

GOVERNMENT AUTONOMOUS COLLEGE
BHAWANIPATNA



COURSES OF STUDIES

FOR

THREE YEAR DEGREE COURSE

IN

BACHELOR IN COMMERCE

(FINANCE & CONTROL)

(PASS & HONOURS)

(Semester System)

SEMESTER-I	2010	SEMESTER-II	2011
SEMESTER-III	2011	SEMESTER-IV	2012
SEMESTER-V	2012	SEMESTER-VI	2013

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BACHELOR IN COMMERCE (FINANCE AND CONTROL)
Semester pattern

There will be six semesters in total. In pass course there shall be fourteen papers and carrying 100 marks each. Out of which four are compulsory. In Honours course there shall be eighteen papers, out of which four are compulsory papers of 100 marks each. The marks are divided into 20 towards internal examination and 80 towards term-end examination. There will be no internal examination for compulsory papers.

Pattern of term-end Question papers:

Excluding compulsory papers, there will be five units in each consisting of 80 marks. There will be two, long or short questions from each unit and the candidate has to answer one question from each unit. All papers shall be of 3 hours duration. The compulsory papers consist of 100 marks each with five units

COURSE STRUCTURE

	PASS			HONS		
Semester I	Compulsory paper: Communicative English	100	200	Compulsory paper: Communicative English	100	300
	P - I Financial Accounting	100		H - I Financial Accounting	100	
				H - II Business Statistics	100	
Semester II	Compulsory paper: Business Economics	100	300	Compulsory paper: Business Economics	100	300
	P - II Business Mathematic	100		H - III Business Mathematics	100	
	P - III Business Regulatory Framework	100		H - IV Business Regulatory Framework	100	
				H - V Company Law	100	
Semester III	P - IV Company Law	100	200	H - VI Company Accounts	100	300
	P - V Company Accounts	100		H - VII Business Management	100	
Semester IV	Compulsory paper: Indian Society and Culture	100	300	Compulsory paper: Indian Society and Culture	100	300
	P - VI Cost Accounting	100		H - VIII Cost Accounting	100	
	P - VII Securities Market Operations	100		H - IX Securities Market Operations	100	
Semester V	Compulsory paper: Environmental Studies	100	200	Compulsory paper: Environmental Studies	100	300
	P - VIII Income Tax	100		H - X Income Tax	100	
Semester VI	P - IX Management Accounting	100	200	H - XII Management Accounting	100	300
	P - X Information Technology and its Application in Business	100		H - XIII Information Technology and its Application in Business	100	
				H - XIV Auditing	100	
TOTAL			1400			1800

**BACHELOR IN COMMERCE (FINANCE AND CONTROL)
(PASS)
(Semester pattern)**

SEMESTER - I

COMPULSORY Communicative English 100

There shall be five units in the paper and each unit carries 20 marks. There shall be 02 questions carrying 10 marks each from each unit with alternatives. The 5th unit shall comprise questions with alternatives on grammar carrying 20 marks.

Unit-I	1. Letter-Writing (Business/Official) 2. Reporting	[10 x 2]
Unit-II	1. Paragraph and Dialogue Writing 2. Note-Making	[10 x 2]
Unit-III	1. Description of a person, scene or surrounding 2. Narration of an incident, writing a story on a given situation.	[10 x 2]
Unit-IV	1. Writing C.V., E-Mail, FAX and Telegram 2. Writing Advertisement	[10 x 2]
Unit-V	1. Functional Grammar (Auxiliaries, modals, tense, prepositions, voice, direct and indirect speech, transformation of sentences, correction of errors)	[20]

Books Recommended

- Teaching Writing Skills (Long Man) - D. Bryne
- Writing with a purpose (OUP) - Sashikumar, C. Tickoo
- Communication Skills (Creative Books) - O.N. Koul & K.K. Sharma
- Writing for all (Macmillan India Ltd.) - Nilanjana Gupta
- Practical English Grammar - Thomson & Martiret

P - I FINANCIAL ACCOUNTING

**Term-end: 80
Internal : 20**

Unit I

Meaning and scope of accounting :

Accounting concepts and conventions, Accounting principles, International accounting standards (only outlines), Accounting Standards in India.

Accounting transactions: Journal, ledger, trial balance, capital and revenue expenditure and receipts. Final Accounts: Production, Trading, Profit and Loss Account with Balance Sheet along with adjustments and rectification of errors.

Unit II

Depreciation, provisions and reserves: concept, causes, and need for providing depreciation, depletion, amortization and dilapidation, methods of recording depreciation. Provisions and Reserves ;

Unit III

Special Accounting areas :

Single entry system; Accounts from incomplete records.

Accounts of Non-trading concerns: Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Unit IV

Departmental and Branch Accounting (including foreign branches)

Unit V

Accounts of Partnership: Methods of keeping capital accounts, appropriation of profit and loss . Re-constitution of partnership : (admission, retirement, death), dissolution of partnership firms with piece-meal distribution method.

Books Recommended:

- Gupta R.L & Radhaswamy M - Advanced Accounts - Sultan Chand & Sons, New Delhi.
- Agrawal B.D -- Financial Accounting -Advanced - Pitambar Publishing Company, New Delhi.
- Jain S.P & Narang K.L - Financial Accounting - Kalyani Publishers, New Delhi.
- Hanif & Mukharjee - Modern Accounting - Tata Mc Graw Hill, New Delhi.
- Basu & Das - Practice in Accounting -Rabindra Library, Kolkata.
- Paul S.K - Accountancy - New Central Book Agency, Kolkata.
- Sehgal A & Sehgal D - Advanacaed Accounting - Taxman Publication, New Delhi.
- Arulanandam & Rama - Advanced Accountingk - Hjimalaya Publishing House.

SEMESTER - II**COMPULSORY PAPER : BUSINESS ECONOMICS 100****Unit I**

Objectives of business firms- profit as business objective- theories of profit-problems in profit measurement-profit maximization as business objective - reasonable profit target-profit as a control measure.

Unit II

Demand : Analysis of market demand, types of demand, determinants of market demand, demand function, elasticity of demand. Demand fore-casting- techniques of demand forecasting, Survey methods and statistical methods.

Unit III

Theory of production: meaning of production, input and output, fixed and variable inputs, short run and long run production function, the law of production.

Unit IV

Theory of cost : Cost concepts, some accounting cost concepts, some analytical cost concepts, cost output relations, break even analysis, contribution analysis, profit/volume ratio, margin of safety.

Unit V

Market structure and pricing theory,: Competition, pricing under perfect competition, pricing under monopoly, pricing under monopolistic competition, pricing under oligopoly, multiple product pricing.

