

AKKAMAHADEVI WOMEN'S UNIVERSITY, VIJAYAPUR
SYLLABUS (SUBJECT TITLES) 2018-19

B.COM

S. N.	Title of the Subject	Weekly Teaching Hours	Exam Duration (Hours)	Maximum Marks		
				IA	Semester-end Exam	Total
B.Com First Semester						
1.1	Basic English	5	3	20	80	100
1.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
Core Papers						
1.3	Financial Accounting - I	5	3	20	80	100
1.4	Secretarial Practices	5	3	20	80	100
1.5	Managerial Economics - I or Business Mathematics – I	5	3	20	80	100
1.6	Principles of Marketing or (Vocational) Entrepreneurial Development – I or (Vocational) Tax Procedure and Practice – 1 or (Vocational) Advertising, Sales Promotion and Sales Management – I	5	3	20	80	100
Compulsory Paper						
1.7	Indian Constitution	5	3	20	80	100
B.Com Second Semester						
2.1	Basic English	5	3	20	80	100
2.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
Core Papers						
2.3	Financial Accounting – II	5	3	20	80	100
2.4	Business Communication Skills	5	3	20	80	100
2.5	Managerial Economics - II or Business Mathematics – II	5	3	20	80	100
2.6	Women entrepreneurship or (Vocational) Entrepreneurial Development – II or (Vocational) Tax Procedure and Practice – 1 or (Vocational) Advertising, Sales Promotion and Sales	5	3	20	80	100

	Management – II					
	Compulsory Paper					
2.7	Human Rights and Environmental Studies	5	3	20	80	100
B.Com Third Semester						
	Core Papers					
3.1	Corporate Accounting – I	5	3	20	80	100
3.2	Business Statistics – I or Commercial Arithmetic – I or Entrepreneurship Development (Vocational Paper IB)	5	3	20	80	100
3.3	Monetary Economics or Entrepreneurship Development (Vocational Paper IC)	5	3	20	80	100
3.4	Indian Financial System	5	3	20	80	100
3.5	Retail Management	5	3	20	80	100
3.6	Principles and Practices of Management	5	3	20	80	100
3.7	Computer Application in Business - I	5	3	20	80	100
B.Com Fourth Semester						
	Core Papers					
4.1	Corporate Accounting – II	5	3	20	80	100
4.2	Business Statistics – II or Commercial Arithmetic – II or Entrepreneurship Development (Vocational Paper IB)	5	3	20	80	100
4.3	International Economics or Entrepreneurship Development (Vocational Paper IC)	5	3	20	80	100
4.4	Modern Banking - Theory and Practices	5	3	20	80	100
4.5	Advertising and Sales Management	5	3	20	80	100
4.6	Insurance – Principles and Practice	5	3	20	80	100
4.7	Computer Application in Business – II	5	3	20	80	100
B.Com Fifth Semester						
	Core Papers					
5.1	Principles of Financial Management	5	3	20	80	100
5.2	Human Resource Management	5	3	20	80	100
5.3	Principles and Practices of Auditing	5	3	20	80	100

5.4	Indian Economy	5	3	20	80	100
5.5	Computer Application in Business – III	5	3	20	80	100
5.6	Elective Paper - I	5	3	20	80	100
5.7	Elective Paper - II	5	3	20	80	100
B.Com Sixth Semester						
6.1	Business Law	5	3	20	80	100
6.2	Financial Services	5	3	20	80	100
6.3	Principles of Management Accounting	5	3	20	80	100
6.4	Industrial Economics	5	3	20	80	100
6.5	Computer Application in Business – IV	5	3	20	80	100
6.6	Elective Paper – III	5	3	20	80	100
6.7	Elective Paper - IV	5	3	20	80	100
ELECTIVE GROUPS (The student shall choose one of the elective groups only)						
GROUP – ‘A’						
5.6	Paper I: Cost Accounting – I	5	3	20	80	100
5.7	Paper II: Taxation - I	5	3	20	80	100
6.6	Paper III: Cost Accounting – II	5	3	20	80	100
6.7	Paper IV: Taxation- II	5	3	20	80	100
GROUP – ‘B’						
5.6	Paper I: Banking – I	5	3	20	80	100
5.7	Paper II: Insurance – I	5	3	20	80	100
6.6	Paper III: Banking – II	5	3	20	80	100
6.7	Paper IV: Insurance – II	5	3	20	80	100
GROUP – ‘C’						
5.6	Paper I: Advanced Business Statistics – I	5	3	20	80	100
5.7	Paper II: Advanced Business Statistics – II	5	3	20	80	100
6.6	Paper III: Advanced Business Statistics – III	5	3	20	80	100
6.7	Paper IV: Advanced Business Statistics – IV	5	3	20	80	100

B.Com Syllabus 2018-19

First Semester

1.3 FINANCIAL ACCOUNTING - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basic principles of Financial Accounting.

Pedagogy: Classroom lecture and Assignments

UNIT 1: Introduction - Meaning and Definition of Accounting, Importance of Accounting, Double Entry System - Meaning, Merits and Demerits – Classification of Accounts, Rules for Debit and Credit under English and American System.

