

Syllabus for Undergraduate Programme

**Bachelor of Commerce**



Manipur University, Canchipur

Imphal-795003

**S.KULA WOMEN'S COLLEGE,  
NAMBOL**

**DEPARTMENT OF COMMERCE**

**Course Structure of B.Com.  
(Semester System)**

# **Semester-I**

## **FC-1 MIL/ALTERNATIVE ENGLISH**

### **E1 (101) BUSINESS COMMUNICATION**

**Objective:** To develop effective business communication skills.

**Unit-I: The Nature of Communication:** Definition of communication, Purpose of communication, Variables in communication process, Communication barriers-meaning, organization, interpersonal, individual, economic, geographical, temporal, channel, media and technological, Encoding-decoding skills Communication styles.

**Unit-II: Non-Verbal Communication:** Meaning & importance, Paralanguage, Kinesics, Proxemics, other Categories- dress, colour, time, Combined Impact.

**Unit-III: Listening:** Meaning and importance, Characteristics of listening, Perceptual barriers to listening, General barriers to listening, Active listening, other concepts related to listening, Keys to effective listening.

**Unit-IV: Business Letters:** Need and functions of business letters- Planning & layout of business letter- kinds of business letters –Essentials of effective correspondence.

**Unit-V: Drafting of business letters:** Enquiries and replies – Placing and fulfilling orders – complaints and follow-up –Sales letters – Circular letters – Application for employment and resume –report writing – Notices, Agenda and Minutes of the Meetings – Memos.

#### **REFERENCES:**

1. Business Communication – K.K. Sinha – Galgotia Publishing Company, New Delhi.
2. Media and Communication Management – C.S. Rayudu – Himalaya Publishing House, Bombay.
3. Essentials of Business Communication – Rajendra Pal and J.S. Korlhalli –Sultan Chand & Sons, New Delhi.
4. Business Communication (Principles, Methods and Techniques) Nirmal Singh –Deep &Deep Publications Pvt. Ltd., New Delhi.
5. Business Communication – Dr. S.V. Kadvekar, Prin. Dr. C.N. Rawal and Prof. Ravindra Kothavade – Diamond Publications, Pune.
6. Business Correspondence and Report Writing – R.C. Sharma, Krishna Mohan – Tata McGraw-Hill Publishing Company Limited, New Delhi.

## **E2 (101) FINANCIAL ACCOUNTING**

**Objectives:** To equip the students with the knowledge of accounting process and preparation of final accounts and to develop the skills of recording financial transactions and preparation of reports.

**Unit I: Introduction to Accounting:** Definition, features, objectives, functions, scope of accounting- Book Keeping and Accounting- Branches of Accounting- Advantages and limitations – basic technology used- Accounting concepts and conventions. Accounting Process- Accounting cycle- Accounting Equation- Classification of accounts – rules of double entry book keeping- journalizing- posting to ledgers, balancing of ledger Accounts.

**Unit II: Subsidiary Books and Bank Reconciliation Statement:** Sub Division of Journal- Preparation of subsidiary books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Bank Reconciliation Statement- Preparation of bank reconciliation statement.

**Unit III: Trial Balance, Final Accounts:** Trial Balance: meaning, objectives, methods of preparation of - Final Accounts: Meaning, features, uses and preparation of Trading Account, Profit & Loss Account and Balance Sheet- Adjusting and closing entries.

**Unit IV: Consignment and Joint Ventures:** Consignment- Features, Terms used Performa Invoice- accounts sale, Del Credere commission- Accounting treatment in the books of the consignor and the consignee- Valuation of consignment stock- Normal and abnormal loss- Invoice of goods at a price higher than the cost price. Joint ventures- features- difference between joint venture and consignment, accounting procedure – methods of keeping records for joint venture accounts – method of recording in co – ventures books- separate set of books method.

**Unit V: Depreciation- Provisions and Reserves:** Meaning of Depreciation- causes- objects of providing for depreciation- factors affecting depreciation- accounting treatment- methods of providing depreciation – straight line method – Diminishing Balance method, provisions and reserves- reserve fund – Different types of provisions and reserves.

### **REFERENCES:**

1. Principles and practice of Accounting R.L. Gupta & V.K Gupta Sulthan Chand & Sons.
2. Accountancy- I.S.P. Jain & K.L Narang Kalyani Publishers.
3. Accountancy- I Tulasian Tata Mcgraw Hill Co.
4. Introduction to Accountancy T.S Grewal S.Chand and CO.
5. Advanced Accountancy- I.S.N Maheshwari & V.L. Maheshwari Vikash Publishing Co.

## **E3 (101) BUSINESS ECONOMICS AND ENVIRONMENT**

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

**Unit I: Introduction: Economics-** Definitions- micro and macroeconomics- method of economics- positive and normative- inductive and deductive approaches. Demand- meaning- law of demand- properties of demand curve, income effect and substitution effect- exceptions to the law of demand- supply- law of supply, determinants of supply- market equilibrium.

**Unit II: Production and costs:** Meaning, Distinction between short run and long run- Production with variables, law of variable proportion- production with two variable inputs- isoquants – isocosts- techniques of maximization of output, minimization of cost and maximization of profit, cost of production- cost function- short-run total and average costs.