Books Recommended :

1. Managerial Economics - D.N. Dwivedi, Vikas Publishing House
2. Business and managerial Economics - P.L. Mehta, Sultan Chand & Co.

P - II BUSINESS MATHEMATICS**Term-end: 80
Internal : 20****Unit I**

Discounting of Bills of Exchange. Annuities , Simple and Compound interest .

Unit II

Set Theory including set algebra and set operations with venn diagrams. Functions-Meaning and relation of functions, types of classification of functions excluding trigonometrical functions.

Unit III

Matrices and Determinants : Definition of a matrix, types of matrices, algebra of matrices, ad joint of a matrix , elementary row and column operation, finding inverse of a matrix through adjoint and elementary row or column operations. Properties of determinants, calculation of values of determinants up to third order.

Unit IV

Theory of Probabilities, Permutations and Combinations.

Unit V

Linear Programming: Formulation of LPP, Graphical method of solution, problems relating to two variables including the cases of mixed constraints, cases having no solutions, multiple solutions, unbounded solutions and redundant constraints.

Simplex method: solution of problems.

Books Recommended :

1. Patri Digamber -Business Mathematics -Kalyani Publishers, New Delhi.
2. Patri Digamber -Quantitative Techniques Methods-Kalyani Publishers

P - III BUSINESS REGULATORY FRAMEWORK**Term-end: 80
Internal : 20****Unit I**

Law of Contract, 1872 : Nature of contract, classification, offer and acceptance , capacities of parties to contract, free consent, consideration, leagality of object, agreements declared void, Performance of contract, discharge of contract. Remedies for breach of contract.

Unit II

Special contracts: Indemnity, Guarantee

Unit III

Bailment, Pledge and Agency.

Unit IV

Sale of Goods Act, 1930 : Formation of contracts of sale. Goods and their classification, price, conditions and warranties. Transfer of property in the goods, performance of the contracts of sale, Unpaid seller and his rights, sale by auction, Hire-purchase agreement.

Unit V

Negotiable Instruments Act, 1881 : Definition of negotiable instruments, features of promissory note, bill of exchange and cheque. Holder and holder in due course. Crossing of a cheque, types of crossing, negotiation, dishonour and discharge of negotiable instruments.

Books Recommended :

1. Kapoor N .D - Elements of Mercantile Law - Sultan Chand & sons, New Delhi.
2. Kuchhal M.C - Mercantile Law - Vani Publications,
3. Chawla & Garg - Business and Company Law, Kalyani Publishers, New Delhi.
4. Agrawal Rohini - Commercial Law - Taxman publications, New Delhi.
5. Aswathappa B.V - Himalaya Publishing house, New Delhi.

SEMESTER - III**P - IV COMPANY LAW**

Term-end: 80
Internal : 20

(The Companies Act excluding the provisions relating to accounts and audit sections, managing agents and secretaries and treasurers, sections 324 to 388E, arbitration, compromises, arrangements and reconstructions - sections 389 to 396)

Unit I

Nature and kinds of companies.

Unit II

Promotion and incorporation of companies, Memorandum of Association, Articles of Association, Prospectus.

Unit III

Shares and Debentures : Share capital, members, transfer and transmission of shares. Provisions of companies act relating to issue, forfeiture of shares and redemption of debentures.

Unit IV

Directors, Managing directors and whole-time directors, company meetings: kinds, quorum, voting, resolutions, minutes and proxy.

Unit V

Winding up of companies : kinds and conduct.

Books Recommended :

1. Grower L C B - Principles of Modern Company Law -Stevens & Sons, London.
2. Ramaiya A - Guide to the companies Act -Wadhwa & Co, Nagpur.
3. Singh Avtar - Company Law -Eastern Book Company, Lucknow.
4. Kuchhal M C - Modern Indian Company Law -Shri mahavir Books, ;Noida.
5. Kapoor N D - Company Law- Incorporating the provisions of the companies amendment act, 2000, Sultan Chand & Sons, New Delhi.
6. Bagrial A K - Company Law -Vikas Publishing House, New Delhi.

P - V COMPANY ACCOUNTS

Term-end: 80
Internal : 20

Unit I

Final Accounts of Companies : Legal provisions as to preparation and presentation of final accounts, forms, contents and requirement of profit /loss account and Balance Sheet. Treatment of provisions, reserves and funds, managerial remuneration and bonus shares.

Shares : Issue, forfeiture and re-issue of forfeited shares, right shares

Unit II

Issue and Redemption of Debentures, redemption of preference shares, issue of Bonus shares and profit prior to incorporation.

Unit III

Valuation of Shares and Goodwill. Liquidation of Companies : Preparation of Statement of Affairs and Deficiency account and Liquidator's final statement of account.

Unit IV

Amalgamation and Absorption

Unit V

Reconstruction. Alteration of share capital and Internal Reconstruction including capital reduction.

Books Recommended :

1. Gupta R.L & Radhaswamy M- Advanced Accounts - Sultan Chand & Sons, New Delhi.
2. Agrawal B.D – Financial Accounting -Advanced - Pitambar Publishing Company, New Delhi.
3. Jain S.P & Narang K.L – Financial Accounting - Kalyani Publishers, New Delhi.
4. Hanif & Mukharjee – Modern Accounting - Tata Mc Graw Hill, New Delhi.
5. Basu & Das – Practice in Accounting -Rabindra Library, Kolkata.
6. Paul S.K – Accountancy - New Central Book Agency, Kolkata.
7. Sehgal A & Sehgal D – Advanced Accounting - Taxman Publication, New Delhi.
8. Arulanandam & Rama – Advanced Accounting - Himalaya Publishing House.

SEMESTER - IV**COMPULSORY PAPER : INDIAN SOCIETY AND CULTURE 100**

The paper carries 100 marks and of 03 hours duration. There shall be 10 long and short questions with two questions from each unit. Candidates are required to answer five questions; All questions carry equal marks.

Unit-I

1. Vedic culture -Society and Religion
2. Cultural attainments during Gupta period.

Unit-II

1. Impact of Islam on Indian life.
2. Bhakti Movement- Kabir, Nanak and Chaitanya

Unit-III

1. Human Right: Concept; Historical Development, Menace of Ragging in Educational Institutions.
2. Freedom Struggle- Role of Gandhi and Subash

Unit-IV

1. Composition of Indian Society, Unity in Diversity
2. Concept of Tribe and Caste: Definition and characteristics, Tribe Caste distinction, continuity and change in Caste and Tribe.

