

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: ACCOUNTS

PAPER: HONOURS-I ✓

I

Title: Financial Accounting

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical questions should be asked.

1. Meaning of Book Keeping & Accountancy, Uses of Accounting Information, Functions & Limitation of Accounting & Accounting Equations.
2. Basic Postulates of Accounting Conventions.
3. **Final Accounts (with adjustment):** Preparations of Manufacturing Account, Trading and Profit & Loss Account, Balance Sheet, Difference between Trial & Balance Sheet, P&L Account and Balance Sheet, Rules of Preparation of Balance Sheet, Marshalling of Assets & Liabilities, Adjustment & their Impact on Final Accounts.
4. **Depreciation:** Meaning & Objects of Depreciation, Difference Between Depreciation, Obsolescence & Fluctuation. *Methods of depreciation:* Fixed Installment Method, Diminishing Balance Method, Annuity Method, Depreciation Fund Method & Insurance Policy Method.
5. Preparation of Accounts from Incomplete Records & Single Entry System.
6. **Investment Account:** Types of Securities, Cum-interest, Cum-dividend, Ex-interest, Ex-dividend, Purchase & Sale of Securities.
7. **Branch Accounts:** Types of Branches – Dependent Branches, Independent Branches & Foreign Branches. Preparation of Branch Account & Branch Trading and P&L Account at Cost Price and at Invoice Price, Stock & Debtors Method, Whole Sale Price Method, Incorporation of Branch, Trial Balance in H.O. Books, Records of Goods in Transit & Cash in Transit in the Books of Head Office, Inter Branch Transactions. Conversion of Trial Balance of the Foreign Branch in Head Office Books.

Reference Books:

- | | | |
|------------------------------|---|------------------------------------|
| 1. <i>Financial Accounts</i> | - | P.C. Tulsian |
| 2. <i>Financial Accounts</i> | - | Dr. S.M. Shukla |
| 3. <i>Advance Accounts</i> | - | S.N. Maheshwari |
| 4. <i>Advance Accounts</i> | - | M.C. Shukla & T.S. Grewal (Vol.-I) |

Institute for Excellence in Higher Education (I.E.H.E.), BhopalB.Com. (HONOURS): **PART-I**Semester: **I**SUBJECT: **MANAGEMENT**
HONOURS-I ✓

PAPER:

TITLE: General ManagementMaximum Marks: **150****SYLLABUS****I. Foundation of Management:**

Concept and significance of Management, Evolution of Management Thought, *Some Leading Management Trail Blazers*: F.W Taylor, Henry Fayol, Max Weber, Elton Mayo, C.I. Barnard & Peter Drucker; Functions of Management.

Manager & Business Environment: Economic, Political, Social, Political, Legal & Technological. Manager and Social Responsibilities, Values and Ethics Professionalization of Management in India.

II. Planning:

Nature and Significance, Objectives, Policy & Procedures. Steps in Planning, Strategic Planning, Determinants of strategy, strategical alternatives, process and technique of decision-making.

III. Organizing:

Nature & Significance, Span of Management, Departmentation, Line and Staff Relationship, Delegation & Decentralization, Formal & Informal Organization.

IV. Leadership:

Defining Leadership, Ingredients of leadership, Traits Approaches to leadership, Leadership Behaviour & Styles, Situational or Contingency Approaches to Leadership, Creativity & Innovation.

V. Co-ordination:

Need for Coordination, Theories of X, Y & Z; Two Factor Theory of Motivation; Contributions of Maslow & Herzberg.

VI. Controlling:

Process of Control, Determinants of Effective Control.

VII. Challenges in Management:

Types of Problems and Remedies.

Recommended Books:

- | | |
|---|-----------------------|
| 1. <i>Principles & Practice of Management</i> | : Tripathi & Reddy |
| 2. <i>Entrepreneurship Development Management</i> | : R.K. Sharma & Gupta |
| 3. <i>Principles of Management</i> | : L.M. Prasad |
| 4. <i>Principles of Management</i> | : Koontz & O' Donnell |
| 5. <i>Principles of Management</i> | : Parag Diwan |
| 6. <i>Principles of Management</i> | : Terry Franklin |
| 7. <i>Principles of Management</i> | : T.N. Chhabra |

Institute for Excellence in Higher Education (IEHE), Bhopal**B.Com. (HONOURS): PART-I****Semester: I****SUBJECT: ACCOUNTS/MANAGEMENT (Honours)**
II H-D Sub**PAPER: HONOURS-****TITLE: Business Economics****Maximum Marks: 150****SYLLABUS**

- I. Definition, Nature & Scope of Economics, Utility of Economics for Business, Consumer Surplus, Law of Proportions.
- II. Meaning of Demand & Supply, Elasticity of Demand & Supply, Demand Forecasting, Law of Demand.
- III. Meaning of Production, Factors of Production, Scale of Production, Law of Return, Production Function, Iso Costs & Isoquants.
- IV. Meaning of Profit, Gross Profit, Net Profit, Rent, Wages, Interest, Cost Concept & determination, Total, Average & Marginal Cost, Concept of Revenue.
- V. Meaning of Market, Types of Market, Theory of Price & Output Determination in Different Market Structures, Perfect, Imperfect and Monopoly.
- VI. *Welfare Economics*: Meaning & Welfare Theories.
- VII. Concept of Inflation & Deflation, Nature and Causes, Meaning of Deficit Financing, Its Impact with Special Reference to India.