**Unit III: Market Structure:** Perfect competition- characteristics-equilibrium price-profit maximizing output in the short and long run- Monopoly- characteristics- product differentiation- oligopoly- characteristics- price rigidity.

**Unit IV: Business Environment:** Concept- Environmental influence on Business- Social and Cultural Environment- Demographic trend- Indian Social Structure- Caste and Communal systems- Interplay of various systems- Impact on Business- Types of social organization- Social responsibilities of business.

**Unit V: Political Environment-** Directive principle of state policy- Centre- State Relations- Impact of political Environment on Business. Economic Environment- Sectors of Economy & their significance.

### **REFERENCES;**

1. Francis Cherunilam- Business Environment, Himalaya Publishing House, Mumbai.
2. Amarchand- Government and Business, Emeralds Publishers, Chennai.
3. V.P Michael- Business Policy and Environment (Himalaya Pub. House)
4. Douglas E.J. Managerial Economics: Theory, Practice and problems, Prentice Hall Inc., New Jersey.
5. Paul A Samuelson and 'William D Nordhaus, Economics, Mc. Graw Hill Book Co.
6. Sankaran S., Economics Analysis, Margam Publishing Co., Chennai.
7. Varsheny R.L. and Maheshwari K.L., Managerial Economics, Sultan Chand & Sons.
8. Vivek Mittal, Business Environment, Excel Books, New Delhi.

## **SEMESTER II**

### **FC-2 ECOMMERCE**

**Objective:** A student should become familiar with mechanism for conducting business transactions through electronic means.

**Unit I: Introduction to E-commerce:** Framework, Architecture, Benefits and impact of e-commerce. The Anatomy of e-commerce applications, e-commerce consumer applications, e-commerce organization Applications, e-commerce in India, Prospects of e-commerce.

**Unit II: Network infrastructure for E-commerce:** intranet, Extranet & Internet, internet-Backbone in India, ISP and Services in India. OSI Model, Standards & overview of TCP/IP, Internet Security, E-commerce and Internet.

**Unit III: E-Commerce Models:** Business to Business- Hubs, Market Places, Business to Business Exchange, Business to Consumers, Consumer to Consumer, Business to Government, Government to Government.

**Unit IV: Electronic Payment Systems:** Introduction to Payment Systems, On-line Payment Systems, Prepaid e-payment system, Postpaid e-payment system, Requirements Metrics of a payment system.

Unit V: E-Security: Securing the Business on Internet- Security policy, Procedures and practices, Transaction Security, Cryptology, Digital Signatures, and Security Protocols for Web Commerce.

### **REFERENCES:**

1. Jeffrey F.Rayport & Bernard J.Jawoski: introduction to E-Commerce, TMH, 2003
2. Kalakota & Winston: Frontiers of E-Commerce, Pearson Education, Mumbai 2002.
3. David Whiteley: E-Commerce-Strategy techniques and Applications, Tata Mac Graw Hill, New Delhi 2000
4. C.S.V. Murthy: Ecommerce- concepts, Models and Strategies, Himalaya Publishing House, Mumbai, 2003.
5. Kamallesh K Bajaj & Debjani Nag: E-Commerce, the cutting Edge of Business- Tata McGraw Hill, New Delhi, 2002.
6. Bharat Bhaskar: Electronic Commerce, Tata Mc-Graw Hill, New Delhi, 2003
7. Perry: E-commerce, Thomson Publications, New Delhi 2003.
8. Elias M.Awad: Electronic Commerce, Prentice – Hall, India, New Delhi, 2002.

## **E1 (202) PRINCIPLES OF MANAGEMENT**

**Objective:** To familiarize the students with concepts and principles of Management.

**Unit I: Management:** Meaning, nature and characteristics of Management- scope and functional area of management- management as a science or art or profession- Management and Administration- Principles of Management- Social responsibility of management and ethics.

**Unit II: Planning:** Nature, importance and purpose of planning- planning process, objectives- types of plans, decision making, importance & steps.

**Unit III: Organising and Staffing:** Nature and Purpose of organisation, Principles of Organisation- Types of organisation- Departmentation, Committees- Centralisation- Centralisation Vs Decentralisation of authority and responsibility- Span of control- MBO and MBE- Nature and importance of staffing- Process of selection & recruitment.

**Unit IV: Directing:** Meaning and nature of Directing-Leadership styles- Motivation theories (Maslow's, Herzberg, McGregors X and Y theory).

**Unit V: Controlling:** Meaning and steps in controlling- essentials of a sound control system- Methods of establishing control.

### **REFERENCES:**

1. Robbins and Coutler, Management, Prentice Hall.
2. Koontz & O'Donnel, Management, Mc. Graw Hill.
3. S.A. Sherlekar, Management, Himalaya Publishing House.
4. Edwin B Flippo, Personnel Management, Mc. Graw Hill, New Delhi.
5. Bhagawan Sri Sathya Sai Baba, Discourses on Man Management, Sri Sathya Sai Books and Publications Trust.
6. Peter Pruzan and K P Mikkelson, Leading with Wisdom, Sage publications, New Delhi.
7. CB Gupta, General Management, Sultan Chand & Co.

## **E2 (202) FUNDAMENTAL OF ENTREPRENEURSHIP**

**Objective:** The purpose of this paper is to enable student to develop the importance of entrepreneurship and to understand the generation of self-employment.

