, Copyright 1999, 848 pp. ISBN 0201357437
12. Jan Skansholm, "Java from the Beginning", Chalmers University of Technology. Sweden, Copyright 2000, 540 pp. ISBN 0201398125.
13. HTML: Chuck Musciano and Bill Kennedy, O'Reilly and Associates "The Definitive Guide": 3rd Edition.

B.Com. III / BA III
Semester V
Vocational Course
Computer Applications Paper No. VIII
Computer Code (B.Com - 500818) / (BA – 500818)
4 credits

Objectives :

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
1	ASP <ul style="list-style-type: none"> • ASP Introduction • ASP Install • ASP Syntax • ASP Variables • ASP Loops • ASP Procedures • ASP Forms • ASP Forms • ASP Cookies • ASP file System 	40	20
2	Basic JAVA Programming (a) Introduction <ul style="list-style-type: none"> • The creation of Java • Why Java is important to the Internet • Java Applets And Applications • Security • Portability • Java's Magic : The Byte Code • Java Buzzwords (b) Over View of Java <ul style="list-style-type: none"> • Object oriented programming • Two paradigms • Abstraction • The three OOP principles • Control statements (if,loop) • Java keywords 	60	25
	(c) Data types and operators <ul style="list-style-type: none"> • Strongly typed language • Primitive data types • Literals • Variables • Dynamic Initialization • Scope and life time of variable • Type conversion and casting 		

	<ul style="list-style-type: none"> • Array • One and two Dimensional Array <p>(d) Control statements</p> <ul style="list-style-type: none"> • Selection statements (if, switch) • Loops • Jump statements Break, continue <p>(c) Classes and objects</p> <ul style="list-style-type: none"> • Declaring objects • Assigning Objects Reference variables • Methods <p>(d) Constructor</p> <ul style="list-style-type: none"> • Garbage collection • Finalize method <p>(e) Method</p> <ul style="list-style-type: none"> • Overloading Methods • Overloading Constructors • Static variable and static method • Introducing final variable • Inner classes • Command line arguments <p>(f) Inheritance</p> <ul style="list-style-type: none"> • Inheritance Basics • Super class variable can Reference a Subclass Object • Using super keyword (two forms) • Multilevel Hierarchy • Method Overriding • Dynamic Method Dispatch • Abstract Classes • Using final with Inheritance <p>(g) Interface and packages</p> <ul style="list-style-type: none"> • Defining packages • Classpath • Access Protection • Importing Packages • Defining an Interface • Implementing Interfaces 		
	<p>(h) Exception handling</p> <ul style="list-style-type: none"> • Exception handling Fundamentals • Exception Types • Uncaught Exceptions • Using Try and Catch • Multiple catch clauses • Throw and throws and finally • Java's built-in exception <p>(i) The I/O classes</p> <ul style="list-style-type: none"> • I/O Basics • Streams • Byte Streams and character Streams • The Byte Stream classes • The character stream classes • The predefined Streams • Reading Console Input 		

	<ul style="list-style-type: none"> • Reading characters • Reading strings • Writing console Output • Reading and Writing files <p>(j) Applet class</p> <ul style="list-style-type: none"> • Applet Basics • Applet class • Applet Architecture • Applet Skeleton • Applet Initialization and termination • Overriding update • Repaint • The HTML Applet Tag <p>(k) Event handling</p> <ul style="list-style-type: none"> • Mouse • Keyboard • Window Listener • Mouse Motion Listener 		
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Recommended Books

1. "Java 2 the complete References J2sc", Herb schildt, 5th edition, 2003
2. "Javascript the definitive guide", David Flanagan, O'Reilly
3. Java Enterprise in a Nutshell: A desktop Quick References ("Nutshell Handbook)
4. Elliote B. Koffman, "Problem solving with java", Temple University Ursula Wolza, Collee of New Jersey,d Copyright 1999, 848 p.p ISBN 0201357437
5. Jan Skansholm, "Java from the Beginning". Chalmers University of Technology, Sweden, Copyright 2000, 540 pp. ISBN 0201398125.
6. David Flanagan :JavaScript: The Definitive Guide ",O' Reilly-January 2002 Kent and Multer "Official Netscape Netscape JavaScript 1.2 Programmer's References." Netscape-specific book by (1977, ISBN: 1566047579).

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Tourism & Travel Management – Paper VI
Travel Agency Management
Computer Code (B.Com – 500624) / (BA – 400624)
4 credits

Objectives

This paper includes travel agency operations, airlines and Indian railways and accommodation.

Unit	Topic	Weightage %	Lectures
1	a. Abbreviations & terms used in the travel industry. b. Travel Agency – Functions, IATA recognition, sources of income, and organizational structure	25	15
2.	Airlines: Air India, Indian and Private carriers	25	15
3.	Indian Railways: Origin, contributions, Royal trains, special trains, Toy Trains.	25	15
4.	Accommodation: Type of Hotels, Star gradation, Meal plans, Rooms categories, IHA and FHRAI	25	15

Recommended Books

1. Mandal V.K. : Travel and Transport Agency Cyber Tech. Publications, 1st edition, 2008, New Delhi.
2. Negi Jagmohan : Travel Agency Operations – concepts and principles, Kanishka Publishers, New Delhi.
3. Nikunj Tarun : Fundamentals of Travel & Tourism. Alfa Publications, 1st edition, 2006.
4. Page Stephen : Tourism Management – Managing for chance Elsevier India Pvt.Ltd., New Delhi.
5. Puri Manohar : Travel Agency and Tourism Pragun Publishers, New Delhi.

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Tourism & Travel Management – Paper VII
Glimpses of India Culture
Computer Code (B.Com -500724) / (BA – 400724)
4 credits

Objectives

This paper provides an insight of India's rich cultural heritage, Architectural styles and way of life.

Unit	Topic	Weightage %	Lectures
1.	Architectural Styles: Cave architecture, Hindu temple architecture, Indo-Islamic architecture & British architecture.	25	15
2.	Fairs, Festivals, Cuisine and Customs	25	15
3.	Performing Arts – Dance Music and Musical Instruments	25	15
4.	Handicrafts, Paintings (scriptures, murals & miniature paintings), Costumes and Textiles.	25	15

Recommended Books for Papers III & IV

1. Singh Sarina : Lonely Planet India, Lonely Planet Publication, Bindloss Joe 9th edition, August 2001.
2. Eames Andrew : nsight Guide – India, APA Publication, 5th edition, 1997.
3. Sinclair Toby : India, John Murray Publication, 1995.
4. Gupta S.P. Cultural Tourism in India, Indraprastha Museum of Art & Archaeology, Delhi, 1st edition, 2002.
5. Wright Gillian : Hill Stations of India, Pengiun Books India, 1998.
6. Mehta Vishwas: Cultural Tourism Management, West zone cultural centre, Udaipur, 1st edition, 2005.
7. Vaidyanathan Sunil : Temples of South India, English edition publication 2002-03.
8. Tribuwan D: Fairs & Festivals of India, Discovery Publishing House, New Delhi, 1st edition.
9. Aryan Subhashini: Crafts of Himachal Pradesh, Mapin Publishing Pvt. Ltd., Ahmedabad, 1993.
10. Allen Johnny: Festivals & Special Event Management, John Wiley & Sons Ltd. 1st Edition, 1997.

B.Com. III / BA III
SEMESTER V
Vocational Course
Tourism & Travel Management – Paper VIII
Communication & Automation
Computer Code (B.Com - 500824) / (BA – 500824)
4 credits

Objectives

This paper covers techniques of communication, tourist profile and role of automation in tourism industry.

Unit	Topic	Weightage %	Lectures
1.	a. Elements and Process of Communication. b. Verbal – oral communication and its application.	25	15
2.	a. Verbal – written Communication and its application. b. Non-Verbal Communication and Barriers to communication.	25	15
3.	a. Policies – Government of India <ul style="list-style-type: none"> • National Tourism Policy • Civil Aviation Policy • 	25	15
4.	a. Automated systems Used in travel industry. b. Computer Reservation System (CRS)	25	15

Recommended Books

1. Mohan Krishna & Banerji Meera : Developing Communication Skills, Mac Millan India Ltd, 1990, New Delhi.
2. Rai Urmila & Rai S.M. : Effective Communication, Himalaya Publishing House, 4th edition, 2004.
3. Government of India : Policy Extracts and Tourist Arrival Data.
Chawla Romila : Tourism Marketing and Communications. Arise Publishersand Distributors, 1st edition, 2006, New Delhi

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Ethics and Evaluation of Advertising Effectiveness – Paper VI
Computer Code (B.Com -500644) / (BA – 400644)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Misleading & Deceptive Advertising: Misleading Advertisements, False Promises, False Comparison, Use of Women in Advertising, Positive and Negative influence on younger generation, culture and traditions.	25	15
2.	Regulation of Advertising in India: Role played by Government, Consumers and Media Houses, Surrogate Advertising-its meaning and its use in today's context.	25	15
3.	Laws Governing Advertisements: MRTP Act, ASCT, AAI Code of Conduct, Prize & Competitions Act, Magic Remedies Act.	25	15
4.	Evaluation of Advertising Effectiveness: Importance, Difficulties, Measures of measuring Advertising Effectiveness-Pre-Testing & Post-Testing, Communication & Sales Effect.	25	15

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Advertising Agency & Department – Paper VII
Computer Code (B.Com - 500744) / (BA – 400744)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Advertising Agencies: Its relevance in today's business, Their Role and Importance in Advertising, Functions of an Advertising Agency.	25	15
2.	Organisation of an Advertising Agency: Organisation of an Advertising Agency, Selection of an Advertising Agency, Agency Commission and Fees, Client-Agency Relationship.	25	15
3.	Advertising Department: Importance, Need, Functions and its Organisation.	25	15
4.	Recent Growth: New Business Development, Growing with existing clients, growing with new clients.	25	15

B.Com. III / BA III
SEMESTER V
Vocational Course
Sales Management – Paper VIII
Computer Code (B.Com – 500844) / (BA – 500844)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Sales force Management: Functions of a Sales Management, Recruitment & Selection, Training & Direction, Motivation & Compensation, Performance Appraisal, Sales force Size.	25	15
2.	Sales Planning and Budgeting: Process of Sales Planning, Market Analysis, Sales Forecasting – Its importance and Methods, Importance of Sales Budget, Uses of Sales Budget.	25	15
3.	Sales Territory: Importance, Need, Considerations in allocation of sales territory, Benefits of sales territory.	25	15
4.	Sales Quotas and Sales Analysis: Objectives, Principles of setting sales quota, Use, Steps in setting a sales quota, Uses and Methods of Sales & Cost Analysis.	25	15

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Life Insurance Paper VI
Computer Code (B.Com – 500651) / (BA – 400651)
4 credits