Recommended Books:

- | | | |
|---|---|-----------------|
| 1. <i>Principles of Economics</i> | : | M.L. Seth |
| 2. <i>Principles of Economics</i> | : | P.N. Chopra |
| 3. <i>Principles of Economics</i> | : | R.K. Lekhi |
| 4. <i>Business Theories</i> | : | K.K. Dewett |
| 5. <i>Micro Economics</i> | : | D.D. Chaturvedi |
| 6. <i>Money Banking and International Trade</i> | : | D.M. Mithani |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: ACCOUNTS (HONOURS)

PAPER:

SUBSIDIARY ✓

TITLE: Principles of Management

Maximum Marks: 150

SYLLABUS

- I. **Foundation of Management:**
Concept and Significance of Management, Evolution of Management Thought; *Some Leading Management Trailblazers:* F.W. Taylor, Henry Fayol; Functions of Management. *Manager & Business Environment:* Economic, Political, Social, Legal & Technological. Manager and Social Responsibilities.
- II. **Planning:**
Nature & Significance, Objectives, Policy & Procedures, Steps in Planning, Strategic Planning, Determinants of Strategy, Strategic alternatives.
- III. **Organization:**
Nature & Significance, Span of Management, Departmentation, Line and Staff Relationship, Delegation, Decentralization, Formal & Informal Organisation.
- IV. **Leadership:**
Defining Leadership, Ingredients of Leadership, Traits Approach to Leadership, Leadership Behaviour & Styles.
- V. **Co-ordination:**
Need for Co-ordination, Motivation Theories X, Y & Z.
- VI. **Control:**
Process of Control and Determinants of Effective Control.
- VII. **Challenges in Management:**
Types of Problems and Remedies

Recommended Books:

- | | |
|---|-----------------------|
| 1. <i>Principles & Practice of Management</i> | : Tripathi & Reddy |
| 2. <i>Entrepreneurship Development Management</i> | : R.K. Sharma & Gupta |
| 3. <i>Principles of Management</i> | : L.M. Prasad |
| 4. <i>Principles of Management</i> | : Koontz & O' Donnell |
| 5. <i>Principles of Management</i> | : Parag Diwan |
| 6. <i>Principles of Management</i> | : Terry Franklin |
| 7. <i>Principles of Management</i> | : T.N. Chhabra |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-I**

Semester: **I**

SUBJECT: **MANAGEMENT**

PAPER:

SUBSIDIARY H-II

TITLE: **Financial Accounting**

Fundamentals of Accounting

Maximum Marks: **150**

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. **Principle of Double entry system, elementary knowledge of books of original records:** Journal, Ledger and Trial Balance, Final Accounts with Adjustment.
2. **Depreciation Accounts:** Fixed Installments, Diminishing Balance Method, Annuity Methods, Insurance Policy Method, Depreciation Fund Method.
3. **Accounts from incomplete records and Single Entry System:** Determination of profit or loss under single entry system. Conversion of single entry system into double entry system.
4. **Branch Accounts:** Simple system or debtors system. Final accounts system, Independent branch, Incorporation of branch, Trial balance and incorporation of branch assets and liabilities. *Foreign Branch:* Conversion of accounts and preparation of final accounts of foreign branch.
5. **Departmental Accounts:** Departmental Trading & Profit & Loss Account and Preparation of Balance Sheet. Reserve for Unrealised Profit.
6. Investment Account.
7. Accounting Standards (Indian and International).

Reference Books:

- | | |
|---------------------------|-------------------------------------|
| 1. Financial Accounting - | P.C. Tulsian |
| 2. Financial Accounting - | Dr. S.M. Shukla |
| 3. Financial Accounting - | B.D. Agarwal |
| 4. Financial Accounting - | S.N. Maheshwari |
| 5. Financial Accounting - | M.C. Shukla and T.S. Grewal (Vol-I) |

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART - I

Subsidiary

SEMESTER; I

PAPER : SUBSIDIARY

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPER; HONOURS - II - GR-II

TITLE - COMPUTER FUNDAMENTALS AND OPERATING SYSTEM

MAXIMUM MARKS - 150

1. What is Computer, Evolution of Computers, their classification & limitations, Generation of Computer, Uses of computers in modern society, Characteristics and Types of desktop, Laptop, Notebook, Palmtop, Workstation, Block diagram of computer processing system, CPU (Control Unit, ALU Registers) Introduction to number systems (Binary, Octal & Hexa decimal) character codes (BCD, EBCDIC, ASCII), Introduction to Software and types of Software.
2. Input devices and functions-Keyboards, Mouse, Track ball, Joystick, Digitizer, Tablet, Scanners, Digital Camera, OMR, OCR, Barcode reader, Voice Input System Light pen, Touch Screen.
Output Devices and Functions - Characteristic & Type of Monitor, VGA, SVGA, XGA, LCD Screen etc. Printers - Impact & Non Impact Printers, Character Printer, Line Printer, Page Printer, Plotter.
3. Memory- Primary (RAM, Dynamic and Static RAM, ROM-PROM, EPROM, EEPROM, Cache, Virtual, Extended and Expanded) and Secondary Memory (Floppy disk and Hard disk with details of cluster, FAT, track,) Power supply and Distribution. Storage Devices - Function of Storage Devices - Magnetic Tape, Harddisk Drives, Pen Drives, Floppy Disk, CD, VCD, CDR, CD-RW, DVD, DVD-RW.
4. What is an operating System, Types of operating system with examples single user (MS-DOS) and Multi-user (UNIX), Functions of operating system- Memory management, CPU Management, File Management, I/O Device Management, Data Management, time sharing, Security, communication
Wild cards, relative and absolute path, Booting System (ROM BIOS, POST, io.sys, msdos.sys, Autoexec.bat, Configuration system, Commands. com).
Internal and External Commands with Syntax. Internal Commands - CLS, DATE, TIME MD, CD, RD, DEL, PROMT, TYPE, COPYCON, DIR, REN, DELETE, COPY, External Commands- CHKDSK, SCANDISK, MEM, ATTRIB, XCOPY, DISKCOPY, DISKCOMP, BACKUP, RESTORE etc.
5. Introduction to Windows Xp, Parts of Windows screen - Desktop Icons, Windows, Anatomy of a Window, The title bar, Minimize and Maximize Button, The control Box, Scroll Bars, Scroll Buttons and Scroll Boxes, Changing Screen Saver and Background, Application and Document Windows Changing Date & time.
My Computer, My Documents, Recycle Bin, Creating Folder, Windows Explorer, Searching, Moving files, Copy, Delete and Rename files, Creating Shortcuts.