**Unit-I: Entrepreneur-entrepreneurship and enterprise:** Meaning, conceptual framework, Entrepreneurship versus Intrapreneurship, Role of entrepreneurship in economic development, functions entrepreneur in relation to new venture creation.

**Unit-II: Theories of Entrepreneurial Emergence:** Economic, Sociological and Psychological Perspectives. Entrepreneurial competencies, motivation, performance and rewards: role in entrepreneurial manifestation and sustenance- Innovation Theory.

**Unit-III: Global Entrepreneurship Monitor (GEM) Project and Total Entrepreneurship Index (TEI),** India's rank and the issues facing Indian Entrepreneurship: families business management.

**Unit- IV: Policy for entrepreneurship and small business development in India.** Genesis and the evolution of the Government of India's small-scale sector policy: Industrial Policy Resolutions – Entrepreneurial environment in India.

**Unit-V: Promotional Programmes:** evaluation of their effectiveness-Role of financial Institutions and Govt., - vendor development cells, business incubators and venture capital, and their interface with the entrepreneur.

### **REFERENCES:**

1. Bhide, Amar V., "The origin and Evolution of New Business", Oxford University Press, New York, 2000.
2. Desai, Vasant. "Small Scale Enterprises Vols. 1-12", Mumbai, Himalaya Publishing House. (Latest edition)
3. Desai, Vasant. "Dynamics of Entrepreneurial Development and Management," Mumbai, Himalaya Publishing House. (Latest edition).
4. Dollinger, Mare J, "Entrepreneurship: Strategies and Resources", Illinois, Irwin, 2004.
5. Holt, David H. "Entrepreneurship: New Venture Creation", Prentice-Hall of India, New Delhi. (Latest edition)



## **E3 (202) COST ACCOUNTING**

**Objectives:** To familiarize students with the various concepts and elements of cost and to create cost consciousness among the students.

**Unit I: Cost Accounting:** Meaning of cost, costing and cost accounting- comparison between financial accounts and cost accounts- application of cost accounting- Designing and installing a cost accounting system- cost concepts and classification of cost- preparation of cost sheet- Tenders and Quotations- Problems.

**Unit II: Material Costing:** Classification of materials- Material Control-Purchasing procedure- store keeping-techniques of inventory control- setting of stock levels-EOQ-methods of pricing material issues- LIFO – FIFO- Weighted Average Method- Simple Average Method- Problems.

**Unit III: Labour Costing:** Control of Labour Cost- Labour turn turnover- causes and effect of labour turnover- meaning of time and motion study, merit rating, Job Analysis, Time Keeping and Time Booking- Idle Time, Causes and treatment- Overtime- Methods of Wage Payment, Time rate and piece rate- Incentive schemes- Hasley premium plan- Rowan Bonus Plan- Taylor's and Merrick's Differential piece rate systems- Problems.

**Unit IV: Overhead costing:** Definition- Classification of overheads- Procedure for accounting and control of overheads- Apportionment of service department costs to production departments- Repeated distribution method- Simultaneous equation method- absorption of OH's- method of absorption- Percentage of direct material cost- Direct labour cost- Prime cost, Direct labour hour rate and machine hour rate- Problems.

**Unit V: Reconciliation of cost and Financial Accounts:** Need for reconciliation- reasons for difference in profits- problems on preparation of reconciliation statements.

### **REFERENCES:**

1. N.K. Prasad: Cost Accounting, Book Syndicate Pvt. Ltd Calcutta.
2. Nigam & Sharma: Cost Accounting, Himalaya Publication.
3. Jain & Narang: Cost Accounting, Kalyani Publications, New Delhi.
4. S.P. Iyenger: Cost Accounting, Sultan Chand and Sons, New Delhi.
5. S.N Maheshwari: Cost Accounting, Shree Mahavir Book Dept, New Delhi.
6. Horngren: Cost Accounting: A Managerial Emphasis, Prentice Hall of India Pvt.ltd.
7. M.N. Arora: Cost Accounting, Vikas Publishing house Pvt. Ltd, New Delhi.
8. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.

## SEMESTER III

### FC-2 FUNDAMENTALS OF COMPUTER

**Objective:** To impart basic knowledge about fundamental of computer

**Unit-I: Introduction to Computers:** Definition of Computer; Components of Computer; Characteristics of Computers; Evolution of Computers; Generation of Computers; Classification of Computers- According to Purpose, According to Technology, According to Size and Storage Capacity; Human being Vs Computer; Difference between Computer and Calculator.

**Unit-II: Input Devices:** Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera. **Output Devices:** Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device-Monitor, Sound Cards and speakers.

**Unit -III: Memory and Mass Storage Devices:** Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Backup; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.

**Unit-IV: MS-Word:** Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

**Unit-V: Network of computers:** Types of networks. LAN, Intranet and Internet, Internet applications, World Wide Web, E-mail, browsing and searching, search engines, Multimedia applications.

#### **REFERENCES:**

1. Alexis Leon and Mathews Leon (1999): Fundamentals of information technology, Leon Techworld Pub.
2. Jain, S.K. (1999): Information Technology “O” level made simple, BPB Pub.
3. Jain, V.K. (2000): “O” Level Personal Computer Software, BPB Pub.
4. Rajaraman, V. (1999): Fundamentals of Computers, Prentice Hall India.
5. Basics of Computer- P.K. Singh, V.K. (India) Enterprises, New Delhi.