Unit	Topic	Weightage %	Lectures
1.	RESERVES AND SURPLUS <ul style="list-style-type: none"> a. Bonuses & Types b. Reserves, and Life Funds c. Solvency Margins + Investment and Surplus d. Statutory Regulation of Reserves & Computation e. Calculation of Paid up value + surrender value concepts. f. Standard norm for forfeiture Law g. Reduced Paid up value h. Valuations – Methods of Valuations i. Settlement Options 	60	35
2.	LEGISLATIONS <ul style="list-style-type: none"> a. A Brief Study of Insurance 1938 b. Detailed Study of L.I.C. Act 1956 c. I.R.D.A. Act 2000 d. General insurance Act 1986 e. E.C.G.C. Act 	40	25

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
General Insurance Paper VII
Computer Code (B.Com – 500751) / (BA – 400751)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Fire Insurance Contracts a.Origin- Stipulation & conditions b.Full disclosure of material facts c.Inspection & Coverage	25	15
2.	Fire Insurance Policies of GIC of India	25	15
3.	Marine Insurance Contracts a.Origin- Basic- Principles of Insurance. b.Types of Marine Insurance c.Freight + Cargo + Vessels d.Perils covered, Types of Contracts, Procedure of claims, Settlement, etc.	25	15
4.	Marine Losses a.Total Loss, Partial Loss, Particular b.Average Loss, General Average Loss, Preparation of Loss Statement requirement, documents needed. c.Presentation of Claims, Valuation of Salvage Loss, Limits of liability etc.	25	15

Recommended Books

1. IC-34 of Insurance Institute of India.

B.Com. III / BA III
Semester V
Vocational Course
General Insurance Paper VIII
Property & Liability Insurance
Computer Code (B.Com – 500851) / (BA – 500851)
4 credits

Unit	Topic	Weightage %	Lectures
1	ESIC Act 1948, Workman's Compensation Act a. Introduction, Types of Liability Insurance, Re-Insurance b. Basic Concepts of Product Liability, Public Liability, Employer's Liability, Professional Indemnity Insurance, Directors Liability, Accountant's Policy conditions, etc. c. Liability Insurance in Industrial and non industrial statutory control over liability insurance, Risk	20	10
2	Engineering Insurance a. Machinery Breakdown Policy b. Dishonest, Disappearance & destruction insurance Policies c. Contractor's Plant & Machinery Policy d. Boiler & Premium Plant Policy etc.	25	15
3	Aviation Insurance	10	05
4.	Claims a. Claim in General Insurance b. Documentation for Claim c. Role of surveyors & Adjusters d. Preparation of Claim Statement e. Role of Insurance Agent	25	15
5.	Insurance Problems of Institutions a. Like Hospitals, Educational and Religious Institutions, Clubs and Associations, etc.	20	10

Recommended Books

1. IC-34 of Insurance Institute of India.

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Office Management & Secretarial Practice Paper VI
Shorthand
Computer Code (B.Com – 500652) / (BA – 400652)
4 credits

Unit	Topic	Weightage %	Lectures
1	Chapter XXXII Essentials Vowels	40	20
2	Chapter XXXII I Special Contractions	30	20
3	Chapter XXXIV Advanced Phraseology	30	20

Shorthand Pitman old Book

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Office Management & Secretarial Practice Paper VII
Typing
Computer Code (B.Com – 500752) / (BA – 400752)
4 credits

Unit	Topic	Weightage %	Lectures
1	Balance Sheet @ 50 wpm	40	20
2	Letter @ 50 wpm	30	20
3	Speed Passage @ 50 wpm	30	20

B.Com III / BA III
Semester V
Vocational Course
Office Management & Secretarial Practice Paper VIII
Office Management Theory
Computer Code (B.Com – 500852) / (BA – 500852)
4 credits

Unit	Topic	Weightage %	Lectures
1	Office Correspondence – drafting of letters – official letter, D.O. letter, - characteristics, letter drafting, - enquiry, quotation, order, complaint, reminder letter, circulars. Office Practices – drafting application for a job, call letter, official notes, office order.	25	15
2	Visitor's Management – office etiquettes, Interaction with visitors, effective use of language, preparation of appointment schedule, visitor's dairy & its importance.	25	15
3	Salary Management – meaning, objectives of fixing scales, calculation, components of salary, authorized deductions, period of payment of wages, salary disbursement,	25	15
4.	Office Stationery - - meaning, items of stationery, stationery stock, types of papers & envelopes, Issue procedure, honour system, methods of controlling stock, Bin card, Control of consumption of stationery, methods of purchasing, office forms – meaning & utility.	25	15

Recommended Books

1. Office Organisation & Management by R.K.Chopra & Ankita Chopra, 14th Revised Edition, 2005.
2. Office Management & Commercial Correspondence by Doctor & Doctor.
3. Commercial Correspondence & Office Management by Pillai & Bhagvathy, S Chand & Co.
4. Office Management & Communication by Reddy & Appanniah, Himalaya Publishing House.

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Communicative English Paper No. VI
Computer Code (B.Com – 500653) / (BA – 400653)
4 credits

Objectives :

1. To enable students to understand Global Communication Etiquette.
2. Learn to make speeches confidently
3. Learn Presentation skills

Unit	Topic	Weightage %	Lectures
1.	TELEPHONE ETIQUETTE – a) Taking and leaving voice messages. b) Leaving a message c) Taking a message d) Opening a business call e) Listening carefully/Asking relevant questions f) Giving instructions slowly, correctly g) Placing the caller on hold h) Summarising conversation i) Freeing on plan of action. j) Closing a call k) Handling sound distortion l) Using the caller's name	25	15
2.	E-MAIL ETIQUETTE	25	15
3.	PRESENTATION SKILLS a) Body language b) Developing content c) Using the powerpoint d) Responding to questions	25	15
4.	PUBLIC SPEAKING – a) Theory of Public relations b) Writing and delivering a speech c) Sales talk, promoting a product/service.	25	15

PATTERN OF EVALUATION

Internal Assessment 25 marks
 Make a presentation – 15 marks
 Deliver a speech - 10 marks

External Assessment 75 marks – Question I compulsory. Any 3 out of the remaining questions.

- Q.1. a) On Theory of Public relations - 5 marks
 b) Give a passage and ask for the student to prepare the text for a powerpoint presentation. - 10 marks
- Q.2 - Writing a speech ½ topics - 20 marks
- Q.3 - On E-mail Etiquette/Telephone Etiquette - 20 marks
 (2 notes)
- Q.4 - Sales talk promoting
 a) products ½ topics)
 b) service ½ topics) 20 marks

Q.5. Write a speech on the given topic - 20 marks

BOOKS RECOMMENDED

1. Business Communication – Rai & Rai, Himalaya Publishing House, Tenth Edition 2008.
2. Spoken English : A Foundation Course Part I for speakers of Gujarati – Sadanand and Puneetha – Orient Longman.
3. Business Communication Today : Bovee, Thill, Schatzman, Pearson Education (7th Edition) (For Presentation Skills and E-mail)

Websites : 1) Mindtools.com.

2) businessballs.com.

B.Com. III (Semester V)
BA II (Semester IV)
Vocational Course
Communicative English Paper No. VII
Computer Code (B.Com - 500753) / (BA – 400753)
4 credits

Objectives :

1. to prepare the student for the job market
2. to enable students to express ideas clearly in a group.

Unit	Topic	Weightage %	Lectures
1.	a. Letter of Application b. Writing an Effective C.V. c. Time management d. Goal setting e. Developing General Awareness (Current Affairs Quizes)	25	15
2.	a. Understanding Personality types b. Developing Assertive Skills	25	15
3.	GROUP DISCUSSION – What is a GD? Why is this seen as a qualifying test? What are the skills required to discuss ideas well and to respond to the opinions of others? (Please see that the students are taught listening skills)	25	15
4.	a. Theory of Interviews b. Personal Interview	25	15

G.D. MARKING

- Opening the discussion – 4 marks
- Presenting an idea and introducing a point of view – 10 marks.
- Good articulation, correct language – 4 marks
- Listening to speakers and responding to their ideas – 4 marks
- Overall group behaviour – 3 marks.

(students may appear to 'Competition Success Review' for G.D.)

PATTERN OF EVALUATION

Internal Assessment : 25 marks

GROUP DISCUSSION

External Assessment : 75 marks

Q.1. Compulsory – 15 marks

Current Awareness Questions

Q.2. Letter of Application and C.V. - 20 marks

Q.3.a) Theory of the Interview Process - 20 marks

- b) Teacher can give a situation for a job interview and student has to list 10 questions that she thinks the interviewer can ask for that particular job interview.

Q.4. Short notes on : Time Management

Goal Setting - 20 marks

Goal and Unit II 2 out of 3

Q.5. Give a topic – ask students to write an argumentative essay –

For and against – 20 marks.

RECOMMENDED BOOKS

1. Business Communication : Rai & Rai (2008 edition)
2. Business Communication today: Bovee, Thill, Schatzman (Pearson Education, 7th Edition)
3. Handouts provided
4. Website : mindtools.com
Businessballs.com

B.Com. III / BA III
Semester V
Communicative English Paper No. VIII
Computer Code (B.Com – 500853) / (500853)
4 credits

Objectives :

1. to introduce students to concepts related to news and journalistic practice.

Unit	Topic	Weightage %	Lectures
1.	PRINCIPLES OF JOURNALISM - OBJECTIVITY - ACCURACY - FREEDOM - INDEPENDENCE - IMPARTIALITY, FAIRNESS - BALANCE PROFESSIONAL ETHICS DUTIES AND RESPONSIBILITIES OF JOURNALIST FREEDOM OF THE PRESS AND ITS LIMITATIONS.	25	15
2.	ORGANISATIONAL STRUCTURE OF THE NEWSPAPERS a) Editorial – roles of each element in the Editorial Dept. b) Advertising c) Circulation d) Research and Reference	25	15
3.	REPORTING a) Definition of News ‘hard’ and ‘soft’ news b) News Values c) News sources/news gathering – staff reporters, correspondents, news agencies, syndicate. d) Qualifications of the reporter e) Types of reports f) Structure of a news report - Leads – types and functions - News angles (Investigative-business-political -features’- columns - reviews - editorial - Interviews – special use of language in journalistic writing – journalistic styles.	25	15
4.	EDITING a) Editorial desk and its set up, Proof reading, copy editing with reference to the final display and layout. b) Word processing, page maker, using desktop/publishing equipment and software c) Use of photographs/placement of pictures.	25	15

PATTERN OF EVALUATION

Internal Assessment : 25 marks

Bring out a 4 page newspaper

External Assessment : 75 marks

Questioning No. I is compulsory – Any 3 questions out of the remaining questions.

Q.I Compulsory 15 marks –

Questions on Unit I

Q.II a) A celebrity eg. Film personality/political figure/sports icon, etc. who has made a significant contribution has to be interviewed.

List 10 questions that you will ask - **10 marks**

b) Theory question on Unit II - **10 marks**

Q.III a) Edit the news - (Bring it down from 500 words to 300 words, give it a title – **10 marks**.

b) Identify the type of news item - **10 marks**

(whether political/feature/column etc. give 2 to 5 lines of each type of journalistic writing and ask student to identify (At least 2 news items)

Q.IV Proof read 2 passages - **20 marks**

Q.V. a) Write a news report (eg the US President is coming to India and will be inaugurating an Indo-US Festival. This will be followed by a press conference).