Accounting Principles: Accounting Concepts – Accounting Conventions – Accounting Standards. Journalizing and Ledger (theory only), Preparation of Trail Balance. (15 Hours)

UNIT 2: Final Accounts of Sole Trading Concerns – Problems with simple adjustments. (15 Hours)

UNIT 3: Conversion of Single Entry into Double Entry System: Meaning – Need for Conversion steps involved in conversion – Problems relating thereto. (15 Hours)

UNIT 4: Higher Aspects of Partnership Firms: Insolvency of a Partner – Garner vs Murray Decision.

Conversion of Partnership Firm in to Joint Stock Company – Meaning – Accounting Procedure and Problems. (15 Hours)

UNIT 5: Joint Venture: Meaning – Difference between Joint Venture and Partnership Firm.

Methods of Maintaining Accounts:

1. Maintaining Separate Accounts in the Books of each Venture
2. Joint Bank Account System. (10 Hours)

SKILL DEVELOPMENT

1. Accounting Concepts: Illustration on Dual Concepts ($A - L = C$)
2. To see practical operation of one or more sole trading concern.
3. Final Accounts of a sole trader:
Correcting a wrong Trading and Profit and Loss Account &
Wrong Balance Sheet
4. To study conversion of Partnership Firm in to Ltd. Company in your area.
5. Preparation of Joint Ventures Agreement with imaginary figures.
6. Single entry:
 - a. Collection of information from any trader who maintains accounts based on single entry and
 - b. Preparation of total debtors and total creditors accounts along with final accounts.

Books for Reference

1. Financial Accounting : Dr. S. N. Maheshwari
2. Financial Accounting : B. S. Raman
3. Advanced Accounting : S. P. Jain and K. L. Narang
4. Advanced Accounting : R. L. Gupta
5. Financial Accounting - I : M. B. Kadkol
6. Financial Accounting - I : Dr. S. S. Hanchinal and Dr. Chandrashekar S.
7. Financial Accounting – I : Prof. G. V. Kori, Gururaghavendra Publishers,
Rannebennur.

B.Com Syllabus

First Semester

1.4 SECRETARIAL PRACTICE:

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objectives: To acquaint the students with the basis of company and to apply them in various functions of company secretary.

Pedagogy: Class-room Lecture and Discussion on decided legal cases.

UNIT 1: CONCEPT OF COMPANY: (10 Hours)

Meaning, definition, features – kinds of companies: chartered, statutory, registered and others – difference between public and private limited companies – formation of companies and stages.

UNIT 2: DOCUMENTS OF COMPANY: (15 Hours)

Memorandum of Association – Articles of Association – definition, contents, significance, distinction between Memorandum of Association and Articles of Association, prospectus – meaning, contents and types, statement-in-lieu of prospectus – deemed, abridged and red harred.

UNIT 3: COMPANY SECRETARY: (15 Hours)

Meaning, Definition, Qualifications, Qualities, Procedure for Appointment of Regulatory, Termination, Circumstances, Types of Company Secretaries: Protem, Routine, Executive, Full-Time, Part-Time. Position of Company Secretaries.

UNIT 4: MEMBERSHIP OF COMPANY: (15 Hours)

Meaning of a member and shareholder, difference between member and shareholder. Circumstances where a shareholder is not a member and visa-versa. Who can be a member? Methods of memberships, termination of membership. Previlages of a member. Register of member and its contents.

UNIT 5: COMPANY MEETINGS AND SECRETRIAL DUTIES: (15 Hours)

Meaning, kinds: Board, General and Other Meetings. Essentials of valid meetings – authority, notice, quorum, proxy, chairperson, agenda, motion, sense, resolutions and minutes. Drafting of Notice, Agenda and Minutes. Secretarial Duties towards statutory and annual Genral Meetings.

SKILL DEVELOPMENT

1. Briefly draft a Memorandum of a company mentioning different clauses.
2. Briefly draft articles of association of a Company mentioning its important contents.
3. As a secretary of a company prepare a draft prospectus.
4. Collection of De-mat forms and write its procedures.
5. Statutory-annual and extra-ordinary-Board meetings and Draft different types of resolutions prepare a chart showing company organization.

Books for Reference:

1. S. A. Sherlekar company law and secretarial practice, HPH, Mumbai
2. M. C. Kuchal: Secretarial Practice, Kalyani Publications, New Delhi
3. Ganja K. C.: Secretarial Practice, Kalyani Publications, New Delhi
4. Dr. P. N. Reddy and H. R. Appannaiah: Essentials of Company Law and Secretarial Practice, HPH
5. N. D. Kappor: Company Law and Secretarial Practice, S. Chand and Co., New Delhi
6. Bagrial Ashok: Secretarial Practice.

B.Com Syllabus
First Semester
1.5: MANAGERIAL ECONOMICS - I

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basics of economics and to apply them in various functions of business.

Pedagogy: Class room lectures and discussion. The topics should be dealt with numerical problems and case studies, where ever necessary.

UNIT-I: INTRODUCTION TO MANAGERIAL ECONOMICS:

Meaning, features, distinction between managerial economics and economics, scope of managerial economics, uses and objectives of managerial economics, role and responsibilities of managers.