## **E1 (303) COMMERCIAL LAWS**

**Objective:** To make the students learn the basic of business laws and supply them in real life situations.

**Unit I: Contract Act:** Agreement and Contract: Definition and meaning- Essentials of a valid contract- types of contracts- offer and acceptance- definition- Essential of a valid offer and acceptance- communication and revocation of offer and acceptance- consideration: Definition and importance.

**Unit II: Discharge of a Contract:** Void Agreements- Wagering agreements and contingent contracts. Discharge of a contract- various modes of discharge of a contract- performance of contracts. Breach of a contract.

**Unit III: Sale of Goods Act:** Definition- Features- definition of the term goods- types of goods- rules of transfer of property in goods- differences between sales and agreement to sell. Rights of an unpaid seller. Condition and warranties- meaning and distinction- express and implied conditions and warranties.

**Unit IV: Consumer Protection Act:** Definition of the term consumer, unfair trade practices, restrictive trade practices and complaints- right to consumers- consumer protection councils- consumer redressal agencies- penalties for violation.

**Unit V: Intellectual property Rights:** Intellectual Property Rights: Meaning- Need and objectives- Meaning of the term industrial property, literary property, copy right, patents, trademarks, trade names, trade secrets, industrial designs, geographical indications.

### **REFERENCES:**

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. G.K. Varshey, Elements of Business Law S.Chand & Co, New Delhi.
3. M.C. Shukla, A manual of Mercantile Law, S.Chand & Co, New Delhi.
4. Gogna: A text books of Business and Industrial Law, S.Chand.

## **E2 (303) BUSINESS MATHEMATICS AND STATISTICS**

**Unit I: Set Theory and Functions:** Definition of set, types of sets, set operations, Venn diagrams, De Morgan's law (without proof). Applications of set theory, concept and function, (domain and range, defined and undefined equality), graphical representation of real value function, distinction between limit of a function and value of a function, statement of theories of limit.

**Unit II: Calculus:** Derivatives of implicit, explicit, exponential and logarithmic functions, rules of differentiation (without proof), Higher order derivatives, maxima and minima (easy problems only), integral calculus: indefinite integrals, basic rule of integration, standard integrals, integration by substitution, integration by parts, definite integral, simple properties of definite integral (without proof).

**Unit III: Statistics:** meaning, scope, function, limitation, collection of data, sample and sampling designs; classification and tabulation of data, diagrammatic and graphic presentation and interpretation; measures of central tendency: arithmetic mean, geometric mean, harmonic mean, median, mode- their characteristics and application.

**Unit IV: Measures of dispersion:** Range, mean, deviation, standard deviation, co-efficient of variation, skewness, moments kurtosis, Lorenz curve- significant and applications.

Unit V: Correlation and Regression- Karl Pearson's coefficient of correlation: elements of regression analysis, Analysis of time series, importance, components, methods of measurement.

### **REFERENCES:**

1. Jena R.K, Bal R.K, and Swain: Fundamentals of Business Mathematics (S.Chand & Co.)
2. Soni, R.K Sharma, A.K: Elements of Business Mathematics (Pitamber Pub & Co.)
3. Elhance, D.N: Fundamental of Statistics ( Kitab Mahal)
4. Gupta, S.P Statistical Methods, (Sultan Chand)
5. Levin, I.R: Statistics of Management (Prentice Hall)
6. Shenoy, G.V. Srivastava U.K. and Sharma S.C: Business Mathematics (New Age International)

## E3 (303) MANAGEMENT ACCOUNTING

**Objective:** To enable the students to understand the importance of the subject through analysis and interpretation of financial statements with a view to prepare management report for decision making.

**Unit I: Introduction:** Meaning- objectives- nature and scope of management accounting – role of management accountant- relationship between financial accounting and cost accounting and management accounting.

**Unit II: Financial Statement Analysis:** Meaning- concept and types of financial analysis- methods of financial analysis- problems on comparative statements- common size statements- trend analysis.

**Unit III: Ratio Analysis: Meaning-** importance- utility of ratios- classification of ratios- calculation and interpretation of ratios- preparation of income statement and balance sheet with ratios.

**Unit IV: Fund flow and Cash flow Analysis:** Meaning- concept, uses and significance of fund flow statement- procedure of preparing FFS- Schedule of changes in Working Capital- Statement of sources and application of funds- cash flow analysis- comparison between Fund flow and Cash flow statements- Uses and significance of CFS- Preparation of Cash Flow Statements as per Accounting Standards.

**Unit V: Management Reporting:** Methods of reporting-requirements of a good report- kinds of reports- principles of good reporting system- drafting of reports under different situations.

### REFERENCES:

1. S.N. Maheshwari: Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. I.M Pandey: Principles of Management Accounting, Vikas Publications, New Delhi.
3. M.Y. Khan & P.K Jain: Management Accounting, Tata McGraw Hill Publications, New Delhi.
4. Gupta & Sharma: Management Accounting, Kalyaini Publications, Ludhiana.
5. Bhabatosh Banerjee: Management Accounting and Financial Control, Prentice Hall of India, New Delhi.
6. Vinayakam & Joshi: Principles of Management Accounting, Himalaya Publishing House, Mumbai.
7. Ravi .M. kishore : Management Accounting, Taxmann Publications, New Delhi.
8. Kulshresta & Ramanathan: Management Accounting, Sultan Chand & Sons, New Delhi.

