

Detailed Syllabus for B.Com. Final

1. LANGUAGES

(Effective from the Session 2012-2013)

(1) ENGLISH (COMPULSORY)

Time: 2 Hours Marks : 35

Texts Prescribed-

1. FRAGRANTASPIRATIONS :

An Anthology of Prose & Poetry Published by- S.Chand & Co. Nagpur

Lessons Prescribed :

1. Globalisation — Joseph Stiglitz
2. The First Case — M.K.Gandhi
3. The Fly — Katherine Mansfield
4. Of Travel — Francis Bacon
5. Popular Superstitions — Joseph Addison
6. What I Require from Life — J.B.S.Haldane
7. The Function of Education — J. Krishnamurti.
8. The Doctor's Word — R.K.Narayan

Poems Prescribed :

1. Stay Calm — Grenville Kleiser
2. "Thou Art Indeed Just, Lord" — G.M.Hopkins
3. Yussouf — James Russel Lowell
4. A Psalm of Life — Henry Wadsworth Longfellow.
5. Say Not The Struggle Naught Availeth — Arthur Hugh Clough.
6. The Village School Master — Oliver Goldsmith
7. From Hamlet — William Shakespeare
8. Ode to Autumn — John Keats.

Distribution of Marks-

"Fragrant Aspirations" :

An Anthology of Prose & Poetry

Q.1 Any 4 Short answer questions out of 7 — 16 Marks

(4 Marks each)

Q.2 Any 4 Short answer questions out of 7 — 12 Marks

(3 Marks each)

Q.3 ESSAY — 07 Marks

(Essay expected in about 300 words)

Total — 35 Marks

2) COMMERCE DISCIPLINE

(i) COST AND MANAGEMENT ACCOUNTING

(To be implemented from the session 2012-13)

Time : 3 Hours Marks : 70

Objective : This course exposes the students to the basic concepts and tools used in Cost and Management Accounting and provides an understanding of the application of accounting techniques for management.

Unit-I- 1.1 Introduction of Cost Accounting: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system.

1.2 Management Accounting: Meaning, nature, scope and functions of management accounting; Role of management accounting in decision making; Management accounting v/s financial accounting; Tools and techniques of management accounting.

Unit-II- 2.1 Accounting for overheads: Classification, absorption of overhead, Determination of overhead rates.

2.2 Cost Ascertainment: Unit or single costing, Problems on cost statement, Tender and quotations.

Unit-III- 3.1 Reconciliation of cost and financial accounts: Meaning, reasons for variations, Different treatment of items, Items appearing only in cost accounts. Problems on reconciliation of cost accounts with financial accounts.

3.2 Process Costing: Principles- Distinction between process and job order Advantages and disadvantages of process costing-losses and wastage. Joint and By-Products, Methods of assigning joint costs. Accounting for Joint and By-Product, Problems on process costing.

Unit-IV- 4.1 Financial statement: Ratio Analysis, Classification of ratio-Profitability ratios, Turnover ratios, Advantages of ratio analysis. Limitations of accounting ratios, Problems on Ratio, Analysis on profit and loss account basis.

4.2 Break Even Analysis: Break-Even concept. Direct costing and break-even indications, Break even indications and management decisions, Use of P/V Ratio for decision making, Cost-Profit-Volume relationship, Fixed cost variation. Problem on Break-Even Analysis.

Unit-V- Budget and Budgetary control:

a) Meaning, objectives, Merit and limitations, Types of Budget. Fixed and flexible budgeting. Zero base budgeting. Responsibility accounting, Performance budgeting.

b) Problems on cash Budget and flexible Budget.

(ii) BUSINESS ENVIRONMENT

Time: 3 Hours Marks:70

Unit-I- Indian Business Environment

- 1.1 Concept, Components, Importance and current trends in Indian Business Environments.
- 1.2 National Income, Saving, Investment, Measurement & Distribution of National Income, Parallel Economy.
- 1.3 Indian Trade & Industry- Balance of Trade & Balance of payment, Industrial sickness, Current Trends in Indian Industries.
- 1.4 Indian Agricultural- Main feature, Problems, Agriculture finance, Role of Agriculture in the Development of Indian Economy, Govt. Policy to Agriculture.

Unit-II- Problem in Development of India.

- 2.1 Human Resource in India: Population structure, Characteristics, Human resource as a production factor, Role of Indian human resource in Global scenario.
- 2.2 Unemployment in India- Causes, classification impact, remedies.
- 2.3 Indian Poverty- Concept, nature, causes, remedies, Role of Govt. in poverty abolition, **vicious** circle of poverty.
- 2.4 Regional imbalance & social injustice in India.

Unit-III-Role of Government.

- 3.1 Indian Industrial Policy : Concept, nature & significance, Indian Industrial policy-1956, 1980, 1991, 2007.
- 3.2 Free Trade policy, Export- Import policy, Foreign direct investment policy, SEZ.
- 3.3 L.P.G.- Concept, Effects on various sectors of Indian Economy, Constitutional approaches regarding new Economic policy.
- 3.4 Regulation of Foreign Investment.

Unit- IV- Planning in India.