UNIT-II: FIRMS AND THEIR OBJECTIVES:

Introduction, meaning of firm, profit maximization, sales maximization – Bamoul's theory, growth maximization, general objectives.

UNIT-III: THEORY OF DEMAND:

Meaning, law of demand, individual and market demand schedule, exceptions, increase and decrease in demand, extension and contraction of demand, Elasticity of demand: Meaning and types, Demand forecasting: Meaning and trend projection method.

UNIT-IV: THE THEORY OF SUPPLY:

Meaning, law of supply, supply schedule and curve, exceptions, expansion and contraction of supply – increase and decrease in supply, determinants of supply, Elasticity of Supply: Meaning and types

UNIT –V: PRODUCTION FUNCTION:

Meaning, Cob-Douglas production function, Law of variable proportions, Laws of return to scale, economies and diseconomies of large scale production, managerial uses of laws of production.

SKILL DEVELOPMENT:

1. Draft diagrammatic representation of each aspect of different chapters, in a separate book.
2. Select and discuss the core issues, from each chapter, that will have impact on business decision making.
3. Students have to choose a product and apply price elasticity in real situation.
4. Industrial Visit to forecast demand for the Product of a particular industry.

Reference Books

1. Joel Dean : Managerial Economics, HPH, New Delhi.
2. Sankaran : Business Economics.
3. D.M.Mithani : Managerial Economics, HPH., New Delhi.
4. Habib-Ur-Rahman : Managerial Economics, HPH., New Delhi.
5. K.K.Dewett : Economic Theory.
6. M.L.Seth : Text Book of Economic Theory.
7. P.N.Chopra : Managerial Economics.
8. S.K.Singh : Business Economics, Sahitya Bhavan, Agra.
9. Varshiney & Maheshwari : Managerial Economics.

B.Com Syllabus
First Semester
1.5 BUSINESS MATHEMATICS - I
(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basis of mathematics and to apply them in various functions of business.

Pedagogy: Class-room Lecture and Discussions.

UNIT 1: SET THEORY

Representation of Set, Roaster and Rule Method. Types of Sets Operation of sets, De Morgan's Laws Venn Diagrams, Relations and functions of sets. Application of sets in business.

UNIT 2: THEORY OF INDICIES AND LOGARITHMS

Law of Indices and statement only with Problems, based on these Laws:
Logarithm of a number; Properties of Logarithms, Problems on these properties, use of Logarithm tables. Problems.

UNIT 3: RATIO AND PROPORTION

Proportion, Meaning and types of ratio and proportion. Direct and Indirect Proportion (problems on these).

UNIT 4: PROGRESSION

Arithmetic Progression, Progression, Geometric Progression, Formulae for the nth term and sum of first n terms of an A. P. and G. P. (without Proo) problems based on these and application to business problem.

UNIT 5: ANALYTICAL GEOMETRY

Co-ordinate axes – Distance formula – Selection Formula, slope of a line – different forms of equation of a line. Condition for 2 lines to be parallel and perpendicular distance between two parallel lines – problems.

SUGGESTED READINGS:

1. Sancheti and Kapoor – Business Mathematics, Sultan Chand and Sons, New Delhi
2. N. K. Nag – Business Mathematics, Kalyani Publishers, New Delhi
3. Agarwal S. K. – Business Mathematics, Kalyani Publishers, New Delhi
4. Gael and Goel – Business Mathematics, Kalyani Publishers, New Delhi

B.Com Syllabus

First Semester

1.6 PRINCIPLES OF MARKETING

(80 marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basis of marketing.

Pedagogy: Classroom lecture, Case Study, Discussions and Assignments

UNIT 1: INTRODUCTION TO MODERN MARKETING: (15 Hours)

Different concepts of Marketing: including product concept, sales concept, production concept, Social concept and modern concepts of marketing, Functions of Marketing; Marketing Research: Meaning, objectives and procedure, Supply Chain Management, Marketing Channels, Marketing Ethics.

MARKET SEGMENTATION:

Meaning, Importance of Market Segmentation – Market Segmentation Strategies – Basis of Segmentation.

UNIT 2: PRODUCT: (10 Hours)

Meaning and Features of Product – Product Life Cycle – Meaning, Definition, Stages and Implication of Product Life Cycle – Meaning of New Product – Stages of New Product Development – Causes for failure of a New Product.

UNIT 3: PRICING AND PROMOTION: (15 Hours)

Meaning of pricing, Methods of Pricing, Objectives of Pricing, Factors influencing Pricing decision.

Promotion – Meaning, Definition and Basic four variables of promotion features.

UNIT 4: SERVICE MARKETING: (15 Hours)

Meaning, types, nature and characteristics of services, service customers, reasons for growth of Indian Service Scenario. Meaning, nature and importance of Service Marketing, differences between service marketing and product marketing, Service Gap Model – meaning and characteristics, 7 P's of Marketing. Role of Women in Service Marketing.

UNIT 5: MODERN DIGITAL MARKETING: (15 Hours)

Market forces – Marketing in the Digital Age – E-Commerce Domain – Conducting of E-Commerce – Promises and Challenges of E-Commerce.