## **SEMESTER IV**

### **FC-2 ENVIRONMENTAL STUDIES (EVS)**

#### **SYLLABUS FOR ENVIRONMENTAL STUDIES FOR UNDERGRADUATES OF ALL BRANCHES OF HIGHER EDUCATION IN MANIPUR**

The core module syllabus for Environmental Studies, which aims at imparting knowledge on and attitude towards environment to the undergraduate students, is divided into 6 units which will be covered in 45 lecture hours based on classroom teaching.

Full marks: 100

Pass marks: 35

#### **Unit I: INTRODUCTION AND NATURAL RESOURCES**

**20marks**

##### Introduction

- Multidisciplinary nature of Environmental Studies.
- Man and Earth Resources.

##### Natural Resources

- Natural Resources and associated problems.
  - a) Forest Resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
  - b) Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, Dams- benefits and problems.
  - c) Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
  - d) Food Resources: World food problems, changes cause by agriculture and over-grazing, effects of modern agriculture, fertilizer- pesticide problems, water logging, salinity, case studies.
  - e) Energy Resources: Growing energy needs, renewable and non-renewable energy resources, use of alternate energy sources, case studies.
  - f) Land Resources: Land as a resource, land as a resource, land degradation, man induced land-slides, soil erosion and desertification.
- Role of an Individual in conservation of natural resources:

#### **Unit II: Ecosystems:**

**15marks**

- Concept of an Ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem: water cycle, carbon cycle, oxygen cycle, nitrogen cycle , energy cycle and integration of cycles in nature
- Ecology succession
- Food chains, food webs and ecological pyramids.
- Characteristics features, structure and function of
  - a) Forest ecosystem.
  - b) Grassland ecosystem.

- c) Desert ecosystem.
- d) Aquatic ecosystems(ponds, streams, lakes, rivers, oceans, estuaries)

### **Unit III: Biodiversity**

**20 marks**

- Introduction:
  - a) Definition.
  - b) Genetic, species and ecosystem diversities.
- Bio-Geographical classification of India.
- Value of biodiversity.
  - a) Consumptive, productive, social, ethical, aesthetic, and option values.
- Biodiversity at global, national and local levels.
- India as a mega-diversity nation.
- Hotspots of biodiversity.
- Threats to biodiversity:
  - a) Habitat loss
  - b) Poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India:
  - a) Common plants and animal species.
- Conservation of biodiversity:
  - a) In-situ and Ex-situ conservation of biodiversity.

### **Unit IV: Environmental Pollution:**

**15 marks**

- Definition.
- Cause, effects and control measures of :
  - a) Air pollution.
  - b) Water pollution.
  - c) Soil pollution.
  - d) Marine pollution.
  - e) Noise pollution.
  - f) Thermal pollution.
  - g) Nuclear hazards.
- Solid waste management: causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

### **Unit V: Social Issues and the Environment.**

**15 marks**

- From sustainable to unsustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people, problems and concerns with case studies.
- Environmental ethics: Issues and possible solutions.

- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust with case study.
- Environment protection Acts.
- Public awareness.

**Unit VI: Human Population and the Environment.**

**15 marks**

- Population growth variation among nations.
- Population explosion.
- Environment and human health: environmental health, climate and health, infectious diseases, water related diseases, risk due to chemicals in food.
- Value education.
- HIV/AIDS
- Role of information technology in environmental and human health.



## **E1 (404) AUDITING**

**Objectives:** To acquaint oneself with auditing procedure and report writing.

**Unit I: Introduction to Auditing:** Definition- Evolution- Objectives- Importance. Types of Audit: Based on ownership (Proprietorship, Partnership, Companies, Trusts, Cooperative Societies, Government departments, Based on time (Interim, Final, Continuous, Balance Sheet)- Based on Objectives (Independent, Financial, Internal, Cost, Tax, Government, Secretarial).

**Unit II: Planning of Audit and Control:** Auditor: Qualifications and disqualifications- Appointment and Reappointment- Remuneration- Removal- Rights – Duties- Liabilities. Audit Planning- Engagement letter- Audit programme- Audit notebook- Audit papers- Audit Workbook- Audit contents- Audit markings- Internal check- Internal control- (Sales- Purchases- Fixed Assets- Cash- Bank Pay Roll)- Accounting controls and sampling in Audit.

**Unit III: Vouching and Audit of Financial Statements:** Vouching: Meaning- Vouching of cash- and trading transactions- investigation- verification and valuation of assets and liabilities. Audit of Financial Statements: Receipts- Payments- Sales- Purchases- Fixed Assets- Investments- Personal ledger- Inventories- Capital and Reserves.

**Unit IV: Audit of Institutions: Audit of Institutions:** Partnership- Manufacturing and other companies- Non-trading concerns. Audit Report. Contents- Preparation of audit report- Fair report- Qualified Report.

**Unit V: Report Writing:** Business Correspondence and Report Writing: Basic Principles, Business letters, Business Reports: Structure- Preparation and Routine reports and special reports.

