

SYLLABUS
B.COM. PART-III
SEMESTER V AND VI

(2013-14, 2014-15, 2015-16 Sessions)

SYLLABUS
B.COM. PART-III
2013-14, 2014-15, 2015-16 EXAMINATIONS
SCHEME OF EXAMINATION

SEMESTER-V

Semester-wise Papers		Maximum Marks
BC 501	Punjabi Compulsory	50 Marks
BC 501-A	Punjab History and Culture*	50 Marks
BC 502	Management Accounting-I	100 Marks
BC 503	Cost Accounting-I	100 Marks
BC 504	Financial Management-I	100 Marks
BC 505	Indirect Taxes- I	100 Marks
BC 506	Fundamentals of Entrepreneurship	100 Marks
ANY ONE Paper (From BC 507 - BC 510) of the following four streams (I to IV)		
<u>Stream-I : Finance</u>		
BC 507	Money and Financial Institutions	100 Marks
<u>Stream-II : Marketing</u>		
BC 508	Principles of Marketing	100 Marks
<u>Stream-III : Banking and Insurance</u>		
BC 509	Indian Banking System	100 Marks
<u>Stream-IV : E-Commerce</u>		
BC 510	Essentials of E-Commerce	100 Marks

Note:

1. A student opting a particular stream from the above four streams (I to IV) in Semester-V, will have to continue with the same stream in Semester-VI of the course.
2. Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth stream i.e. E-Commerce.

VOCATIONAL SUBJECTS:

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BC 511	Office Practice	100 Marks
BC 511A	On the Job Training	50 Marks

Note: The students opting this vocational subject shall not take up the paper 'Fundamentals of Entrepreneurship'.

STREAM II : TAX PROCEDURE AND PRACTICE

BC 512	Central Excise-Procedures and Practice	100 Marks
BC 512A	On the Job Training	50 Marks

Note: (1) The students opting this vocational subject shall not take up the paper 'Indirect Taxes-I'.

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BC 513	Property and Liability Insurance	100 Marks
BC 513A	On the Job Training	50 Marks

Note:

- (1) The students opting this vocational subject shall not take up the paper 'Fundamentals of Entrepreneurship'.
- (2) The students will not be allowed to opt. the stream-III i.e. 'Banking and Insurance'.

STREAM IV : COMPUTER APPLICATIONS

BC 514	Introduction to Computer Network and Internet Programming	60 Marks
Lab: Practical based on Paper BC 514		40 Marks
BC 514A	On the Job Training	50 Marks

* For Session 2013-2014.

SYLLABUS
B.COM. PART-III
2013-14, 2014-15, 2015-16 EXAMINATIONS
SCHEME OF EXAMINATION
SEMESTER-VI

Semester-wise Papers		Maximum Marks
BC 601	Punjabi Compulsory	50 Marks
BC 601-A	Punjab History and Culture*	50 Marks
BC 602	Management Accounting-II	100 Marks
BC 603	Cost Accounting-II	100 Marks
BC 604	Financial Management-II	100 Marks
BC 605	Indirect Taxes- II	100 Marks
BC 606	Governance, Ethics and Social Responsibility of Business	100 Marks
ONE Paper (From BC 607 - BC 610), from the <u>same stream</u> which was opted by the candidate in Semester-V.		
<u>Stream-I : Finance</u>		
BC 607	Financial Market Operations	100 Marks
<u>Stream-II : Marketing</u>		
BC 608	International Marketing	100 Marks
<u>Stream-III : Banking and Insurance</u>		
BC 609	Fundamentals of Insurance	100 Marks
<u>Stream-IV : E-Commerce</u>		
BC 610	Internet and World Wide Web	100 Marks
<i>Note: Students opting for B.Com. (Honours) in Accounting will not be allowed to opt for IVth option i.e. E-Commerce.</i>		

VOCATIONAL SUBJECTS:

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BC 611 Entrepreneurship Development 100 Marks

Note: The students opting this vocational subject shall not take up the paper 'Governance, Ethics and Social Responsibility of Business'.

STREAM II : TAX PROCEDURE AND PRACTICE

BC 612 Entrepreneurship Development 100 Marks

Note: (1) The students opting this vocational subject shall not take up the paper 'Indirect Taxes-II'.

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BC 613 Entrepreneurship Development 100 Marks

Note:

(1) *The students opting this vocational subject shall not take up the paper 'Governance, Ethics and Social Responsibility of Business'.*

(2) *The students will not be allowed to opt. the stream 'Banking and Insurance'.*

STREAM IV : COMPUTER APPLICATIONS

BC 614 Object Oriented Programming using C++ 60 Marks

Lab: Practical based on Paper BC 614 40 Marks

B.Com (With Honours)

Honours subjects will be evaluated on annual basis and exam will be conducted along with Semester-VI.

STREAM -I B.Com. (With Honours in Accounting)

Paper-II Essentials of E-Commerce 100 Marks

STREAM -II B.Com. (With Honours in Financial Services)

Paper-II Investment Management 100 Marks

* For Session 2013-2014.

ADD ON ADVANCED DIPLOMA COURSES:

Add on advanced diploma courses will be evaluated on annual basis and exam will be conducted along with Semester-VI.

1.	Risk Management and Insurance	
	Paper III : Principles and Practice of General Insurance	100 Marks
2.	Office Management and Secretarial Practice	
	Paper III : Type-writing and Short-hand	100 Marks
3	Computerised Accounting	
	Paper III : Data Analysis for Accounting	100 Marks
4.	Tax Practice & Procedure	
	Paper III : Tax planning and Management	100 Marks

Note:

- 1. The students studying in vocational stream "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".*
- 2. The students studying in vocational stream "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".*
- 3. The students studying in vocational stream "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper" Office Management and Secretarial Practice".*

BC 501 : ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

ਸਮਾਂ : 3 ਘੰਟੇ

ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ: 35%

ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ: 6

ਕੁਲ ਅੰਕ: 50

ਬਾਹਰੀ ਮੁਲਾਂਕਣ (Theory) : 40

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ : 10

ਸਿਲੇਬਸ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

(ਭਾਗ ਓ)

1. ਹਾਣੀ (ਨਾਵਲ), ਜਸਵੰਤ ਸਿੰਘ ਕੰਵਲ।

(ਭਾਗ-ਅ)

2. ਲੇਖ ਰਚਨਾ (ਵਿਦਿਅਕ ਅਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਬਾਰੇ 500 ਸ਼ਬਦਾਂ ਦੀ)

(ਭਾਗ-ੲ)

3. ਵਿਆਕਰਣ

- (i) ਨਾਉਂ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ
- (ii) ਕਿਰਿਆ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਅਤੇ ਪ੍ਰਕਾਰ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ਓ ਵਿਚ ਨਿਰਧਾਰਤ ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਪਾਤਰ/ਵਿਚਾਰਧਾਰਾ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 15 ਅੰਕ
2. (ਭਾਗ ਅ) ਲੇਖ: ਤਿੰਨ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ ਉਤੇ 10 ਅੰਕ
3. ਭਾਗ ੲ ਦੇ ਨੰਬਰ 3 ਉਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 10 ਅੰਕ
4. ਭਾਗ ਓ ਵਿਚੋਂ 1 ਉਤੇ ਨਿਰਧਾਰਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਪੰਜ ਵਾਕਾਂ ਦੀ ਭਾਸ਼ਾ ਦਾ ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ (ਇਹ ਪ੍ਰਸ਼ਨ ਨੰਬਰ 3 ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਨ ਵਾਲੇ ਪੱਖਾਂ ਉਤੇ ਹੀ ਅਧਾਰਤ ਹੋਵੇਗਾ) 5 ਅੰਕ

ਸਹਾਇਕ ਪਾਠ-ਸਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ
3. ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ ਰਚਨਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ, ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਵਾਕ ਪ੍ਰਬੰਧ: ਬਣਤਰ ਅਤੇ ਕਾਰਜ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

BC 501 A : Punjab History and Culture (1849-1970)
(Special paper in lieu of Punjabi Compulsory)

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 50
Theory: 40
Internal Assessment: 10

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 4 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; total weight of the section shall be 8 marks.