- **10 marks**

b) Theory – short notes on Unit II & III - **10 marks**

RECOMMENDED READING

1. An Introduction to Journalism by Richard Rudin Essential techniques and Background knowledge and Ibbotson. Focus Press, 2006.
2. Brumley and O' Malley, "A" Journalism Reader, (1997), Routledge,
3. Sarkar RCS. The press in India (1984) S. Chand & Co. Ltd.
4. SNTD Notes (Distance Education)

**B.Com. III
Semester VI
C.C. English (Higher Level) Paper VI
Computer Code 610601
4 credits**

Objectives : By the end of this semester, the student should be able to:

1. Respond to socially relevant issues.
2. Write official reports
3. Prepare press releases and handouts.
4. Understand the role and importance of Public Relations in a business organization.

Unit	Topic	Weightage %	Lectures
1	Developing reading, analytical and linguistic skills and sensitizing the student to gender issues through the study of short stories. Stories – 10, 11, 12, 13 and 17 from the Inner Courtyard.	50	30
2	Business Correspondence: Report Writing – individual, and Committee with covering letters	25	15
3	Business Requirements: Press Releases (with covering letter)/Handouts/Role and Function to PR.	25	15

Prescribed Text:

The Inner Courtyard – edited by Lakshmi Holmstrom, Rupa Publications, 2006

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business – Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication – Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Communication Skills – Lina Sen, Prentice Hall of India, New Delhi, 2008.
5. Business Communication Today – Bovee, Thill, Schatzman: Pearson Education, Seventh Edition.

SEMESTER VI : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Students are required to prepare committee reports on topics suggested by the teacher. This is a group activity.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – 1 out of 2. A broad thematic question on stories taught from the Inner Courtyard (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Short notes – 2 out of 3 – 10 marks each. Questions will be on individual short stories from the Inner Courtyard on plot, theme, and character. Please take care to see that questions 1 and 2 do not overlap.

Question 3 (Total 20 marks)

Draft a report – 1 out of 2 individual or Committee report. The Committee report must have a covering letter.

Question 4

Press release with covering letter – 1 out of 2 – 20 marks

Question 5

Short notices – 2 out of 3 – 10 marks each.

Questions will be on Public Relations and drafting handouts.

Question 6 – 25 marks (for external students and repeaters only)

A) Draft a committee report – 15 marks – no options

B) Draft a handout – 10 marks – no options

Additional Reading List:

1. Writing Reports: John Seely. Oxford 2002.
2. Publicity, Newsletters, Press Releases – Alison Baverstopch, Oxford, 2002.
3. Writing for the Internet – Jane Dorner, Oxford, 2002.
4. Essays and Dissertations – Chris Mounsey, Oxford, 2002.
5. Writing a CV that Works – Paul MCGee, Indus Publishing Company, New Delhi.

6. The secret of Face-to Face Communication – Peter Urs Bender, Dr. Robert Tracz. Macmillan, 2001.
7. Mastering Business English (all four books in the series) – Orient Longman Publication.

Note: The Recommended and Additional Reading Lists provided for each of the semesters are not exhaustive; they are merely on indicative list. Teachers may feel free to refer to any other books on the prescribed topics.

**B.Com. III
Semester VI
C.C. English (Non-English Medium)
(Computer Code 620601
4 credits**

Objectives : By the end of this semester, the student will:

1. Be familiar with the interview process.
2. Learn to prepare personal and Committee reports
3. Learn to interpret data to create pie-charts, bar charts and graphs
4. Further consolidate summarizing skills
5. Respond critically and analytically to issues raised in fiction.

Unit	Topic	Weightage %	Lectures
1	a. Interviews: Types, Candidate's preparation, frequently asked questions. b. Writing an acceptance letter.	25	15
2	a. Personal Reports b. Committee Reports	25	15
3	a. From Verbal data to visual representation: Pie charts, bar charts and graphs. b. Summarizing	25	15
4	Sudha Murthy's Wise and Otherwise – stories 23 to 30.	25	15

Prescribed Text: Sudha Murthy, Wise and Otherwise, East West Books.

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business, Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication. Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Chetana English Grammar and Composition, A.A. Menon, Chetana Publication, 2008.

SEMESTER III : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Individual or team based work on interviews. The teacher could choose to interview students individually or encourage the students to form a panel of interviewers and interview other students. Those who are part of the panel must also become interviewees subsequently.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – (15 marks)

Questions will be from the text Wise and Otherwise – any one out of two..

Optional Questions:

Question 2 – 20 marks

Short notes – any two out of three. Questions will be from Wise and Otherwise.

Care should be taken to see that there are no major overlaps between questions 1 and 2.

Question 3 – 20 marks

Committee Report writing – with a covering letter – any 1 out of 2 – 20 marks

Question 4 - 20 marks

Theory question on Interviews – 1 out of 2 – 10 marks

Verbal Interpretation to Visual Representation – any 1 out of 2 – 10 marks.

Question 5 (Total 20 marks)

Personal Report – 1 out of 2 – 10 marks

Acceptance letter – no options – 10 marks.

Question 6 – 25 marks (for external students and repeaters only)

A) Summarising – unseen passage – 15 marks

B) Verbal to visual or personal report – 10 marks – no options.

Additional Reading List:

1. Writing Reports: John Seely, Oxford 2002.
2. Publicity Newsletters, Press Releases – Alison Baverstopch. Oxford, 2002.
3. Writing for the Internal – Jane Dorner, Oxford, 2002.

4. Essays and Dissertations – Chris Mounsey, Oxford, 2002.
5. Writing a CV that Works – Paul McGee, Indus Publishing Company, New Delhi.
6. The secret of Face-to Face Communication – Peter Urs Bender, Dr. Robert Tracz, Macmillan, 2001.
7. Mastering Business English (all four books in the series) – Orient Longman Publication.

Note: The Recommended and Additional Reading Lists provided for each of the Semesters are not exhaustive; they are merely an indicative list. Teachers may feel free to refer to any other books on the prescribed topics.

B.Com. III
Semester VI
Economics Paper VI (compulsory)
Indian Economy
Computer Code 640605
4 credits

Objectives

- To introduce the students to the various developmental issues facing the Indian economy..

Unit	Topic	Weightage %	Lectures
1	<p>Development Issues in India</p> <p>a. Concept of underdeveloped, developing and developed economies. Characteristic features of India as a developing economy.</p> <p>b. Poverty – concept, extent, causes and poverty alleviation programmes in India.</p> <p>c. Unemployment – concept, extent and causes of unemployment, employment generation programmes in India.</p> <p>d. Human development – Concept and significance of Human development.</p>	30	18
2	<p>Issues in Agriculture.</p> <p>a. Agricultural Production and Productivity – Trends, causes of low productivity, measures to increase productivity.</p> <p>b. Agricultural Finance – Need, Non-institutional sources, Institutional sources and their constraints, NABARD – Role and functions.</p> <p>c. Agricultural Marketing – Problems government measures, Regulated markets and co-operative marketing.</p> <p>d. Food Security – Concept and need, Public Distribution System (PDS), Limitations of PDS, Reorganisation of PDS></p>	20	12
3	<p>Issues in Industry</p> <p>Industrial Policy – July 1991 policy and post 1991.</p> <p>Small Scale Industries – Role, problems, measures.</p> <p>Balanced Regional Development.</p> <p>Foreign Direct Investment – Issue of attracting FDI.</p> <p>Indian Ventures abroad – problem and prospects.</p>	30	18
4	<p>Other Development Issues.</p> <p>1. Infrastructure</p> <p>a. Concept and Role of infrastructure.</p> <p>b. Energy – Meaning and sources, Conventional and non-conventional sources, commercial and non-commercial sources, Energy crisis and measures to tackle it.</p> <p>c. Transport – Importance, development and problems of rail, road, water and air transport.</p> <p>d. Communication – Development and problems.</p> <p>2. Competition Policy</p>	20	12

Suggested Readings

1. S.K. Mishra and V.V. Puri, Indian Economy, Himalaya Publishing House, 2008.
2. Rudder Dutt and KPM Sundaram, Indian Economy, S. Chand & Co. Ltd.
3. A.N. Agarwal, Indian Economy, Problems of Development & Planning, New Age International (P) Ltd. Publishers.
4. Tandon, Indian Economy.

**B.Com. III
Semester VI
Financial Markets
Commerce Paper VI (Compulsory)
Computer Code 640606
4 credits**

Objectives

1. To introduce students with concepts of Financial Markets and their working.
2. To Acquaint students about the history and reforms of Capital Market.
3. To make students aware of working of stock exchanges.

Unit	Topic	Weightage %	Lectures
1.	Financial Markets – Meaning, role and functions Indian financial system, meaning, constituents, Importance and reforms.	25	15
2.	Primary Market – Introduction, Intermediaries to an issue, Free Pricing Regime, (Primary issue, different methods of issue) Book building – A new issues mechanism in India, Green Shoe option Red, herring prospects Online IPO's	25	15
3.	Money Market and Capital Market – Money Market – Introduction Money Market, Instruments (treasury bills, Commercial bills, Commercial Paper, Certificate of deposits, Call Money Market Mutual Fund) Capital Market – Introduction and Function of Capital Market.	25	15
4.	Working of Stock Exchange – a. Indian stock market – Evolution, Trading and settlement Procedure Role of SEBI b. Compulsory rolling settlement, listing of securities, derivatives and speculation.	25	15

Recommended Books

1. The Indian Financial System Market, Institutions and services by Bharti Pathak, Pearson publications.
2. Financial institutions and markets by L.M. Bole, Tata Mc Graw Hill publications.
3. Marketing of Financial Services and markets by V.A. Avadhani, Himalaya Publications.
4. Investment and Securities markets in India: Investment Management by V.A. Avadhani, Himalaya Publications.
5. Studies in Indian Financial System by V.A. Avadhani, Himalaya Publications.

B.Com III
Semester VI
Specialisation Group I
Company Law and Secretarial Practice and Office Administration
Paper IV
Computer Code 650411
4 Credits

Unit Numbers	Topic	Weightage %	No. of lectures
UNIT - I	Return as to allotment Minimum – Subscription clause Certificate of Commencement Membership of a Company Voting-Rights. Definition and Classes-of-Shares Issue-of-Shares at discount – at premium, at per etc.	25	15
UNIT - II	<u>MEMBERSHIP - OF A - COMPANY.</u> Definition-who can become a member ? – Types-Methods – rights and Liabilities of members – termination – register of members – contents – form – index of members – Maintenance and purpose – Closures and Inspection – change and rectification n – Foreign – register.	25	15
UNIT - III	<u>BORROWING – POWERS.</u> When to borrow ? Restriction – Modes giving security – methods of borrowing – Debentures – Meaning and Kinds – Contents – period – Issue – procedure- power to re-issue redeemed debentures Security of debenture – rights of debenture holders – transfer and transmission of debentures – redemption – registration.	25	15
UNIT - IV	<u>CAPITAL</u> Authorised – Issued – Subscribed – Called-up – Paid-up – Fixed – Reserved – Working Capital – Shares – meaning and Kinds – of shares – Issue of shares at per premium and discount.	25	15
	1. Share – Certificates – preparation – provision and rules regarding the Issue – advantages – procedures and effects of issue of original and duplicate share-warrants – Conversion into shares.		
	2. Share – Warrants – Definition – provisions and rules regarding the Issue – advantages – procedure and effect of issue of original and Duplicate share Warrants – Conversion into shares.		
	3. Stock Definition – Condition of the issue – procedure of Converting shares into stock into shares – effects of conversion.		

