

B.COM. (GENERAL) DEGREE COURSE (I YEAR)
FINANCIAL ACCOUNTING

Paper: 101 Max Marks = 70T + 30P

PPW: 6 (5+1) Hrs Exam Duration: 3 Hrs

Objectives:

1. To make the students acquire the conceptual knowledge of accounting
2. To equip the students with the knowledge of accounting process and preparation of final accounts
3. To develop the skills of recording financial transactions and preparation of reports using computers.

UNIT-I: Introduction to Accounting:

Need for Accounting – definition, features, objectives, functions, systems and bases and scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations – Basic terminology used - Accounting concepts and conventions. Accounting Process – Accounting cycle - Accounting equation -

Classification of accounts - Rules of double entry book keeping – Identification of financial transactions - Journalizing – Posting to Ledgers - Balancing of Ledger Accounts.

Computer lab work: Computerized Accounting: Meaning and Features - Advantages and disadvantages - Creating of an organization - Grouping of accounts – Creation of accounts – Creation of inventory - Creation of stock groups, stock categories, units of measurement, stock items - Entering of financial transactions - Types of vouchers - Voucher entry - Editing and deleting of vouchers - Voucher numbering - Customization of vouchers.

UNIT - II: Subsidiary Books and Bank Reconciliation Statement:

Sub Division of Journal: Preparation of Subsidiary Books including different types of cashbooks: Simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book.

Computer lab work: Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers. Bank Reconciliation Statement: Need - Reasons for difference between cash book and pass book balances - Problems on favorable and over draft balances - Ascertainment of correct cash book balance.

Computer lab work: Preparation of bank reconciliation statement, using computers.

UNIT-III: Trial Balance, Final Accounts; Errors and Rectification:

Trial Balance: Meaning, objectives, methods of preparation – Final Accounts: Meaning, features, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet - Adjusting and Closing entries. account, processing of year ending and closing the books, adjusting and closing entries and balance sheet using computers.

Errors and their Rectification: Types of Errors - Rectification before and after preparations of final Accounts - Suspense Account - Effect of Errors on Profit.

Computer lab work: Rectification of errors, using computers.

UNIT IV: Consignment and Joint Ventures:

Consignment: Features, terms used, proforma invoice - Account sale - Delcredere commission - Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal loss - Invoice of goods at a price higher than the cost price. Joint ventures: Features, difference between joint venture and consignment - Accounting Procedure –

Methods of keeping records for joint venture accounts - Method of recording in co ventures books - Separate set of books method.

UNIT V: Depreciation - Provisions and Reserves:

Depreciation: Meaning – Causes - Objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method. Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

Accounting packages: Wings, Tally, Focus.

Suggested Readings:

1. Financial Accounting- A Dynamic Approach: Bhattacharya, PHI
 2. Accountancy-I: Haneef and Mukherjee, Tata Mcgraw Hill Co.
 3. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sulthan Chand
 4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers
 5. Accountancy–I: Tulasian, Tata Mcgraw Hill Co
 6. Advanced Accountancy: Arulanandam, Himalaya publishers
 7. Financial Accounting: Dr.V.K.Goyal, Excel Books
 8. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
 9. Advanced Accountancy-I: S.N.Maheshwari & V.L.Maheswari, Vikas
 10. Financial Accounting: Ashok Banarjee, Excel
 11. Financial Accounting: Warren, Cengage
 12. Wings, Tally, Focus – Accounting Packages, BPB Publications
 13. Manual provided by Wings, Tally solutions and Focus (Accounting packages)
 14. Financial Accounting: Ashok Bannerjee- Excel Books
 15. Advanced Accounting (Vol-I & II): D. Chandrabose, PHI
 16. Essentials of Financial Accounting: Bhattacharya, PHI.
 17. Financial Accounting-I: Sakshi Vasudeva, Himalaya.
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B.COM (GENERAL) DEGREE COURSE (I YEAR)
BUSINESS ECONOMICS

Paper: 102 Max Marks: 70T + 30P = 100

P.P.W: 4 (3 + 1) Hrs Exam Duration: 3 Hrs

Objective: To facilitate the students to learn the concepts of economics and apply them in real life situations.

Unit - I: Introduction:

Economic and Non - Economic Activities - Nature and scope of Business Economics - Micro and macro economics - Positive and normative – Inductive and deductive approaches - Reading of graphs - Concept of slope. Utility: Cardinal and ordinal utility - Law of diminishing marginal utility – Law of Equi-marginal Utility.

Lab Work: The students are expected to distinguish between economic concepts and compute various utilities.

Unit - II: Demand, Supply and Market Equilibrium:

Demand: Meaning - Individual demand - Law of demand - Properties of demand curve - Income effect and substitution effect - Exceptions to the law of demand - Individual demand and market demand - Demand function - Determinants of demand and market demand - Shift of demand vs. movement along a demand curve - Elasticity of demand - Price elasticity: Meaning and measurement - Price elasticity and total revenue of a firm - Income elasticity - Classification of goods based on income elasticity – Cross elasticity - Classification of goods into substitutes and complements. Supply: Law of supply - Determinants of supply - Market equilibrium - Concept of consumer surplus.