Section-B

It will consist of essay type questions with answers to each question up to 4-5 pages in length. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 8 marks; total weight of the section shall be 16 marks.

Section-C

It will consist of essay type questions with answers to each question up to 4-5 pages in length. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 8 marks; total weight of the section shall be 16 marks.

UNIT- I

1. The early British administration, 1849-53.
2. British policies towards agriculture, industry, trade and commerce.

UNIT-II

3. Spread of Modern Education in the Punjab.
4. Socio-Religious reform Movements: Arya Samaj, Singh Sabha and Ahmadiyahs.
5. Growth of political consciousness in the Punjab upto 1907.

SUGGESTED READINGS

1. Fauja Singh (ed.): *History and Culture of the Punjab*, Part-III, Patiala, 1987.
2. G.S. Chhabra : *The Advanced History of the Punjab*, Vol. II.
3. Khushwant Singh: *A History of the Sikhs*, Vol. II, 1839-1988, Delhi.
4. Fauja Singh: *Eminent Freedom Fighters of Punjab*, Patiala, 1972.
5. J.S. Grewal: *The Sikhs of the Punjab*, The New Cambridge History.

BC 502: MANAGEMENT ACCOUNTING-I

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.

Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.

Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements.

Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.

UNIT – II

Comparative Statements, Common size statements, and Trend analysis.

Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Suggested Book Readings :

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y. & Jain P.K. : Management Accounting.
3. I.M. Pandey : Management Accounting, Vikas Publication
4. Debarshi Bhattacharya : Management Accounting, Pearson

BC 503: COST ACCOUNTING-I

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Cost Accounting : Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objectives, Advantages and Limitations of Cost Accounting, Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, and Management Accounting; Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost concepts and classification; Preparation of cost sheet; Role of Cost Accountant in an organization; Concept of Cost Audit.

Accounting for Material : Concept, objectives and techniques of Material Control, Accounting and Control of Purchase, Storage and Issue of Materials; Methods of pricing material issues: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses.

UNIT- II

Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment; Time and piece rates; Essentials of a good wage plan, Incentive schemes: Taylor's differential piece rate system, Halsey plan, Rowan Plan; Fringe benefits.

Accounting for Overheads: Definition, Classification of Overheads: element-wise, Functional and behavioural; Need for classifying into fixed and variable; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

Suggested Readings :

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
4. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH
5. Nigam Sharma : Cost accounting- principles and problems, sultan chand & Co. New Delhi.

BC 504: FINANCIAL MANAGEMENT –I

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Financial Management : Nature, scope of Finance function; Financial goals; Profit vs. wealth maximization; Finance functions; investment, financing, and dividend decisions; Role of Financial Manager in an organization. Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity; Risk-return relationship.

Capital Budgeting: Nature, Purpose, Objectives and Process of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, NPV and IRR comparison, profitability index, Discounted Payback Period; Ranking of competing projects; Ranking of projects with unequal lives; Capital Rationing.

UNIT - II

Sources of Finance: Different sources of finance; long term and short term sources.
Cost of Capital : concept, significance of cost of capital, specific and weighted average cost of capital; Calculating cost of debt, preference shares, equity capital and retained earnings; and Combined (weighted) cost of capital.

Capital Structure : Capital Structure decisions: Capital structure patterns, Determinants of Capital structure, Designing optimum capital structure, Constraints, Capital structure theories: Net Income approach, Net operating income approach, Traditional approach, and MM approach.

Suggested Readings :

1. I.M. Pandey: Financial Management, TMH.
2. P. Chandra : Financial Management, TMH.
3. Kishore R.M. Financial Management, Taxman.
4. Van Horne, Fundamentals of Financial Management, PHI.
5. Mclaney, Business Finance, Pearsons.

BC 505: INDIRECT TAXES-I

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Central Excise: Nature and Scope of Central Excise; Important terms and definitions under the Central Excise Act; Basis of Excise Duty: Specific Duty, Advalorem duty, levy of slabs, compounded duty. Kinds of Excise Duty: Basic, additional duty of excise, special duty. Organisation of Central Excise in India: administrative and operational authorities; Regulatory framework of Central Excise Act 1985. General procedures of Central Excise; Clearance and excisable goods, Concession to small scale industry under Central Excise Act; CENVAT.

UNIT- II

Customs: Role of Customs in international trade; Important terms and definitions under the Customs Act 1962; Organisation of customs in India, Regulatory framework- overview of the Custom Act 1962. Levy Custom Duty and who is liable to discharge Liability. Kinds of duties, and provisions regarding notified and specified goods-free import and restricted import; type of import cargo, import of personal baggage, import of stores.

Clearance Procedure: For home consumption, for warehousing, for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Exports against licensing; Types of export; Export of Cargo, export of baggage; Export cargo by land, sea and air routes; Duty Drawback : meaning, scheme, procedure and documentation.

BC 506: FUNDAMENTALS OF ENTREPRENEURSHIP

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT-I

Introduction : The Entrepreneur; Definition; Emergence of Entrepreneurial Class; Theories of Entrepreneurship; Role of Socioeconomic environment; Characteristics of Entrepreneur; Leadership; Risk taking; Decision-making and Business Planning.

Promotion of a Venture: Opportunities analysis; External environment analysis- Economic, Social and Technological; Competitive Factors: Legal requirements for establishment of a new unit.

UNIT-II

Various Sources of funds for an entrepreneur. Entrepreneurial Behaviour : Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho-Theories, Social responsibility.

Entrepreneurial Development programmes (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation. Role of an Entrepreneur in economic growth: generation of employment opportunities, Role in export promotion and import substitution.

Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.

BC 507 : MONEY AND FINANCIAL INSTITUTIONS

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT - I

Money: Functions; Alternative measures to money supply in India their different components; High powered money-meaning and uses; Sources of changes in high powered money.

Process of Credit Creation by Banks: Determination of money supply and total bank credit.

Finance: Role of Finance in an economy: Kinds of Finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

UNIT - II

Problems and Policies of Allocation of Institutional Credit: Problems between the Government and the commercial sector; Inter-sectoral and inter-regional problems; problems between large and small borrowers.

Interest Rates: Various rates in India (viz bond rate, bill rates, deposit rate, etc.); Administered rates and market-determined rates Sources of difference in rates of interest.

BC 508: PRINCIPLES OF MARKETING

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT - I

Introduction : Nature and scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Consumer Behaviour and Market Segmentation; Nature, Scope, and significance of consumer behaviour; Market segmentation-Concept and importance; Bases for market segmentation.

Product : Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT – II

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesale, Physical distribution of goods; Transportation and Warehousing.

Promotion : Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

BC 509 : INDIAN BANKING SYSTEM

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT- I

Bank : Definition, importance and functions; Balance Sheet of a Bank : Main assets and liabilities and their significance.

Indian Banking System; Structure and organization of Banks: Commercial Banks; Regional Rural Banks; co-operative Banks.

Reserve Bank of India : Objectives; Organization; Functions and Working; Monetary policy; Credit Control Measures and their effectiveness. Introduction to Banking Sector Reforms.