B.Com III
Semester VI
Specialisation Group I
Company Law and Secretarial Practice and Office Administration
Paper V
Computer Code 650511
4 Credits

UNIT – I		Weightage %	No. of lectures
Profits, Dividend and Interest		50	30
a)	Profits-Meaning Ascertainment of net profits-Capitalizations of profits-Dividends Payable out of profits.		
b)	Dividends-Meaning-Payable out of profits only-provision for depreciation Mode of payment of Dividends-Statutory provisions regarding Dividends-Restrictions on Dividends-Provision in Articles of Association (Table A) Pertaining to Dividends-Company Secretary's duties relating to Dividends Penalty for failure to distribute dividends.		
c)	Interest-Power of company to pay interest out of capital final accounts Schedule VI, Books of accounts to be kept by company – Inspections of Books of accounts – Getting accounts audited Auditors Report.		
UNIT – II			
	Prevention of Oppression and Mis-Managements to Court Right to apply-Notice to be given-powers of the Court-Effect of alteration of Memorandum or Articles of company by order of the court- Consequences of termination of Modification of certain agreements – powers of Central Government Investigation : Meaning and Nature of powers of the central Government – Register's Power – Powers and duties of investigating officers – Inspector's report- powers to impose suspension and stoppage of investigation arrangement for Mergers, Acquisitions and Reconstruction etc. meeting of the Term "arrangement" Power to make compromise or arrangement provisions for Reconstruction and amalgamation of Companies – Schemes approved by Majority – Power of the Central Government.	25	15
Law and Secretarial work regarding			
	Winding – up : Meaning – Modes – Petition effect and consequences of the order of winding up. Voluntary winding up compulsory winding up under supervision of Court winding up of unregistered Companies.	25	15

<p>Law and Secretarial work relating to</p> <p>Monopolistic and restrictive Trade Practice Dominant undertaking-inter-connected undertaking- inter-connected under-Takings-under-taking under the same management-monopolistic trade practice – Monopolistic undertaking – restrictive trade practices – trade practices.</p> <p>Registration or undertaking – need for Deregistration – monopolies commission power and jurisdiction – procedure – inquiry into (a) monopolistic trade practice – Order of the Government (b) Restrictive Trade practice – order of the Government (c) Restrictive Trade Practice – Orders of the commission – Resale price maintenance investigation by Central Government.</p>		
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**B.Com III
Semester VI
Specialisation Group I
Company Law and Secretarial Practice and Office Administration
Paper VI
Computer Code 650611
4 Credits**

UNIT – I		Weightage %	No. of Lectures
A)	OFFICE WORK	50	30
	1. Handling of incoming and outgoing funds- Accounts receivable and Accounts payable Inventory reports – Shipping system and procedure Payroll Systems.		
	2. Officer Machines and equipments – Characteristics-use maintenance use of computers.		
	3. Records Management mechanical and manual Means-procedure for sorting and retrieving- Records-retention programme.		
UNIT – II			
B)	OFFICE WORK SIMPLIFICATION	25	15
	Need-charts and diagrams-procdeures-methods-forms-and reports-guidelines. Forms Design and diagnosis-functions-requirements influencing factors-word processing, D and M division.		
UNIT – III			
C)	STANDARDS-MEASUREMENT	25	15
	Standardization-meaning and implication, office security-forms Control-reports Control-Office supplies control office rules and regulations Office manuals-preparations, distribution and maintenance-office preparation, Distribution and maintenance, time control-standard work sampling-standard time data control.		

**B.Com III
Semester VI
Specialisation Group II
Banking & Finance Paper IV
Computer Code 650413
4 credits**

Unit	Topic	Weightage %	Lectures
1	Banking operations, Negotiable instruments – Characteristics of promissory notes, notes, bills of exchange and cheques, classifications of cheques.	25	15
2	Lending by banks, Principles of sound leading, term loans, Credit appraisal techniques, modes of charging securities – pledge, mortgage and hypothecation, Advances against securities – share, stocks and debentures, Principles of credit assessment.	25	15
3	Credit to priority sector lending – Introduction, Development for Priority sector lending, small scale industrial advances, other priority sector advances.	25	15
4	Banking reforms – 1950 to 1980, Diversification in banks during period 1981 to 1990 Banks in the post reforms period.	25	15

Recommended Books

1. L. Tanna – The law and Practice of Banking in India
2. Hardikar & Bedi – Practical Banking Advances.
3. Sastry D.S. – Goods on security – Banks Advances against goods
4. P.N. Varshney – Banking law and practice
5. Basu – Central banking in planned economy
6. V.R. Desai – Banking in India
7. Gordon and Natrajan – The Law and practice of Banking in India
8. Dr. P.K. Srivastava – Banking theory and practice

Periodicals

1. Banker's Magazine, London
2. Journals and text books on banking published by IIB

**B.Com. III
Semester VI
Specialization Group II
Banking & Finance – Paper V
Banking System in India
Computer Code 650513
4 credits**

Objectives : To help students

1. To understand the changing profile of Indian banking.
2. To have an insight in to banking technology & its impact on Indian banking.
3. To understand the financial system existing in our country.
4. To have knowledge of banks entering into securities business
5. To acquire knowledge in legal and regulatory Frame work governing banks
6. To have better understanding of the risk management by banks.

Unit	Topic	Weightage %	Lectures
1	Financial System in India: Introduction and functions, Inadequacies in money Market in pre-independence era, Characteristics, Instruments, in post-independence Money Market – Commercial Paper, Commercial Bills, Certificate of Banking system in India – II (financial Markets & legal aspects of Banking in India Deposit, Treasury Bills, etc. Role of RBI ion Money Market, DFHI as a money Market, Institution.	25	15
2	Banking Policy of RBI: Introduction to Central Banking, Organizational structure, functions, Objectives of Monetary Policy, Credit Policy Regulations, Autonomy of RBI, RBI and Plan Financing, RBI and Rural Credit.	25	15
3	Laws relating to Banking: Objectives, Business of Banking, RBI Act 1934 RBI Regulation Act 1949. RBI as Central Bank and Regulator of Banks, The Banking Ombudsmat Scheme 2002, procedure for redressal or grievances, Arbitration and Conciliation Process.	25	15
4	Risk Management in Banks: Risk Management Process, Framework, Classification, Assets and Liability management.	25	15

1. B.L. Mathur – Economic Development and Policy
2. M.C.V. Vaish – Money, Banking and International Trade
3. Joseph F. Sinkey, Jr – Commercial Bank and Financial Management
4. Basu – Central banking in planned economy
5. V.R. Desai – Banking in India
6. V. Desai – Financial System in India

7. E. Gordon and Natarajan – Financial Services in India
8. Rita S. Swamy, Shrikant Joshi – Banking and Finance
9. Dr. P.K. Shrivastava – Banking, Theory and Practice
10. Hastiga & Sood – Even More Banking
11. Dipak Abhyankar – Financial Services Management
12. P.K. Bandgar – Laws related to Banking and Insurance
13. Books published by IIB – Indian Financial System and Commercial Banking,
Principles of Bank, Legal Aspects of Banking Operations

**B.Com. III
Semester VI
Specialization Group II
Banking & Finance – Paper VI
Comparative Foreign Banking
Computer Code 650613
4 credits**

Unit	Topic	Weightage %	Lectures
1	Money Money Markets in UK, USA and Japan: Features and working of money markets, parallel Money markets, currency markets, bill markets.	25	15
2	Capital Markets in UK, USA and Japan: Long term investments, instruments Operated in the market, Euro-currency market.	25	15
3	International finance Organizations: World Bank, IMF, ADB-Critical Evaluation.	25	15
4	Basel II Accord: Ned, Pillars of Basel II, Implementation, Impact on Indian and Global Bank.	25	15

Recommended Books

1. Revell – British Banking System.
2. Presenell – Japanese Banking System
3. Chandler – USA Banking System
4. V Desai and B.D. Ghonasgi – Central Banking in Japan
5. Rebin Pringle – Banking in Great British

B.Com III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper IV
Management & Corporate Accountancy
Computer Code 650415
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual aspect, application of management accountancy for corporate organizations.

External Exam: 75 Marks

Unit	Topic	Weightage %	No. of Hours
1	<p>Objectives: To enable the students to understand and analyze the reasons for changes in the financial position of a company between two Balance Sheets.</p> <p>Contents: FUND FLOW STATEMENT A.THEORY: Concept of Fund Flow, Need for preparation of Funds Flow Statement. B. SIMPLE PROBLEMS ON: Preparation of Fund Flow Statement.</p>	25	15
2	<p>Objectives: To enable the students to understand the reasons for valuation of shares, various methods to carry out the valuation.</p> <p>Contents: VALUATION OF SHARES A.THEORY: Need for Valuation of Shares, Factors affecting Valuation of Shares, Various Methods of Valuation of Shares. B.PROBLEMS ON: Valuation of Share by Intrinsic and Yield Method.</p>	25	15
3	<p>Objectives: To enable students to understand the basic rules for purchase/takeover of business, journal entries in the books of seller and purchaser.</p> <p>Contents: AMALGAMATION & ABSORPTION OF COMPANY(MERGER & ACQUISITION) A. THEORY: Distinction between Amalgamation and absorption of Companies. Pooling of interest and Purchase Method B. PROBLEMS ON: Amalgamation and absorption of Companies.</p>	25	15
4	<p>Objectives: To understand the primary objective of working capital management to ensure smooth operating cycle of the business, to optimize the level of working capital and to minimize the cost of such funds.</p> <p>Contents: WORKING CAPITAL A. THEORY: Concept, Current Assets, Current Liabilities, Types of Working Capital and Working Capital Cycle.</p>	25	15

	B. PROBLEMS ON: Calculation of Working Capital from data and information given.		
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Sr. No	Internal Assignment	Marks
1	Preparation of Working Capital/ Funds Flow Statements from published Annual Report of Joint Stock Companies OR Case study of Amalgamation and absorption of Companies.	10
2	Class room assignment	15
	Total	25

References :

Kishnadwala, 2008, Financial Accountancy & Management, Vipul Prakashan, Mumbai.