Reference Books -

1. Windows Based Computer Course, Gurvinder Singh, English
2. Fundamentals of Informatin Technology, Chetan Srivastava, English
3. Fundamentals of Computer, Rajaraman, English
4. Fundamentel of Computer - A.Mansoor (Pragya) Hindi/English

2022/11/5/18

Signature

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): ~~B.A.B.A.~~ Part -I

Semester-I ✓

SUBJECT: ACCOUNTS / MANAGEMENT

PAPER: ~~HONOURS~~ Subsidiary
GR-III

TITLE: Public Finance and Taxation ✓

Maximum Marks: 150

. SYLLABUS

~~[ASSESSMENT YEAR 2018-19]~~

~~Note: Minimum 30% Numerical questions should be asked.~~

Nature and Scope of Public Finance: Nature, Definition, Scope of Public Finance
Role of Public Finance in Economic Development, Principles of Maximum Social Advantage

Public Revenue: Main Sources of Public Revenue, Classification and Importance of Taxes –
Significance, merits And demerits of direct and indirect taxes, Impact, shifting, incidence and
effects of taxation Significance of income tax and corporation tax

Public Expenditure: Classification and Cannons of Public Expenditure, Effects of Public
expenditure on – Production, Distribution and Economic Growth

Public Debt: Need, Sources and repayment, Effects of Public debt on – Money Supply,
Economic Growth and Economic Stability

Local Finance: Local bodies and their financial responsibilities, Sources of Local Finance
Local Taxation

Budgets: Classification of Budgets, Budgets and Planning Budget and National Accounts

Reference

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatia H.L. – Public Finance
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-I

Semester: II ✓

SUBJECT: ACCOUNTS HONOURS ✓
HONOURS-I

PAPER:

TITLE: FINANCIAL ACCOUNTING ✓

Maximum Marks: 150

SYLLABUS

Note: **Minimum 70% numerical questions should be asked.**

1. Inflation Accounting: Meaning of inflation accounting & change in price level. Index method & Appraisal method.
2. Self Balancing system, Sectional Balancing System.
3. General concept of partnership accounts. Preparation of capital & other accounts of partners.
4. Admission of a new partner, Calculation of goodwill, Net profit sharing ratios, Revaluation of assets & liabilities, Guarantee of profit to new partner.
5. Retirement & Death of partner, Preparation of executor's A/c.
6. Dissolution of partnership firm.
7. Dissolution of partnership firm (continued), Garner v/s Murray decision.
8. Conversion of partnership firm into Joint Stock Company.
9. Amalgamation of partnership firms.

Reference Books:

- | | | |
|--------------------------------|---|-----------------|
| 1. <i>Financial Accounting</i> | - | S.N. Maheshwari |
| 2. <i>Financial Accounting</i> | - | Shukla & Grewal |
| 3. <i>Financial Accounting</i> | - | Dr. S.M. Shukla |
| 4. <i>Financial Accounts</i> | - | P.C. Tulsian |
| 5. <i>Advanced Accounting</i> | - | Jaen & Nagar |

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) : PART-I

Semester: II ✓

SUBJECT: MANAGEMENT
HONOURS-I ✓

PAPER:

TITLE: Organisational Behaviour ✓

Maximum Marks: 150

SYLLABUS

1. *Introduction:*

Meaning and Importance of Organisational Behaviour, Design and Structure of Organisation, Theories of Organisation: Classical, Neo-classical & Modern. Role of Individual in Organisation - Perception, Learning, Personality Types and Personality Development.

2. *Leadership & Motivation:*

Significance, Leadership Theories, Leadership Styles and Contingency Approach. Theories of Motivation, Maslow's Hierarchy of Needs, Herzberg's Two Factor Theory & Mc Clelland Achievement Theory.

3. *Organisation Change & development:*

Causes, Goals and Consequences, Management of Change. Criteria for Organisational Development.

4. *Organisational Conflict:*

Power, Politics & Conflict in Organisation, Causes & Types of Conflict, Job Frustration.

5. *Group Dynamics:*

Benefits of Groups, Types of Groups, Group Formation and Development Committees. Decision Making Training Group.

6. *Organisational Effectiveness:*

An overview of the 3D theory of William J. Reddin, 3-D Management Theory, Management Styles.

7. *Total Quality Management (TQM):* Meaning, Concept, Objectives and Techniques.

Reference Books:

- | | | |
|------------------------------------|---|-----------------------------|
| 1. <i>Organisational Behaviour</i> | – | Rao and Narayan |
| 2. <i>Organisational Behaviour</i> | – | Robbins |
| 3. <i>Organisational Behaviour</i> | – | Fred Luthans |
| 4. <i>Organisational Behaviour</i> | – | Rosy Joshi and Shashi Gupta |
| 5. <i>Organisational Behaviour</i> | – | S.S. Khanka |
| 6. <i>Organisational Behaviour</i> | – | K. Ashwathappa |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) PART-I

Semester: II ✓

SUBJECT: ACCOUNTS/MANAGEMENT HONOURS
II

PAPER: HONOURS-

TITLE: Macro Economic Environment (A/C mgt)
H-II sub.

Maximum Marks: 150

SYLLABUS

- I. **Indian Economy:** Background, nature and main features, Public Sector and its performance
- II. **Economic Planning:** Brief History, Objectives & features of 5 years plan in India its achievements and targets of current 5 year.
- III. **Indian Agriculture:** Role of agriculture in Indian Economy, Main Features, Problems, Agricultural policy of India.
- IV. **Industrial Development:** Industrial Development after Independence Problems of Development, New Industrial Policy.
- V. **Service Sector in India:** Infrastructure and Economic Development, Problems and new strategy Monetary Policy, Reserve Bank of India, Financial Institutions in India and their role.
- VI. **Fiscal Policy of India:** Objectives, Techniques and tools of Fiscal Policy, Budget analysis.
- VII. New Economic Reforms and its impact on Indian Economy.
- VIII. **Indian Capital Market:** Brief History, Role composition and Capital Market reforms.
- IX. **Indian Foreign Trade:** Importance for a developing Economy, Composition, Direction of Indian Foreign Trade.
- X. **Foreign Direct Investment in India:** Trends and Pattern

Reference

- | | | |
|--------------------------|---|-------------------------------|
| 1. <i>Indian Economy</i> | – | Ruddar Datt and KPM Sundharam |
| 2. <i>Indian Economy</i> | – | P.K. Dhar |
| 3. <i>Indian Economy</i> | – | Mishra & Puri |
| 4. <i>Indian Economy</i> | – | A.N. Agarwal |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) : PART-I

