

**B.Com Part-II
SEMESTER-III
ENGLISH (COMPULSORY)**

Marks :- 40 Time :- 2 Hours

I) Text Prescribed - Impressions

(An Anthology of Prose and Poetry) Published by Raghav Publishers & Distributors, Nagpur.

Unit- I :- Prose

- 1) Travel by Train - J.B.Priestley
- 2) Two Gentlemen of Verona - A.J.Cronin
- 3) Go, Kiss the World :- Subroto Bagchi
- 4) The Struggle for an Education Up from Slavery : An Autobiography – Booker T. Washington

Unit-II: - Poetry

- 1) Where the mind is without Fear - Rabindranath Tagore
- 2) Stopping by Woods on a Snowy Evening - Robert Frost
- 3) Leisure - W.H.Davies
- 4) The Daffodils - William Wordsworth

Unit-III :- Communication skills

2) Book Prescribed :- Synergy

(Communication in English and Study Skills Ed.by Orient Black Swan.

Following chapters from Communication Skills are prescribed :-

- 1) An Introduction to Communication.
- 2) Notices, Agendas and Minutes.
- 3) Presentations.

B. Com. II

Semester - III

Company Accounts

Time: 3 Hours Full Marks – 80

Objectives: This course enable the students to develop awareness about company account.

Unit-1

Issue, forfeiture and Re-issue of Shares.

Unit- 2

Final Accounts of company

Manufacturing Account, Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account & Balance sheet with Adjustment.

Unit – 3

Profit prior to Incorporations.

Unit- 4

Amalgamation of Company

Unit- 5

Absorption of Company

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II

Business Mathematics

Time: 3 Hours Full Marks – 80

Objective: The objective of this course is to enable the students to have such minimum knowledge of Mathematics.

Unit-1

- a) Natural Numbers, Integers H.C.F. & L .C.M. on two or more integers.
- b) Linear Equation in one and two variables method with application

Unit- 2 a) Percentage\ b) Discount c) Commission and Brokerage

Unit – 3 a) Average, b) Profit and Loss

Unit – 4

Mathematics of Finance

- a) Simple Interest b) Compound Interest

Unit-5

Ratio and Proportion:

Ratio and percentage Concept of proportion. Simple and Compound proportion, Direct and Inverse proportion.

Books Recommended

- * Allen RDG: Basic mathematics: Macmillan New Delhi.
- *Soni R. S. : Business Mathematics, Pit amber Publishing House.
- *Kapoor V. K. Business Mathematics, sultan hand & sons Delhi

B.Com-II

Semester-III

Auditing

Time 3 Hours Marks-80

Unit – I Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.

Unit-2 Internal Check system, Audit program me, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.

Unit-3 Company Auditor, Appointment, Power, duties, Liabilities.

Unit-4 Audit of Divisible Profit, Dividend, Audit Report, Types of Report,

Unit-5 Audit of Banking, Insurance & Educational Institutions.

Internal Assessment 20 Marks

Visit to Auditor’s firm & its Report 10 marks

Home Assessment 10 marks

Monetary System

Time: Three Hours Marks: 80

Unit I MONEY:

- 1.1 Barter System of Exchange and its Problems
- 1.2 Brief History, Meaning, Definition and Nature of Money
- 1.3 Functions and Importance of Money
- 1.4 Kinds of Money: Commodity, Metallic, Paper, E-Money and Virtual Currency
- 1.5 Demonetisation: Merits & Demerits

Unit II VALUE OF MONEY

- 2.1 Demand of Money- Meaning and Determinants
- 2.2 Supply of Money: Meaning and Determinants
- 2.3 Demand-Supply Equilibrium-Value of Money
- 2.4 Fishers Quantity Theory of Money
- 2.5 Criticism on Fishers Theory

Unit III : PRICE FLUCTUATIONS

- 3.1 Inflation-Meaning, Definition and Causes
- 3.2 Inflation-Effects and Measures
- 3.3 Deflation-Meaning, Definition and Causes
- 3.4 Deflation-Effects and Measures
- 3.5 Trade Cycle-Concept and Meaning