SKILL DEVELOPMENT

1. Identify the product of your choice and describe in which stage of life cycle the product is positioned.
2. Visit a large-scale organization and collect the details of their pricing strategies and record the details with comments.
3. Visit organization and collect details information about market segmentation adopted.
4. Prepare a questionnaire to elicit it information regarding the product of your choice.
5. Visit computer lab and collect information about digital marketing.

Books for Reference

1. Philip Kotler : Marketing Management – People Publication
2. J. C. Gandhi : Marketing Management – TMH, New Delhi
3. Sontakki and Deshpande : Principals of Marketing and Salesmanship
4. Dayles : E-Commerce, Pearson, New Delhi
5. Joshep : E-Commerce, PH, New Delhi
6. B. S. Raman : Principals of Marketing
7. K. D. Basava : Marketing Management and Modern Marketing.

B.Com Syllabus

First Semester

1.6 ENTREPRENEURSHIP DEVELOPMENT

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To enable the students to understand the main mechanism of management of the enterprise.

UNIT 1: Perceiving a business opportunity, idea, selection, project, product planning and development strategy, environment scanning, micro and macro environment, selection of location.

UNIT 2: The concept of project – meaning characteristics, classification of projects proposed identification – criteria for selection of a project – importance of project identification.

UNIT 3: Project formulation: meaning – steps in project formulation.

UNIT 4: The concept of project and feasibility of project.

(The course will be supported by discussion with the entrepreneurs with a view to learning how they selected business opportunity).

SKILL DEVELOPMENT:

1. Identify the business opportunities in your area.
2. Prepare a feasibility report of any project of your choice.
3. Identify different strategies for product planning and development.

BOOKS AND SUGGESTED READING

1. A. Manual of Business Opportunity, identification and Selection: J B Patel and S S Modi, E.D. 1 1995.
2. Business Environment, Parag Diwan: Excel: 1997
3. Entrepreneurship; New Venture Creation: Holt; P.H. 1997
4. Dynamics of Entrepreneurial / Development and Management: Vasant Desai.
5. Entrepreneurial Development, S S Kanka: S. Chand and Company 1999.

B.Com Syllabus

First Semester

1.6 Tax Procedure and Practices - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Unit I: Introduction

1. History of income tax in India
2. Meaning of Income Tax
3. Terms used in Income Tax Act

Assessment year, Previous Year, Income, Assessment, Agricultural Income Assessment of fair market value.

Unit II: Capital & Revenue

Capital receipt & Revenue receipt – Capital expenditure & Revenue expenditure Capital losses & Revenue losses.

Unit III:

Residential status & tax liability Residential status of individual only Tax Liability

Unit IV: Exempted income

Sections 10 (1), 10(2), 10(2A), 10(5), 10(10), 10 (10A), 10 (12), 10 (13), 10 (13A), 10(4), 10(15), 10(16), 10(17)

Unit V: Head of Income

Income from House property
Income from Business and profession
Income from capital Gains
Income from other sources

SKILL DEVELOPMENT

Filling up of PAN forms
Filling up of Returns forms
Filling up of form No.16
Visit to income tax department of your area.

SUGGESTED READINGS

1. M.S.Kadkol: Income Tax Law & Practice : Kalyani Publishing New Delhi
2. Gour & Narang: Income Tax law & Practice : Kalyani Publishing New Delhi
3. H.C.Mehrotra : Income Tax Law & Practice : Sahitya Bhavan Agra.

B.Com Syllabus

First Semester

1.6 ADVERTISING SALES PROMOTION & SALES MANAGEMENT - I

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Marketing Communication – Nature – Importance elements – Communication process – steps in developing effective marketing communication.

UNIT 2: Tools of marketing communication – Advertising – Sales Promotion – Personal Selling – Publications – Meaning and Characteristics.

UNIT 3: Advertising – Nature, characteristics: Origin – Growth in India – Role and importance.

UNIT 4: Types of Advertising – Communication and Non-commercial Professional Service – Institutional – Public Relations in Advertising – Financial – Advertising – Political Advertising.

UNIT 5: Economic Aspects of Advertising – Offers on Production Cost – Offers on Distribution Cost – Offers on Consumer Price.

SKILL DEVELOPMENT:

1. Collect different types of advertising samples of different companies.
2. Prepare an Advertising copy of a news paper or magazine.

SUGGESTED READINGS:

1. Drule and Darbar : Advertising First Role in Modern Marketing
2. Mahendra Mohan : Advertising TMH, New Delhi
3. B. S. Pajhar : Advertising Management, HPH, New Delhi

**B.COM SYLLABUS
SECOND SEMESTER**

2.3- Financial Accounting –II

(80 Marks paper of 3 hours duration and 20 marks I.A) 5 hours per week

Objective: To enable the students to understand the accounting principles procedure pertaining to different kinds of business.

Pedagogy: Class-room Lecture, Assignments and Presentations.