Semester: II

SUBJECT: ACCOUNTS/MANAGEMENT (Honours)
SUBSIDIARY

PAPER:

(A/c-sub., mgt H-II)
TITLE: **Business Mathematics**

Maximum Marks: 150

SYLLABUS

Note: **Minimum 70% numerical questions should be asked.**

- (1) **Ratio:** Profit Ratio, Sacrificing Ratio and Gaining Ratio.
Percentage: Percentage, Application in Calculating Cost.
Discount: Commission and Brokerage
- (2) **Simultaneous Equation:** Meaning, Types & Methods of Calculation upto three variables.
Profit & Loss Average
- (3) **Elementary Matrices and Determinants:** Definition of Matrices, Types of Matrices, Algebra of Matrices. Elementary Properties of Determinants. Calculation of values of Determinants up to Second order.
- (4) **Fundamental Laws of Logarithms:** Changes of Base to determine characteristics of a common log. Determine Mantissa of Common Log, Antilog, Multiplication method in Log, Divide, Power and Square Root.
- (5) **Simple & Compound Interest and Annuities:** Different types of Interest rates, Concept of Present Value and amount of sum types of annuities, present value and amount of an annuity including the cases of continuous compounding problems a related to sinking fund.

Reference Books:

1. *Business Mathematics* : Dr. Ramesh Mangal, Universal Publication, Agra
2. *Business Mathematics* : Dr. S.M. Shukla, Sahitya Bhawan Publications
3. *Business Mathematics* : Allen RGD, Macmillan, New Delhi
4. *Business Mathematics* : R.S. Soni, Pitamber Publishing House.
5. *Mathematics for Economics* : E.T. Dowling, Schaum's Outlines Series, McGraw Hill, London
6. *Business Mathematics* : N.C. Jain

Approved for the session ~~2017-20~~ 2018-19

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INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART - I

SEMESTER; II **Gr-II**

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; ~~THEORY~~ *Subsidiary*

TITLE - PC PACKAGE WITH PRACTICAL ✓

MAXIMUM MARKS - 100

1. Introduction to MS-Word, Parts of MS-Word Windows (Title Bar, Menu Bar, Tool Bar, Ruler, Status Area) Creating New Documents, Opening an existing Document, Find and Replacing, Moving and Copying Text, Page setup, Margins and Gutters, Creating a Document using Templates and Wizards.
Text Formatting - Changing Fonts and Fonts and Font size, Make text Bold, Italic and Under line, Spacing, Centre, Right and Left alignment, Page breaks, Headers and Footers, Saving documents,
2. Spell checking, Printing, Creating a Table using Table Menu- Entering and Editing text. Selecting, Adding and Deleting Rows and Columns, Changing and Shading template and Wizards, Working with Graphics, Drawing objects, Using frames to position objects. Mail Merge,
3. Introduction to MS-EXCEL, Creating a Simple Worksheet, Entering data into worksheet, Computations in Worksheets, Printing the worksheet, Creating Graphs and charts, What if analysis (Data sort, Fill, Query, Filter) Copying, Renaming, Moving, Adding and Deleting worksheet
Using Formulas and Functions - Formula, Characteristics of Formula, Entering formula, Copying formulas, Types of Functions(date,mathematical,logical,statistical), Function Wizard, Formatting of Using Autoformat.
4. Introduction to MS-POWERPOINT, PowerPoint elements templates, Wizards, Views and Color schemes, Exploring PowerPoint menu, Adding text, Adding title, Adding text area, Resizing text boxes, Adding art starting a New slide, Slide transition effects and other animation effects, Starting a slide show, Saving presentation, Printing slide, Display of Slide show.
5. Introduction to PageMaker, Title bar, Menu bar, Tool box, Preparation of documents using PageMaker, Master Page, Page Setup, Margin, Ruler & guides, Formatting fonts and Character sets, Drop Cap, Spell check & find and replace, Various types of palette (Color, Control, Style), Various types of printers used in Pagemaker.

Reference Books -

1. Windows based Computer Courses - Gurvinder Singh, English
2. PC Software - Nitin K. Naik, Hindi
3. Office 2000 - Pragya (Hindi/English)

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-~~II~~

Semester: ~~II~~

SUBJECT: ACCOUNTS/ MANAGEMENT HONOURS

PAPER: SUBSIDIARY ~~GR-III~~

TITLE: ~~Direct Tax System~~ - Income Tax law ✓

Maximum Marks: 150

SYLLABUS [ASSESSMENT YEAR 2018-19]

Note: Minimum 70% Numerical questions should be asked.

1. **Definition** – Income, Casual Income, Agriculture Income, Person Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income Residence and Tax Liabilities, Exempted Incomes, Computation of Income from House Property.
2. **Computation of Income under the salary**, Allowances, Provident Fund, Perquisites and Profit in lieu of Salary
3. **Computation of Income under the Heads Profits and Gains of Business or Profession**
4. **Set-off and carry-forward of Losses.**
5. **Income from Capital Gains** – Short Term and Long Term Gains, Deductions in Computing Total Income, Rebates and Reliefs.
6. **Income from other Sources**
7. **Computation of Total Income of Individuals.**

Books Recommended

- | | | |
|---|---|---------------------|
| 1. <i>Students Guide to Income tax</i> | : | V.K. Singhania |
| 2. <i>Direct Taxes</i> | : | V.K. Singhania |
| 3. <i>Income Tax Law & Accounts</i> | : | Grish Chandra Ahuja |
| 4. <i>Income Tax Law and Accounts</i> | : | Bhagwati Prasad. |
| 5. <i>Income Tax Law & Practice</i> | : | Dr. H.C. Mehrotra |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III

SUBJECT: ACCOUNTS (HONOURS)
I

PAPER: HONOURS-

TITLE: Corporate Accounts ✓

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. Issue of Shares and Debentures, Forfeiture of Shares, Issue of Bonus Shares, Redemption of Preference Shares and Debentures.
2. Purchase of Business: Purchase Consideration, Calculation of Purchase Consideration, Goodwill or Capital Reserve, Vendor's Debtors and Creditors.
3. Profits Prior to & Post Incorporation: Allocation of Profit or Loss, Profit and Loss Account.
4. Final Accounts of Companies: Profit and Loss Account, Statutory Requirement, Managerial Remuneration, Computation of Profit for Remuneration, Divisible Profit, Bonus Shares and Balance Sheet.
5. Merger of Companies and Reconstruction of Companies: Methods of Accounting, Journal Entries, Methods of Purchase Consideration, Inter-Company Transactions and External Reconstruction.
6. Internal Reconstruction of companies: Alternation of share capital, Reconstruction of Share Capital, Reduction Account and Reconstruction Schemes.
7. Liquidation of Companies: Liquidation and Insolvency, Models of Winding Up, Consequence of Winding Up, Power and Duties of Liquidator and Statement of Affairs.
8. Valuation of Shares and Goodwill: Goodwill, Factors Affecting Goodwill, Need for Valuation, Accounting treatment, Methods of Evaluation Goodwill, Valuation of Shares, Need for Valuation and Methods of Valuation of Shares.