Minaxi Rachchh, Siddeshwar Gadade, Gunvantrai A. Rachchh & E. A. Patil, 2010, Financial Accounting, Pearson education –South Asia

R.L.Gupta, 2014, Advance Accountancy, Sultan Chand & Sons - Delhi

S.N.Maheshwari 2009, Corporate Accounting, Vikas Publication –Delhi

Shukla & Grewal, 2008, Advance Accountancy, S. Chand & Co - Delhi

B.Com. III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper V
Corporate Auditing
Computer Code 650515
4 credits

ABOUT THE COURSE: ABOUT THE COURSE:

Course content focuses on conceptual aspect of corporate auditing.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To understand the legal provisions covered under the Companies Act, 2013 dealing with appointment, removal, qualification and statutory obligation of auditor.</p> <p>Contents: Qualifications, Disqualifications, Appointment, Removal of Auditor, Rights, Duties and Power of Auditors covered under Companies Act, 2013.</p>	25	15
2	<p>Objectives: To understand the verification and valuation of various items covered by financial statement prepared for the Joint Stock Company and its evaluation by auditor.</p> <p>Contents: Verification and Valuation of Balance Sheet items including Creditors Ledger, Debtor's Ledger, Stock in Trade and Work in Progress, Contingencies, Post Balance Sheet Events.</p>	25	15
3	<p>Objectives: To understand the prescribed format of Company's Auditors Report Order prescribed by the Central Government and report to the stakeholders by the auditor.</p> <p>Contents: Auditors Reports including Elementary Knowledge Of CARO as per latest law applicable, Meaning, Contents and types of Audit report NOTE: The Audit Report to be studied is that which is applicable to the year ended immediately before commencement of the Academic Year.</p>	25	15
4	<p>Objectives: To understand the prescribed Accounting Standards issued by Institute of Chartered Accountants of India for preparation of financial statements to have statutory compliance.</p> <p>Contents: Elementary Acquaintance with Compulsory Accounting Standard issued by Institute of Chartered</p>	25	15

	Accountants of India being –AS4, AS6, AS10, AS13 AS14 and AS16 NOTE: The Accounting Standard to be studied is that which is pronounced by the ICAI for the year ended immediately before commencement of the Academic Year.		
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Sr. No	Internal Assignment	Marks
1	Quiz on accounting standard OR interpreting few items of CARO from published Annual Report of Joint Stock Companies/Drafting of Audit Report	10
2	Class room assignment	15
	Total	25

References :

Institute of Chartered Accountants of India“Compendium of Statement & Standards of Accounting” 2015,
 Kamal Gupta, 2004, Auditing, Tata Microhill, Education Delhi,
 Minaxi Rachchh, Siddeshwar Gadade, Gunvantrai A. Rachchh & E. A. Patil, 2010, Auditing and Cost Accounting, Pearson education –South Asia
 Tandon, 2016 Auditing, S. Chand & Sons Delhi

B.Com. III
Semester VI
Specialisation Group III
Financial Accounting & Auditing Paper VI
Taxation - Income Tax
Computer Code 650615
4 credits

ABOUT THE COURSE:

Course content focuses on conceptual aspect of Income- Tax

IMPORTANT NOTES:

a) The law to be studied is that which is applicable to the previous year ended immediately before commencement of the academic year. (Applicable to Individual Assessee only)

b) No knowledge of case laws is expected, Questions and Problems should not have any direct or indirect reference to case law.

External Exam: 75 Marks

Unit	Topic	Weightage	No. of Hours
1	<p>Objectives: To understand the basics of income-tax as part of direct tax laws and the elementary definitions.</p> <p>Contents: CONCEPT OF TAXATION, DEFINITION AND CHARGE OF INCOME TAX: THEORY ONLY DEFINITIONS: Assesses, Assessment Year, Person, Previous Year, Income, Total Income. Elementary Acquaintance with Section 6 (Resident Status) of Income Tax Act, 1961. Note: Exact Reproduction of Language of the Act is not expected.</p>	25	15
2	<p>Objectives: To understand the theory and its practical application in preparation of computation of income under the head “Income from Salary” “Income from House Property”, “ Income from Business/Profession” & “ Income from Other Sources”</p> <p>Contents: A) ELEMENTARY PROBLEMS ON SALARIES: Computation of Income under this Head Excluding calculations of Exempt limits of partly – exempt items, leave salary, Gratuity etc. and valuation of Perquisites but INCLUDING Deduction U/S 16 (iii). B) INCOME FROM HOUSE PROPERTY: Computation of Income from House Property u/s 22 to 25. C) INCOME FROM OTHER SOURCES: Computation of Income from this head INCLUDING Deductions.</p>	25	15
3	<p>Objectives: To understand the theory and its practical application in preparation of computation of income under the head “Income from Business/Profession” & “Capital Gain”</p>		

	<p>Contents:</p> <p>A)Elementary Problems on Profits & Gains from Business & Profession: Theory and Elementary Problems for Individuals only-covering Section 28, 29, 30, 31, 32, 36 & 37.</p> <p>B)Elementary Problems on Capital Gains: Short Term and Long Term Capital Gain Covering Section 45, 47, 48, & 49.</p>	25	15
4	<p>Objectives:</p> <p>To understand five heads of income to prepare computation of total income, the various deduction available under income tax laws, calculation of tax and adjustment of prepaid taxes.</p> <p>Contents:</p> <p>COMPUTATION OF TOTAL INCOME: PROBLEMS ONLY ON: Computation of income under the head Salaries, Income from House Property, Profit & Gains of Business & Profession, Capital Gains and Other Sources, to the extent specified above; Working out Gross Total Income and Total Income after Deduction U/s 80C, 80D,80E, 80G & 80TTA only; Calculating Income Tax Payable. (From Rates Table Provided)</p>	25	15

Sr. No	Internal Assignment	Marks
1	Assignment on preparation of Income- tax Challans/ PAN Application/ Filling up Income Tax Return based on software/manual return of income OR Quiz on Income from different heads of income/ Deductions u/c VI.	10
2	Class room assignment	15
	Total	25

References :

Kishnadwalla & Shetty 2015, Direct taxes Manas Publication Delhi

V.K. Singhania, 2015, Direct & Indirect Taxes (student edition) – Taxman Publication

Girish Ahuja & Ravi Gupta, 2015, Direct Taxes- Law & Practice – S. Chand & Sons, Delhi

Ainapure&Ainapure, 2015, Direct & Indirect Taxes, Manan Prakashan –Mumbai

**B.Com III
Semester VI
Specialisation Group IV
Costing Paper IV
Computer Code 650416
4 credits**

About the Course:

Course content focuses on Conceptual Aspect, Application of Accountancy for Different Commercial Organizations.

Objectives:

To impart knowledge of Accounting and cover the practical knowledge of the subject

Unit	Topic	Weightage %	Lectures
1	<p>ALLOCATION OF OVERHEADS: A THEORY:- Classification of Overheads- Production, Administration, selling and distribution, Fixed, Semi-variable, standing Order Number and Cost Account Numbers, Collection of overhead, Allocation By Standing Order Numbers and Cost Account Numbers, Basis of Allocation of overhead to Department; Appointment of Service Department Overhead to production and other Ser Departments.</p> <p>A) PROBLEMS ON Allocation of Overhead by Departmental Distribution Summary, appointment of Service Department overhead to Production and other Service Departments by Repeated Distribution Method.</p>	25	15
2	<p>MACHINE HOUR RATE: A THEORY ON : Machine hour rate method, Labour hour rate method, Production unit method, Under-absorption and over-absorption of overhead : Depreciation by straight line method, reducing balancing method, Annuity method, sinking fund method, reducing proportion method, interest on capital –whether it is includable in cost accounts.</p> <p>A. PROBLEMS ON absorption of overheads by percentage of wages of material or price cost method, by rate per unit of output method, direct labour hour rate and machine hour rate method, Depreciation by straight line method, reducing balancing method,</p> <p>Note : problems on depreciation should be limited to basic calculation of depreciation only excluding sales of assets adjustmens.</p>	25	15
3	<p>COST CONTROL ACCOUNT : PROBLEMS ONLY ON: Passing journal entries and posting to cost control account, preparing costing profit and loss account and trial balance.</p>	25	15
4	<p>INTEGRATED ACCOUNT PROBLEMS ONLY ON : recording transaction in ledger accounts in integral forms and preparation of trial balance.</p>	25	15

SUGGESTED REFERENCE BOOKS

- A. Cost Accounting Methods and problems by B.K.Bhar.
- B. Cost Accounting : by Nigam & Sharma
- C. Practical Costing : by Khanna, Pandey , Ahuja & Arora
- D. Principles of Management Accounting : by Manmohan & Goyal
- E. Cost Accounting : S.N. Maheshwari.

**B.Com III
Semester VI
Specialisation Group IV
Costing Paper V
Computer Code 650516
4 credits**

About the Course:

Course content focuses on Conceptual Aspect, Application of Accountancy for Different Commercial Organizations.

Objectives:

To impart knowledge of Accounting and cover the practical knowledge of the subject

Unit	Topic	Weightage %	Lectures
1	UNIT COSTING PROBLEMS ONLY ON : Cost Sheets including estimation	25	15
2	RECONCILLATION OF COST AND FINANCIAL ACCOUNTS PROBLEMS ONLY ON :: Preparing Reconciliation between Cost and Financial Accounts	25	15
3	BUDGETS AND BUDGETARY CONTROL A THEORY : Definitions and Concept of “Budgets” and “Budgetary Control”; The Budget Period: The Key Factor; Flexible Budgets. B ELEMENTARY PROBLEMS ON : Preparation of purchasing budget and cash budget : Preparation of a simple flexible budget.	25	15
4	COST AUDIT THEORY ON: Meaning and Advantage of Cost Audit, Financial Audit and Cost Audit, Efficiency Audit and Cost Audit, Management Audit, Preparation of Cost Audit and Scope of Cost Audit.	25	15

SUGGESTED REFERENCE BOOKS

- Cost Accounting : Methods and problems by B.K.Bhar.
- Cost Accounting : by Nigam & Sharma
- Practical Costing : by Khanna, Pandey , Ahuja & Arora
- Principles of Management Accounting : by Manmohan & Goyal
- Cost Accounting : S.N. Maheshwari.
- Wheldon 's “Cost Accounting and Costing Methods.” By Owler and Brown.
- Cost Accounting by Jawharlal

**B.Com III
Semester VI
Specialisation Group IV
Costing Paper VI
Computer Code 650616
4 credits**

About the Course:

Course content focuses on Conceptual Aspect, Application of Accountancy for Different Commercial Organizations.