Unit IV: MONEY MARKET

- 4.1 Money Market-Meaning, Definition, Nature, Features and Objectives
- 4.2 Indian Money Market-Structure and Components
- 4.3 Functions and Importance of Money Market
- 4.4 Institutions and Instruments of Money Market
- 4.5 Impact of Demonetisation on Indian Money Market

Unit V: CAPITAL MARKET

- 5.1 Concept, Meaning, Definition, Features, Nature and Objectives of Capital Market
- 5.2 Structure and Components of Indian Capital Market
- 5.3 Functions and Importance of Capital Market
- 5.4 SEBI: Organisational Structure, Functions, Powers and Responsibilities
- 5.5 Role of SEBI in Money and Capital Market

References – III rd Semester

- 1) Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
- 2) G.N. Halm :- Monetary theory
- 3) K.N. Garg :- Money Banking
- 4) Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
- 5) Mithani Dr. D.M. Money, Banking, International Trade & Public Finance Himalaya Publishing house, New Delhi
- 6) Somashekar Ne.Thi : Money Banking International Trade & Public Finance, Anmol Publication Pvt. Ltd. New Delhi
- 7) RBI :- Bulletins
- 8) Report of currency and finance

Information Technology & Business Data Processing-I

Time 3 Hours Theory Marks – 60

Practical Marks 40

Objective – The objective of this course is to familiarize with basics of Information Technology and use of Spreadsheet Package for Business Data Processing

Unit – I Data and Data Processing:

Data: Concept and Use of Data in Computing.

Data Processing: Concept and Advantages of Data Processing, Application of Data Processing in Business.

Unit – II Database: Concept, Objectives, Need of Database, Database Users.

Data warehousing: Concept, Need and Advantages of Data Warehousing.

Data Mining: Concept, Advantages and Applications of Data Mining,

Unit – III Database management System:

DBMS Concept, Characteristics, Objectives, Advantages, Limitations, Components of DBMS. **DBMS**

Models: Hierarchical, Network and Relational. **Architecture of DBMS:** Internal Level, Conceptual Level and External Level

Unit –IV Spreadsheet Package:

MS-Excel 2007 / Higher: Introduction to Spreadsheet Package, Components of Spreadsheet Windows

Spreadsheet Basics: Concept, Columns & Rows, Cell, Cell, Address, Cell Range, Cell Pointer, Sheet Tabs:.

Working in Worksheet:

Editing and Formatting Worksheet, Alignment of data in a Cell , Inserting & Deleting Cell, Rows and Columns, Changing the Column width and Row height, Page Setup, Saving and Printing of Worksheet.

Unit V Formulas, Functions and Chart in Excel:

Introduction to Formulas, Functions and Categories of Functions.

Working with Common Excel Functions: TODAY, DATEDIF, NOW, UPPER, LOWER, PROOPER, CONCATENATE, AVERAGE, MAX, MIN, COUNT, COUNTBLANK, COUNTIF, SUM, SUMIF, AUTOSUM, IF

Chart in Excel: Introduction, Types, Creating and formatting a Chart Displaying, Saving & Printing.

Books Recommendation:

* Microsoft Office Excel 2007 Free Text Book at BOOKBOON.COM

* Curtis D. Fry “Microsoft Excel 2007 Step by Step” Published by Microsoft Press

* MS OFFICE (BPB)

* Pradeep K. Sinha and Priti Sinha’s “Fundamentals of Computing” BPB Publication.

* Alexis Leon and Mathews Leon’s Fundamentals of Information Technology

“Published by Leon Vikas.

ENGLISH (COMPULSORY)**Time :- 2 Hours Marks :- 40**

I) Text Prescribed - Impressions

(An Anthology of Prose and Poetry) Published by Raghav Publishers & Distributors, Nagpur.

Unit- I :- Prose

- 1) The Town Week - E.V. Lucas
- 2) Florence Nightingale - Lytton Strachey
- 3) The Gift of Magi - O Henry
- 4) Three Hermits - Leo Tolstoy

Unit-II :- Poetry

- 1) On His Blindness - John Milton
- 2) Solitude - Alexander Pope
- 3) Still I Rise - Maya Angelou
- 4) Money Madness - D.H.Lawrence

2) Book Prescribed :- 'Synergy'

(Communication in English and Study Skills Ed.by Orient Black Swan.