Reference Books:

- | | |
|---------------------------------|--------------------------|
| 1. Advance Corporate Accounts | : Dr. S.M. Shukla |
| 2. Advance Company Accounts | : Shukla, Grewal & Gupta |
| 3. Advance Accounts | : S.N. Maheshwari |
| 4. Company Accounts | : Jain & Narang |
| 5. Advance Corporate Accounting | : Pillai & Bhagwati |
| 6. Advance Corporate Accounting | : Dr. Sharda Gangwar |

Approved for the session 2019-2020

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-II**Semester: **III**
SUBJECT: MANAGEMENT (HONOURS)
HONOURS-I ✓
PAPER:
TITLE: Marketing Management ✓
Maximum Marks: **150**

SYLLABUS

1. Marketing:

Concept and Philosophies of Marketing, The product, Production, Selling, Marketing and Social Marketing concept, Marketing Management Process, Elements of Marketing Mix.

2. Consumer Behaviour:

A model of consumer behaviour, major factor influencing consumer behaviour. Consumer behaviour and industry, consumer and government. Market - the buying decision process.

3. Market Structure & Planning:

Market environment and segmentation, product & market decisions, Marketing Plans and strategies. Targeting the Market.

4. Product Management:

Product Planning, Product Line & Mix, New Product development and product life cycle. Branding Decisions.

5. Pricing & Distribution:

Pricing Policies, Practice and techniques, Channel Mix & Selection of Channels.

6. Advertisement And Sales Promotion:

Setting the advertising objectives, deciding on the advertising budgets deciding on the message & media. Advertising effectiveness.

7. Sales Promotion:

Purpose, main decision in sales promotion, establishment, objectives and selecting sales promotion tools. Economic and Social aspect of advertising. Personnel selling and Direct Marketing.

8. Market Research & Perspective In Marketing:

Meaning, Scope, Importance M.R. Process & tools.

Reference Books:

- | | |
|--|----------------------|
| 1. <i>Marketing Management</i> | : Philip Kotler |
| 2. <i>Principles & Practice of Marketing</i> | : C.B. Manoria |
| 3. <i>Marketing Management</i> | : Rajan Saxena |
| 4. <i>Fundamental of Marketing</i> | : J. Stanton William |
| 5. <i>Marketing Management</i> | : C.N. Sontakki |
| 6. <i>Marketing Management</i> | : T.N. Chabbra |
| 7. <i>Marketing Management (Hindi Medium)</i> | : R.C. Saxena |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III ✓

SUBJECT: ACCOUNTS (HONOURS)/MANAGEMENT (HONOURS)
HONOURS-II ✓

PAPER:

TITLE: Statistical Analysis ✓

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical questions should be asked.

1. (a) Definition, nature and scope, Importance, Limitations & Distrust to Statistics.
(b) Statistical Investigations, Collection of data – Primary and Secondary Data, Various techniques of data collection.
(c) Statistical organisation in India and in M.P.
2. (a) **Measurements of Central Tendency:** Mean, Median, Mode and Partition values.
(b) **Dispersion:** Quartile Deviation, Mean Deviation and Standard Deviation and their Coefficients, Coefficient of Variance.
3. (a) **Skewness and its coefficient:** Meaning of Skewness, Types of Skewness, Measures of Skewness: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.
(b) **Correlation:** Karl Pearson's Method, Spearman's Method, Concurrent Deviation Method, Ratio of Variation.
(c) **Regression:** Regression Coefficients and Regression Equations.
4. **Index Numbers:** Fixed Base Index, Chain Base Index, Group Index, Cost of Living Index, Fisher's Ideal Index with factor reversal test and time reversal test.
5. (a) **Analysis of Time Series:** Moving Average, Short Term Fluctuations, Method of Least Square.
(b) **Association of Attributes** (Two attributes only): Methods of Studying Association, Coefficient of Colligation.

Recommended Books:

- | | |
|-------------------------------|----------------------------|
| 1. <i>Statistical Methods</i> | : S.P. Gupta |
| 2. <i>Business Statistics</i> | : Shukla and Sahai |
| 3. <i>Statistics</i> | : B.N. Gupta |
| 4. <i>Statistics Methods</i> | : C.B. Gupta & Vijay Gupta |
| 5. <i>Business Statistics</i> | : Arora |
| 6. <i>Business Statistics</i> | : Bhardwaj |
| 7. <i>Business Statistics</i> | : D.N. Elhans |
| 8. <i>Business Statistics</i> | : Bharat Jhunjunwala |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: ~~III~~ IVSUBJECT: ACCOUNTS (HONOURS)
SUBSIDIARY

PAPER:

TITLE: Cost Accounts H-72

Maximum Marks: 150

SYLLABUS

Note: *Minimum 70% numerical question should be asked.*

1. **Nature and Significance of Cost Accounting,** Concept, Objective, Significance and Types of costing. Analysis and Classification. **Records of Stores and Pricing of Issue of Stores.**
2. Labour Costing Methods, Remunerating Labour, Allocation, Apportionment and Absorption of Overheads. Machine Hour Rate Method.
3. **Output Costing:** Cost Sheet, Statement of Cost, Tender and Production Account.
4. **Contract Costing:** Valuation of Work in Progress, Determination of Profit of Complete and Incomplete Contracts, Preparation of Balance Sheet, Contract and Job Costing.
5. **Process Costing:** Treatment of Normal and Abnormal Wastages, Joint and By-Product Costing. Inter Process Transfers.
6. Reconciliation of Profits as Shown by Cost and Financial Accounts.

