Structure of Syllabus for B.Com. IVth Semester

English (Compulsory)
S.L./U.G.C. Vocational Course
4. VIII Advanced Cost Accounting.
4. IX Principals of Retail Management.
4. X Banking of Fiance – II
4. XI Recent Trends in Insurance.
4. XII Taxation- II/U.G.C Vocational Course

B.Com IIInd Year

(IVth Semester)

Corporate Financial Accounting

1) Amalgamation of companies :
   Meaning and causes of amalgamation- Methods of purchase consideration-
   Opening and closing entries in the books of companies and preparation of
   balance sheet.

2) Absorption of Joint stock company ,
   Meaning and causes of absorption –Opening and closing entries in the
   books of companies and preparation of balance sheet.

3) Reconstruction of a company :
   Meaning and need of reconstruction- types of reconstruction-Accounting
   entries related to internal reconstruction only- Preparation of revised
   balance sheet.

4) Profit prior to incorporation :
   Meaning-Allocation of expenses and incomes between pre and post
   incorporation period-Ascertaining pre and post incorporation profit or loss.
Reference Books:

1) Practical problems in Advanced Accountancy-

2) Advanced Accounting- J.R. Batliboi
   The standard Accountancy Publications Private Ltd. Mumbai.

3) Advanced Accountancy – R.L. Gupta, M. Radhaswami
   Sultan Chand and Sons, New Delhi.

4) A new approach to accountancy- H.R. Kotalwar
   Discovery Publishers, Latur.
Semester IV

ADVANCED COST ACCOUNTING

Unit- I: Process Costing- features of process costing normal loss, abnormal loss, abnormal gains.

Unit- II: Contract costing- Distinguishing Features of contract account, costing procedure, profit on incomplete contracts. Escalation Clause, cost plus contracts.

Unit-III: Reconciliation of Cost and Financial Accounts- Need of Reconciliation, Reasons for Disagreement in Profit, Methods of Reconciliation, Reconciliation Statement, Procedure of Reconciliation, Miscellaneous Problems.

Unit- IV: Operating Costing- features, Transport costing.

Books Recommended:

Cost Accounting : S.P.Jain, K.L. Narang
Cost Accounting: Dr. S.N. Maheshwari
Cost Accounting: Ravi M. Kishore
Cost Accounting: Jawahar Lal, Seema Srivastava
Practical Costing: Khanna, Pande, Ahuja, Arora
Retail Management

The objective of this course is to acquaint the students with emerging trends and opportunities in Retail Management.

Unit-I  
Retail Management – Meaning of Retail and Retailing, Types of Retailers, Factors Attracting Global Retailers to India, Factors influencing the Growth of Retailers in India, Profiles of Retailors in India – Food Bazar, Reliance Group.

Unit-II  

Unit-III  

Unit-IV  

Unit-V  
Mall Management – Introduction, The rising Mall Culture, Impulse Buying at Malls, Factors affecting the Success of Mall.

Suggest Readings:

Objective:
The object to introduce this paper at B.Com. IIInd year IIIrd Semester is to make aware the students to understand the Indian Financial System, its working and constituents.

Chapter Scheme:
1. Indian Financial System:

2. Indian Capital Market:
   Features, functions, instruments and constituents, Mumbai Stock Exchange, National Stock Exchange, Over the Counter Exchange of India, Securities and Exchange Board of India (SEBI), functions and role.

3. Foreign Exchange Market in India:
   Meaning, need for foreign exchange, participation in foreign exchange market, operations in foreign exchange market, Spot and Forward Markets, Futures Market. Role of RBI in controlling foreign exchange.

4. Reserve Bank of India:
   Evolution & organisation, functions, agricultural and rural finance, industrial finance and export finance.
   Monetary Policy of RBI, objectives, Instruments of Credit Control, Quantitative and Qualitative measures – Bank rate, Open Market Operations, Cash Reserve Ratio, Statutory Reserve Ratio, Selective Credit Control.

*Reference Books*
5) Indian Financial System – Bharati V.Pathale - Pearsen Education Delhi.
Course Objective
The Objective of the course is to provide the candidates with a good knowledge of the important provisions of the Income Tax law and their application in solving problems on computation of income of an individual under various heads of income. The candidate is expected to have a good working knowledge of the subject.