UNIT 1: Royalty Accounting: Meaning - Important concepts: Problems on Royalty Accounts (Excluding Sub-Lease). (10 Hours)

UNIT 2: Consignment Accounts: Meaning, Important terms used, Goods sent at Cost Price, Goods sent at Invoice price, Valuation of closing stock , Normal and Abnormal Loss, problems relating thereto. (20 Hours)

UNIT 3: Departmental Accounts: Meaning and utility of Departmental Accounts, Maintenance of Columnar subsidiary books , Distribution of common expenses , Interdepartmental Transfers at cost and Selling price, Preparation of Departmental Trading and Profit and Loss Account. (10 Hours)

UNIT 4: Branch Accounts: Meaning and types of Branches-System of Accounting for Dependent Branches –Cost Price-Invoice Price, Debtors system, Stock and Debtor system, Independent Branches –Incorporation Entries in Head Office books - Depreciation of Branch Assets –Goods and Cash –in-Transit, Franchise Accounting: Meaning, Parties Involved, Obligations, Kinds of Fees Payable, Term of Franchise, Termination (theory only). (15 Hours)

UNIT 5: Insurance Claim Accounts: Fire Insurance Claim with regard to stock on hand, fixed assets and loss or profit, Preparation of fire insurance claim statement. (10 Hours)

SKILL DEVELOPMENT:

1. Collection of Royalty Agreements.
2. To Study one or more consignment Agreements.
3. Departmental Accounting (a) Draft a layout structure of a departmental store, and b) List out the basis of allocation of common expenses of departmental organization.
4. Branch Accounting: Draft a pro-forma invoice sent by Head Office.

Books for Reference:

- | | |
|--------------------------------|---|
| 1. Advanced Accountancy Vol.1 | : S. N. Maheshwari |
| 2. Advanced Accountancy | : R. L. Gupta and Radhaswamy |
| 3. Advanced Accountancy Vol .1 | : Shukla and Grewal |
| 4. Advanced Accountancy Vol.1 | : Jain and Narang |
| 5. Financial Accounting –II | : M.B.Kadkol |
| 6. Financial Accounting Vol.1 | : Dr. S. S. Hanchinal and Dr. Chandrashekhar S. |

**B.COM SYLLABUS
SECOND SEMESTER**

2.4 Business Communication Skills

(80 Marks paper of 3 hours duration and 20 marks I.A) 5 hours per week

Objectives: To familiarize the students with the concepts of business communication and to develop basic business communication skills.

Pedagogy: Class room lecture, Group Discussion and Assignments.

UNIT 1: Introduction to Communication: Meaning and objective of Communication. Importance of Effective Communication. Media of Communication. Types of Communication, Principles of Effective Communication. (10 Hours)

UNIT 2: Written Communication: Business Correspondence: Its need-Functions and Kinds of letters. Essentials of Business letter. Structure of business letter, Layout, Form, Mechanical Structure and Punctuation, etc. Planning of a letter. (10 Hours)

UNIT 3: Business Correspondence: Enquiries and Replies, Orders and Executions, Credit and Status Enquiries, Complaints and Adjustments, Collection letter, Sales – Model letters and Circular letters (meaning and circumstances only). (20 Hours)

UNIT 4: Career Skills:

Study Skills: Listening Skills, Concentration, Reading, Time Management, Memory Skills, Examination Skills.

Career Opportunities: Current Affairs, Career Needs of the Country, Steps in Career Planning, Interests, Competencies (abilities), Personality, Options after graduation.

Job Seeking: Alternatives to Unemployment, Interviews, Telephone Skills, Application letters and Forms, Curriculum Vitae and Resume. (15 Hours)

UNIT 5: Report Writing: Meaning –Importance and Types of Business Reports. Essentials of a Good Report, Preparing a Report, Forms of Report: i) Letter Form ii) Memorandum Form iii) Letter-text combination form Reports by individuals and committees. (15 Hours)

SKILL DEVELOPMENT:

1. Collect different types of sales & circular letters
2. Preparation of resumes by students.
3. Draft application for jobs.
4. Arranging Face to Face Interviews.
5. Demonstration of Electronic Communication.
6. Collect Business Reports.
7. Demonstration of Body languages-Simple postures and gestures.

Books for Reference:

1. Essentials of Business Communication: Rajendra Pal & J.S.Korlahalli
2. Business Communication –Person New Delhi: Chaturvedi
3. Communication Skills-PH New Delhi: SEN
4. Business Communication, Vikas Publication New Delhi: Madhukar
5. Business Communication, And Reports Writing –Himalaya New Delhi: Guffey
6. Business Communication, and Report writing –Himalaya New Delhi: Rai and Raj
7. Development of Life Skills and Professional Practice – Sultan Chand: Shalini Verma.
8. Personality Development and Soft Skills – Oxford Publishers: Barun K. Mitra.

B.Com Syllabus
Second Semester
2.5: MANAGERIAL ECONOMICS - II

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To acquaint the students with the basics of economics and to apply them in various functions of business.

Pedagogy: Class room lectures and discussion. The topics should be dealt with numerical problems and case studies, where ever necessary.

UNIT –I: COST AND REVENUE ANALYSIS:

Meaning and types of cost, average and marginal cost, short-run and long run cost curves, fixed and variable costs, relationship between average and marginal cost.