Reference Books:

- | | |
|--------------------|---------------------------------|
| 1. Cost Accounting | : M.L. Agarwal |
| 2. Cost Accounting | : S.M. Shukla |
| 3. Cost Accounting | : R.S.N. Pillai and V. Bhagwati |
| 4. Cost Accounting | : Jawaharlal |
| 5. Cost Accounting | : M.N. Arora |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III ✓

SUBJECT: MANAGEMENT (HONOURS)
SUBSIDIARY ✓

PAPER:

TITLE: Accounts and Costing ✓

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. Accounts:

- i. Issue of Shares and Debentures, Forfeiture and Reissue of Shares.
- ii. Redemption of Preference Shares and Debentures.
- iii. Profit Prior and Post Incorporation.
- iv. Elementary Problems Related to Merger of Companies and Internal Reconstruction.
- v. Liquidation of the Company.

2. Cost Account:

- i. *Introduction:* Meaning, Objectives, Advantages and Disadvantages of Cost Accounting.
- ii. Materials, Labour and Overheads.
- iii. Statement of Cost, Tender Price and Cost sheet.
- iv. Contract Costing.
- v. Process Account.

Reference Books:

- | | | |
|----------------------------|---|-----------------|
| 1. <i>Cost Accounting</i> | : | S.M. Shukla |
| 2. <i>Cost Accounting</i> | : | T.S. Grewal |
| 3. <i>Company Accounts</i> | : | S.M. Shukla |
| 4. <i>Cost Accounting</i> | : | M.L. Agarwal |
| 5. <i>Company Accounts</i> | : | Jain and Narang |
| 6. <i>Cost Accounting</i> | : | R.K. Gupta |

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INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART - II

SEMESTER; III

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; SUBSIDIARY GR-II

TITLE - PROGRAMMING IN C++ ✓

MAXIMUM MARKS - 150

1. Algorithms for Problem Solving Flowchart, Flowchart Symbols, Rules of Flowcharting, example of flowchart, what is programming, modular programming, procedure oriented programming.
Object oriented programming concept : Class, Object, Data abstraction & Encapsulation, Inheritance, Polymorphism & Message Passing, Benefits of OOPS.
2. **Programming in C++** - Structure of C++ Programme, Elements of C++ Tokens, identifiers, data types in C++, Constants and its types Standard input and standard output Statements output - cout Use of << and >> operators Control Structure in C++ (Sequence Selection and Iteration), Structured datatypes in C++ arrays, What is Function, recursive function, Inline Function.
3. Structure of class, declaration of class, member function, declaring function outside of class, Constructors, default constructor, constructor overloading, Destructors, Friend function, polymorphism - Virtual Function, this pointer Create programme using class.
4. What is function Overloading, rules for function overloading, function Operator overloading- Rules for Operator overloading, Overloading Unary Operator, Overloading Binary Operator, overloading assignment operator Pointers : Declaration and Initialization of Pointers
5. Inheritance: Introduction, types of derivation - public, private, protected inheritance. Types of Inheritance (Simple, Multilevel, Multiple, Heirarchical and Hybrid). Create program using inheritance.

Reference Books -

1. Programing in C++ - Balaguruswami, English
2. Programming with C++ (2nd) - D. Ravi Chandran
3. C++ Programming - Hemant Kumar Goyal, Hindi

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Taxation Group : Income Tax for Business ✓

Time Three Hours

m.m. 150

- (1) **Procedure of Assessment**
- (2) Assessment of Firm : Computation of Gross total Income, Total Income and Tax Liability
- (3) Assessment of HUF : Computation of Gross total Income, Total Income and Tax Liability
- (4) Assessment of Company : Computation of Gross total Income, Total Income and Tax Liability
- (5) Deduction of Tax at Source
- (6) Advance Payment of Tax
- (7) Recovery and Refund of Tax
- (8) Penalties, Appeal and Revision
- (9) Offences and Prosecution

Note : Minimum 50% numerical question should be asked.

Books Recommended :

1. Direct Taxes : Dr. V. K. Singhania
2. Income tax laws and Accounts : Dr. Bhagwati Prasad
3. Income tax for Business : Dr. Shripal Saklecha
4. Income tax laws and Accounts : Dr. H. C. Mehrotra

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: IV ✓

SUBJECT: ACCOUNTS HONOURS
I

PAPER: HONOURS-I ✓

TITLE: Specialised Accounts ✓

Maximum Marks: 150

SYLLABUS

Note: **Minimum 70% numerical questions should be asked.**

1. Accounts of Banking and General Insurance Companies.
2. Accounts of Public Utility Concerns. Meaning and characteristics. Accounting procedure – final accounts. Application of double account system.
3. Holding companies – Computation of capital reserve, goodwill, minority interest, inter-company transactions, Preparation of Consolidated Balance Sheet.
4. Cash flow and fund flow statements.
5. Ratio Analysis – Profitability ratios, Activity ratios, Solvency ratios.
6. Stock Exchange transactions, Accounts of underwriters, Voyage accounts.

Reference Books:

- | | | |
|--------------------------------|---|--------------------------------|
| 1. <i>Advanced Accounts</i> | : | M.C. Shukla & T.S. Grewal. |
| 2. <i>Elements of Accounts</i> | : | T.S. Grewal |
| 3. <i>Advanced Accountancy</i> | : | R.L. Gupta and N. Radhesawamy. |
| 4. <i>Advanced Accountancy</i> | : | S.N. Maheshwari |
| 5. <i>Advanced Accountancy</i> | : | Dr. S.M. Shukla |
| 6. <i>Financial Accounting</i> | : | B.D. Agrawal |
| 7. <i>Specialised Accounts</i> | : | Dr. S.M. Shukla. |

Institute for Excellence in Higher Education (IEHE), Bhopal**B.Com. (HONOURS): PART-II****Semester: IV ✓****SUBJECT: MANAGEMENT HONOURS
HONOURS-I ✓****PAPER:****TITLE: Financial Management ✓****Maximum Marks: 150****SYLLABUS****Note: Minimum 30% numerical questions should be asked.****FINANCIAL MANAGEMENT:**

Role of Financial Management, Traditional Approach, Modern Approach, Objectives of Financial Management - Profit Maximisation, Wealth Maximisation, Implication of Wealth Maximisation.