UNIT – II

Banking Regulation Act, 1949 : History, Social Control; Banking Regulation Act as applicable to Banking Companies, Public Sector Banks and Co-operative Banks.

Regional Rural and Co-operative Banks in India: Their functions and role in rural development; Progress and performance.

BC 510 : ESSENTIALS OF E-COMMERCE

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT-I

Internet and Commerce: Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Applications in b2c : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Online travel tourism-services; Real estate market; Online stocks trading and its benefits; Online banking.

UNIT-II

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier oriented market place; buyer-oriented market place and intermediary-oriented market place.

Applications in Governments: EDI in Government; E-governance; E-governance applications of the internet; Concept of Governance to business, business-to-government and citizen to Governance; E-governance models; Private sector interface in e-governance.

VOCATIONAL SUBJECTS

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BC 511 : OFFICE PRACTICE

Max Marks: 100
Time allowed: 3 hours
Pass Marks: 35%

Theory: 60
Practical: 40
Periods per week: 6
Theory: 4 + Practical 2

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

UNIT - I

Office Stationery : Types of papers and envelopes, control of consumption of papers, ink typewriting ribbons, carbon papers, pins, clips, erasers etc. issue there of stock and stock record Duplication Methods and Photocopying.

Meeting : Notice, Agenda, Physical facilities, quorum, providing secretarial assistance.

Using Information: Working Knowledge of making use of information from different sources-Telephone Directory, Post Office Guide, Railway Time-Table Teleprinter, Telex, Facsimile telegraphy.

Making travel arrangement : preparing tour programme, railway and air reservation booking Hotel accommodation, filling of form for Tour advance, preparing T.A.Bills.

UNIT - II

Manuscripts : Proof Corrections-sings and their meaning. Process of typing manuscripts, Corrections of drafts.

Tabulations: Definition and importance, part of tabulation, procedure for typing tabulation, Typing of booknotes, Typing of Balance-Sheet.

Syllabification of Combination : Rules for division of words line ends, exceptions, formation of special sing with combination of characters.

Shorthand : Advanced Phraseography, Phraseology related to business, banking, insurance and administration. Special list of word Arrangement of Materials on typewriter desk to facilitate transcription. Checking and proof-reading transcription.

Practicals : 30 Marks (15 for typing practical and 15 for Shorthand Practical)

MANUSCRIPTS

Typewriting of Manuscripts (Typed).

Typewriting of Manuscripts (Hand-written).

Practice on carrying out corrections of drafts.

Typewriting of tabulations Balance Sheet, Invoices, foot notes.

SYLLABIFICATION AND COMBINATION

Typewriting exercises- Breaking of words at line ends, breaking of words with syllabification rules, Typewriting of characters not existing on key boards.

CORRESPONDENCE

Typewriting un-arranged, misspelt and wrongly typed letters by observing the rules of display.

Typewriting of business, official letters.

SHORTHAND

1. Taking information from other documents in completion of shorthand notes.
2. Office style dictation with amendments.
3. Submitting transcribed materials for signature.
4. Marketing and filling of shorthand notices after completion of transcription.

RECOMMENDED DRILLS

Throughout the course there should be a constant emphasis on:

- Fluency in shorthand. Special care should be taken on exposing students to variety of pronunciation.
- Formation of well constructed shorthand outlines with the help of facility drills.
 - Auto-mobilization of grammaloges and phrases.
 - Daily practice in taking dictations starting at slow speed.
 - Practice in transcribing the long hand.
- Dictation each day should be on practice material to increase the speed and on new matter to improve competence. It should be for timing of 1,3,5,7 and 10 minutes.

INSTRUCTIONS FOR TYPING PRACTICAL

There will be type test for 5 minutes followed by oral viva voce.

INSTRUCTIONS FOR SHORTHAND PRACTICAL

There will be dictation of 5 minutes and the candidate shall be required to type in 25 minutes.

BC 511 A : ON THE JOB TRAINING

Max. Marks : 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-I examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

- (1) The summer training up to 4-6 weeks can be had in any of the following organizations:
 - (a) Banks/Financial Institutions
 - (b) Offices of Centre/State/Local Government
 - (c) Insurance Companies
 - (d) Public Limited Companies
 - (e) Stock Exchange
 - (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organisations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the students is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
 - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
 - (b) Objective, Scope and Methodology of the study.
 - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the University (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examination will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

STREAM II : TAX PROCEDURE AND PRACTICE

BC 512 : CENTRAL EXCISE- PROCEDURE AND PRACTICE

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT- I

Nature and Meaning of Central Excise- Excise and Central Excise: Distinction between Excise duties and Customs, Sales Tax, Octroi Duty.

Basis of Excise Duty- Specific duty, advalorem duty, levy of slabs, compounded duty. Leviability on what duty is leviable and who is liable to discharge the duty liability.

Kinds of Excise duty -Basic, additional duty of excise, special duty.

Organisation of Central Excise in India - Administrative and operational authorities.

Regulatory Framework- An overview of Central Excise and Sale Act. 1944. An overview of Central Excise Tariff Act. 1985: Central Excise Rule, 1944.

Important terms and definitions- Assessee, Assessable value, Excisable goods, Manufacturer.

- A. Registration for Central Excise- Purpose and Procedure thereof, exemption from registration, filling of declaration for claiming exemption, forms of application for registration and filing and filing the same.
 - B. Classification lists- Filling and submission of classification lists and its approval. Form I classification lists of excisable goods provided.
 - C. Price lists- When prior approval or price lists required, when submission of price lists not required, submission of price lists under Part-I and Part-VII.
- Valuation of excisable goods- Items included and excluded in the value.
- D. Maintenance of Production records- RG I Register of daily production: Stock Register for issue of raw materials under form No. RG 23A (Part- I): Account of raw material in form No.4.

UNIT- II

Clearances : Types, Clearances of excisable goods under physical control, self removal Procedure, compounding scheme: clearance of non-excisable goods: removal of goods for home consumption; removal of goods for exports.

(i) Removal of goods for home consumption:

(a) Clearance under physical control-making an application under Form No. AR I to circle Inspector before removal of goods. Preparation of TR 6 and depositing of Duty, removal of excisable goods under GP I.

(b) Removal of goods under compounded levy scheme- Application for exercise of this option.

- (c) Self removal procedure- applicability and its salient features. Record based control and production based control.

Depositing of excise duty under challan TR 6.

Preparation of GP I and Maintenance of other records of removal like P.A... TG 23A Part II Register.

- (d) Clearance of non-excisable goods.

- (ii) Removal of goods for export:

Export of excisable goods, excise concession in case of exports Type of exporters- Manufacturer exporter and merchant exporter. Export of excisable goods under claim for rebate, export under bond and procedures there of Form No. A 4 and A4A.

Salient features of MODVAT

MODVAT declaration under Rule 57 G for claiming,

MODVAT under Rule 57A.

Small Scale Industry:

- (i) Eligibility of SSI which are exempted from licensing control.

- (ii) SSI availing concessional rate of duty. General exception in small scale exemption Scheme under Notification No. 175/86.

Books of accounts, records and their preservation-

- (a) Records RGI, EB daily production and clearance

- (b) Account of Principal raw material-Form No.4

- (c) MODVAT and Proforma Credit Record.

RG 23 A (Part I)

RG 23 A (Part II)

- (d) Personal ledger account

- (e) Goods received for reprocessing- Form No. 5.

- (f) Excise Control Code No.

RURURN:

RT-5 Periodical/Quarterly Return of material used.