### **REFERENCES:**

1. Tandon, B.N.A handbook on practical Auditing, S.Chand and Co., New Delhi.
2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill, New Delhi.
3. Kamal Gupta, Contemporary Auditing, Tata McGraw Hill, New Delhi.
4. Ghatalia, Spicer, Pegler, Practical Auditing (Indian Edition), Allied Publishers, New Delhi.
5. Arens & Loebbecke, Auditing, Prentice Hall India, New Delhi.
6. Gray & Manson, The Audit Process, Van Nostrand Reinhold (International), New York.

## **E2 (404) ELEMENTS OF INCOME TAX**

**Unit I: Introduction:** Meaning and Terms used: Person, Assessee, Previous Year, Assessment Year, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Income (Concerned only with salary) Residential Status, Rules for determining residential status of Individual, HUF, Firm and Company, Incidence of Tax.

**Unit II: Income from Salary:** Salary, Allowances, Perquisites and retirement benefits, deductions, computation of salary income, Practical problems.

**Unit III: Income from House Property:** Annual Value, Let Out property, self-Occupied properties, Deduction, Computation of House property Income, Practical problems.

**Unit IV: Income from Business:** Depreciation and other permissible deductions, Disallowable expenses, Income and expenses of illegal Business, Computation of Business Income, Income from Professions: Computation of Lawyers, Doctors, Chartered Accountants, Civil Engineers, Practical Problems.

**Unit V: Capital Gains:** Meaning of Capital Assets, Types of Capital Assets, transfer selling expenses, treatment of advance money received, exemptions, computation of capital gains, income from other sources: specific income, computation of income from other sources, practical problems.

### **REFERENCES:**

1. Vinod K. Singhania: Student's Guide to Income Tax, Taxmann Publications, New Delhi.
2. Mehrota: Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad: Law and Practice of Income in India, New Age International Publishers, New Delhi.
4. Dr. Girish Ahuja & Ravi Gupta: Direct Taxes, Bharat Publications.
5. Shri T.N. Manoharan: Direct Taxes, Snow White Publications.

## **E3 (404) COMPANY LAWS**

**Unit I: Joint Stock Company:** Definition and Characteristics feature of a company, Advantages of incorporating a company, Types of Companies- Public and Private Limited company- Privileges of private limited company, conversion of a private limited company into public limited company- secretarial Duties.

**Unit II: Incorporation of a Company:** Promotion, legal position of a promoter- remuneration, duties, preliminary contracts, position of promoter during preliminary contract, incorporation of a company- memorandum of Association, Articles of Association- contents and alteration, Memorandum of Association Vs. Articles of association, Prospectus- contents- consequences of misstatements in a prospectus, obtaining certificate of commencement of business.

**Unit III: Issue of Shares: Procedure involved in the issue of shares:** SEBI guidelines, Allotment of shares, Legal provisions and procedures – surrender of shares, secretarial duties, Transfer of shares, provisions, procedures, secretarial duties, Transmission of shares, provisions, procedures, Difference between transfer and transmission of shares.

**Unit IV: Calls, Forfeitures and Transfer of Shares:** Calls on shares, provisions, procedure- secretarial duties, Forfeiture, provisions, procedures at meetings, statutory annual general and extra ordinary meeting, Board of directors meeting and committee meetings, procedures at meeting, Minutes- preparation and approval.

**Unit V: Company Meeting:** Convening and conducting of meeting- notice and agenda, proper authority, Quorum, Types of meeting and procedures of meeting and committee meetings, procedures at meeting, Minutes- preparation and approval.

### **REFERENCES:**

1. Kapoor, N,D, Company Law and Secretarial Practice, Sultan Chand & Co, New Delhi.
2. Majumdar, A.L, and Kapoor, G.K, Company Law, Taxmann, Allied Services Pvt. Ltd, New Delhi.
3. Avatar Singh, Company Law, Eastern Law Book House, Lucknow.
4. Shukla M.C and Gulshan, Company Law, S.Chand and Co., New Delhi.

## SEMESTER V

### (H)-505 CORPORATE ACCOUNTING

**Objectives:** To provide the knowledge relating to the Accounting Standards and to enable students to company final accounts.

**Unit I: Accounting Standards- Valuation of Goodwill and Shares:** Accounting Standards- Need and importance- An overview of Indian Accounting Standards- Valuation of Goodwill- Need and methods- Normal Profit method, Super profits Method- Capitalization Method Valuation of Shares- Need for Valuation- Methods of Valuation, Yield basis method, Fair value method.

**Unit II: Company Final Accounts:** Preparation of Final Accounts- Provisions to preparation of final Accounts- Profit and loss account and balance sheet- preparation of final accounts. Issue of bonus shares- provisions of company's Act and SEBI guidelines.

**Unit III: Amalgamation and Absorption:** Amalgamation- in the nature of merger and purchase- calculation of purchase consideration- treatment in the books of transferor and transferee (as per Accounting Standard 14, excluding inter- company holdings).

**Unit IV: Internal Reconstruction:** Accounting treatment- preparation of final statements after reconstruction. Recording of transactions relating to internal reconstruction.

**Unit V: Bank Accounts:** Bank Accounts- Books and registers to be maintained by banks- slip system of posting- rebate on bills discounted- schedule of advance- Nonperforming Assets- Legal provisions relating to Preparation of Final Accounts- Preparation of Bank Final Accounts.