Course Contents

No. of Periods

Unit–1 Income under the head ‘‘Profits and Gains of Business or Profession’’
10

Unit– 2 Income Under the head ‘‘ Capital Gains ‘’ and its computation.
10

Unit–3 Income Under the head ‘‘ Income from other Sources‘’
and its Computation
10

Unit–4 Computation of total Income and also tax liability.
Deduction U/S 80-C,80-D and 80-U.
10

Unit–5 Assessment Procedure :
Return of Income, statutory Obligation ,Date of filing return,
Self Assessment, PAN.
10

Note : - The Provision of the Income Tax Act as applicable to assessment at the commencement of the academic year shall be studied for the annual and the supplementary examination.
UGC VOCATIONAL COURSE AT FIRST DEGREE LEVEL
FOREIGN TRADE PRACTICES AND PROCEDURES

Objectives of the course;

a) To familiarize the students with the basic principles of foreign trade and the environment in which foreign trade takes place
b) To familiarize the students with the position of India’s foreign trade, import-export policies and various export promotion measures adopted by the government
c) To familiarize the students with the basic principles of HRM
d) To familiarize the students with the nature and scope of international marketing as also the 4 Ps of international marketing
e) To familiarize the students with the basic principles of managing self and others effectively
f) To familiarize the students with the position of India in world politics
g) To familiarize the students with the various methods and procedures of foreign trade financing, foreign exchange and the institutions involved in export finance
h) To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade
i) To familiarize the students with the export procedure and the basic documents involved in foreign trade
j) To study the latest/recent developments and happenings pertaining to the topics/sub topics mentioned in the syllabus
k) To test the candidate’s ability to comprehend, to analyse, to interpret, to criticise and to appraise the subject matter related to the topics/sub topics mentioned in the syllabus

Structure of the course

<table>
<thead>
<tr>
<th>Year</th>
<th>Name of the paper</th>
<th>Max. Marks</th>
</tr>
</thead>
</table>
| B.Com.IInd, IV Sem. | Paper VII- Managerial Effectiveness  
|                 | Paper VIII- Industrial Visit |           |

Paper VII-
MANAGERIAL EFFECTIVENESS

Objective of the paper:

a) To familiarize the students with the basic principles of managing self and others effectively
b) To familiarize the students with the position of India in world politics

Scheme of marking:

- University written exam- 40 marks
- Internal exam based on industrial visit, seminars and participation in other activities - 10 marks
Course inputs;

1. **Managerial Effectiveness-I**
   Meaning, Characteristics of an effective manager, Stress management- Sources, types and effects of stress, Coping with stress, Work-life balance, Emotional Intelligence- Nature, Evolution of the concept, Components, Analyzing the impact of emotions and application of Emotional Intelligence at the workplace, Improving Emotional Intelligence

2. **Managerial Effectiveness-II**
   Setting goals and objectives, Creativity in management- Stages, Techniques and Barriers, Non-verbal communication, Understanding different cultures, Improving cross cultural communication, Corporate etiquette, SWOT analysis,

3. **International Relations-**
   Introduction, India in world politics, International organizations-United Nations Organisation (UNO), World Trade Organisation (WTO), European Economic Community (EEC), Group of 15 (G-15), Group of 8 (G-8), Organisation of Petroleum Exporting Countries (OPEC), New International Economic Order (NIEO)

Suggested readings;
1) Managerial Effectiveness, , ICFAI, Hyderabad.
2) International Relations by Atul Chandra Roy, The World Press
3) International Relations by V.D.Mahajan, S.Chand and Co., New Delhi.

---

**Paper VIII- INDUSTRIAL VISIT**

**Objective of the paper:**

a) To study the latest/ recent developments and happenings pertaining to the topics/sub topics mentioned in the syllabus

b) To visit some export oriented industries and prepare an industrial visit report based on their visit

**Scheme of marking:**

- University written exam- 40 marks
- Internal exam based on industrial visit, seminars and participation in other activities - 10 marks

**Course inputs:**

1. **Industrial Visit-**
   The students are expected to visit manufacturing units of good manufacturing practices and work culture/ export oriented industries/ shipping companies/ major ports and prepare a visit report based on their visit
2. Recent trends in Commerce and Management including foreign trade

Suggested readings:
2) Periodicals like Outlook Money, Outlook Business, Business World, MBA Review, HRM Review, Focus WTO etc.