RT-II For obtaining excisable goods for special industrial purposes without payment of whole or part of the duty and state the nature and quantity of such goods used for finalised products.

RT-12 Monthly return under S.R.P.

BC 512A : ON THE JOB TRAINING

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a Project Report based on their summer training. The evaluation of this project will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

- (1) The summer training extended up to 4-6 weeks can be had in any of the following organizations:
 - (a) Banks/Financial Institutions
 - (b) Offices of Centre/State/Local Government
 - (c) Insurance Companies
 - (d) Public Limited Companies/Private Companies
 - (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include :
 - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name date of commencement of training and period of training.
 - (b) Objective, Scope and Methodology of the study.
 - (c) The finding of the study and suggestion made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION:

After completion of summer training students will be required to prepare a summer training report and all the project Reports will be submitted through the principal of the concerned College to the University (Practical Branch) for evaluation up to December, 31st failing which students will be planed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by he Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

BC 513: PROPERTY AND LIABILITY INSURANCE

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT- I

Risk and Insurance: Insurable and non-insurable risks; Nature of property and liability insurance, Crop and cattle insurance, types of liability insurance, Reinsurance. Specific and all risk insurance, Valuation of risk, Indemnity contracts and specific value contracts, Average and contribution, Excess and short insurance careers.

Liability Insurance-Procedure for obtaining liability insurance. Legal position of insurance agent, Construction and issue of policy, Record of liability insurance, Policy conditions, Mandatory Public Liability Insurance;

Dwelling property losses: Business interruption and related losses: Theft Insurance contracts, Budgetary covers, Auto Insurance, Medical Benefit Insurance, Dishonesty, Disappearance insurance, Personal insurance, Employer's liability, Aviation insurance, Personal and residential insurance, Boiler machinery insurance, Commercial enterprises and industrial property insurance.

UNIT – II

Insurance Problems of educational and religious institutions, hospitals, clubs and associations, Professional package contracts, Errors and omissions insurance, Professional liability insurance, Accountants liability insurance, Limits on amount of insurance, Marketing and underwriting of liability insurance, Finance of liability insurance.

Nature of losses and their adjustment, Procedure of adjustment, Functions of adjuster's, Responsibilities of adjuster's, Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirement of the insured in the event of loss. Appointment and loss valuation, statutory control over liability insurance in India. Liability policies by General Insurance Corporation of India.

BC 513 A: ON THE JOB TRAINING

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a project Report based on their summer training. The evaluation and marks of this 'on the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

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 - (a) Banks/Financial Institutions
 - (b) Offices of Centre/State/Local Government
 - (c) Insurance Companies
 - (d) Public Limited Companies
 - (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters. (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization.
The students getting training for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
 - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
 - (b) Objective, Scope and Methodology of the study.
 - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the university (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

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STREAM IV: COMPUTER APPLICATIONS

BC: 514 INTRODUCTION TO COMPUTER NETWORK AND INTERNET PROGRAMMING

Max Marks: 100
Time allowed: 3 hours
Pass Marks: 35%

Theory: 60
Practical: 40
Periods per week: 6
Theory: 4 + Practical 2

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Note: Use of non-programmable scientific calculator is allowed.

UNIT-I

Computer Networks: hardware, software, users, goals and applications of computer networks.

Types of Networks: local area networks, wide area networks, metropolitan area network and value added networks-their features.

Transmission media: magnetic media, twisted pair, coaxial cables, fibre optics, radio transmission, microwave transmission, infrared waves and line of sight transmission, Cellular radio and communication satellites.

Internet: what is internet, its advantages, disadvantages, internet facilities through WWW and HTML, internet protocols. TCP/IP, FTP, newsgroups, remote logins, chat groups etc.

WWW : the client side, the server side, web browsers, web pages, locating information on the web.

E-mail : architecture, various aspects, the user agent, message format, message transfer, e-mail privacy.

Network Security : Various threats, prevention and solutions.

UNIT-II

HTML : Introduction to HTML, Internet and Web, structure of HTML document.

Starting an HTML document : Head element, body element, , style element, script element. Text formatting, using lists to organise information. Organising Data with Table: Basic table structures, individual cells and headings, vertical controls, database considerations, displaying real data with a table.

Table Layout and Presentation: Table syntax, two column layout, staggered body with an index, traditional newspaper layout.

Uniform Resource Locators (URLs): Absolute URLs, relative URLs, fragment URLs, types of URL schemes-HTTP, mailto, news, FTP, Telnet, file etc.

Using Hyper links and Anchors: Uses of hyper links, structure of hyper links, links to specialised contents.

Images: Adding images to web page, using images as links, creating menus with image maps, image formats-GIF, JPEG etc.

HTML Forms: Understanding forms, creating simple Go button, fill-in-form page, form security, INPUT element, BUTTON element, SELECT element, TEXTAREA element, LABEL element, FIELDSET and LEGEND elements.

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2. Comer, Internetworking with TCP-IP : Principles, Protocols and Architecture, Fifth Edition Prentice Hall.
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4. Stephan Mack, Janan Platt, HTML 4.0 No Experience Required, BPB publication.
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BC 514A: ON THE JOB TRAINING

Max. Marks: 50

Pass Marks : 35%

The students who appear in B.Com. Part-1 examination for vocational subject will take up 'On the job training' in summer vacations after the B.Com.-1 examination is over. They will prepare a project Report based on their summer training. The evaluation and marks of this 'on the job training' are included in B.Com.-II. Similarly B.Com.-II students after B.Com.-II examination will take second 'On the job training' and prepare a project Report based on their summer training. The evaluation of this project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

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 - (b) Offices of Centre/State/Local Government
 - (c) Insurance Companies
 - (d) Public Limited Companies
 - (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters. (For Tax related Add-on and Vocation Courses only).

Note : Sole proprietor organisations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization.
The students getting training for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
 - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
 - (b) Objective, Scope and Methodology of the study.
 - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

EVALUATION :

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the principal of the concerned College to the university (Practical Branch) for evaluation up to December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

BC 601 : ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

ਸਮਾਂ : 3 ਘੰਟੇ

ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ: 35%

ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ: 6

ਕੁਲ ਅੰਕ: 50

ਬਾਹਰੀ ਮੁਲਾਂਕਣ (Theory) : 40

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ : 10

ਸਿਲੇਬਸ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

(ਭਾਗ ਓ)

1. ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ, ਸੰਪਾ. ਡਾ. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ ਅਤੇ ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ।

(ਭਾਗ-ਅ)

2. ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੋ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ

(ਭਾਗ-ੲ)

3. ਵਿਆਕਰਣ

- (i) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ: ਮੇਲ ਅਤੇ ਅਧਿਕਾਰ
- (ii) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈਟਰ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ਓ ਵਿਚ ਨਿਰਧਾਰਤ ਪੁਸਤਕ ਦੇ ਕਿਸੇ ਇਕ ਨਿਬੰਧ ਦਾ ਸਾਰ/ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇੱਕ) 15 ਅੰਕ
2. ਭਾਗ ਅ ਵਿਚ ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰੋ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ 10 ਅੰਕ
3. ਭਾਗ ੲ ਵਿਚੋਂ ਨੰਬਰ 3 ਉੱਤੇ ਨਿਰਧਾਰਤ ਵਿਆਕਰਣ ਵਿਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ 10 ਅੰਕ
4. ਭਾਗ ਓ ਵਿਚ ਨਿਰਧਾਰਤ ਪਾਠ ਪੁਸਤਕ ਵਿਚੋਂ ਪੰਜ ਵਾਕਾਂ ਦੀ ਭਾਸ਼ਾ ਦਾ ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ (ਇਹ ਪ੍ਰਸ਼ਨ ਨੰਬਰ 3 ਵਿਚ ਨਿਰਧਾਰਿਤ ਵਿਆਕਰਨ ਵਾਲੇ ਪੱਖਾਂ ਉੱਤੇ ਹੀ ਅਧਾਰਤ ਹੋਵੇਗਾ) 5 ਅੰਕ

ਸਹਾਇਕ ਪਾਠ-ਸਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964
2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ
3. ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ ਅਤੇ ਹੋਰ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ, ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994
4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, ਕਾਲਿਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ ਰਚਨਾ, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ, ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ ਚੰਡੀਗੜ੍ਹ।
5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।
6. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, ਪੰਜਾਬੀ ਵਾਕ ਪ੍ਰਬੰਧ: ਬਣਤਰ ਅਤੇ ਕਾਰਜ, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

BC 601 A : Punjab History and Culture (1849-1970)
(Special paper in lieu of Punjabi Compulsory)

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 50
Theory: 40
Internal Assessment: 10

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 4 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; total weight of the section shall be 8 marks.