Unit-V

1. Impact of sanskritisation, westernization, modernization and secularisation in Indian society.
2. Implication of Liberalization, Globalisation as ingredients of New Economic Reforms and their impact on Indian society and culture.

Books Recommended :

1. A Social, Cultural and Economic History of India : P.N. Chopra, B.N. Puri & M.N. Das in 3 volumes (Macmillan).
2. The History & culture of Indian People, Vol III, IV, IX, XI : Bharatiya Vidya Bhavan Series, Edited - R.C.Majumdar.
3. Social History of India : Romila Thapar.
4. Cultural Heritage of India - In 4 Vols. Published by Ramakrishna Mission.
5. Economic and Social History of Modern India : S.P. Nanda
6. Social Changes in Modern India :M.N.Srinivas.
7. Aspects of Indian Society & Economy in the Nineteenth Century : V.Goutam.
8. A handbook of Sociology : Rakha Sharma.
9. Tribe, Caste & Religion : Thapar.
10. General Sociology : P.K.Kar
11. Social Anthropology: Madan & Majumdar
12. Indian Society: C.N.Shankar Rao

P - VI COST ACCOUNTING

Term-end: 80
Internal : 20

Unit I

Introduction : Nature and scope of cost accounting: cost concepts and classification : methods and techniques. Installation of costing system, concept of cost audit.

Unit II

Accounting for Material and Material control : concept and techniques, pricing of material issues, treatment of material losses.

Unit III

Accounting for Labour : Labour cost control procedure, Labour turnover, idle time and overtime. Methods of wage payment: time and piece rates, incentive schemes.

Unit IV

Accounting for Overheads : Classification and departmentation; absorption of overheads. Determination of overhead rates, under and over absorption of overheads and its treatment.

Unit V

Cost Ascertainment : unit costing, job costing, batch costing, contract costing, operating costing, process costing (excluding inter-process profits, joint products and bi-products).

Books Recommended :

1. Arora M N - Cost Accounting- principles and practice -Vikas Publishing House, New Delhi.
2. Tulsian P C -Practical costing -Vikas Publishing House, New Delhi.
3. Prasad N K -Costing -principles and practice -Academic press, Kolkota.
4. Nigam Sharma -Cost accounting -Himalaya Publishing House, New Delhi.
5. Ravikumar M -Cost accounting -Taxman Publications
6. Basu -Cost Accounting -New Central Book Agency, Calcutta
7. Bhar B K -Cost Accounting -
8. Jain S & Narang -Cost Accounting -Kalyanai Publishers, New Delhi.
9. Horngren Charles, Foster and Datar -Cost Accounting-a Managerial Emphasis -Prentice Hall, India, New Delhi.
10. Khan M Y & Jain P K -Cost Accounting -Tata McGraw Hill Publications.
11. Maheswari S N -Advancaed problems and solutions in cost accounting, Sultan Chand, New Delhi.

**P - VII SECURITIES MARKET OPERATIONS Term-end: 80
Internal : 20**

Unit I

Economic and Financial Scene:
Macro Economic Management, New Economic Policy and Reforms.
Principles of Corporate Finance.

Unit II

Securities and Exchange Board of India (SEBI), Relevant Provisions of Company Law and Securities Contracts (Regulation) Act.
New Issue Market: Structure and Operation of Capital Market. Capital Issues for Listing. Floatation of new Issues and Prospectus. Merchant Banking - Its working and functions.

Unit III

Secondary Market : Role, importance, organisation of stock exchanges in India.

Unit IV

SEBI guidelines:
for Intermediaries and Instruments;
On New Issues
For Investor Protection

Unit V

Role of Registrar in Capital Market.
Listing Requirements of Stock Exchanges.
Over The Counter Exchange of India (OTCEI) and their listing requirements.

Books Recommended :

1. V.A. Avadhani - SEBI Guidelines and Listing of Companies - Himalaya Publishing House
2. RK Sharma & Sashi K Gupta - Business Organisation and Management - Kalyani Publishers
3. Indian Companies Act, 1956
4. Securities and Contracts (Regulation) Act, 1956
5. YK Bhushan - Fundamentals of Business Organisation - Sultan Chand & Sons.
6. Company Law -Bagrial A.K., Vikash Publishing House

SEMESTER - V

COMPULSORY PAPER : ENVIRONMENTAL STUDIES 100

The paper carries 100 marks and of 03 hours duration. There shall be 10 long and short answer type questions with two questions from each unit. The candidates are required to answer any five questions. All questions carry equal marks.

Unit-I

Definition, scope and sub-division of ecology. Constituents and functions of Biosphere, Biome. Nature and composition of soil, types of soil.

Unit - II

Ecosystem : Structure and function, types of ecosystem. Food chain, food web, Bio-geochemical cycles (carbon, nitrogen, oxygen). Ecological pyramids, Energy flow models (Lindeman's)

Unit-III

Population studies: Basic concept, character & composition, natality, mortality, animal associations: commensalism, parasitism, symbiosis

Unit - IV

Pollution: Type of pollutants, causes, effects and control of air pollution. Green house effect and global warming. Carbon trading, Causes, effects and control of water, soil, noise and radio-active pollution.

Unit - V

Environmental planning : concept of resource and conservation, resource management (conservation of natural resources, renewable and non-renewable). Conservation of forests and wild life. Guidelines and salient features of Environmental protection act (1986).

Books Recommended:

- | | | |
|---------------------------------------|---|--------------------|
| 1. Man and Environment | : | Das and Mishra |
| 2. A Text Book of Plant Ecology | : | Shukla and Chandel |
| 3. Fundamental of Ecology | : | M.C.Dash |
| 4. Environmental Studies | : | S.Swain |
| 5. Text Book of Environmental Studies | : | S.K.Rout |

P - VIII INCOME TAX

Term-end: 80
Internal : 20

Unit I

Basic concepts : Definition of important terms e.g, income, assessee, person, assessment year, previous year, Gross Total Income , Total Income.

Agricultural Income : Meaning and kinds of agricultural income, distinction between agricultural income and non-agricultural income.

Tax liability and Residential status of assessee.

Unit II

Exempted Incomes under section 10.

Computation of Income under the head 'Salary'.

Unit III

Income from House Property. Income from Business and Profession. Depreciation and allowances.

Unit IV

Income from Capital Gains. Income from other sources.

Unit V

Set off and carry forward of losses and Deductions under section 80.