Revenue: Meaning and concepts, average revenue, marginal revenue, total revenue.

UNIT II: MARKET STRUCTURE:

Meaning of market, types, Meaning and features of Perfect competition, Monopoly and Monopolistic competition, Duopoly and Oligopoly.

UNIT III: PRICE DETERMINATION:

Price and output determination in short run and long run under Perfect competition, Monopoly and Monopolistic competition, Discriminating monopoly: Meaning and types.

UNIT IV: BREAK EVEN ANALYSIS:

Meaning, assumptions, usefulness of Breakeven analysis, Breakeven chart, an alternative form of the Breakeven chart, formula method for determining Breakeven point, limitations.

UNIT V: PROFIT ANALYSIS:

Meaning, definitions and types of profit, Theories of profit- Risk and Uncertainty, Knights' theory, Schumpeter's theory of innovation.

SKILL DEVELOPMENT:

1. Draft diagrammatic representation of each aspect of different chapters, in a separate book.
2. Select and discuss the core issues, from each chapter, that will have impact on business decision making.
3. Students have to choose a product and apply price elasticity in real situation.

Reference Books

- | | | |
|--------------------|---|--|
| 1. Joel Dean | : | Managerial Economics, HPH, New Delhi. |
| 2. Sankaran | : | Business Economics. |
| 3. D.M.Mithani | : | Managerial Economics, HPH., New Delhi. |
| 4. Habib-Ur-Rahman | : | Managerial Economics, HPH., New Delhi. |
| 5. K.K.Dewett | : | Economic Theory. |
| 6. M.L.Seth | : | Text Book of Economic Theory. |
| 7. P.N.Chopra | : | Managerial Economics. |

B.Com Syllabus
Second Semester

2.5 BUSINESS MATHEMATIC - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Properties of determinants problems, solution of system of equations by determinants method (Cramer's Rule), Matrices Types of Matrices operations of addition, subtraction, multiplication of Matrices. Inverse of Matrix solution of linear equation by matrix method. Application to the business problems.

UNIT 2: CALCULUS:

- a. Differential Calculus : Limit of a function concept of derivative of functions, sum difference, product and quotient of two functions, problems based on these, second order derivatives ,problems bases on these , cost function, revenue function Application of differentiation to business problems.
- b. Integral Calculus: Concept of integration, integration by method of substitution and by parts, define integral and application of integration to business problems.

UNIT 3: THEORY OF EQUATION

Linear equation, quadratic, solution of linear and quadratic equations, discriminate equation, nature of roots, relation between roots and co-efficient, formation of quadratic equation whose roots are given.

UNIT 4: PARTIAL FRACTIONS

Proper and improper fractions, reducing to partial fractions of non-repeated Linear. Repeated Linear and non repeated quadratic.

UNIT 5: LINEAR PROGRAMMING

Linear programming concept, concept of optimization, essential condition of L.P. Formulation, solution of L.P.P by graphical method.

SUGGESTED READINGS

1. Sancheti and Kapoor :Business Mathematics,Sultan chand & Sons , New Delhi
2. N.K.Nag :Business Mathematics Kalyani Publishers ,New Delhi
3. Agarwal S.K :Business Mathematics Kalyani Publishers ,New Delhi
4. N.J Nag :Business Mathematics Kalyani Publishers ,New Delhi
5. Goel & Goel :Business Mathematics & Statistics ,Taxman New Delhi
6. Dr. S. M. Shukla :Business Mathematics , Sahitya Bhavan , Agra
7. Mittal & Agarwal :Business Mathematics ,Sultan Chand & Sons, New delhi
8. Monga : Mathematics for Business Publishers

B.COM SYLLABUS
SECOND SEMESTER

2.6: WOMEN ENTREPRENEURSHIP

(80 Marks of 3 hours duration and 20 marks IA) 5 hours per week

Objectives: To acquaint students with the concepts of women entrepreneurship and to familiarize with the entrepreneurial development process.

Pedagogy: Classroom lecture, Assignments and Field Visit.

Unit 1: Introduction: Concept, meaning and definition of Women entrepreneur and Women entrepreneurship, Characteristics and Types of entrepreneurs, Functions of Women entrepreneur, evolution of Women Entrepreneurship in India, Entrepreneurial skills and competency requirements for women entrepreneur, Role of Women entrepreneurship in economic development. (15 Hours)

Unit 2: Opportunities and challenges faced by women entrepreneurs: Challenges faced by Women entrepreneurs, Opportunities for an entrepreneurial career, measure to improve women entrepreneurship, factors influencing the women entrepreneurship, entrepreneurial motivation concept. (10 Hours)

Unit 3: Role of financial institution in support of women entrepreneurial activities: SIDBI, DIC, CEDOK, RUDSETI, SFC, EDII, KVIC, (objectives and functions), Long term and Short term financing. Women empowerment through Entrepreneurship Development Programmes. (15 Hours)