Section-B

It will consist of essay type questions with answers to each question up to 4-5 pages in length. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 8 marks; total weight of the section shall be 16 marks.

Section-C

It will consist of essay type questions with answers to each question up to 4-5 pages in length. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 8 marks; total weight of the section shall be 16 marks.

UNIT-I

1. A brief survey of the role of the Punjab in Freedom Movement.
2. Circumstances leading to the Partition of the Punjab, 1947.
3. Eminent Freedom Fighters of the Punjab- Lala Lajpat Rai, Kartar Singh Sarabha, Udham Singh and Bhagat Singh.

UNIT-II

4. Great Writers and Artists of the Punjab- Bhai Vir Singh, Mohammed Iqbal, Dhani Ram Chatrik, Mohan Singh, Amrita Sher Gill and Sobha Singh.
5. A brief survey of the achievements of the Punjab Agriculture (Green Revolution), Irrigation, Industry, Education.
6. Re-organisation of the Punjab, 1966.

SUGGESTED READINGS

1. Fauja Singh (ed.): *History and Culture of the Punjab*, Part-III, Patiala, 1987.
2. G.S. Chhabra : *The Advanced History of the Punjab*, Vol. II.
3. Khushwant Singh: *A History of the Sikhs*, Vol. II, 1839-1988, Delhi.
4. Fauja Singh: *Eminent Freedom Fighters of Punjab*, Patiala, 1972.
5. J.S. Grewal: *The Sikhs of the Punjab*, The New Cambridge History.

BC 602: MANAGEMENT ACCOUNTING-II

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point, Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making; Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix; Make or Buy Decisions; exploring new markets; Shut Down Decisions.

UNIT – II

Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets: The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget); Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis).

Suggested Book Readings:

1. Colin Drury, Management & Cost Accounting, Chapman & Hall
2. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
3. A.P. Rao : Management Accounting – Everest Publishing House.
4. Khan M.Y. & Jain P.K. : Management Accounting.
5. Debarshi Bhattacharya : Management Accounting, Pearson

BC 603: COST ACCOUNTING-II

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Cost Ascertainment : Unit Costing; job, batch and contract costing; Operating costing. Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. Service Costing: meaning, service cost units, service cost analysis, application of service costing, service organisation.

UNIT –II

Process Costing : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.

Cost Records: Integral and non-integral system; Reconciliation of Cost and Financial Accounts. Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC; Productivity, Value Analysis.

Suggested Book Readings

1. S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.
2. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson
3. M.Y.Khan & P.K.Jain, Management Accounting, TMH
4. M.N. Arora : Essentials of Cost Accounting, Vikas Publication.
5. Jawahar Lal & Seema Srivastava, Cost Accounting, TMH

BC 604: FINANCIAL MANAGEMENT –II

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type and numerical questions. Four questions, two theory and two numerical (if possible), shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Financial Control: Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system.

Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Trading on Equity

Dividend Policies: Issues in Dividend Policies; Dividend Theories: Walter's model; Gordon's model; M.M. Hypothesis; Forms of dividends and stability in dividends, determinants of dividend policy.

UNIT-II

Working Capital: Meaning, Concept, Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining of Working Capital requirements, Various sources of finance to meet working capital requirements; Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies); Bank financing: recommendations of Tandon committee and Chore committee.

Management of Working Capital; Management of cash, Management of receivables, Management of inventories.

Mergers and Acquisitions: Meaning, Motives, and Financial Considerations.

Suggested Book Readings

1. Van Horne, Fundamentals of Financial Management, PHI
2. Pandey I.M. Financial Management, TMH.
3. McInaney, Business Finance, Pearsons.
4. Chandra P, Financial Management, TMH.

BC 605: INDIRECT TAXES-II

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Central Sales Tax: Important terms and definitions under the Central Sales Tax Act 1956- Nature and Scope of Central Sales Tax Act; Regulatory framework: An overview of Central Sales Tax Act 1956, Provisions relating to inter-state sales; inside a state; Sales/purchases in the course of imports and exports out of India.

Registration of dealers and procedure thereof; Rate of tax exemption of subsequent sales; Determination of turnover, Filing of return of sales tax payable under the Central Sales Tax Act 1956.

UNIT - II

Punjab Value Added Tax: Introduction, features, important terms and definitions, difference from Punjab Sales Tax, Incidence and levy of tax.

Registration of dealers under Punjab Value Added Tax, Payment and recovery of tax, Refunds, liability to produce accounts, establishment of information collection centres, offences, penalties, appeals and revision. Main features of service tax.

Suggested Readings

1. Lal & Vashist, Income Tax and Central Sales Tax, Pearson
2. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann
3. Bangar and Bangar, Students' guide to Indirect Tax, Aadhya Prakashan

BC 606: GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT – I

Concept of Business Ethics, Corporate Code of Ethics: Environment, Accountability, Diversity, and Discrimination. Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder"s Protection.

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms; Initiatives in India including clause 49 of Listing Agreement and Kumar Mangalam Birla Committee on Corporate Governance.

UNIT – II

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Greenbery Committee (UK), 1995, Hampel Committee on Corporate Governance (UK), 1997, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, Smith Report, 2003 (UK).

Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, Drivers of CSR, ISO 26000.

Suggested Readings:

1. Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
2. J. P. Sharma Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
3. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
4. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
5. Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.
6. Daniel Albuquerque, Business Ethics, Principles and Practices (Indian Edition), Oxford University Press, New Delhi.
7. Francesco Perrini, Stefano, Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar

BC 607 : FINANCIAL MARKET OPERATIONS

Time allowed: 3 hours

Pass Marks: 35%

Periods per week: 6

Max Marks: 100

Theory: 80

Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT - I

An overview of Financial Markets in India. Money Market: Indian Money Market's composition and structure; Acceptance Houses, Discount Houses, and Call Money Market; Recent trends in India Money Market.

Capital Market : Security Market (a) New issue market, (b) Secondary market; Functions and role of Stock Exchange; Listing procedure and legal requirements; Stock Exchange-National Stock Exchange and Bombay Stock Exchange.

UNIT-II

Securities Contract and Regulation Act: Main provisions. Investors Protection: Grievances concerning Stock Exchange dealings and their removal; Grievance cells in Stock Exchanges; SEBI.

Functionaries on Stock Exchanges; Brokers, Sub-brokers, depositories, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

BC 608 : INTERNATIONAL MARKETING

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT-I

International Marketing : Nature, Definition and Scope of International Marketing; International Marketing Environment; external and internal. Identifying and Selecting Foreign Market : Foreign Market entry mode decisions.