- 4.1 Concept, Objects & Brief History of five year plan.
- 4.2 Detail study of Tenth five year plan & objective of Eleven five year plan.
- 4.3 Finance Commission: Objectives, Functions, Role in allocation of resources, Detail study of Eleven finance Commission.
- 4.4 Current trends in central & state planning impact of global economic changes on Indian planning.

Unit -V- International Business Environment.

- 5.1 International Trading Environment.
- 5.2 Foreign Trade & Economic Growth.
- 5.3 International Economic Grouping- SAFTA, SARC, European Union, Central American Common Market.
- 5.4 International Economic Institutions : GATT, IMF, World Bank, WTO, Counter Trade & N-Deal.

(iii) BUSINESS REGULATORY FRAMEWORK AND COMPANY LAW

Time: 3 Hours Marks:70

UNIT-I : Indian Contract Act,1872. Principle of Contracts Sections 1 to 75 Specific Contracts.

UNIT-II : Special Contracts : Indemnity, Guarantee; Bailment and pledge; Agency.
Consumer Protection Act 1986 : Salient features; Definition of Consumer; Grievance redressal machinery.
The Right to information Act, 2005 : Salient features, Definitions, Procedure of obtaining information,

Method of Disposal, Central and State information Commission, functions and duties of Commissions and Appeal over it.

UNIT-III : Sale of Goods Act,1930 Formation of contracts of Sale ; Goods and their Classification, price; Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, Sale by auction; Hire purchase Agreement. Negotiable Instruments Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & Cheque; Holder and holder in the due course; Crossing of a Cheque, Types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.

UNIT-IV: Joint stock Company : Meaning; Kinds; Classification of company. Formation of company: Promoter-duties, Liabilities and position. Incorporation of company, Memorandum of association, Articles of association and prospectus of company.

UNIT-V : Shares : Share capital; Members; Share capital transfer and transmission of shares. Company Meetings- Kinds, quorum, voting resolutions, minutes.

COMBINATION-IV

(E-COMMERCE)

i) INTERNETAND WORLD WIDE WEB

Time: 3 Hours Marks :100

(Theory: 70 Marks; Practical + Viva: 30 Marks)

Objective: The course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers including designing of website, and how to Access information from depositories in the World Wide Web.

Unit-I : The mechanism of the Internet :

Distributed computing; Client-Server computing; Internet Protocol Suite; Protocol stack; Open system interconnection reference model (OSIRM) based on the international organization for standardization (Application Layer, Presentation Layer, Session Layer, Transport layer, Network Layer, Data link Layer and Physical Layer); TCP/IP protocol suite model; Mechanism transmitting the message across the network and function of each layer; Processing of data at the destination.

Unit-II : Internet Enabled Services:

Electronic mail; Mechanism to log on to the network; Mechanism to send and receive E-Mail; Usenet and Newsgroup; File transfer protocol(FTP); Telnet; Gopher; Internet Relay Chat (IRC); Frequently asked questions(FAQ); The world wide web consortium (W3C)- Origin and evolution, standardizing the web; W3C members; W#C recommendations; Browsing Searching; Browsing and information retrieval; Exploring the world wide web; Architecture of world wide web; Hyperlink; Hyper Text Markup Language(HTML); Hyper Text Transfer Protocol(HTTP); Address-URL.

Unit-III: Designing Website/Webpage:

WW operations; Web standards; HTML-concepts and version; Naming scheme for HTML documents; HTML editor; Explanation of structure of the home page; Elements in HTML documents; FrontPage Express-Using FrontPage to create web pages; Entering text; Changing text size; Colour; Style; Font; Justification; Inserting images; Creating hyperlinks; Symbol; Lines; Labels and Forms.

UNIT-IV : Web Browsing:

Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet Explorer; Netscape Navigator; Netscape Communicator.

Unit-V : Search Engine/Directories :

Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialization search engines; Popular search engines/ directories; Guidelines for effective searching; A general approach to searching.

ii) ESSENTIALS OF E-COMMERCE

Time: 3 Hours Marks: 70

Objective :

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

Unit-I: Internet and Commerce:

1.1 Business Operations: e-commerce practices vs traditional business practices; Concepts of b2b,b2c,c2c,b2g,g2b,g2c; Benefits of e-commerce to organizations, consumers and society; Limitation of e-commerce.

1.2 E-Commerce Operations : Credit card transaction; Electronic payment systems; Cyber cash; Smart cards; Indian payment models.

Unit-II: Applications in B2C :

Consumers' shopping procedure on the internet; impact on dis-intermediation and re-intermediation; Global Market; Strategy of traditional departmental stores; Products in B2C models; Online banking and its benefits; Online financial services and their future; E auctions-benefits, implementation and impact.

Unit-III: Applications in B2B:

Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented marketplace, buyer oriented marketplace, and intermediary oriented marketplace; Benefit of b2b on procurement reengineering, Just in Time delivery in b2b; Internet based EDI from traditional EDI; Marketing issues in b2b.

Unit-IV : Applications in Governance :

EDI in governance; E-government; applications of internet; Concept of government -to-business, business-to government, and citizen-to-government; E-governance models; Private sector interface in e-governance.

Unit-V : Emerging Business Models :

Retail model; Media model; Advisory model; Made-to-order model; Do-it-yourself model; Information model; Emerging hybrid models; Emerging models in India.