Following chapters from Communication Skills are prescribed :-

- 1) Interview and Interviewing skills.
- 2) Meeting skills
- 3) Nonverbal Communication.

B.Com.II**Semester - IV****Corporate Accounting****Time: 3 Hours Full Marks – 80**

Objectives: This course enable the students to develop awareness about corporate accounting.

Unit- 1 Final Accounts of Banking Company
(Schedule wise Profit & Loss Account & Balance Sheet)

Unit – 2 Final Accounts of fire and accident Insurance Company

Unit -3 Liquidation of Company
(Excluding statement of affairs and deficiency Account)

Unit- 4 Valuation of Goodwill
Meaning of Goodwill, need, characteristics, method of valuation of goodwill.
Problems on following methods...

- 1) Average Profit Method
- 2) Super Profit Method
- 3) Capitalization Method.

Unit- 5 Valuation of Shares:
Meaning of share, need, characteristics, method of valuation of Shares

Problem on following methods.

- 1) Net Asset Method
- 2) Yield Method.

Books Recommended:

- M.C. Shukla, T.S.Grewal & S.C. Gupta – Advanced Accounts Vol.II
- R.L.Gupta & M.Radhaswamy – Advanced Accountancy Vol.II
- S.N.Maheshwari – Advanced Accountancy Vol.II
- B.D. Agrawal – Financial Accounting Advanced Vol.II
- Dr. S.M.Shukla, Dr. S.V.Gupta- Corporate Financial Accounting

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Semester - IV

Business Statistics

Time : 3 Hours Full Marks – 80

Objective: The objective of this course is to enable the students to have such minimum knowledge of Statistics.

Unit-1 :

Introduction :- Statistics as a subject, Descriptive Statistics- Compared to inferential Statistics, Types of data, Collection, Tabulation and Presentation of statistical data.

Unit- 2

Index Numbers, Construction of Index Number

Unit – 3

Analysis of Universal Data : Construction of a frequency of distribution, concept of central tendency & their measures, Mean , Median, Mode

Unit – 4

Concept of Dispersion, Absolute and Relative measures of dispersion Skewness.

Unit- 5

Co-efficient of correlation Karl Pearson's Formula. Calculation of Co-efficient of correlation in grouped and ungrouped data. Probable error.

Books Recommended :-

- Gupta S.P. : Statistical Methods
- R.K. Sawlikar : Dr R. P. Ingole, S.B.Kishor : Basic Computer and Statistical Techn.
- Elhance D.N. : Fundamental of Statistics
- Dr Sukhadeve Varsha S. : A Text book of Modern Approach to Statistics
- Y.R. Mahajan — Applied Statistics.

Income Tax**Time 3 hours Marks-80**

Unit –I Basic Concept-Income Tax, Income, Total Income, Gross total Income , Assessment Year, Previous Year, Casual Income, Agricultural Income, Person, Heads of Income, Income which does not from part of total Income.

Unit – 2 Computation of Income from Salary & Income from House property

Unit-3 Income from other sources, Deductions to be made from Gross Total Income, reading to resident Individual.

Unit – 4 Income tax Authorities, Power of Income tax Officer & Commissioner, Assessment procedure,

Unit – 5 *Return of Income, e-filling procedure, filling of Form No .16 Form No. 10 E, Tax Planning, Advance tax , PAN, TDS.

***Internal Assessment 20 Marks**

FormNo. 16, 10E, 15(G), efilling of return of Income 10 marks Home Assessment 10 marks

Books :- 1. Income Tax Law & Practice — Bhagwati Prasad 2. Income Tax Law & Practice — Malhotra & Goyal

Indian Financial System**Time : 3 Hrs Total Marks : 80****Int.Ass. : 20**

Unit-I Indian Financial Market :

- 1.1 Meaning, Features, Kinds of Finance
- 1.2 Definition & Significance of Indian Financial Market
- 1.3 Structure & Organization of Financial Market
- 1.4 Functions of Indian Financial Market
- 1.5 Problems & Importance of Financial System in Indian Economy.