Product Planning for International Market : Product designing; Branding and packaging; Labelling and quality issues; After Sales Services.

International Pricing : Factors influencing International price; Pricing Process and Methods.

UNIT – II

Methods of International Promotion; Direct Mail and Sales Literature; Advertising; Personal Selling : Trade Fairs and Exhibitions.

International Distribution : Distribution Channels and logistic decisions; Selection and appointment of foreign sales agents.

Steps in starting an Export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

BC 609: FUNDAMENTALS OF INSURANCE

Time allowed: 3 hours

Pass Marks: 35%

Periods per week: 6

Max Marks: 100

Theory: 80

Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT - I

Introduction to Insurance: Purpose and need of Insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals/Principles of Life Insurance/ Marine/ Fire/ Medical/ General Insurance; Contracts of various kinds; Insurable Interest.

Company Profile : Organizational set-up of the Company (including LIC, ICICI Prudential, HDFC Standard Life, TATA AIG); Promotion Strategy; Market share; Important activities; Structure; Product; Product Pricing Actuarial aspects; Distribution Channels

UNIT- II

Fundamentals of Agency Law: Definition of an Agent; Procedure for becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation of suspension/termination of agent's appointment; Code of conduct; Unfair practices.

Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

BC 610 : INTERNET AND WORLD WIDE WEB

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

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 (ISO) (Application layer, Presentation layer, Session layer, Transport layer, Network layer, Data link layer, and Physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism sending and receiving e-mail.

Internet Enabled Services : Electronic Mail (E-mail); Usenet and newsgroup; File transfer protocol (FTP); Telnet; Fing.er; Internetchat (IRC); Frequently asked questions (FAQ); The world wide web; consortium (W3C)- Origin and evolutions; Standardizing the web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture (HTML); Hypertext Transfer Protocol (HTTP); Address-URL.

UNIT -II

Designing Web site/Web page : WW operations, Web standards, HTML-Concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS Extensible Style Sheet Language (SXL); Tips for designing web pages.

Security of Data/Information : Security; Network Security PINA Factor privacy integrity, non-repudiation, authentication; SSL; Encryption; Digital Signature; Digital Certificate; Server Security; Firewall; Password; Biometrics; Payment Security; Virus Protection; Hacking.

Web Browsing : Browsers; Basic of Web Browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.

Search Engine/Directories : General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

STREAM I : OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

BC 611 : ENTREPRENEURSHIP DEVELOPMENT

Max Marks: 100

Time allowed: 3 hours

Pass Marks: 35%

Theory: 60

Practical: 40

Periods per week: 6

Theory: 4 + Practical 2

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

UNIT - I

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developments Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic, environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT - II

Planning a small scale, enterprise, Schemes and assistance of support agencies ; Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges arrange at least two lectures from successful entrepreneurs from industry.

STREAM II : TAX PROCEDURE AND PRACTICE

BC 612 : ENTREPRENEURSHIP DEVELOPMENT

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT-I

Entrepreneur, Entrepreneurship and Enterprise : Concept and role in development characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development : Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT-II

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives, WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR)

Note: To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

STREAM III : PRINCIPLES AND PRACTICE OF INSURANCE

BC 613: ENTREPRENEURSHIP DEVELOPMENT

Time allowed: 3 hours
Pass Marks: 35%
Periods per week: 6

Max Marks: 100
Theory: 80
Assessment: 20

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 15 marks; total weight of the section shall be 30 marks.

UNIT-I

Entrepreneur, Entrepreneurship and Enterprise: Concept and role in development, characteristics of Entrepreneurs, Developing Entrepreneurial Competencies, Types of Enterprises and ownership, Charms of becoming an Entrepreneur, Reinforcing Entrepreneurial Motivation and Competencies.

Creativity and innovation, problem solving, small scale industry (SSI) sector and its role in economic development: Economic environment and small scale industries sector; Economic development through SSI, Role and contribution of SSI in domestic as well as international markets.

UNIT-II

Planning a small scale enterprise, Schemes and assistance of support agencies: Banks, DIC, SFC, TCO, KVIC representatives. WTO and its impact on SSI sector, Social responsibility of business.

Achieving motivation training, perceiving a business opportunity, Assessing project feasibility, preparing the preliminary project report (PPR).

Note : To provide practical exposure to the students, colleges must arrange at least two lectures from successful entrepreneurs from industry.

STREAM IV : COMPUTER APPLICATIONS

BC 614: OBJECT ORIENTED PROGRAMMING USING C++

Max Marks: 100

Time allowed: 3 hours

Pass Marks: 35%

Theory: 60

Practical: 40

Periods per week: 6

Theory: 4 + Practical 2

INSTRUCTIONS FOR PAPER-SETTERS/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 10 very short answer questions with answers to each question up to five lines in length. All questions shall be compulsory. Each question shall carry 2 marks; and total weight of the section shall be 20 marks.

Section-B

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions with answer to each questions upto 4-5 pages in length . Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Note: Use of non-programmable scientific calculator is allowed.

UNIT-I

Evolution of OOP

Procedure Oriented Programming, OOP Paradigm, Advantages and disadvantages of OOP over its predecessor paradigms.

Characteristics of Object Oriented Programming

Abstraction, Encapsulation, Data hiding, Inheritance, Polymorphism, Code Extensibility and Reusability, User defined Data Types.

Introduction to C++

Identifier, Keywords, Constants

Operators :

Unary, Binary, Tertiary-Arithmetic, relational, logical, conditional and assignment, Size of operator, Operator precedence and associativity. Type conversion, Variable declaration, expressions, statements, manipulators, Input and Output statements, stream IO.

Program Flow Control- Conditional and Iterative statements breaking control statements.

Storage Classes:

Automatic, Static, Extern, Register,

Inbuilt Data Structures

Arrays, Arrays as Character Strings, Multidimensional Array, Structures, Unions, Bit fields, Enumerations and User defined types.

Pointers : Pointer Operations, Pointer Arithmetic, Pointers and Arrays, Multiple indirections, Pointer to functions.

Functions

Prototyping, Definition and Call, Scope Rules, Parameter Passing by value, by address and by reference, Functions returning references, Const functions, recursion, function overloading, Default Arguments, Const arguments.

UNIT-II

Classes, Objects and Members:

Class Declaration and Class Definition, Defining member functions, Defining object, making functions, Members access control, Nested classes, this pointer.

Object as function arguments, array of objects, functions returning objects, const members and member functions.

Static data members and static member functions.

Friend functions and Friend classes.

Constructors :

Properties, types of constructors (Default, parameterized and copy), Dynamic constructors, multiple constructors in classes.

Destructors:

Properties, Virtual destructor, Destroying objects. Rules for constructors and destructors. Array of objects.

Dynamic memory allocation using new and delete operators.

Inheritance :

Defining derived classes, inheriting private members, single inheritance, types of derivation, function redefining, constructors in derived class.

Types of inheritance :

Single, Multiple, Multilevel and Hybrid. Types of base classes: Direct, Indirect, Virtual, Abstract. Code Reusability.

Polymorphism : Methods of achieving polymorphic behaviour.

Operator overloading : Overloading binary operators, overloading unary operators, rules for operator overloading, operator overloading using friend function. Function overloading : early binding.

Polymorphism with pointers, virtual functions, late binding, pure virtual functions and abstract base class. Difference between function overloading, redefining and overriding.

Files and Streams:

Classes for file stream operation, opening and closing of files, stream state member functions, binary file operations, structures and file operations. classes and file operations, I/O with multiple objects, error handling, sequential and random access file processing.