Objectives:

To impart knowledge of Accounting and cover the practical knowledge of the subject

Unit	Topic	Weightage %	Lectures
1	CASH FLOW STATEMENT A THEORY : “Cash” concept of “Funds”; B PROBLEMS ON : Construction of Simple Cash Flow Statements NOTE: Analysis not expected	25	15
2	RATIO ANALYSIS A THEORY: Expression of Ratios – Rates, Pure Ratios and Percentages: Broad Principles of interpretation of Ratios: Classification of Ratios B PROBLEMS ON : Computation and Elementary Interpretation of following ratios from direct information supplied – Current Ratio, Acid Test Ratios, Stock Turnover Ratio, Debtors Turnover Ratio, Debt-Equity Ratio, Proprietary Ratio, Gross Profit Ratio, Operating Ratio, Net Profit Ratio, Return on Shareholders Investment Ratio, Return on Equity Ratio and Capital Gearing Ratio.	25	15
3	STANDARD COSTING A THEORY: Concept of Standard Costing: B PROBLEMS ON : Calculation of the following variances from direct information supplied – Direct Material Price Variance, Direct Material Usage Variance, Direct Wages Rate Variance, Direct Labour Efficiency Variance, Direct Labour Idle-Time Variance, Variable Overhead Variance, Fixed Overhead Variance, Expenditure Variance, Volume Efficiency Variance and Capacity Usage Variance.	25	15
4	ALTERNATIVE CHOICE DECISION PROBLEMS ONLY ON : Decision to Make or Buy: Decision to Accept a Product Mix; Decision to Drop a Product Line: Decision regarding Temporary Shut Down: Decision regarding Export Order and Special Order.	25	15

ANNEXURE : SUGGESTED REFERENCE BOOKS

- Cost Accounting : Methods and problems by B.K.Bhar.
- Cost Accounting : by Nigam & Sharma
- Practical Costing : by Khanna, Pandey , Ahuja & Arora
- Principles of Management Accounting : by Manmohan & Goyal
- Cost Accounting : S.N. Maheshwari.
- Wheldon 's "Cost Accounting and Costing Methods." By Owler and Brown.
- Cost Accounting by Jawharlal

**B.Com III
Semester VI
Specialisation Group V
Computer Studies Paper IV
Systems, DTP & Networking
Computer Code 650418
4 Credits**

Objectives:

- To know systems at advanced levels.
- To understand D.T.P.
- To understand Networking & Internet

Unit	Topic	Weightage %	Lectures
1	SYSTEMS ANALYSIS System -Defination, Features Stages of System Development Life Cycle Input - Entry, Validation, Speedingup, Duplicate Checks Process - Normal & Pre-Defined Forms Designing, Input Designing, Data Entry Screens, Report Layouts Data Flow Diagram	25	15
2	ORGANISING Calendars, Contacts Todo lists	10	06
3	DESK TOP PUBLISHING – ELEMENTARY Corel Draw Page Maker Photo Shop	20	12
4	CYBER LAWS & ETHICS Manners & Ethics in Cyber world relating to surfing and communication Need for Cyber Laws, Tracking Crimes. Cyber Laws existing in India & Abroad Hacking, Email Scam & Email Spam Cyber Crimes	10	06
5	COMPUTER NETWORKING Networking and its Advantages How Data is Transmitted Types of Networking (Client Server, Peer to Peer, Personnel) Classification of Networks, Components of Network Types of Servers, Workstation Advantages and Disadvantages of Client Server Database NetWare (Dedicated and Non Dedicated NetWare), Login & Logout	10	06
6	ADVANCED INTERNET, EMAIL & WEB DESIGNING File Sharing, P2P, Blogs, News Groups, Social Networking Online Storage, Chatting	25	15

	Cloud Computing Internet Telephony WEB DESIGNING CONCEPTS HTML Tags – Title, Head, Body, BR, P,BR,H1 TO H6, OL, UL, MARQUEE, HR B,I,U,S,TT,BIG,SMALL,SUB,SUP, FONT, AHREF Creating a Simple Web Page File – Saver, Save As Inserting Images & Background Images Tables, Links		
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RECOMMENDED BOOKS

1. Rapidex Computer Course - Amit Gupta, Pustak Mahal
2. Computer & Commonsense - Hunt & Shelly, Prentice Hall of India
3. Training Guide MS Outlook 2003, B. P. B. Publications
4. Web Page Designing – Monica D'souza, Tata McGraw Hill
5. Comdex Desktop Pub. Course - Vikas Gupta, Dreamtech Press

**B.Com III
Semester VI
Specialisation Group V
Computer Studies Paper V
Computer Hardware & Maintenance
Computer code 650518
4 Credits**

Objectives:

- To help students in understanding the concepts of Computer Hardware
- To enable students to prepare for handling Computer Systems
- To help students in understanding the maintenance of Computer

Unit	Topic	Weightage %	Lectures
1	Supporting Computer Hardware Inverter, U. P. S., Various Connectors - U.S.B., Blue Tooth, Infra Ray WIFI, Modem, Wireless Modem Input, Output & Storage Devices	15	09
2	Multi Media Components CD-ROM, DVD, Microphone, Speakers, Headphone, Earphone Web Camera, Digital Camera Uses of Graphic in Computer Using Educational, Games, Magazines, Audio, Movies etc. CD's / DVDs	15	09
3	File & Directory Organisation File Size, Sectors, Tracks, FAT, Fragmentation of files Character Map	15	09
4	Computer Maintenance Hardware Maintenance Floppy Disk Cleaner, CD-DVD cleaner Disk Maintenance - Chkdsk, Diskcleaner, Disk Defragmentor Memory Checking	20	12
5	Basics of Communication / Surfing ISD Codes, STD Codes, SIM, IMEI No., SMS Internet - Surfing, Basics of Websites, Website extensions Internet - Email, Creating Email-Id on free servers like yahoo.com, india.com, hotmail.com, gmail.com Downloading & Uploading of files	15	09
6	Backup & Restore of Data Meaning, importance and need of Backup, Restore. Various ways of taking backup on CD, DVD, Pen-Drive	20	12

RECOMMENDED BOOKS

1. Internet to Go - Alan Simpson, B. P. B. Publications
2. Internet 6 in 1, Prentice Hall
3. Information Technology, Phadke Prakashan
4. Information Technology, Phadke Prakashan

**B.Com III
Semester VI
Specialisation Group V
Computer Studies Paper VI
Advanced Systems, Computer Languages & Programming.
Computer Code 650618
4 Credits**

Objectives:

- To know systems at advanced levels.
- To learn computer programming.
- To learn programming applications in business

Unit	Topic	Weightage %	Lectures
1	FLOW CHARTING Definition & Uses Symbols of Flow Charting. Concepts of Conditions, Loop. How to Draw a Flow Chart. Constants - Numeric, Non-Numeric Variables - Numeric, Non-Numeric Problems of drawing Flow Chart	10	06
2	COMPUTER LANGUAGES What is a Computer Language ? Which are the different types of Computer Languages ? What are Commands & Functions ?	10	06
3	PRINCIPLES OF PROGRAMMING About Structure Programming Modular Programming Data Types Variables (Declaration, Rules, Classification) Operators (Arithmetic, Relational, Logical, Assignment Increment/Decrement, Conditional	20	12
4	DATABASE BASICS - Foxpro 2.50 DOS / WINDOWS / Access 2007 Basic Concepts Database, Record, Field, Character, Types of Fields Commands – Create, Display Structure (To Print), Modify Structure, Quit, Use, Append, Edit Browse, List (To Print), Display, Locate, Delete, Pack, Zap, Replace, Go, Skip, For – While, Scope of commands (All, Rest, Next) Sorting & Indexing Sum, Average, Count Creating & Printing Labels & Reports Various Date Formats & Date Arithmetic Functions – Date(), Time(), Recno(), Reccount(), Min(), Max(), Round(), BOF(), EOF(), Mod(), Sqrt(), CTOD(), DTOC(),	25	15

	<p>DAY(), CDOW(), MON(), CMON(), LEFT(), R.GHT(), STR(), SUBSTR(),Ltrim(), Rtrim(), LTRIM(), Upper(), Lower(), Proper(), Left(), Right(), Found()</p> <p>Opening Multiple Databases and Setting Relation</p> <p>Set Commands – Default to, Decimal to, Talk, Escape, Confirm, Index</p> <p>MS ACCESS</p> <p>What is Access ?</p> <p>Concept of Database & Tables</p> <p>Creating Tables, Saving Tables, Setting Primary Key</p> <p>Modifying Table Structure</p> <p>Adding Records in the Table</p>		
5	<p>PROGRAMING COMMANDS</p> <p>Set Talk, Set Autosave, Set Default, Set Print, Set Status,</p> <p>Set Color, ?,??, For – Endfor, Do While – Enddo, Scan – Endscan</p> <p>Accept, Input, Wait, Return, Eject, Close, @Say, @Get, Read, Append Blank</p> <p>If – Else-Endif, Text – Endtext</p>	15	09
6	<p>PROGRAMMING IN FOXPRO</p> <p>Creating, Saving, Basic Editing, Running, Saving Program file</p> <p>Programs without the use of files</p> <p>Programs with the use of files</p> <p>Developing a small system</p>	20	12

RECOMMENDED BOOKS

1. Foxpro 2.50 - R. K. Taxali, B. P. B. Publications
2. Learn MS-Access in one day, B. P. B. Publications
3. Understanding dbaseIII+ - Alan Simpson, B. P. B. Publications
4. Advanced Techniques in dbaseIII+ - Alan Simpson, B. P. B. Publications
5. An Insight into flow charting - V. K. Jain, B. P. B. Publications
6. BASIC Programming - V. K. Jain / Balgurav Swamy, B. P. B. Publications

Sr. No.	Title & Author of the Book	Publisher
1	Internet to Go - Alan Simpson	B. P. B. Publications
2	Office Complete	B. P. B. Publications
3	Internet Complete	B. P. B. Publications
4	Illustrated World of Internet - Anil Madaan	Dreamland Publications
5	Information Technology	Phadke Prakashan
6	Information Technology	Phadke Prakashan
7	Foxpro 2.50 - R. K. Taxali	B. P. B. Publications
8	M.S. Office - Power Point 2007 - Tom Bunzel	Pearson Education
9	Comdex Desktop Pub. Course - Vikas Gupta	Dreamtech Press
10	Comdex Computer Course - Vikas Gupta	Dreamtech Press
11	Implementing Tally Payroll - Nadhani	B. P. B. Publications
12	Tally ERP 9.0 Training Guide	B. P. B. Publications
13	Training Guide MS Word 2003	B. P. B. Publications
14	Training Guide MS Excel 2003	B. P. B. Publications
15	Internet 6 in 1	Prentice Hall

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Computer Applications Paper No. IX
Computer Code (B.Com – 600918) / (BA – 500918)
4 credits

Objectives:

1. To familiarize the students with internet which will help them in their academics.
2. To help them understand the importance of E-Commerce
3. To train the students in the use of microcomputers, equipments and software in development of speed and accuracy to meet job requirements.