Unit-II Indian Banks :

- 2.1 Brief History, Definition & Nature of Banks
- 2.2 Classification of Indian Banks.
- 2.3 Banking Services – ATM, CDM, Debit Card, Credit Card, E-Banking, BHIM (Bharat Interface for Money)
- 2.4 Importance of Banking Services in India
- 2.5 Concept & Importance of Core Banking

Unit-III Commercial Bank :

- 3.1 Meaning & Definition of Commercial Bank
- 3.2 Functions of Commercial Bank
- 3.3 Process of Credit Creation of Commercial Bank
- 3.4 Limitations of Credit Creation
- 3.5 Role & Importance of Commercial Bank in India.

Unit-IV Reserve Bank of India (RBI) :

- 4.1 History, Meaning & Importance of RBI.
- 4.2 Functions of Reserve Bank of India.
- 4.3 Credit Control –Quantitative Tools.
- 4.4 Credit Control –Qualitative Tools.
- 4.5 Role of RBI in Indian Economy.

Unit-V Stock Exchange :

- 5.1 History, Meaning & Features of Stock Exchange
- 5.2 Structure & Components of Indian Stock Exchange.
- 5.3 Functions of Indian Stock Exchange
- 5.4 Role & Importance of Stock Exchange.
- 5.5 Concept of SENSEX& NIFTY

Books Recommended :

- 1. Gupta S.B. :- Monetary Planning of India, S. Chand, New Delhi
- 2. G.N. Halm :- Monetary theory
- 3. K.N. Garg :- Money Banking
- 4. Khan M.Y. :- Indian financial system theory & practice, Tata Mcgraw Hill, New Delhi
- 6. Mithani Dr. D.M. Money, Banking, International Trade & Public Finance
- 7. Himalaya Publishing house, New Delhi
- 8. Somashekar Ne.Thi : Money Banking International Trade & Public Finance,
- 9. Anmol Publication Pvt. Ltd. New Delhi

B.Com-II

Semester-IV

Information Technology & Business Data Processing-II

Time 3 Hours

Theory Marks – 60

Practical Marks 40

Objective – The objective of this course is to familiarize with basics of Database, Database management System and use of Accounting Package for Business Data Processing.

Unit – I Information – Concept, Characteristics, Data v/s Information, Uses of Information within the Organisation and outside the Organisation

Information Technology: Introduction, Definition of IT, Uses of IT in Business and Various Fields.

Unit- II Computerised Accounting Package:

Computerised Accounting: Concept, Advantages and Limitation of Computer Accounting, Manual Vs Computerised Accounting.

Unit-III Accounting Software Tally 9.0 / Higher: Introduction, Features, Company info, Menu, Gateway of Tally Menu, Button Bar, Status Bar, Calculator.

Unit- IV Working in Tally

Company Creation: Accounts only and Accounts with inventory.

Groups: Concept, Predefined Groups, Creation of New Single Group, Display, Alteration and Deletion of Group.

Ledgers: Concept, Single ledger Creation, Display, Alternation & Deletion.

Vouchers: Concept, Types of Vouchers, Features and Configuration of Accounting Vouchers

Transaction: Accounting Voucher, Inventory Vouchers.

Unit- V Reports and Advanced Features in Tally:

Reports Display and Printing: Balance Sheet, Profit & Loss Account, Ratio Analysis, Stock Summary, Trial Balance, Day Book and Account Book

Data Export & Import: ODBC; Outward and Inward Connectivity, Data Import and Export, Email, Upload, Backup, Restore.

Indian Tax System: TDS, TCS, GST: computation of GST

Book Recommendation-

*Viksash Gupta's "Computer and Financial Accounting with Tally 9.0, Published by dreamTech.

* Pradeep K. Sinha and Priti Sinha's "Fundamentals of Computing" BPB Publication.

* Alexis Leon and Mathews Leon's Database Management System"Published by Leon Vikas

* "Goods & Service Tax Act" Sai Jyoti Publication, Nagpur--Prof. Pravin Kamthe, Prof. Meghana Patil.

Practical Based on Tally