FINANCIAL PLANNING:

Meaning and steps in financial planning, capitalisation, Over and under capitalisation, Capitalisation theories, Capital structure theories.

CAPITAL BUDGETING AND INVESTMENT APPRAISAL METHODS:

Meaning and importance of Capital Budgeting, Capital Budgeting Process, Dividend Policy and Decision, Relevance theory of Dividend, Methods of Capital Budgeting.

FINANCIAL STATEMENT, ANALYSIS & INTERPRETATION:

Financial Statement: Basic concepts & types, Financial Statement Analysis, Ratio Analysis - Meaning, Nature & Interpretation, Classification of Ratios, Fund Flow Analysis, Cash Flow Analysis.

WORKING CAPITAL MANAGEMENT:

Concept, need of working capital, Kinds of working capital, Management of working capital, Techniques of forecasting working capital.

Reference Books

1. S. M. Shukla : *Financial Management*
2. I.M. Pandey : *Financial Management*
3. Shashi K Gupta : *Financial Management*
4. Khan & Jain : *Financial Management*
5. Prasanna Chandra : *Financial Management*
6. P.V. Kulkarni : *Financial Management*

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: ~~IV~~ III

SUBJECT: ACCOUNT/ MANAGEMENT HONOURS

PAPER: ~~HONOURS~~ Sub (A/C)

II

TITLE: Research Methodology

Mgt. - Sem IV
H-II

Maximum Marks: 150

SYLLABUS

Note: Minimum 30% Numerical questions should be asked.

I. Research Methodology:

An introduction, Meaning of research, objectives, types & significance of research, Motivation in research, Research methods Vs Research Methodology, research approaches, Research process.

II. Problems & Hypothesis:

Meaning, definition, importance of problems, sources of problems, kinds of problems, Hypothesis formulation, characteristics of a good hypothesis, Kind of hypothesis.

III. Research Design:

Meaning and need of research design, requisites of a good research design. Types of research design.

IV. Planning of Statistical Enquiry:

Observation, Questionnaire & Schedule, Interpretation of Data, Sampling: Types of Samples, Sampling Techniques. Implication of Sample.

V. Measurement & Statistics:

Meaning of analysis, types, statistical application in research, Test of Significance: f-test, t-test, chi-square (χ^2) test, z-test, ANOVA (One Way Analysis).

Reference Books

- | | |
|--|--|
| 1. C.R. Kothari | : Research Methodology |
| 2. C.R. Reddy | : Research Methodology in Social Science |
| 3. Shashi K Gupta | : Research Methods |
| 4. Donald Cooper & Pamela S. Schindler | : Business Research Methods. |
| 5. P.N. Arora | : Statistical Analysis |
| 6. S.P. Gupta | : Statistical Analysis |

At least one of the test of significance should be applied in the Research Report for internal assessment.

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): **PART-II**

Semester: **IV**

SUBJECT: **ACCOUNTS/ MANAGEMENT HONOURS**
SUBSIDIARY

PAPER:

TITLE: Income Tax

Maximum Marks: 150

SYLLABUS
[ASSESSMENT YEAR 2017-18]

Note: Minimum 70% Numerical questions should be asked.

1. **Definition** – Income, Casual Income, Agriculture Income, Person Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income Residence and Tax Liabilities, Exempted Incomes, Computation of Income from House Property.
2. **Computation of Income under the salary**, Allowances, Provident Fund, Perquisites and Profit in lieu of Salary
3. **Computation of Income under the Heads Profits and Gains of Business or Profession**
4. **Set-off and carry-forward of Losses.**
5. **Income from Capital Gains** – Short Term and Long Term Gains, Deductions in Computing Total Income, Rebates and Reliefs.
6. **Income from other Sources**
7. **Computation of Total Income of Individuals.**
8. **Procedure of Assessment**, Re-assessment, Rectification of Mistakes, Advance Payment, Recovery and Refund of Tax, Income Tax Authorities. Appeal and Revision.

Books Recommended

- | | | |
|---|---|---------------------|
| 1. <i>Students Guide to Income tax</i> | : | V.K. Singhania |
| 2. <i>Direct Taxes</i> | : | V.K. Singhania |
| 3. <i>Income Tax Law & Accounts</i> | : | Grish Chandra Ahuja |
| 4. <i>Income Tax Law and Accounts</i> | : | Bhagwati Prasad. |

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INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART - II

SEMESTER: IV

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; ~~XXXXXXXXXX~~ *Subsidiary*
GIR-II

TITLE - RELATIONAL DATA BASE MANAGEMENT SYSTEM WITH PRACTICAL ✓

MAXIMUM MARKS - 100

1. Introduction to Data Base, Database files, records & fields, problems with manual database, using computers for database, categorization of DBMS systems (Networks, Hierarchical & Relational databases, what is RDBMS, Application of RDBMS system, Advantages and limitations over DBMS.
2. Definition of CODD's rules, Important components-database manager, DDL, DML, DCL, query processor, data dictionary, concept of entities, attributes & relationships, ER diagrams, basic concept associated with Normal forms.
3. Introduction to ORACLE, oracle architecture and product history, Introduction to SQL, SQL operators, data types DDL commands (create table, alter table, drop table, create view, rename, create index) DML commands of SQL, (select distinct, select from where, select from where order by, select group by clause, select group by having clause, insert into, update, delete) DCL commands of SQL (Rollback, revoke, grant).
4. SQL aggregate functions (sum, avg, max, min, count) SQL Character functions (Lower, upper, length, substr, RPAD, LPAD) SQL arithmetic functions (Round, trunc, sqrt, mod, abs, sine) conversion functions and other miscellaneous functions. Joining Multiple Tables (equi joins), Joining a table to itself (self join), subqueries union, intersects and minus clause.
5. Report using SQL plus (specifying column heading, formatting columns char formats, break, inserting spaces after every row, break on multiple column with different spacing, page size, line size, pause).
Introduction of PL/SQL, PL/SQL datatypes, Using PL/SQL Blocks in the SQL*plus Environment; control statements (if-the-else loop, while-loop, for-loop), error handling in PL/SQL, introduction to cursor handling types of cursor (Explicit Cursor & Implicit Cursor) general cursor attributes.