Unit 4: Government Schemes and Institutional support to Promote Women Entrepreneur: Trade Related Entrepreneurship Assistance and Development (TREAD) scheme for Women, AWAKE, WIMA, NAYE, Mahila Coir Yojana, Mahila Udyam Nidhi, Stand-up India, Annapurna Scheme, Stree Shakti Package For Women Entrepreneurs, Bharatiya Mahila Bank Business Loan, Dena Shakti Scheme, Udyogini Scheme, Cent Kalyani Scheme, Mahila Udyam Nidhi Scheme, Mudra Yojana Scheme For Women, Orient Mahila Vikas Yojana Scheme, etc. (20 Hours)

Unit 5: Project Identification and Formulation: Meaning of project, project identification, project selection, project formulation: meaning, significance, contents, formulation steps, Planning Commission's Guidelines for formulating a Project report, Specimen of a project report. (10 Hours)

SKILL DEVELOPMENT:

1. Identify the business opportunities and traits for women in your area.
2. Visit and prepare a brief report of any of the agencies providing financial or technical assistance for MSMEs to Women Entrepreneurs.
3. Prepare a detailed project report of your choice.
4. Prepare a report on successful women entrepreneurs in or around your area.

SUGGESTED READINGS:

1. Anil Kumar; Women Entrepreneurship in India, Regal Publications, New Delhi
2. Deepak M. Walolar: Women Entrepreneurs, Himalaya Publishing House, New Delhi.
3. Mridula Velagapudi, Women Entrepreneurship.
4. C. B. Gupta and S. S. Khanka; Entrepreneurship and Small Business Management; Sultan Chand & Sons, New Delhi.
5. C. B. Gupta and N. P. Srinivasan; Entrepreneurial Development in India; Sultan Chand & Sons, New Delhi.
6. Shankaraiah; Entrepreneurship Development; Kalyani Publishers, New Delhi.
7. G. K. Warshney; Fundamentals of Entrepreneurship; Sahitya Bhavan, Agra.
8. S. S. Kanka; Entrepreneurship Development; Sultan Chand & Sons, New Delhi.
9. Vasant Desai; Management of a Small Scale Industry; Himalaya Publishing House, Mumbai.
10. Higrich; Entrepreneurship; TMH, New Delhi.
11. C. S. V. Murty; Small Scale Industries and Entrepreneurial Development; Himalaya Publishing House, Mumbai.
12. Aruna Kaulgud; Entrepreneurship Management; Vikas Publications, New Delhi.
13. Carlos W Moore; Managing Small Business: Cengage Publications, New Delhi.
14. Chetan Kal(ed) Women and Development Discovery Publishing Home, New Delhi,
15. Journal of Women's Entrepreneurship and Education
16. The Journal of Entrepreneurship

B.Com Syllabus
Second Semester

2.6 ENTREPRENEURSHIP DEVELOPMENT - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

Objective: To understand the qualities of entrepreneur and the areas associated with the management of enterprise.

UNIT 1: The concept of entrepreneurship: Definition of an entrepreneur, attitudes or distinguishing qualities, role distinction between an entrepreneur and a manager.

UNIT 2: Production planning and control: Meaning, objectives, significance, techniques, pre-requisites for effective planning and control.

UNIT 3: Marketing management: The concept of marketing, responsibilities marketing strategies market survey, meaning, assessment of demand and supply, preparation of survey questionnaire.

UNIT 4: Financial Management: significance and determinants of working capital, operating cycle of working capital, financial ratios, working capital ratios, profitability ratios, return on investment.

UNIT 5: Entrepreneurial Competencies: Meaning, major entrepreneur of entrepreneurial competencies: development of entrepreneurial competencies.

SKILL DEVELOPMENT:

1. Identify the business opportunities and traits in your area.
2. Visit and prepare a brief report of any of the agencies providing financial or technical assistance for MSMEs.
3. Prepare a detailed project report of your choice.

SUGGESTED READING:

1. Dynamics Entrepreneurial Development and Management: Vasant Desai, HPH, Mumbai 1998
2. Management Accounting: I. M. Pandey: Vikas Publishing House, 1998
3. Entrepreneurial Development: S. S. Kanka: S. Chand and Company, New Delhi 1999
4. Modern Business Organisation and Management: S. A. Sherlekar, HPH, Mumbai 1982.

**B.Com Syllabus
Second Semester**

2.6 Tax Procedure and Practices - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Deduction from Gross Total Income:

80C, 80CCC, 80D, 80DDD, 80DDB, 80G and 80U

UNIT 2: Income from Salary:

UNIT 3: Assessment of Individuals

UNIT 4: Assessment of Hindu Undivided Family

UNIT 5: Assessment of Partnership Firm

UNIT 6: Computation of Income Tax Individuals only

SKILL DEVELOPMENT:

- Filling up of Form No.16
- Filling up of Form No.14
- Visit to Income Tax Practitioners Office

SUGGESTED READING

1. Dinakar Pagare : Income Tax Law and Practice: Sultan chand and Sons, New Delhi.
2. M.B.Kadkol : Income-Tax Law and Practice: Kalyani Publishers, New Delhi.
3. H.C.Mehrotra; Income Tax Law and Practice; Sahitya Bhavan.

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Second Semester

2.6 ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT - II

(80 Marks Paper of 3 hours duration and 20 marks IA) 5 hours per week

UNIT 1: Social aspects of advertising – advertising and cultural values – advertising and standard of living – ethics and advertising.