Unit	Topic	Weightage %	Lectures
	<p>Introduction to Database Management System</p> <p>(a) Data Base System Data Information, Database, Database system, Database management system Application of DBMS Characteristics of DBMS Users of DBMS Advantage of DBMS Database Administrator, Functions of DBA, Database system structure/ overall architecture of DBMS</p> <p>(b) Data Model (Introduction) Model Data Model Categories of Model (i) Overview of Network (ii) Overview of Hierarchical (iii) Overview of Relational</p> <p>(c) Data base Design Overview of Database Design, E-R diagram, Entity, Entity set, Entity types, Logical, Physical. Strong, Weak, Attributes, Key attributes, Value set (Domain) of attribute, Relationship, degree. Relational Data Modal Domain, Attribute, Tuples, Relations constraint Domain constraint, Entity integrity, Referential integrity, Key SQL (Structured query language) Introduction Features of SQL Components – DDL, DML, DCL Data types in SQL.</p> <p>Commands Create, Desc, Insert, Select, Delete, Update, Alter, Rename Aggregate functions Average, Min, Max, Count, Count (*), Greatest, Least, Sum</p> <p>Character functions Lower, Upper, Instr, Ltrim, Rtrim, Rpad, Lpad, Substar,</p>	100	60

	<p>Length</p> <p>Numeric functions Abs, Power, Round, Ceil, Floor, Sqrt, Trunc, Mod, Sign</p> <p>Date Function Join queries Declarative constraint Primary key, Null, Check, Default, Not null, Foreign key</p> <p>Transaction control command Commit, Roll back, Save point</p> <p>Views Create, Drop, Advantage & disadvantage of view, Users of view</p> <p>Triggers (introduction) Concept, How they are used, Parts of triggers, Types of Triggers, Insert, Delete, Update triggers.</p> <p>Security specifications. Grant, Revoke</p>		
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Recommended Books

1. "Oracle – the complete reference", Bayross, Ivan: BPB Publications.
2. "Upgrade to oracle 8", Datapro Infoworld Ltd.
3. "Database Design". Gio Widerhold.
4. "Fundamentals of Database Systems", Elmarsi and Navathe.
5. "Database System Concepts": Korth, Siberschatz

SY Distribution of Marks (0418)

	Internal	External	Total
Computer Applications (Paper IV)	25	50 Theory + <u>25 Practical</u>	<u>100</u>
	<u>25</u>	75	100

B.Com. III / BA III
Semester VI
Vocational Course
Computer Applications Paper No. X
Computer Code (B.Com – 601018) / (BA – 601018)
4 credits

Unit	Topic	Weightage	Lectures
1	ASP <ul style="list-style-type: none"> ● ASP Introduction ● ASP Install ● ASP Syntax ● ASP Variables ● ASP Loops ● ASP Procedures ● ASP Forms ● ASP Cookies ● ASP file System 	50	30
2	Basic JAVA Programming [30 Lectures] <ul style="list-style-type: none"> ❖ Introduction <ul style="list-style-type: none"> ▪ The creation of Java ▪ Why java is important to the Internet ▪ Java Applets And Applications ▪ Security ▪ Portability ▪ Java's Magic : The Byte Code ▪ Java Buzzwords ❖ Over View of Java <ul style="list-style-type: none"> ▪ Object oriented programming ▪ Two paradigms ▪ Abstraction ▪ The three OOP principles ▪ Control statements(if,loop) ▪ Java keywords ❖ Data types and operators <ul style="list-style-type: none"> ▪ Strongly typed language ▪ Primitive data types ▪ Literals ▪ Variables ▪ Dynamic Initialization ▪ Scope and life time of variable ▪ Type conversion and casting ▪ Array ▪ One and two Dimensional Array ❖ Control statements <ul style="list-style-type: none"> ▪ Selection statements(if, switch) ▪ Loops ▪ Jump statements Break, continue ❖ Classes and objects <ul style="list-style-type: none"> ▪ Declaring objects ▪ Assigning Object Reference variables 	50	30

	<ul style="list-style-type: none"> ▪ Methods ❖ Constructor <ul style="list-style-type: none"> ▪ Garbage collection ▪ Finalize() method ❖ Methods <ul style="list-style-type: none"> ▪ Overloading Methods ▪ Overloading Constructors ▪ Static variable and static method ▪ Introducing final variable ▪ Inner classes ▪ Command line arguments ❖ Inheritance <ul style="list-style-type: none"> ▪ Inheritance Basics ▪ Super class variable can Reference a Subclass Object ▪ Using super keyword(two forms) ▪ Multilevel Hierarchy ▪ Method Overriding ▪ Dynamic Method Dispatch ▪ Abstract Classes ▪ Using final with Inheritance ❖ Interface and packages <ul style="list-style-type: none"> ▪ Defining packages ▪ Classpath ▪ Access Protection ▪ Importing Packages ▪ Defining an Interface ▪ Implementing Interfaces ❖ Exception handling <ul style="list-style-type: none"> ▪ Exception handling Fundamentals ▪ Exception Types ▪ Uncaught Exceptions ▪ Using Try and Catch ▪ Multiple catch clauses ▪ Throw and throws and finally ▪ Java's built-in exception ❖ The I/O classes <ul style="list-style-type: none"> ▪ I/O Basics ▪ Streams ▪ Byte Streams and character Streams ▪ The Byte Stream classes ▪ The character stream classes ▪ The predefined Streams ▪ Reading Console Input ▪ Reading characters ▪ Reading strings ▪ Writing console Output ▪ Reading and Writing files ❖ Applet Class <ul style="list-style-type: none"> ▪ Applet Basics ▪ Applet class ▪ Applet Architecture ▪ Applet Skeleton ▪ Applet Initialization And termination 		
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	<ul style="list-style-type: none"> ▪ Overriding update() ▪ Repaint ▪ The HTML Applet Tag ❖ Event handling <ul style="list-style-type: none"> ▪ Mouse ▪ Keyboard ▪ WindowListener ▪ MouseMotion Listener 		
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Reference Book :

- “Java 2 the complete References J2sc”, Herb schildt, 5th edition, 2003
- “Javascript the definitive guide”, David flanagan, O’Reilly.
- Java Enterprise in a Nutshell:A desktop Quick References “(Nutshell Handbook)
- Elliotte B. Koffman, “Problem solving with java”, Temple University Ursula Wolz, Collee of New Jersey,, Copyright1999,848 pp. ISBN 0201357437
- Jan Skansholm, “Java from the Beginning”, Chalmers University of Technology. Sweden, Copyright 2000, 540 pp. ISBN 0201398125.
- David Flanagan “JavaScript: The Definitive Guide “,O’ Reilly-January 2002 Kent and Multer “Official Netscape JavaScript 1.2 Programmer’s References.” Netscape-specific book by (1997, ISBN: 1566047579).



TY Distribution of Marks (0918)

	Internal	External	Total
Computer Applications (paper I)	25	50 Theory + 25 Practical (Ext)	100
	— 25	— 75	—

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Tourism & Travel Management – Paper IX
Tourism Marketing
Computer Code (B.Com – 600924) (BA – 500924)
4 credits

Objectives

This paper highlights the concepts of marketing, analysis of markets and their possible development.

Unit	Topic	Weightage %	Lectures
1.	a. Marketing Concepts b. Market Research	25	15
2.	a. Characteristics of Services b. Marketing Strategies and Pricing Policies	25	15
3.	a. Marketing Mix b. Market Segmentation	25	15
4.	a. Product life cycle b. Marketing India as a tourist destination at National and Global levels.	25	15

Recommended Books

1. Chawla Romila : Tourism Marketing & Communications. Arise Publishers and Distributors, 1st Edition, 2006, New Delhi.
2. Dixit Saurab : Aspects of Tourism Development, Mohit Publication, New Delhi.
3. JHA S. M. : Tourism Marketing. Himalaya Publishing House, Mumbai.
4. Kotler Philip : Marketing Management, Prentice Hall India Pvt.Ltd., New Delhi.
5. Kotler Philip : Marketing for Hospitality and Tourism, 3rd edition, Pearson Education Pvt. Ltd., New Delhi.
6. Makan Dileep : Strategies and Planning in Travel Industry, Adhyayan Publishers and Distributors, New Delhi.
7. Singh Nirmal: Marketing Principles and Techniques. 2nd edition, Deep and Deep Publications, Pvt. Ltd., New Delhi.
8. Singh Ratandeeep : Tourism Marketing – Principles, Policies & Strategies, Kanishka Publishers & Distributors, 2004, New Delhi.

B.Com. III / BA III
Semester VI
Vocational Course
Tourism & Travel Management – Paper X
Tourism Promotion
Computer Code (B.Com – 601024) (BA – 601024)
4 credits

Objectives

This paper emphasizes the promotional techniques & public relations concepts contributing towards promotion of tourism.

Unit	Topic	Weightage %	Lectures
1.	a. Promotional Tools b. Public Relations	25	15
2.	a. Tour Costing & Tourism Brochures b. Tour Packaging	25	15
3.	a. Linkages with the suppliers in the travel industry b. Brand Management – a concept for tourism promotion	25	15
4.	a. Role and contribution of travel companies and Hotels b. Role of Airlines and Indian Railways in Tourism Promotion.	25	15

Recommended Books

1. Chawla Romila : Tourism Promotion, Sonali Publications, New Delhi.
2. Dixit Saurabh : Tourism Development, Reference Press, New Delhi.
3. Kotler Philip : Marketing Management, Prentice Hall India Pvt. Ltd., New Delhi.
4. Kotler Philip : Marketing for Hospitality and Tourism, 3rd edition, Pearson Education Pvt. Ltd., New Delhi

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Sales Promotion & Public Relations – Paper IX
Computer Code (B.Com – 600944) (BA – 500944)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Sales Promotion: Its Role in Marketing, Forms of Sales Promotion- Customer oriented, Trade oriented and Sales force oriented, Developing a sales promotion programme – pre – testing, implementing, evaluating the results and making necessary modifications.	25	15
2.	Major Tools of Sales Promotion: Samples, POP, Exhibitions, Sales Contests, Gift Offers, Premiums, Patronage Rewards, Event Management.	25	15
3	Public Relations: Meaning, Features, Growing Importance, Its Role in Marketing, Similarities between Publicity and Public Relations	25	15
4	Major Tools of Public Relations: News, Speeches, Special Events, Audio-visual, Public Service activities, Miscellaneous Tools.	25	15

B.Com. III /BA III
Semester VI
Vocational Course
New Trends in Advertising – Paper X
Computer Code (B.Com – 601044) (BA – 601044)
4 credits

Unit	Topic	Weightage %	Lectures
1.	Branding: What is a Brand? Building up a Brand-Why, When How? Developing Brand Personality, Creating Brand Awareness, Brand Positioning, Brand Extension.	25	15
2.	Customer Relationship Management (CRM): Meaning, Importance, Growing Need, Types of Business needing CRM, Winning over customers-need, Sustaining Customer Loyalty-need, Relationship Building with customers-why is there is a need for relationship building.	25	15
3.	Mass Media: Mass Media & Information, Social Awareness, Entertainment, impact on Society and Culture, Mass Media as a Interpersonal Tool.	25	15
4.	Retain Management: Various Forms of Retail Formats, Mall Advertisements and its impact on consumers.	25	15

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Life Insurance Paper IX
Computer Code (B.Com – 600951) (BA – 500951)
4 credits

Unit	Topic	Weightage %	Lectures
1	a. Group Insurance & Retirement benefits, OYRT Insurance etc. b. Group Insurance – Types, benefits.	60%	35
2	a. Gratuity, Types-Benefits b. Provident Funds- Types, Benefits c. Taxation Aspects	40%	25

Recommended Books

1. Group Insurance and Retirement Benefit scheme published by Insurance Institute of India.

B.Com. III / BA III
Semester VI
Vocational Course
Life Insurance Paper X
Computer Code (B.Com – 601051) (BA – 601051)
4 credits

Unit	Topic	Weightage %	Lectures
1	<ul style="list-style-type: none"> a. Pension Schemes b. Types of Pension c. Importance of Pension in India d. Types of pension Schemes e. Pension Link insurance policies in LIC of India 	40%	25
2	<ul style="list-style-type: none"> a. Social Security Scheme Concepts b. Types, IRDP, LALGI & Other important social security schemes c. Group Insurance scheme by Government of India for weaker section, Economically weaker section 	50%	30
3	<ul style="list-style-type: none"> a. Master policy b. Schedules of Master Policy 	10%	05

Recommended Books

1. IC 33 OF INSURANCE INSTITUTE OF INDIA & Group Insurance and Retirement Benefit Schemes Published by Insurance Institute of India.