Books Recommended : (of current assessment year)s

- | | |
|-----------------------|---|
| 1. Bhagawati Prasad - | Income Tax Law and Practice - Nariman Publishers, Alligarh. |
| 2. Mehrotra H C - | Income Tax Laws practice -Sahitya Bhawan, Agra. |
| 3. Gour & Narang - | Income Tax -Kalyani Publishers, New Delhi. |
| 4. Singhanian V K - | Direct Taxes -Taxman Publications. |
| 5. Lal B B - | Income Tax Law and Practice -Allied Publishers, Nagpur. |

SEMESTER - VI**P - IX MANAGEMENT ACCOUNTING**

Term-end: 80
Internal : 20

Unit I

Management Accounting : Meaning, nature, scope and functions of management accounting. Role of management accountant in decision making. Management accounting vs financial accounting. Tools and techniques of management accounting.

Unit II

Financial Statements : Meaning and types of financial statements, limitations of financial statements. Objectives and methods of financial statements' analysis: Ratio analysis-classification of ratios : profitability ratios, turnover ratios, liquidity ratios. Advantages of ratio analysis and limitations of accounting ratios.

Unit III

Funds Flow Statement as per Indian Accounting Standard 3, Cash flow statement.

Unit IV

Absorption and Marginal costing : Marginal and differential costing as a tool for decision making : make or buy, change of product mix, pricing, Break even analysis, exploring new markets and shutdown decisions.

Unit V

Budgeting : Meaning of budget and budgetary control, objectives, merits and limitations. Types of budgets, fixed and flexible budgeting,

Books Recommended :

1. Man Mohan & Goyal S N -Management Accounting -Sahitya Bhawan, Agra.
2. Sharma & Gupta -Management Accounting -Kalyani Publishers, New Delhi.
3. Khan & Jain -Management Accounting -Tata McGraw Hill, New Delhi.
4. Nisher Ahmed -Management Accounting -Anmol Publications, New Delhi.
5. Jawaharlal - Management accounting - Himalaya Publishing House, New Delhi.
6. Maheswari S N -Management Accounting -Sultan Chand & sons, Delhi.
7. Gupta Dr. S P -Management Accounting -Sahitya Bhawan, Agra. Anthony Roberts & Reece, et al -Principles of Management Accounting -Richard Irwin Inc.
8. Khan M Y & Jan P K - Management Accounting -Tata McGraw Hill, New Delhi.

P -X INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS

Term-end: 80
Internal : 20

(Objective : The objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gitty of e-Commerce.)

Unit I

Information Revolution and Information Technology (IT) : Development of IT in business : Basic features of IT, impact of IT on business environment and social fabric, invention of writing, written books, printing press and movable type - Gutenberg's invention, radio, telephone, wireless and satellite communication. Computing and dissemination of

information and knowledge and convergence of technologies (internet with wireless - WAP).

Unit II

Fundamentals of Computers : Data, information and EDP. Data, information, need and concept of data and information, levels of information from data, data processing, electronic data processing, electronic machines.

Unit III

- a) Computer processing system: Definition of computer, Hardware, Software concepts, Generation of computers, types of computers, elements of digital computers, CPU, and its functions, various computer systems.
- b) I/O devices : Basic concepts of I/O devices, various input devices-key board, mouse, MICR, OCR, microphones.
- c) Various output devices: VDU, printer, plotter, spooling, L.S.

Unit IV

- a) Storage devices: primary and secondary memory, types of memories, memory capacity and its enhancement, memory devices and their comparisons, auxiliary storage, tapes, disks (magnetic and optical), various devices and their comparison.
- b) System software: Role of software, different system software : O.S., utilities, element of O.S.- its types and variations, DOS and windows.

Unit V

Computer based business applications :

- a) Word processing : Meaning and role of word processing in creating documents , editing, formatting and printing, documents, using tools such as spelling check, thesaurus etc. in word processors (MS - word).
- b) Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance and marketing functions of business. Creating a dynamic/sensitive worksheet , concept of absolute and relative cell reference. Using built-in functions. Goal seeking and solver tools, using graphics and formatting of worksheet. Sharing data with other desktop applications. Strategies of creating error-free worksheet (MS-Excel, Lotus 123)

Books Recommended:

1. Agrawal Kamalesh N & Agrawal Deeksha -Business on the Net - introduction to e-Commerce -Macmillan, India, New Delhi.

2. Agrawa Kamalesh N & Agrawal Deeksha -Bulls, Bears and the Mouse -An introduction to on-line Stock Market Trading -Macmillan India, New Delhi.
3. Agrawal Kamalesh N & Agrawal Prateek Amar -WAP the Net: An Introduction to Wireless Application Protocol -Macmillan India, New Delhi.
4. Bajaj Kamalesh K & Nag Debjani -E-Commerce: the Cutting Edge of Business -Tata McGraw Hill, New Delhi
5. Edwards Ward &Bytheway -The essence of Information Systems - Prentice Hall, New Delhi.
6. Garg & Srinivasan -Work Book on Systems Analysis & Design - Prentice Hall, New Delhi.
7. Kanter -Mkanaging with Information -Prentice Hall, New Delhi.
8. Minoli Daniel & Minoli Emma -Web Commerce Handbook -Tata McGraw Hill, New Delhi.
9. Minoli Daniel -Internet and Internet Engineering -Tata McGraw Hill, NewDelhi.
10. Yeats -Systems Analysis and Design -Macmillan India, New Delhi.
11. Goyal -Management Information System -Macmillan India, New Delhi.
12. Timothy JO'Leary -Microsoft Office 2000 -Tata McGraw Hill, New Delhi.
13. R.Parameswaran-Computer Application in Business -S.Chand & Co. Ltd.
14. A.K.Gupta -Management Information System -S.Chand & Co. Ltd.

BACHELOR IN COMMERCE
(FINANCE AND CONTROL)
(HONS)
UNDER SEMESTER SYSTEM

SEMESTER - I

COMPULSORY Communicative English 100

There shall be five units in the paper and each unit carries 20 marks. There shall be 02 questions carrying 10 marks each from each unit with alternatives. The 5th unit shall comprise questions with alternatives on grammar carrying 20 marks.

Unit-I	1. Letter-Writing (Business/Official) 2. Reporting	[10 x 2]
Unit-II	1. Paragraph and Dialogue Writing 2. Note-Making	[10 x 2]
Unit-III	1. Description of a person, scene or surrounding 2. Narration of an incident, writing a story on a given situation	[10 x 2]
Unit-IV	1. Writing C.V., E-Mail, FAX and Telegram 2. Writing Advertisement	[10 x 2]
Unit-V	1. Functional Grammar	[20]

(Auxiliaries, modals, tense, prepositions, voices, direct and indirect speech, transformation of sentences, correction of errors)

Books Recommended

1. Teaching Writing Skills (Long Man) - D. Bryne
2. Writing with a purpose (OUP) - Sashikumar, C. Tickoo
3. Communication Skills (Creative Books) - O.N. Koul & K.K. Sharma
4. Writing for allMacmillan India Ltd. - Nilanjana Gupta
5. Practical English Grammar - Thomson & Martiret

H - I Financial Accounting

Term-end: 80
Internal : 20**Unit I**

Meaning and scope of accounting :Accounting concepts and conventions, Accounting principles, International accounting standards (only outlines), Accounting Standards in India.