UNIT 2: Advertising budget – importance – approaches – factors determining budget.

UNIT 3: Advertising agency: Evolution – features – importance – types – services – functions.

UNIT 4: Preparation of an effective advertising copy – elements of a copy – heading slogans – logo – illustrations – lay out – importance and characteristics.

SKILL DEVELOPMENT:

1. Identify the impact of advertising of any of major brand.
2. Prepare an effective advertisement for a product/service of your own.
3. Prepare a detailed advertising budget for a product/service of your own.

SUGGESTED READING:

1. Batra and Meyers: Advertising Management, PHI, New Delhi
2. S. A. Chunnawala: Foundations of Advertising Theory and Practice, HPH, New Delhi
3. Chunnawala, Sethia: Advertising Advertising Theory and Practice, HPH, New Delhi
4. B. S. Rathor: Advertising Management, Himalaya Publishing Subramanian, Suchak House, New Delhi
5. Philip Kotler: Marketing Management, Prentice – Hall India
6. Weight, Winters and Zelgias: Advertising Management, TMH, New Delhi
7. Drule and Darbar: Modern Advertising 1st Role in Modern Marketing, The Drydon Press, New Delhi
8. Mahendra Mohan: Advertising, TMH, New Delhi
9. Sen Gupta: Cases in Advertising and Communication Management in India, TMH, New Delhi.

B.COM FIFTH SEMESTER
Group 'A' 5.7: Taxation – I (w.e.f.: Academic Year 2018-19)

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize the students with the basic legal provisions and procedural aspects of income Tax.

Pedagogy: Class room lectures, assignments and presentations.

Unit 1: Concept and terms of income tax: Person, Assessee, Previous year, Assessment year, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes (Concerned only with salary u/s 10).

Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, determination of residential status, Incidence of tax and residential status, computation of gross total income on the basis of residential status. Practical problems.

Unit II: Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions. Practical problems.

Unit III: Income from House Property: Annual Value, let out property, self occupied properties, deductions, computation of income from house property. Practical problems.

Unit IV: Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of Business income.

Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Civil Engineers, Practical problems.

Unit V: Introduction to GST: Definition of GST, Meaning, Need for Introduction of GST, Different Models of GST, Goods and Services Exempted from GST, Registration Process, Taxable Events, Assessee's Liable to Pay GST (Theory only).

Skill Development Activities:

1. Prepare a list of taxes levied by local authorities in your local area/city.
2. Determination of term "salary" for different purposes, like calculation of HRA, accommodation facility, etc.
3. Collect salary slip, (pay slip) from an employee of an organization.
4. Filing of Tax return (Salary and Income from House Properties)
5. . Filling of challan 270 and 271

Books for reference:

1. Income Tax Law and Practice: Gaur and Narang
2. Vinod K. Singhania :Students' Guide to Income Tax, Taxmann Publications, Kapil Singhania New Delhi.
3. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
4. Government of India- Income Tax Manual
5. Income Tax Act and Latest Finance Act
6. Income Tax: M.B.Kadkol

B.COM SIXTH SEMESTER

Group 'A' 6.7: Taxation – II (w.e.f.: Academic Year 2018-19)

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To enable the students to grasp the practical aspects of the income tax.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit I: Computation of income from capital gains:

Meaning of Capital Assets, types of capital assets, transfer, cost of acquisition, cost of improvement, selling expenses, Indexisation of cost, treatment of advance money received, exemptions, Practical problems.

Computation of income from other sources: Specific Income, deductions, grossing-up, practical problems.

Unit II: Deductions from Gross total incomes rebates and reliefs : Deductions available to individual under sections 80C, 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80U, computation of total income. Rebates and reliefs, Practical problems.

Unit III: Assessment of Individuals: Procedure for computing total income, determination of tax liability, practical problems.

Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm. Practical problems.

Unit IV: Assessment procedure, Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of tax returns and PAN. (Theory only).

Unit V: Computation of Tax Liability under GST: Introduction to GST, Meaning and Types of Considerations, Methods of Valuation for the Supply of Goods and Services, Valuation Rules for Supply of Goods and Services, Computation of Tax Liability (Simple Problems only).

Skill Development activities:

1. Make list of items taxable under the head of income from other sources.
2. Identify the transactions not regarded as transfer of capital gains purpose.
3. Different kinds of forms to be used for filing the returns
4. Filing the forms 49 and 49A
5. Filing returns of Income.
6. Prepare a brief report relating to amendment made in the current Finance Act relating to Income Tax Act.
7. PAN

Books for reference:

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|-----------------------------------|-----------------------|
| 1. Students' Guide to Income Tax | : Vinod K. Singhanian |
| 2. Income Tax Law and Practice | : Gaur and Narang |
| 3. Income Tax simplified | : Basu and Basu |
| 4. Law and Practice of Income Tax | : Dinakar Pagare |
| 5. Income Tax Law and practice | : Meherotra and Goyal |
| 6. Direct Taxes | : B.B. Lall |
| 7. Direct Taxes | : Singhanian V.K. |
| 8. Income Tax | : M. B. Kadkol |