REFERENCES

1. Herbert Schildt, The Complete Reference C++, 4th Edition, Tata McGraw-Hill, 2001.
2. Deitel and Deitel, C++ How to Program, 4th Edition, Pearson Education, 2001.
3. Robert Lafore, Object Oriented Programming in C++, 4th Edition Gaigotia Publications.
4. Bjarne Strastrup, The C++ Programming Language, Addison-Wesley Publication Co., 2001.
5. Stanley, B. Lippman, Joeee, Lajoic, C++ Primer Pearson Education, 2002.
6. E-Balaguruswamy, Object Oriented Programming with C++,4th Edition Tata McGraw-Hill 2001.
7. D. Ravichandran, Programming with C++ 2nd Edition, Tata McGraw-Hill Publishing Company Ltd.

B.COM.-III
STREAM-I : B. COM.
(WITH HONOURS IN ACCOUNTING)

PAPER-II: ESSENTIALS OF E-COMMERCE

Time: 3 Hours
Periods per week: 3

Max. Marks: 100
Pass Marks: 35%

INSTRUCTIONS FOR THE PAPER SETTER

The question paper will consist of five sections: A,B,C,D and E, Section A,B,C, and D will have two questions from the respective sections of the syllabus and will carry 15 marks each. Sections E will have one question having 10 short answer type questions (answer to be around 50 words each) of four each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A,B,C, and D of the question paper and 10 short answer type questions (answer to be around 50 words each) from section E.

SECTION-A

Internet and Commerce : Business operations; E-commerce practices vs. traditional business practices; Concepts b2b, b2c, c2c, b2g, g2b, g2c; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

Operations of E-commerce : Credit Card Transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment system Secure Electronic Transaction (SET); SET's encryption; process; Cybercast; Smart Cards; Indian Payment Models.

SECTION-B

Applications in B2C : Consumers shopping procedure in the internet; Impact on disintermediation and re-intermediation; Global Market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stocks trading and its benefits; online banking and its benefits; Online financial services and their future; E-auctions-benefits, implementation, and impact.

SECTION-C

Application in b2b: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier- oriented market place; buyer-oriented market place and intermediary-oriented market place; Benefits of b2b on procurement reengineering Just In Time delivery in b2b; in b2c; Internet-based EDI from traditional EDI integrating Ec with back-end information systems; Marketing issues in b2b.

SECTION-D

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

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

B.COM. - III
STREAM - II : B.COM.
(WITH HONOURS IN FINANCIAL SERVICES)

PAPER-II: INVESTMENT MANAGEMENT

Time: 3 Hours
Periods per week: 3

Max. Marks: 100
Pass Marks: 35%

INSTRUCTIONS FOR THE PAPER SETTER

The questions paper will consist of five sections: A, B, C, D and E. Section A, B, C, and D will have two questions from the respective sections of the syllabus and will carry 15 marks each. Section E will have one question having 10 short answer type questions (answer to be around 50 words each) of four marks each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A, B, C, and D of the question paper and 10 short answer type questions (answer to be around 50 words each) from section E.

SECTION-A

Principles of investment : Risk and Return : Investment alternatives UTI, PF, NSS, NSC, Post Office and Bank Deposits. Mutual Funds, Shares, Debentures and Govt. Securities.

SECTION-B

Valuation models of equity shares, preference shares and debentures; Investment Analysis : Fundamental analysis covering economic, industry and company analysis.

SECTION-C

Technical Analysis and chartist techniques; Efficient market hypothesis : forms and tests, Random Walk Analysis; Portfolio Management : Concept objectives and significance; Portfolio Theories: Markowitz model, Sharp model.

SECTION-D

Portfolio Theories: Capital Asset Pricing model, Arbitrage pricing theory; Determining Optimal Portfolio; Portfolio selection and international diversification, Risks in international investment; SEBI guidelines for portfolio managers. Techniques of portfolio revision: scope and formula plans.

(Add on Course)

RISK MANAGEMENT AND INSURANCE

PAPER III : PRINCIPLES AND PRACTICE OF GENERAL INSTURANCE

Time Allowed:3 hours

Max. Marks:100

Period per week:6

Pass Marks:35%

Theory:60 Marks

Practical:40 Marks

INSTRUCTIONS FOR THE PAPER SETTER

The question paper will consist of five sections: A,B,C and D will have two question from the respective sections of the syllabus and will carry 10 marks each. Sections E will have one question having 10 Short answer type question (answer to be around 25 words each) of two marks each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A,B,C, and D of the question paper and 10 short answer type questions (answer to be around 25 words each) from section E.

SECTION-A

General Insurance Corporation and other private Insurance institutions: Working of GIC in India. Type of risks assumed and specific policies issued by FCGC and private sector insurers.

SECTION-B

Fire Insurance Policies: Issue and renewal of policies, Different Kinds, Risks covered, Recovery of Claims, Insure's options, Ex-gratia payment and subrogation Policy conditions, Hazards not covered, Contribution and average, Re-insurance, Double Insurance, Type of Fire Protection policies.

Marine Insurance Contract : Type of Marine Insurance Contract-Freight, cargo and vessel, Procedure for obtaining Marine protection policy, Marine policies and condition, Nature of Coastal Marine, Marine Losses.

SECTION-C

Types of Liability Insurance Policy: Dwelling property losses,. Business interruption and related losses, Theft Insurance Contracts, Budgetary over, Auto Insurance, Medial Benefit Insurance, Dishonesty, Disappearance and destruction Insurance, Personal and Residential Insurance, Boiler Machinery Insurance, Commercial Enterprises and Industrial property Insurance.

SECTION-D

Adjustment of Losses and Claims Compensation : Nature of losses and their adjustment, Procedure of adjustment, Function of adjuster; Responsibilities of adjusters; Survey of losses, Procedure for preparing claims statements, Documents in use in claim settlement, requirements of the insured in the event of loss, apportionment and loss valuation, statutory control over liability insurance in India, Liability policies issued by the insurers.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 31st Jan. and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 20 marks each.

(Add on Course)
OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

PAPER III: TYPEWRITING AND SHORTHAND

Time Allowed: 3 hours

Periods per week: 6

Theory : 60 Marks

Max. Marks : 100

Pass Marks : 35%

Practical : 40 Marks

INSTRUCTIONS FOR THE PAPER SETTER

The question paper will consist of five sections : A, B, C, D and E, Section A, B, C and D will have two questions from the respective sections of the syllabus and will carry 10 marks each. Section E will have one question having 10 short answer type questions (answer to be around 25 words each) of two marks each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A, B, C, and D of the question paper and 10 short answer type questions (answer to be around 25 words each) from section E.

SECTION-A

Typewriter- its use and importance, a standard typewriter, Makes and categories of typewriters. Essential parts of a typewriter and their use. Care and upkeep of a typewriter. Ribbon changing and ribbon economy, Methods of typewriting, Touch, Singht.

Horizontal, Vertical Keyboard Operation, Need for proper type and size of tables and chairs for use by typist, Sitting postures, Material required, Injection and removal of paper, Learning the second row (Home row) (guide keys and home keys), Learning the third row (upper row)

SECTION-B

Learning the first row (bottom row), Learning the fourth row (number row), Special sings and symbols in the keyboard and their uses. Centering-horizontal, vertical. Type of headings. Margin and line spacing, Use of punctuation marks, Figures-Arabic and Roman, Paragraphs-type and styles numbering, pagination, Styles of typing different kinds of letters, Arrangements of tabular statements, Syllabification, Foot-notes.