Accounting transactions: Journal, ledger, trial balance, capital and revenue expenditure and receipts. Final Accounts: Production, Trading, Profit and Loss Account with Balance Sheet along with adjustments and rectification of errors.

Unit II

Depreciation, provisions and reserves: Concept, causes, and need for providing depreciation, depletion, amortization and dilapidation, methods of recording depreciation. Provisions and Reserves.

Unit III**Special Accounting areas :**

Single entry system; Accounts from incomplete records.
Accounts of Non-trading concerns: Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Unit IV

Departmental and Branch Accounting (including foreign branches)

Unit V**Accounts of Partnership:**

Methods of keeping capital accounts, appropriation of profit and loss. Re-constitution of partnership: (admission, retirement, death), dissolution of partnership firms with piece-meal distribution method.

Books Recommended:

1. Gupta R.L & Radhaswamy M - Advanced Accounts - Sultan Chand & Sons, New Delhi.
2. Agrawal B.D -- Financial Accounting -Advanced - Pitambar Publishing Company, New Delhi.
3. Jain S.P & Narang K.L - Financial Accounting - Kalyani Publishers, New Delhi.
4. Hanif & Mukharjee - Modern Accounting - Tata Mc Graw Hill, New Delhi.
5. Basu & Das - Practice in Accounting -Rabindra Library, Kolkata.
6. Paul S.K - Accountancy - New Central Book Agency, Kolkata.
7. Sehgal A & Sehgal D - Advanacaed Accounting - Taxman Publication, New Delhi.
8. Arulanandam & Rama - Advanced Accountingk - Hjimalaya Publishing House.

H - II Business Statistics

Term-end: 80
Internal : 20**Unit I**

Statistics: Meaning, Definition, Scope, Importance, Advantages, Limitations and uses.

Statistical Data: Collection, Classification, Tabulation and presentation.

Unit II

Measures of Central Tendency: Characteristics of an Ideal Measure, Mean, Median, Mode, Geometric Mean and Harmonic Mean. Their relative merits, demerits and properties with applicabilities.

Measures of Dispersion: Need and Salient features of an ideal measure of dispersion. Range, Mean Deviation, Standard Deviation with their relative merits and demerits and applicability.

Measures of Skewness, Moments, Kurtosis.

Unit III

Correlation: Simple and Bivariate coefficient of correlation, coefficient of Determination and its applicability.

Regression : Regression Equations and its relationship of with coefficient of correlation.

Unit IV

Index Numbers: Meaning, Types, Problems in construction of Index Numbers, Methods of construction. Simple and Weighted Index Numbers, Fixed base and Chain base, base shifting, splicing, deflating index.

Unit V

Time Series: Meaning, components, Analysis. Measurement of Trend through Moving Averages and fitting a Straight line with the help of the method of Least Squares.

Graph and Diagrams : Advantages and methods of presenting data. Graphic and Diagrammatic presentation of data.

Books Recommended:

1. D. Patri Statistics - Kalyani Publishers,
2. DN Elhance Fundamentals of Statistics - Kitab Mahal
3. SP Gupta Statistical Methods - Sultan Chand & Sons
4. BN Gupta Statistics - Sahitya Bhawan
5. SC Gupta Fundamentals of Statistics - Himlaya Publishing House

SEMESTER - II**COMPULSORY Business Economics 100****Unit I**

Objectives of business firms- profit as business objective- theories of profit-problems in profit measurement-profit maximization as business objective - reasonable profit target-profit as a control measure.

Unit II

Demand : Analysis of market demand, types of demand, determinants of market demand, demand function, elasticity of demand. Demand forecasting- techniques of demand forecasting, Survey methods and statistical methods.

Unit III

Theory of production: meaning of production, input and output, fixed and variable inputs, short run and long run production function, the law of production.

Unit IV

Theory of cost : Cost concepts, some accounting cost concepts, some analytical cost concepts, cost output relations, break even analysis, contribution analysis, profit/volume ratio, margin of safety.

Unit V

Market structure and pricing theory,: Competition, pricing under perfect competition, pricing under monopoly, pricing under monopolistic competition, pricing under oligopoly, multiple product pricing.

Books Recommended :

1. Managerial Economics - D.N. Dwivedi, Vikas Publishing House
2. Business and managerial Economics - P.L. Mehta, Sultan Chand & Co.

H - III Business Mathematics**Term-end: 80
Internal : 20****Unit I**

Discounting of Bills of Exchange. Annuities , Simple and Compound interest .

Unit II

Set Theory including set algebra and set operations with venn diagrams. Functions-Meaning and relation of functions, types of classification of functions excluding trigonometrical functions.

Unit III

Matrices and Determinants : Definition of a matrix, types of matrices, algebra of matrices, ad joint of a matrix , elementary row and column operation, finding inverse of a matrix through adjoint and elementary row or column operations. Properties of determinants, calculation of values of determinants up to third order.

Unit IV

Theory of Probabilities, Permutations and Combinations.

Unit V

Linear Programming: Formulation of LPP, Graphical method of solution, problems relating to two variables including the cases of mixed constraints, cases having no solutions, multiple solutions, unbounded solutions and redundant constraints.

Simplex method: solution of problems.

Books Recommended :

1. Patri Digamber -Business Mathematics -Kalyani Publishers, New Delhi.
2. Patri Digamber -Quantitative Techniques Methods-Kalyani Publishers

H - IV Business Regulatory Framework**Term-end: 80
Internal : 20****Unit I**

Law of Contract,1872 : Nature of contract, classification, offer and acceptance , capacities of parties to contract, free consent, consideration, legality of object, agreements declared void, Performance of contract, discharge of contract. Remedies for breach of contract.

Unit II

Special contracts: Indemnity, Guarantee,

Unit III

Bailment, Pledge and Agency.

Unit IV

Sale of Goods Act, 1930 : Formation of contracts of sale. Goods and their classification, price, conditions and warranties. Transfer of property in the goods, performance of the contracts of sale, Unpaid seller and his rights, sale by auction, Hire-purchase agreement.