Title of Paper - Income Tax Procedure and Practice

Course Input:
1. Assessment Of Firms
2. Assessment of Companies
3. Income Tax Authorities
4. Payment of Tax

Tax Deducted at Source, Advance Tax

Ref Book: 1) Income Tax Law & Accounts:
Dr. H.C.Meharotra
2) Income Tax Law & Practice:
Dr H.C.Meharotra
Course Input:

1. Introduction: Definition of net wealth, assessee, assessment year, Assets.
2. Assets to be included and excluded for the liability
3. Computation of net wealth and wealth tax
4. Wealth Tax Authorities
5. Penalties, offences and Prosecutions.

Ref Book: Wealth Tax Act: Dr. H.C.Meharotra

**Bcom With Computer Application U.G.C. Vocational Course**

<table>
<thead>
<tr>
<th>Class</th>
<th>Semester</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.Com II Year</td>
<td>SEM IV</td>
<td>CA 4.1 Programming with C++</td>
</tr>
<tr>
<td></td>
<td></td>
<td>CA 4.2 RDBMS through Oracle</td>
</tr>
</tbody>
</table>

Bcom II Year IV Sem

**CA- VII. Programming With C++**

1. **Introduction to OOP’s:-**
   Object Oriented Programming, Basic Concepts of OOP’s, Benefits of OOP’s.

2. **Introduction to C++**
   Tokens, Keywords, Identifiers, Data Types, Constants, Variables, Operators, Operator precedence and associatively, I/O statements, Structure of C++ Program, Control and Looping Statements, Arrays, Pointers, Function, Function Prototype, Inline function, Default arguments, Function overloading.

3. **Class and Object:-**
Define Class, Members, Object, Visibility modes, Static Members, Friend functions, Constructor and Destructor.

4. **Operator Overloading and Type Conversions:-**
   Concept of Operator Overloading, Unary and Binary operator overloading, Rules for Overloading, Type conversions- Basic to class, Class to basic.

5. **Inheritance and Polymorphism:-**
   Concept of Inheritance, Types of Inheritance, Introduction to Polymorphism.

**Reference Books:-**
1. Object Oriented Programming With C++ - By E. Balguru Samy
2. Object Oriented Programming in C++ - By Richard Johnson Baugh & Martin Kalin
3. C++ Completed Reference- By H. Sheild
Bcom With Computer Application U.G.C. Vocational Course

Bcom II Year IV Sem

CA- VIII. RDBMS Through ORACLE

1. **BASIC CONCEPTS:**
   Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS. Relational Database: Attributes and domains, tuples relations and their schemes. Integrity rules Relational algebra : Basic operations.

2. **INTRAACTIVE SQL:**
   Oracle and Client server technology, Data manipulation in DBMS, The component parts of Two dimensional matrix, The data types.

3. **TABLE CREATION AND MANIPULATION:**
   Two dimensional matrix creation, Insertion of data into tables, viewing data in the tables, deletion operation, updating the contents of tables, modifying the structure of tables, renaming tables, destroying tables.

4. **MORE ON SQL:**
   Computation on table data, oracle dual table, sysdate, oracle functions.

5. **MANIPULATION OF DATA:**
   Grouping of data form tables, Manipulating dates, Subqueries, Study of the clauses : Union, Intersect, Minus.

6. **SQL PERFORMANCE TUNING:**
   Indexes, RowID, Views, Sequences.

**Reference Books:**
4. An Introduction to Database Systems By Bipin C Desai. Golgotia Publication
**Objective of the course:**
To make the students aware about the recent trends in the field of insurance

1. **LPG and insurance Business**- Insurance Business in Pre and Post-Nationalisation era, Liberalisation of insurance industry in India, Impact of liberalization on insurance industry-Opportunities, Challenges and Strategies, Major provisions of Insurance Regulation and Development Authority (IRDA) Act, 1999, Insurance Ombudsman

2. **Insurance Products**- Endowment policies, Term insurance, Aspects of ULIP, Pension Plans -Meaning and types, Selecting a pension plan, Comparison of different insurance plans

3. **Health Insurance**- Health insurance schemes in India, Prospects of health insurance, Long term hospitalization insurance policy, Mediclaim- Individual, Group mediclaim, Features of personal accident insurance policy

4. **Bancassurance**- Bancassurance in a global perspective, Bankassurance in India, Bancassurance models, Guidelines for Bancassurance, Bancassurance- the success factor, future of Bancassurance

**Reference Books:**

2. Insurance Principles and Practice, Mishra M.N. and Misra S.B., S.Chand & Company
4. Modern Concepts of Insurance, Mishra M.N., S.Chand & Company
5. Insurance Theory and Practice, Bhargava B.D., Pearl Books, Delhi