Computer : Introduction, functions and classification, Overview of Software and Hardware, Input and Output devices, Computer Memory. Computer typing in MS Word 2000; Saving, copying and printing documents, Formatting documents.

SECTION-C

Introduction - Origin of Shorthand with particular emphasis on Petman Shorthand, definition and importance of stenography, qualities of a successful stenographer, writing techniques and materials.

Consonants: Definition, number, forms, classes, size, thickness directions and joining strokes.

Vowels, Diphthongs and Diphones:

Vowels - definition, number sounds, signs, places position of outlines, intervening vowels.

Introduction of upwards/downwards strokes in Stenography.

Diphthong - definition, names, Sings, placed a joined diphthongs and triphones.

Diphones - definition, sings and application.

Use of Vowels - diphthongs and diphones in plural in Stenography.

SECTION-D

Grammalogues and Phraseography.

Grammalogues-definition of grammalogues and logogram, list of grammalogues, punctuation sings;

Phraseography- definition of phrase, how a phrase is written, qualities of good phraseogram, list of simple phrase.

Circles, loops and hooks:

Circles-size and direction, application, application in phraseography, attachment with straight and curved strokes, exception to the use of circle.

Loops: Size and Direction

TYPING PRACTICALS

Marks:20

KEY BOARD OPERATIONS

1. Practising Second row, third row, first row and fourth row.
2. Practising words, sentences, paragraphs and passages.
3. Use of Shift Keys and other non-character keys.
4. Typewriting of special symbols of the key Board and Punctuation marks.

SPEED BUILDING

1. Different kinds of drills for typing.
2. Graded Speed Test leading to accurate speed of about 30 w.p.m.
3. Type of passages each containing 300 words in ten minutes.

TEACHING GUIDELINES

Alternative handwords, balanced handwords, same letters in different words,drills of common words, drills of alphabetical sentences and words division drills.

1. Centering- Horizontal and Vertical.
2. Ensuring proper margining; line spacing.
3. Typing of different types of Headings including spaced heading.

LETTER TYPING

1. Typing exercise of personal, official and business letters in different style with proper display.
2. Typing of application for jobs.
3. Addressing the envelopes.
4. Using Carbon papers for taking out Multiple copies.

INSTRUCTIONS FOR PRACTICAL EXAMINATION

There will be typing test for 5 minutes followed by oral viva-voce. Typing test and viva-voce will be of 10 marks each.

SHORTHAND PRACTICALS

Max. Marks:20

1. Repeated Practice of Consonants, writing each consonant from the text material with particular attention to their formation, length, angle, size and direction;
2. Repeated practice of vowels, diphthongs, diphones and triphones by copying the text materials and other printed shorthand books and reading book and same.
3. Repeated Practice of grammalogues and phrases;
4. Repeated Practice on use of circles, loops and hook;
5. Transportaion from shorthand into longhand;
6. Dictation from unseen passage;
7. Variety of drills: shorthand from black-board, copying shorthand from black board, 'cold' note reading 'delayed' writing, students dictate to the class from shorthand book, two minutes speeches by students, reading printed shorthand matter.

INSTRUCTION FOR PRACTICAL EXAMINATION

There will be dictation of 5 mintues and the candidate shall be required to type in 20 minutes.

(Add on Course)
COMPUTERISED ACCOUNTING
PAPER III: DATA ANALYSIS FOR ACCOUNTING

Time Allowed:3 hours

Periods per week:6

Theory:60 Marks

Max.Marks : 100

Pass Marks : 35%

Practical : 40 Marks

INSTRUCTIONS FOR THE PAPER SETTER

The question paper will consist of five sections : A,B,C,D and E, Section A,B,C, and D will have two question from the respective sections of the syllabus and will carry 10 marks each. Section E will have one question having 10 short answer type questions (answer to be around 25 words each) of two each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A,B,C and D of the question paper and 10 short answer type questions (answer to be around 25 words each) from section E.

SECTION-A

Accounting using Database Management System (DBMS): Data Base Basics: Types of Data Base List, Hierarchical, Network, Relational (RDBMS); Concepts of DBMS; Objects in DBMS: Tables, Queries, Using queries, forms and reports for generating accounting information; Applications of DBMS in generating accounting information such as shareholders's record, sales reports, customer's profile, suppliers' profile payroll, employees' profile, petty cash register.

SECTION-B

Introduction to MS excel 2010: Concept of an Electronic Spreadsheet (ES); Working with single and multiple spreadsheets, working with formulae, cell address, cell range and cell referencing, inserting and deleting of rows and columns, hiding and un-hiding of rows and columns, copying and pasting data, pasting special use of fill handle, formatting of spreadsheet protection, data sorting, using filters, use of macros, creating graphs, Introduction to MS Access 2010: Building and Customizing Database; programming for developing Accounting Package.

SECTION-C

Applications of Electronic Spradsheet in generating accounting information, preparing Depreciation Schedule, Payroll Accounting and other such applications: Break Even Analysis, Economic Order Quantities Stock Levels, Sales Campaign Appraisal Model, Loan Repayments: Single period payment on principal and interest-relationship between NPER and RATE. Payment of interest only, payment of interest and principal Cumulative Payment over periods: Discounting cash flows : Present Values-PV-NPV, XNPV FUNCTION Future Values-FV Function FVSCHEDULE function, Rate of return for investment project-IRR, MIRIRRR function.

SECTION-D

Securities functions: Coupon related functions e.g. COUPDAYBS, COUPDAYs', COUPDAYSNS, COUPNCD, COUPPCD. ec. Price Vs Yield & Interest calculations YIELD, PRICE, ACCRINT DISPRICEDISC, YIELDDISC, PRICEMAT, YIELDMAT, ACCRINTM functions. Pivot Tables: Introduction Creating Pivot Table in Excel 2010. subtotaling and Grouping Data in Pivot Tables. Add -Ins: introduction Add-Instinstalled with Excel, Other Add-ins.

INSTRUCTIONS FOR PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 31st Jan. and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 20 marks each.

(Add on Course)
TAX PRACTICE AND PROCEDURE

PAPER III -TAX PLANNING AND MANAGEMENT

Time allowed:3 Hours
Periods per week:6
Pass Marks : 35%

Max.Marks : 100
Theory : 60
Practical : 40

Objectives of paper: To equip the students regarding application of theoretical provisions to practical situations.

SECTION-A

Concept of Tax planning, tax avoidance and tax evasion and tax management; objectives and methods of tax planning.

SECTION-B

Tax planning with reference to setting up of a new business: Location aspect, nature of business and forms of organisation.

Tax planning relating to capital structure decisions, dividend policy and bonus shares.

SECTION-C

Tax planning in respect of owner lease, sale of assets used for scientific research; make or buy decisions.

Tax provisions relating to free Trade Zone and SEZ; infrastructure and backward areas.

SECTION-D

Service Tax-Concept and registration; Preparation and filing of service tax return including online filing.

E filing of returns under various Tax Law.

INSTRUCTIONS FOR THE PAPER SETTER

The question paper will consist of five sections: A,B,C,D and E, Section A,B,C and D will have two questions from the respective sections of the syllabus and will carry 10 marks each. Sections E will have one question having 10 short answer type questions (answer to be around 25 words each) of two marks each which will cover the entire syllabus uniformly.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt one question each from sections A,B,C, and D of the question paper and 10 short answer type questions (answer to be around 25 words each) from section E.

INSTRUCTIONS FOR THE PRACTICAL

Candidates are required to prepare a project report on the topic covered in the above paper on the basis of field-work/project-work/training. The report will be submitted up to 31st Jan. and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 20 marks each.