Unit V

Negotiable Instruments Act, 1881 : Definition of negotiable instruments, features of promissory note, bill of exchange and cheque. Holder and holder in due course. Crossing of a cheque, types of crossing, negotiation, dishonour and discharge of negotiable instruments.

Books Recommended :

1. Kapoor N .D - Elements of Mercantile Law - Sultan Chand & sons, New Delhi.
2. Kuchhal M.C - Mercantile Law - Vani Publications,
3. Chawla & Garg -Business and Company Law, Kalyani Publishers, New Delhi.
4. Agrawal Rohini -Commercial Law - Taxman publications, New Delhi.
5. Aswathappa B.V - Himalaya Publishing house, New Delhi.

SEMESTER - III**H - V Company Law**

Term-end: 80
Internal : 20

(The Companies Act excluding the provisions relating to accounts and audit sections, managing agents and secretaries and treasures, sections 324 to 388E, arbitration, compromises, arrangements and reconstructions - sections 389 to 396)

Unit I

Nature and kinds of companies.

Unit II

Promotion and incorporation of companies, Memorandum of Association, Articles of Association, Prospectus.

Unit III

Shares and Debentures : Share capital, members, transfer and transmission of shares. Provisions of companies act relating to issue, forfeiture of shares and redemption of debentures.

Unit IV

Directors, Managing directors and whole-time directors, company meetings: kinds, quorum, voting, resolutions, minutes and proxy.

Unit V

Winding up of companies : kinds and conduct.

Books Recommended :

1. Grower L C B -Principles of Modern Company Law -Stevens & Sons, London.
2. Ramaiya A -Guide to the companies Act -Wadhwa & Co, Nagpur.
3. Singh Avtar -Company Law -Eastern Book Company, Lucknow.
4. Kuchhal M C -Modern Indian Company Law -Shri mahavir Books, ;Noida.
5. Kapoor N D -Company Law- Incorporating the provisions of the companies amendment act, 2000, Sultan Chand & Sons, New Delhi.
6. Bagrial A K -Company Law -Vikas Publishing House, New Delhi.

H - VI Company Accounting

Term-end: 80
Internal : 20

Unit I

Final Accounts of Companies : Legal provisions as to preparation and presentation of final accounts, forms, contents and requirement of profit /loss account and Balance Sheet. Treatment of provisions, reserves and funds, managerial remuneration and bonus shares.

Shares : Issue, forfeiture and re-issue of forfeited shares, right shares

Unit II

Issue and Redemption of Debentures, redemption of preference shares, issue of Bonus shares and profit prior to incorporation.

Unit III

Valuation of Shares and Goodwill. Liquidation of Companies : Preparation of Statement of Affairs and Deficiency account and Liquidator's final statement of account.

Unit IV

Amalgamation and Absorption

Unit V

Reconstruction. Alteration of share capital and Internal Reconstruction including capital reduction.

Books Recommended :

1. Gupta R.L & Radhaswamy M - Advanced Accounts - Sultan Chand & Sons, New Delhi.
2. Agrawal B.D -- Financial Accounting -Advanced - Pitambar Publishing Company, New Delhi.
3. Jain S.P & Narang K.L - Financial Accounting - Kalyani Publishers, New Delhi.

4. Hanif & Mukharjee - Modern Accounting - Tata Mc Graw Hill, New Delhi.
5. Basu & Das - Practice in Accounting -Rabindra Library, Kolkata.
6. Paul S.K - Accountancy - New Central Book Agency, Kolkata.
7. Sehgal A & Sehgal D - Advanacaed Accounting - Taxman Publication, New Delhi.
8. Arulanandam & Rama - Advanced Accountingk - Hjimalaya Publishing House.

H - VII Business Management

Term-end: 80
Internal : 20

Unit I

Management: Meaning, Objectives, Nature, Scope. Management vs Administration.

Unit II

Principles and Functions of Management : Planning, Organisation, Directing.

Unit III

Motivation, Control and Co-ordination Specific Areas of Management:

Unit IV

Production Management and Human Resources Management.

Unit V

Scientific Management and Rationalisation.

Books Recommended :

1. Business Management -Sharma & Gupta, Kalyani Publishers
2. Business Management -C.B.Gupta, Himalaya Publishing House
3. Business Management and Administration -Dr. S.C.Saxena
4. Principles of Management -Koonz & O'dennel, Tata Mc Graw Hill
5. Professional Management -Theo Haimann
6. Business Management -T.N.Chabra
7. Business Organisation and Management -M.C.Shukla
8. Business Organisation and Management -S.A.Sharlekar

SEMESTER - IV

COMPULSORY Indian Society and Culture 100

The paper carries 100 marks and of 03 hours duration. There shall be 10 long and short questions with two questions from each unit. Candidates are required to answer five questions; All questions carry equal marks.

Unit-I

1. Vedic culture -Society and Religion
2. Cultural attainments during Gupta period.

Unit-II

1. Impact of Islam on Indian life.
2. Bhakti Movement- Kabir, Nanak and Chaitanya

Unit-III

1. Human Right: Concept; Historical Development, Menace of Ragging in Educational Institutions.
2. Freedom Struggle- Role of Gandhi and Subash

Unit-IV

1. Composition of Indian Society, Unity in Diversity
2. Concept of Tribe and Caste: Definition and characteristics, Tribe Caste distinction, continuity and change in Caste and Tribe.

Unit-V

1. Impact of sanskritisation, westernization, modernization and secularisation in Indian society.
2. Implication of Liberalization, Globalisation as ingredients of New Economic Reforms and their impact on Indian society and culture.

Books Recommended :

1. A Social, Cultural and Economic History of India : P.N. Chopra, B.N. Puri & M.N. Das in 3 volumes (Macmillan).
2. The History & culture of Indian People, Vol III, IV, IX, XI : Bharatiya Vidya Bhavan Series, Edited - R.C.Majumdar.
3. Social History of India : Romila Thapar.
4. Cultural Heritage of India - In 4 Vols. Published by Ramakrishna Mission.
5. Economic and Social History of Modern India : S.P. Nanda
6. Social Changes in Modern India :M.N.Srinivas.

7. Aspects of Indian Society & Economy in the Nineteenth Century : V.Goutam.
8. A handbook of Sociology : Rakha Sharma.
9. Tribe, Caste & Religion : Thapar.
10. General Sociology : P.K.Kar
11. Social Anthropology: Madan & Majumdar
12. Indian Society: C.N.Shankar Rao

H - VIII Cost Accounting

Term-end: 80
Internal : 20

Unit I

Introduction : Nature and scope of cost accounting: cost concepts and classification : methods and techniques. Installation of costing system, concept of cost audit.