Lab Work: The students are expected to draw the various demand and supply curves and compute consumer's surplus.

Unit - III: Production and Costs:

Production function - Distinction between short-run and long-run - Production with one variable input - Relationship between total, marginal and average production functions - Law of variable proportion – Production with two variable inputs - Isoquants – Isocosts - Techniques of maximization of output, minimization of cost and maximization of profit - Scale of production - Economies and diseconomies of scale. Cost function - Short-run total and average costs - Long-run total and average cost.

Lab Work: The students are expected to draw the various costs and revenue curves and compute costs and revenues.

Unit - IV: Market Structure and Factors of Production:

Market structure: Characteristics - Perfect competition: Characteristics - Equilibrium price - Profit maximizing output in the short and long-run – Monopoly: Characteristics - Profit maximizing output in the short and long run-defects of monopoly - Monopolistic competition: Characteristics - Product differentiation - Profit maximizing price and output in the short and long-run – Oligopoly: Characteristics - Price rigidity - the kinked demand curve - Factors of Production.

Lab Work: The students are expected to distinguish between concepts and draw curves.

Unit - V: National Income, Trade Cycles and International Trade:

National Income: Definition – Measurement – GDP meaning - Fiscal deficit. Economic systems: Socialism, Mixed economy system - Free market economies - Concepts of Economic Liberalization, Privatization, Globalization - Recent trends: International Trade - Concepts –

Comparative Cost Theory - Balance of Trade - Balance of payments. WTO: Objectives – Agreements - Functions. Trade cycles: Meaning – Phases – Consequences - Remedies.

Lab Work: The students are expected to distinguish between concepts and compute incomes.

Suggested Readings:

1. Business Economics: Manab Adhikary – 2nd. Edition; Excel Books.
 2. Paul A Samuelson: Economics
 3. Stonier & Hague: A Test Book of Economic Theory
 4. I.C.Dhingra: Business Economics
 5. KPM Sundaram: Micro Economics
 6. Pailwar: Economics Environment of Business. PHI
 7. Deepashree: Business Economics, Himalaya
 8. Mithani & Murthy: Business Economics, Himalaya
 9. HL Ahuja: Business Economics, S.Chand
 10. Mankiw: Principles of Economics, Cengage
 11. M.L. Seth: International Economics
 12. Joel Dean: Managerial Economics
 13. Raj Agarwal: International Trade
 14. Nadar & Vijayan: Managerial economics
 15. Internet Websites: WTO, GDP, Fiscal policy, Balance of payments, Balance of trade, International trade.
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B.COM (GENERAL) DEGREE COURSE (I YEAR)
BUSINESS ORGANIZATION AND MANAGEMENT

Paper: 103 Max Marks: 70T + 30P= 100

P.P.W: 5 (4 + 1) Hrs Exam Duration: 3 Hrs

Objective:

1. To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization and provide them practical exposure of entrepreneurial role in business using Commerce lab work and assignments.
2. To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Unit -1: Fundamental Concepts:

Concepts: Business, trade, industry and commerce – Business: Features of business – Trade: Classification, Aids to Trade – Industry: Classification – Commerce - Relationship between trade, industry and commerce – Business Organization: Concept - Functions of Business. Entrepreneur: Meaning - Characteristics of Entrepreneurs – Types of Entrepreneurs – Functions of an entrepreneur - Steps to start Enterprise – Sources of finance: Long Term, Short Term.

Lab Work: The students should go through and present case studies of entrepreneurs – Success and failure.

Unit – II: Forms of Organization, Sole Proprietorship, Partnership and Joint Hindu Family:

Business Organization: Forms of Business Organization – Classification – Factors influencing the choice of suitable form of organization.

Sole Proprietorship: Meaning – Characteristics – Advantages & Disadvantages – Suitability.

Partnership: Meaning – Characteristics – Kinds of partners - Registration of partnership –

Partnership deed – Rights and obligations of partners. - Joint Hindu Family Business:

Characteristics – Advantages and limitations.

Lab Work: The students are expected to go through partnership deed and prepare a simple partnership deed.

Unit - III: Joint Stock Company:

Joint Stock Company: Meaning – Characteristics – Advantages - Kinds of Companies – Difference between private and public companies – Promotion of A Company: Stages - Promoters – Characteristics – Registration – Capital subscription – Commencement of Business – Preparation of Important documents: Memorandum of Association: Significance, Clauses – Articles of Association: Contents – Prospectus: Contents – Statement in lieu of Prospectus.

Lab Work: The students are expected to know preparation of memorandum of association, articles of association and prospectus. As a group they are expected to prepare a model prospectus. The students are also expected to know the formalities of registration of a company including documents.

Unit - IV: Management, Planning and Decision Making:

Management: Meaning – Significance- Management Vs Administration – Functions of management – Levels of Management – Skills of management – Leadership - Fayol's Principles of Management.

Planning: Meaning – Significance – Types of Plans – Decision making & Steps in Process
Decision making.

Lab Work: The students are expected to prepare a note on the skills of management required to manage the organization of their choice. The students are expected to study and present case studies of successful leaders in Business.