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Office Management & Secretarial Practice Paper No. IX
Shorthand & Typing
Computer Code (B.Com - 600952) (BA – 500952)
4 credits

Unit	Topic	Weightage %	Lectures
1	Shorthand Chapter XXXV Intersections Chapter XXXVI Business Phrases	50	30
2	Typing Balance Sheet @ 50wpm Notice @ 50wpm Speed Passage @ 50wpm	50	30

B.Com III / BA III
Semester VI
Vocational Course
Office Management & Secretarial Practice Paper No. X
Office Management (Theory)
Computer Code (B.Com - 601052) (BA – 601052)
4 credits

Unit	Topic	Weightage %	Lectures
1	<p>Secretary - Definition, features, secretary's Qualification, Qualities & Functions, secretary's assistance relating to meetings.</p> <p>Company Meetings – meaning, classification, essentials of a valid meeting, company meetings – meeting of shareholders, directors & creditors, methods of calling a meeting, Notice, agenda, quorum, contents of minutes, Minute book, adjournment procedure, motion & resolution, amendment and its rules, Resolution & its kinds.</p> <p>Chairman - Qualities, functions & Duties, Rights, Casting Vote, Point of Order, Methods of voting, recording minutes of meetings.</p>	50	30
2	<p>Travel Arrangement– Preparing tour programme for boss, booking travel ticket, formalities for domestic & foreign tours, check- list, requisition for railway reservation, TA / DA rules & calculation of TA /DA, filling form for TA / DA advance.</p>	25	15
3	<p>Telephone Handling – Parallel connection, PBX, PABX, telephone operator, duties of telephone operator, telephone handling – local, STD, ISD, Dynamic locking system, telephone handling under specific situations, tips for telephonic talk & conducting business talk, mobile telephones - disadvantages.</p> <p>Working knowledge of sources of information – Telephone directory, post office guide, Railway timetable & Internet.</p>	25	15

B.Com. III (Semester VI)
BA III (Semester V)
Vocational Course
Communicative English - Paper No. IX
Computer Code (B.Com - 600953) (BA – 500953)
4 credits

Objectives :

1. to introduce the basic terms and concepts of broadcasting.
2. to give an overview of the structure and function of the broadcast industry
3. to create an awareness of the development of broadcast media and current trends.

Unit	Topic	Weightage %	Lectures
1.	a) The history of radio – the growth and development of radio in India. b) Radio as a medium – the uses and characteristics of radio c) Radio transmission – Types of signal – (AM, FM, shortwave, digital) satellite, community radio, internet radio. d) AIR and public service broadcasting, Major FM Channels in India.	25	15
2.	<u>The Radio programme</u> a) music programme b) talk show and discussion c) phone-in programme d) radio documentaries and features. e) News programmes - Framing of news items/reading of news item Practical training – Voice and basics of broadcasting on radio. WRITING FOR RADIO - Making an announcement - Commentary/compering - (Focus in speech 0 intonation, stress) pause, quality of voice.	25	15
3.	<u>THE HISTORY OF TELEVISION –</u> - Growth and development of T.V. in India - Types of transmission – cable, DTH, satellite, terrestrial, - Types of signal – UHF. VHF. Digital, analog.	25	15
4.	<u>THE TELEVISION SCRIPT</u> a) The treatment b) the two-column script c) the screenplay format d) the story board e) interactive scripts f) harration scripts	25	15

PATTERN OF EVALUATION:

Internal Assessment – 25 marks

Prepare a script for compering and deliver it (Teacher gives a situation – the class can be the audience)/Reading a news bulletin.

EXTERNAL EVALUATION – 75 MARKS

Q.I. Compulsory, any 3 of the remaining questions.

Q.I. Theory Question on Unit I & III - Marks 15

Q.II a) Writing for radio theory - 10 marks

b) Take a newspaper report and rewrite it in 'radio style' – 10 marks.

Q.III a) Script writing and making an announcement - 20 marks.

Q.IV Short notes on other areas of Unit I & III (care must be taken to see that it does not overlap with Q.I) - 20 marks

Q.V. Question on Unit II and Unit IV 2 Questions - 20 marks.

RECOMMENDED BOOKS

1. An Introduction to Journalism Essential techniques and background knowledge – Richard Ruden, Trevor Ibbotson Focal Press 2002.
2. McLeish, Robert. Radio Production. A Manual for Broadcasters Focal Press.
3. Sharma, Jitendra Kumar, Digital Broadcasting Journalism, Authors Press
4. Zetl, Herbet. Television Production Handbook. Wadsworth Thomson Learning.
5. Hilliard, Robert L. Writing for Television Radio and New Media. Wadsworth Thomson Learning

B.Com. III / BA III
Semester VI
Vocational course
Communicative English Paper No. X
Computer Code (B.Com – 601053) (BA -601053)
4 credits

Objectives :

1. to introduce students to the nuances of Advertising and copy writing.
2. To understand the basic concepts of effective copy writing.

Unit	Topic	Weightage %	Lectures
1.	a) Advertising – Meaning, Definition and functions b) Economic and Social Aspects of Advertising	25	15
2.	TYPES OF ADVERTISING <ul style="list-style-type: none"> - consumer advertising - industrial advertising - classified advertising - retail advertising - financial advertising - P.R. advertising - B 2 B advertising - Political advertising - Image advertising - Lifestyle advertising - Internet and viral advertising - The www as an advertising medium - Internet v/s conventional media 	25	15
3.	Introduction to copy writing Features, objectives, proof – reading The Techniques of copy writing	25	15
4.	<u>DIFFERENT TYPES OF COPY</u> Advertorial, info commercials, slogans, Jingle ads, feel good, ads, reason why, fund-raising, copy, comparative copy, financial ads, classified ads.	25	15

PATTERN OF EVALUATION:

Internal Assessment : 25 Marks

Make an advertisement for any of the Unit II

EXTERNAL ASSESSMENT : 75 Marks

Q.I. Compulsory 15 marks any 3 out of the remaining questions.

Q.I. Compulsory 15 marks - 15 Marks

1 questions based on Unit I.

Q.2 a) theory question on Unit II - 10 marks

b) short notes 2/3 on Unit II - 10 marks

Q.3 Theory question on Unit III - 20 marks

Q.IV Any two types of copy writing - 20 marks

Q.V a) Theory question on Unit IV - 20 Marks

b) Write short notes on any 2/3 based on Unit IV - 10 marks

B.Com. III / BA III
Semester VI
Vocational Course
Entrepreneurship Development
Computer Code (B.Com 601154) (BA – 601154)
4 credits

Objective: To introduce the students to the nuances of entrepreneurship.

Unit	Topic	Weightage %	Lectures
1	Introduction to Entrepreneurship: Defination, Meaning, Importance of an Entrepreneur, Role of Entrepreneurship in the economic development of an economy, Entrepreneurial Development Training-Importance, Objectives and Methods, Challenges Faced by Women Entrepreneurs in India and its Remedial Measures.	25	15
2	Perceiving a Business Opportunity: Sources of Information, Product Selection, Product Planning and Development, Feasibility Analysis.	25	15
3	Managing an Enterprise: Registration & Licensing, Managing Men, Machine, Material, Marketing Media for small entrepreneurs, Importance of Communication, Leadership Qualities, Team Management.	25	15
4	Electronic Commerce & Small Enterprises: Meaning of E-Commerce, Evolution of Growth, Benefits, E-Commerce suitability for small enterprises.	25	15

Recommended Books

2. Philip Kotler, Marketing Managing, 7th Edition (Prentice of India, New Delhi 1991)
3. William J. Staton, Fundamentals of Marketing, (8th Edition).
4. Charles Futrell (MC Graw Hill Chap. 18)
5. Subroto Sen Gupta, Case in Advertising and Communication Management in India (I I M, Ahmedabad)
6. Wright Winters, Advertising Management (MC Graw Hill (Relevant Chapters)
7. Duna and Darban: Advertising : Its role in modern marketing (the Drydon press)
8. Mahendra Mohan: Advertising (Tata MC Graw Hill) (relevant chapters)
9. Philip Kotler, Marketing Management 8th ed. (Prentice Hall of India_ Chap-22

10. Selling (MC Graw-Hill) Russel, Beach and Brskirk.
11. Sales Management (Practice Hall of India). Still, Cundiff and Goven.
12. Salesmanship and publicity (Sultan Chand & Sons, New Delhi) J.S.K. Patel
13. Salesmanship (South Western publishing: Indian Reprint by J. Taraporewala, Mumbai) C.A. Kirkpatrick
14. Management (MC Graw Hill) Johnson, Kirts, and Schueing Sales
15. Aaker, David, et.al: advertising Management, prentice Hall, New Delhi.
16. Anderson, hair, Bush: professional sales Management, McGraw Hill, Singapore.
17. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice Hall, New Delhi.
18. Ford, Church, Walker: Management of sales force, MC Graw Hill, Singapore
19. Gupta, Vaswar Das: Sales Management, In the Indian perspective, prentice Hall, Delhi.
20. Johnson, Kurtz, Schewing: sales Management, MC Graw Hill, Singapore
21. Norris, James S.: Advertising, Prentice Hall, New Delhi.
22. Patrick, Forsyth: sales Management Handbook, Jaico Publications, Bombay.
23. Sandage C.H. and Fry Burger: Advertising; Theory and practice, Richard D Irwin, Illinols.
24. Sengupta, Subroto: Brand Positioning, Tata MC Graw Hill Co., New Delhi.
25. Stanton, W.J. and Spiro, R: management of sales Force, MC Graw Hill, Singapore
26. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govani: Sales Management, Prentice hall of India, Delhi.
27. Jansampart & Jaherkhabar. By Dalal & Yasin (University Granth Nirman Board Ahmedabad.)
28. Vechankala & Vigyapan. By T.J.Rana (B.A. Shah Prakash)
29. Stanten and Buskirt, Management of the sales force (Richard D Itwin).
30. Philip Kotler, Marketing Management 7th Ed (Prentice Hall of India) Chap. 24
31. Stanton and Futrell- Fundamentals of Marketing – 7th Ed (MC Graw Hill) Chap. 20
32. SK Patel – Salesmanship and Publicity (Sultan Chand & Sons, New Delhi)