Unit II

Accounting for Material and Material control : concept and techniques, pricing of material issues, treatment of material losses.

Unit III

Accounting for Labour : Labour cost control procedure, Labour turnover, idle time and overtime. Methods of wage payment: time and piece rates, incentive schemes.

Unit IV

Accounting for Overheads : Classification and departmentation; absorption of overheads. Determination of overhead rates, under and over absorption of overheads and its treatment.

Unit V

Cost Ascertainment : unit costing, job costing, batch costing, contract costing, operating costing, process costing (excluding inter-process profits, joint products and bi-products).

Books Recommended :

1. Arora M N - Cost Accounting- principles and practice -Vikas Publishing House, New Delhi.
2. Tulsian P C -Practical costing -Vikas Publishing House, New Delhi.
3. Prasad N K -Costing -principles and practice -Academic press, Kolkota.
4. Nigam Sharma -Cost accounting -Himalaya Publishing House, New Delhi.
5. Ravikumar M -Cost accounting -Taxman Publications

6. Basu -Cost Accounting -New Central Book Agency, Calcutta
7. Bhar B K -Cost Accounting -
8. Jain S& Narang -Cost Accounting -Kalyanai Publishers, New Delhi.
9. Horngren Charles, Foster and Datar -Cost Accounting-a Managerial Emphasis -Prentice Hall, India, New Delhi.
10. Khan M Y & Jain P K -Cost Accounting -Tata McGraw Hill Publications.
11. Maheswari S N -Advancaed problems and solutions in cost accounting, Sultan Chand, New Delhi.

H - IX Securities Market Operations

Term-end: 80
Internal : 20

Unit I

Economic and Financial Scene:
Macaro Economic Management, New Economic Policy and Reforms.
Principles of Corporate Finance.

Unit II

Securities and Exchange Board of India (SEBI), Relevant Provisions of Company Law and Securities Contracts (Regulation) Act.
New Issue Market: Structure and Operation of Capital Market. Capital Issues for Listing. Floatation of new Issues and Prospectus. Merchant Banking - Its working and functions.

Unit III

Secondary Market : Role, importance, organisation of stock exchanges in India.

Unit IV

SEBI guidelines for Intermediaries and Instruments;
On New Issues
For Investor Protection

Unit V

Role of Registrar in Capital Market.
Listing Requirements of Stock Exchanges.
Over The Counter Exchange of India (OTCEI) and their listing requirements.

Books Recommended :

1. V.A. Avadhani - SEBI Guidelines and Listing of Companies - Himalaya Publishing House

2. RK Sharma & Sashi K Gupta - Business Organisation and Management - Kalyani Publishers
3. Indian Companies Act, 1956
4. Securities and Contracts (Regulation) Act, 1956
5. YK Bhushan - Fundamentals of Business Organisation - Sultan Chand & Sons.
6. A.K.Gabrial -Company Law, Vikash Publishing House.

SEMESTER - V

COMPULSORY PAPER : ENVIRONMENTAL STUDIES 100

The paper carries 100 marks and of 03 hours duration. There shall be 10 long and short answer type questions with two questions from each unit. The candidates are required to answer any five questions. All questions carry equal marks.

Unit-I

Definition, scope and sub-division of ecology. Constituents and functions of Biosphere, Biome. Nature and composition of soil, types of soil.

Unit - II

Ecosystem : Structure and function, types of ecosystem. Food chain, food web, Bio-geochemical cycles (carbon, nitrogen, oxygen). Ecological pyramids, Energy flow models (Lindeman's)

Unit-III

Population studies: Basic concept, character & composition, natality, mortality, animal associations: commensalism, parasitism, symbiosis

Unit - IV

Pollution: Type of pollutants, causes, effects and control of air pollution. Green house effect and global warming. Causes, effects and control of water, soil, noise and radio-active pollution.

Unit - V

Environmental planning : concept of resource and conservation, resource management (conservation of natural resources, renewable and non-renewable). Conservation of forests and wild life. Guidelines and salient features of Environmental protection act (1986).

Books Recommended:

1. Man and Environment : Das and Mishra
2. A Text Book of Plant Ecology : Shukla and Chandel

3. Fundamental of Ecology : M.C.Dash
4. Environmental Studies : S.Swain
5. Text Book of Environmental Studies : S.K.Rout

H - X Income Tax

Term-end: 80

Internal : 20

Unit I

Basic concepts : Definition of important terms e.g., income, assessee, person, assessment year and previous year, Gross Total Income , Total Income.

Agricultural Income : Meaning and kinds of agricultural income, distinction between agricultural income and non-agricultural income.

Tax liability and Residential status of assessee.

Unit II

Exempted Incomes under section 10.

Computation of Income under the head 'Salary'.

Unit III

Income from House Property. Income from Business and Profession. Depreciation and allowances.

Unit IV

Income from Capital Gains. Income from other sources.

Unit V

Set off and carry forward of losses and Deductions under section 80.

Books Recommended : (of current assessment year)

1. Bhagawati Prasad -Income Tax Law and Practice -Nariman Publishers, Alligarh.
2. Mehrotra H C -Income Tax Laws practice -Sahitya Bhawan, Agra.
3. Gour & Narang - Income Tax -Kalyani Publishers, New Delhi.
4. Singhanian V K -Direct Taxes -Taxman Publications.
5. Lal B B -Income Tax Law and Practice -Allied Publishers, Nagpur.

H - XI Financial Management

Term-end: 80

Internal : 20

Unit I

Financial Management : Financial goals; Profit vs Wealth Maximisation,

Unit II

Financial Functions, Investment Financing, Dividend decisions

Unit III

Capital Budgeting: Nature of Investment decisions, Investment evaluation criteria, Pay-back period. Accounting rate of Return, Net Present Value, Internal Rate of Return. Profitability index: NPV and IRR comparison.

Unit IV

Cost of Capital: Significance of cost of capital, calculating cost of debt, Preference Shares, Equity Capital and Retained earnings. Combined (weighted) cost of capital.

Unit V

Working Capital: Nature of Working capital and its significance; Operating cycle and factors determining working capital requirements. Management of capital - Cash, Receivables and Inventories.

Books Recommended :

1. Dr. S.C.Kuchal -Corporate Finance
2. I.M.Pandey -Financial Management
3. R.N.Srivastav -Financial Management
4. S.N.Diwedi -Financial Management & Control
5. Haward & Ampton -Financial Administration & Management
6. Geston Burg -Financial Management

SEMESTER –VI**H - XII Management Accounting**

Term-end: 80
Internal : 20

Unit I

Management Accounting : Meaning, nature, scope and functions of management accounting. Role of management accountant in decision making. Management accounting vs financial accounting. Tools and techniques of management accounting.