### **REFERENCES:**

1. Principles and practice of Accounting R.L. Gupta & V.K. Gupta Sultan Chand & Sons.
2. Accountancy. S.P. Jain & K.L Narang Kalyani Publlishers.
3. Modern Accountancy: Vol-II Haneef Mukherjee Tata McGraw Hill & Co.
4. Advanced Accountancy: Vol-II S.N Maheshwari & V.L. Maheshwari, Vikash Publishing Co.
5. Advanced Accountancy: Shukla and General S.Chand & Co.
6. Advanced Accountancy: R.L Gupta and Radhaswamy Sultan Chand & Sons.

## **(H) 506 GOODS AND SERVICE TAX (GST)**

**UNIT I: Overview of Goods and service tax** - Constitutional framework of indirect taxes structure in India ,Overview of GST , Union territory GST , Integrated GST, Structure of GST, Implementation of GST, Liability of tax payer, GST network, Levy of an example from Tax and benefits of GST.

**UNIT II: Registration under GST-** Threshold for Regulation, Regular Tax payer, Composition tax payer, Casual taxable person, Non-resident taxable person, Registration number format and amendment/cancellation.

**UNIT III: Meaning and scope of supply-** taxable supply, supply of goods and services, time of supply- goods, time of supply-services, valuation of supplies, (Numerical on Valuation and calculation of tax)

**UNIT IV: Input tax credit-** Input tax credit process, Negative list for input tax credit, Input tax credit utilization and input tax credit reversal, types of GST returns and their due dates, late filing, late fees and interest.

**UNIT V: Audit under GST-** Definition of Audit, Duties of Auditors relating to GST, Types of Auditors and Importance of Auditors.

### **REFERENCES:**

1. Kamal Garg and Neeraj Kumar Sehrawat: Beginner's Guide to Goods and service tax with practical illustrations, Bharat law house Pvt Ltd.
2. Taxman: GST Tariff with GST Rate Reckoner, Taxman publications, New Delhi.
3. FCA Vineet Gupta & Dr N K Gupta: Fundamentals of Goods and Service Tax, Bharat Law House Pvt ltd.
4. V.S Datey : GST Taxman Publication , New Delhi.
5. Dr. Sanjeev Agarwal and CA Sanjeev Malhotra, Goods and Service Tax.

## **(H) 507 FINANCIAL MANAGEMENT**

**Unit-I: Nature and Scope of Financial Management:** Meaning – scope and significance – finance function – relationship of financial management with other functional areas of business – objectives of financial management: Profit maximization, wealth maximization.

**Unit-II: Sources of Finance:** Sources of Finance: Classification: Short term, long term, equity, financing and debt financing, kinds of ownership securities, no-par stock, kinds of debentures, differences between share and debentures, self-financing-factoring.

**Unit-III: Cost of Capital:** Cost of Capital: Meaning and definition-classification- computation of specific cost of capital; cost of equity, cost of debt, cost of retained earnings, cost of preference shares.

**Unit-IV: Capitalisation and Capital Structure:** Capitalisation: Meaning, concepts and types, theories of capitalization –overcapitalization and under-capitalization; merits, demerits and remedies. Capital Structure and financial structure: Significance of capital structure, Determination of Capital Structure, optimal capital structure, operating and financial average-Point: financial break-even point, computation of E.P.S. & evaluation of financial plans.

**Unit-V: Basic Concepts of Working Capital Management:** Meaning, definitions-classification, excess and inadequate working capital – determinants of working capital, working capital forecasting of manufacturing and trading concern: balance sheet approach and operating cycle approach- principles of working capital management.

### **REFERENCES:**

1. S.N. Maheshwari: Principal of Financial Management, Sultan Chand & Sons, New Delhi.
2. Sharma & Gupta: Fundamentals of Financial Management, Kalyani Publishers, New Delhi.
3. Vanhorne: Fundamental of Financial Management, PHI, New Delhi.
4. Sharan: Fundamental of Financial Management, PHI, New Delhi.
5. Brigam: Fundamental of Financial Management, South West Publishers, New York.

## SEMESTER VI

### (H) 608 ADVANCED ACCOUNTING

**Objective:** To appraise the students about the application of accounting knowledge in special business activities and to develop the skills of recording of transactions relating to issue of shares and debentures, branches and departments.

**Unit I: Hire purchase and Installment Purchase system:** hire purchase system- features- Accounting treatments in the books of Hire Purchaser and Hire Vendor- Default and Repossession- Installment Purchase system- Difference between Hire Purchase and Installment purchase systems- Accounting Treatment in the books of Purchaser and vendor.

**Unit II: Branch and Departmental Accounts:** Dependent Branches: features- Books of accounts- methods of accounting of dependent branches- Debtors system, Stock and debtors system- Recording of transaction relating to branch accounts. Departmental Accounts: need, features, Basis for allocation of Resources, Treatment of inter-departmental transfer at cost or selling price- Treatment of expenses- Preparation of departmental profit or loss.

**Unit III: Accounting of Non-Profit Organization:** Accounting process- preparation of summaries- receipts and payment account, meaning and special features- procedure for preparation- uses and limitations, Income and expenditure Account- features, procedures for preparation of balance sheet.

**Unit IV: Partnership Accounts:** Legal provisions in the absence of partnership Deed- Fixed and Fluctuating Capitals- preparation of Final Accounts- Accounting treatment of Goodwill and Admission of a partner. Accounting treatment of Retirement and Death of a Partner.