Unit - V: Organizing:

Organizing: Meaning – Features – the process of organization – Principles of organization - Elements of organizations – Organization chart. Delegation of authority: Meaning - Elements – Principles – Types – Difficulties in delegation – Guidelines for making delegation effective. Centralization – Decentralization: Meaning – Differences between delegating and decentralization.

Lab Work: The students are expected to prepare organization structures of a few organizations and based on this knowledge, they should prepare an organization structure for a small unit. The students are expected to know the functions of the employees at different positions. The students are expected to prepare feasibility report/viability report to start a new Business / to expand an existing business.

Suggested Readings:

1. Govindarajan and Natarajan: Principles of Management, PHI
2. Bhushan Y K: Business Organization and Management, Sultan Chand
3. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
4. CB Gupta : Industrial Organization and Management, Sultan Chand
5. Sherlekar etal: Business Organization and Management, Himalaya
6. Talloo: Business Organisation and Management. Tata
7. RK Sharma and Shashi K.Gupta: Industrial Organization and Management, Kalyani
8. Subba Rao P: Management and Organizational Behavior, Himalaya
9. Satyaraju & Parthasarathy: Management - Text and Cases, PHI
10. Chandra Bose: Principles of Management and Administration, PHI
11. Aryasree & Murthy: Industrial Organistion & Manaement, Tata Mc Graw Hill.
12. Surendar and Madhavi: Industrial Organization and Management, Himalaya
13. Bhatia RC: Business Organization and Management, Ane Books
14. Robins S P: Management, PHI
15. Rao VSP: Management, Excel
16. Gupta CB: Entrepreneurship Development in India, Sultan Chand
17. Prasad L M: Management, Sultan Chand
18. Dubrin: Essentials of Management, Cengage
19. Moshal: Organization and Management, Galgotia
- 20.Kumkum Mukhrjee: Principles of Management, Tata
21. James F. Stoneir: Management, PHI
22. Gita Parimal: Successful Business People
23. Guptha: Principles of Management, PHI
24. Massie: essentials of Management, PHI.
25. Tapash: Busoness Organisation & Management, Tata

Suggested Magazines:

1. Business World
2. Business India
3. Business

B.COM (GENERAL) DEGREE COURSE (I YEAR)
FUNDAMENTALS OF INFORMATION TECHNOLOGY

Paper: 104 Max Marks: 70T + 30P= 100

P.P.W: 5 (4 + 1) Hrs Exam Duration: 3 Hrs

Objective: To impart basic knowledge about computer with application of various packages to Business and Commerce.

Unit – I:

Introduction to computers: Definition, Characteristics and limitations of computers - Elements of Computers - Hardware - CPU - Primary and Secondary memory - Input and Output devices. IT enabled services - BPO, KPO, Call centers.

Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id - group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

Unit – II:

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories .

Unit – III:

MS Office I: MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document – Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV:

MS Office II: MS Access - Data, Information, Database, File, Record, Fields - Features, advantages and limitations of MS Access – Application of MS Access – checks – (Theory with simple problems)

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition.

Multimedia: Meaning, Purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

Unit- V:

Internet & E commerce: Services available on internet - WWW - ISP. **E commerce:** Meaning, advantages and limitations, applications of E commerce - trading stocks online, ordering products / journals / books etc., online, travel and tourism services, employment placement and job market, internet banking, auctions, online publishing, advertising-Online payment system (including practicals).

Lab Work:

PRACTICALS:

MS DOS MS WINDOWS MS WORD MS EXCEL

MS ACCESS MS POWERPOINT INTERNET & E COMMERCE.

Suggested Readings:

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya
4. Information Technology: Dennis P. Curtin, McGraw Hill International
5. Fundamentals of Information Technology: Saha etal, Himalaya
6. Microsoft Office Excel 2003 step by step: Frye, PHI
7. Fundamentals of Computers: Atul Kahate, Tata McGraw Hill
8. Fundamentals of Computers: V. Srinivas, Kalyani
9. Microsoft Office Word 2003 step by step: Online Training Solutions Inc PHI
10. Microsoft Office Access 2003 step by step: Online Training Solutions Inc, PHI
11. Microsoft Office Power Point 2003 step by step: Online Training Solutions Inc, PHI
12. MS Office: Sanjay Saxsena
13. MS Office: BPB
14. E commerce: CSV Murthy, Himayalaya
15. Raymond Green Law: Fundamentals of the Internet, Tata Mc Graw Hill
15. Efraim Turban: Electronic Commerce, Pearson Education
16. Fundamentals of Information Technolgy: Deepak Bharihanke, Excel
- 17 E-Commerce , An Indian Perspective: Joseph, PHI
18. Understanding Computers: Morley, Cengage
19. Foundations of IT: Dhiraj Sharma - Excel Books.
20. Microsoft Office Excel 2007 step by step: Frye, PHI
21. Computer Applications in Business: K. Mohan Kumar, Dr. S. Rajkumar, Tata.
22. Fundamentals of Information Technology: Dr.K.Kiran Kumar, Laysa.