Unit II

Financial Statements : Meaning and types of financial statements, limitations of financial statements. Objectives and methods of financial statements' analysis: Ratio analysis-classification of ratios : profitability ratios, turnover ratios, liquidity ratios. Advantages of ratio analysis and limitations of accounting ratios.

Unit III

Funds Flow Statement as per Indian Accounting Standard 3, Cash flow statement.

Unit IV

Absorption and Marginal costing : Marginal and differential costing as a tool for decision making : make or buy, change of product mix, pricing, Break even analysis, exploring new markets and shutdown decisions.

Unit V

Budgeting : Meaning of budget and budgetary control, objectives, merits and limitations. Types of budgets, fixed and flexible budgeting,

Books Recommended :

1. Man Mohan & Goyal S N -Management Accounting -Sahitya Bhawan, Agra.
2. Sharma & Gupta -Management Accounting -Kalyani Publishers, New Delhi.
3. Khan & Jain -Management Accounting -Tata McGraw Hill, New Delhi.
4. Nisher Ahmed -Management Accounting -Anmol Publications, New Delhi.
5. Jawaharlal - Management accounting - Himalaya Publishing House, New Delhi.
6. Maheswari S N -Management Accounting -Sultan Chand & sons, Delhi.
7. Gupta Dr. S P -Management Accounting -Sahitya Bhawan, Agra. Anthony Roberts & Reece, et al -Principles of Management Accounting -Richard Irwin Inc.
8. Khan M Y & Jan P K - Management Accounting -Tata McGraw Hill, New Delhi.

H - XIII Information Technology and its Application in Business

Term-end: 80
Internal : 20

Unit I

Information Revolution and Information Technology (IT) : Development of IT in business : Basic features of IT, impact of IT on business environment and social fabric, invention of writing, written books, printing press and movable type - Gutenberg's invention, radio, telephone, wireless and satellite communication. Computing and dissemination of information and knowledge and convergence of technologies (internet with wireless - WAP).

Unit II

Fundamentals of Computers : Data, information and EDP. Data, information, need and concept of data and information, levels of

information from data, data processing, electronic data processing, electronic machines.

Unit III

- a) Computer processing system: Definition of computer, Hardware, Software concepts, Generation of computers, types of computers, elements of digital computers, CPU, and its functions, various computer systems.
- b) I/O devices: Basic concepts of I/O devices, various input devices- key board, mouse, MICR, OCR, microphones.
- c) Various output devices: VDU, printer, plotter, spooling, L.S.

Unit IV

- a) Storage devices: primary and secondary memory, types of memories, memory capacity and its enhancement, memory devices and their comparisons, auxiliary storage, tapes, disks (magnetic and optical), various devices and their comparison.
- b) System software: Role of software, different system software : O.S., utilities, element of O.S.- its types and variations, DOS and windows.

Unit V

Computer based business applications :

- a) Word processing : Meaning and role of word processing in creating documents , editing, formatting and printing, documents, using tools such as spelling check, thesaurus etc. in word processors (MS - word).
- b) Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance and marketing functions of business. Creating a dynamic/sensitive worksheet , concept of absolute and relative cell reference. Using built-in functions. Goal seeking and solver tools, using graphics and formatting of worksheet. Sharing data with other desktop applications. Strategies of creating error-free worksheet (MS-Excel, Lotus 123)

Books Recommended:

1. Agrawal Kamallesh N & Agrawal Deeksha -Business on the Net - introduction to e-Commerce -Macmillan, India, New Delhi.
2. Agrawa Kamallesh N & Agrawal Deeksha -Bulls, Bears and the Mouse -An introduction to on-line Stock Market Trading -Macmillan India, New Delhi.
3. Agrawal Kamallesh N & Agrawal Prateek Amar -WAP the Net: An Introduction to Wireless Application Protocol -Macmillan India, New Delhi.

4. Bajaj Kamallesh K & Nag Debjani -E-Commerce: the Cutting Edge of Business -Tata McGraw Hill, New Delhi
5. Edwards Ward &Bytheway -The essence of Information Systems - Prentice Hall, New Delhi.
6. Garg & Srinivasan -Work Book on Systems Analysis & Design - Prentice Hall, New Delhi.
7. Kanter -Mkanaging with Information -Prentice Hall, New Delhi.
8. Minoli Daniel & Minoli Emma -Web Commerce Handbook -Tata McGraw Hill, New Delhi.
9. Minoli Daniel -Internet and Internet Engineering -Tata McGraw Hill, NewDelhi.
10. Yeats -Systems Analysis and Design -Macmillan India, New Delhi.
11. Goyal -Management Information System -Macmillan India, New Delhi.
12. Timothi JO'Leary -Microsoft Office 2000 -Tata McGraw Hill, New Delhi.

H - XIV Auditing

Term-end: 80
Internal : 20

Unit I

Audit : Definition, Objects, need and importance of audit. Audit vs Investigation.

Types of Audit: Classification of Audit, Audit Programme, Audit Note Book, Audit working papers.

Unit II

Internal Check: Meaning, Definition, Objects, limitations and need of internal check. Internal Check as regards Cash Book and the Duties of Auditor.

Routine Checking and Vouching: Need of Routine Checking, vouching vs Routine checking, Vouching of - Cash transactions, Trading transactions and Share Capital.

Unit III

Verification and Valuation of Assets and Liabilities.

Depreciation, Reserves and Provisions : Revenue and Capital Reserves, Secret Reserve and the duties of Auditor regarding various reserves.

Unit IV

Divisible Profits and Dividend: Profit, Divisible Profit, Determination of Divisible Profits. Dividend out of Capital, Legal requirements and duties of Auditor regarding payment of dividend.

Company Auditor: Qualification, Disqualification, Appointment and Removal of an Auditor.

Unit V

Rights and Duties of a Company Auditor, Statutory duties. Civil and Criminal Liability, liability - to third parties, professional mis-conduct, for breach of contract.

Books Recommended :

1. J Prakash - Auditing - Kalyani Publishers
2. BN Tandon - Practical Auditing - S Chand & Co.
3. RG Saxena - Principles of Auditing - Himalya Publishing House
4. Dinakar and Pagre - Auditing - Sultan Chand & Sons
5. DK Chakraborty - Practical Approach to Auditing - Rabindra Library, Calcutta.