**Unit V: Company Accounts:** Issue of shares at par, premium and at discount- Forfeiture and Reissue of shares- Rights issue ( Theory only)- Recording of transactions relating to issue of shares, issues and redemption of Debentures- Redemption out of profits- sinking fund method. Recording of transaction relating to issue and redemption of debentures, Underwriting of issue of shares. (Simple Problems)

#### **REFERENCES:**

1. Principles and practice of Accounting. R.L Gupta & V.K Gupta Sultan Chand & Sons.
2. Accountancy- Tulasian TATA McGraw Hill Co.
3. Accountancy- S.P. Jain & K.L Narang Kalyani Publishers.
4. Financial Accounting- Dr. V.K Goyal Excel Books.
5. Introduction to Accountancy T.S Grewal S.Chand & Co.
6. Accountancy – Haneef and Mukherjee. Tata McGraw Hill Co.
7. Advanced Accountancy- Anulanandam Himalaya Publishers.
8. Advanced Accountancy- S.N Maheshwari & V.L Maheshwari Vikash Publishing Co.

## (H) 609 ACCOUNTING INFORMATION SYSTEM

**Objective:** The objective of this course is to familiarize the students with the innovations in information technology in the area of financial, cost and management accounting.

**Unit I: Financial Accounting System:** Financial transactions, Books of original entry- ledger, trial balance, financial statements- profit and loss accounts and balance sheet.

**Unit II: Cost Accounting Systems:** Elements of cost- classification- cost sheet-cost accounting methods and techniques- use of software packages of various types to obtain cost accounting output- analysis of cost- cost centre wise- cost element wise- allocation of overheads- preparation of cost sheet.

**Unit III: Management Accounting and Software Packages:** Concepts- Organization- Accounting techniques- use of software packages of various types to obtain different management accounting outputs- fund flow statement- ratio analysis- budget and budget and budget variances projected financial statements- marginal costing.

**Unit IV: Management Information System:** Accounting techniques and reports.

Unit V: Information System Audit: Basic idea of information audit- difference with the traditional concepts of audit- conduct and application of information systems.

### REFERENCES:

1. Edwards, Ward, and Bytheway: The essence of Information Systems.
2. Garg and Srinivasm: Work Book on systems analysis and design.
3. Yeats: System analysis and design.
4. Goyal: Management Information Systems.
5. Timothy J.O' Leary: Microsoft Office 2000.
6. Accounting Softwares: Tally, Miracle, Tata Exe etc.



## (H) 610 RESEARCH METHODOLOGY

**Objective:** To acquaint the student the methodology for preparing project report, field report or business report in depth study and research.

**Unit-I: Introduction:** Definition of Scientific Method: Nature & Uses of scientific method. Types of Scientific Methods: Logical method; inductive and deductive method, statistical methods.

**Unit-II: Research Methods:** Survey Method: Definition-Difference between social research and survey-planning social survey-Limitations and merits. **Case Study:** Definition-Assumption-Importance – limitations and improvements. **Experimental Method:** Definition-Types of Experiments-merits and limitations.

**Unit-III: Collection of Data: Design of Sample:** census method of Investigations-sampling method, types of sampling-how to select a sample-size of the sample-testing the reliability of sample and uses of sampling. Schedules: Definition-purpose –kinds and essentials of good schedule-procedure for framing a schedule –pre-test-advantages and limitations. **Questionnaire:** Types questionnaires-form of questionnaire-pre-testing problems of response-reliability and validity advantages and limitations.

**Unit-IV: Data Analysis Techniques:** Definitions, characteristics, functions, importance of statistical methods, averages, dispersion, skewness correlation and regression, test of significance for small sample, T-Test; chi square test and time series analysis; Index numbers.

**Unit-V: Presentation of Data:** Diagrams; Importance-characteristics and kinds of diagrams (one dimensional: line diagram –simple bars-multiple bars-duo-directional bars-subdivided bars-percentage bars-deviation bars-sliding bars-pyramid diagrams.)**Two Dimensional:** Rectangles-squares-circles. **Three dimensions:** Cubes cylinders- globes pictograms: Cartograms-Sociological maps. **Graphs:** Construction of graphs-presentation of time series-false base linearization scale-frequency graph-Cumulative frequency curve zone charts-band **The Report:** Purpose-contents and problems of report writing.

### REFERENCES:

1. Wilkinson and Bhandarlar: Methodology and Technique of Social Research, Himalaya Publishing House, Bombay.
2. Clover, V.T.; Business Research: Basic Principles and Techniques.
3. Goode & Hath: Methods in Social Research.
4. Kothari, C.R.: Research Methodology, New Age International, New Delhi.
5. Rao K.U.: Research Methodology for Commerce, Emerald Publisher, New Delhi.

## **FIELD WORK/PROJECT WORK**

Candidates offering for dissertation and viva-voce are required to submit a dissertation report under the guidance of one of the faculty members of the department. The report, will be on a specified topic in honours paper. The report, is to be submitted at the end of the session before final examination. The Candidate is expected to know the application of analytical tools and use in actual business problem. The viva-voce examination will be conducted on the basis of the comprehensive dissertation report. It is designed to test the candidate's skill in communication and ability to articulate his/her idea.