Reference Books -

1. Oracle 8i - Freeman & Blomberg, English
2. Simplified approach to Oracle- Prateek Bhatia, Sanjiv Datta, Ranjit Singh
3. Oracle & Developer 2000 - Ivan Bay Rose, English
4. A to Z Oracle - Hemant Kumar Goyal, Hindi

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-II**Semester: **IV**

SUBJECT: Accounts/Management

PAPER: ~~Honours~~ **Subsidiary**TITLE: **E-COMMERCE****GR-III**

MAXIMUM MARKS: 150

SYLLABUS

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E- Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E -Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Planning Online-Business

Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B. Website Design: Web sites as market place. E-commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Technology for Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents; Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Operations of E Commerce

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

Suggested Books

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
6. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
7. Kosiur, David, Understanding Electronic Commerce, Prentice

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-III**

Semester: **V** ✓

SUBJECT: **ACCOUNTS HONOURS**
HONOURS-I ✓

PAPER:

TITLE: **Cost Account & Cost Control** ✓

Maximum Marks: **150**

SYLLABUS

Note: *Minimum 70% Numerical questions should be asked.*

1. **Service Costing:**

Preparation of cost Sheet Related to Transport Services, Hotels, Power House, Hospitals etc.

2. **Process Costing:**

Calculation of Normal and Abnormal Wastage, Cost of Main Product and By-Products, Calculation of Process Profit and Reserve for Unrealised Profit. Equivalent Production Methods for Valuation of Work in Progress

3. **Marginal Costing and Break Even Analysis:**

Meaning and Importance of Marginal Costing Ascertainment of Marginal Cost Equations, Profit-Volume Ratio. Break Even Analysis, B.E.P. Graph, Profit – Volume Graph, Margin of Safety, Angle of Incidence.

Application of Marginal Costing in Decision Making – Fixation of Selling Price, Make or buy Decision, Selection of Suitable Product Mix, Effect of Change in Selling Price, Maintaining a Desired Level of Profit. Alternative Methods of Production and Course of Action, Key Factor or Limiting Factor, Shut Down Point.

4. **Standard Costing and Variance Analysis:**

Meaning and Importance of Standard Costing. Standard Costing and Budgetary Control. Fixing of Standards. Advantages and Disadvantages of Standard Costing. Analysis of Variances – Material Variances, Labour Variances. Overhead Variances, Sales Variances and Profit Variances.

5. **Budget and Budgetary Control:**

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Meaning and Need for Budgets, Types of Budgets:

Functional Budget – Sales Budget, Material Budget, Direct Labour Budget, Over head Budgets, Capital Expenditure Budget, Research and Development Budget, Cash Budget, Flexible Budget, Zero Base Budgeting.

Meaning of **Budgetary Control**, Objectives of Budgetary Control, Preliminaries for adoption of Budgetary Control, Advantages and Disadvantages of Budgetary Control. Organisation of Budgetary Control. Annual V/s Continuous Budgeting. Key Factor or Limiting Factor.

6. *Capital Expenditure – Decisions:*

Definition of Capital Expenditure, Types of Capital Expenditure Methods for Making Capital Expenditure Decisions – Payback Period Method, Discounted Pay Back Period Method, Post Pay Back Profit Method, Net Present Value Method, Profitability Index Method.

Books Recommended:

- | | |
|---------------------------------------|--------------------|
| 1 <i>Cost Accounting (For M.Com.)</i> | : Dr. M.L. Agrawal |
| 2 <i>Cost Accounting (For M.Com.)</i> | : A.K. Saxena |
| 3 <i>Cost Accounting (For M.Com.)</i> | : Jain & Narang |
| 4 <i>Cost Account (For M.Com.)</i> | : Dr. S.M. Shukla |
| 5 <i>Cost Account (For M.Com.)</i> | : Dr. R.K. Gupta |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS) PART-III

Semester: V ✓

SUBJECT: MANAGEMENT HONOURS

PAPER: HONOURS-I ✓

TITLE: Personnel Management & Industrial Relations ✓

Maximum Marks: 150

SYLLABUS

1. Personnels, Policies, responsibilities and importance in organisation. Difference between HRM and PM.
2. **Functions of Personnel Management:** Recruitment & selection, performance appraisal, purpose and methods of evaluation. 360° Performance Appraisal.
3. **Development of Personnel:** Objectives, determining needs, training methods and process.
4. Job evaluation, wage and salary determination.
5. Concept and significance of industrial relations, structure of industrial relations department. Role of industrial relation officers.
6. *Industrial Disputes:* Causes, types, consequences, strikes and Lockouts, methods of prevention and settlement. Discipline & disciplinary action.
7. *Grievance Procedure:* Work committees, standing orders, code of negotiation, Conciliation, arbitration, adjudication.
8. *Collective Bargaining:* Objectives, methods, present status, workers participation in management and its present status in India.
9. *Trade Unions:* Role of trade unions, problems of Indian trade unions.

Reference Books:

- | | |
|--|-----------------|
| 1. <i>Industrial Relation</i> | : Arun Monappa |
| 2. <i>Personnel Management</i> | : Flippo |
| 3. <i>Personnel Management & Industrial relation</i> | : Dale yodor |
| 4. <i>Dynamics of Labour Relations in India</i> | : R.D. Agrawal |
| 5. <i>Personnel Management</i> | : C.B. Mamoria |
| 6. <i>Human Resource Management</i> | : S.S. Khanka |
| 7. <i>Personal and Human Resource Management</i> | : P. Shukla Rao |
| 8. <i>Personal and Human Resource Management</i> | : Ashwathappa |

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com (Honours) PART III

Semester- V ✓

SUBJECT: ACCOUNTS (Honours)

PAPER HONOURS -II ✓

TITLE: Indirect Tax - Goods and Service Tax ✓

Maximum Marks: 150

SYLLABUS

ASSESSMENT YEAR 2018-2019

1. **Custom Duty:-**

Introduction and nature, types of custom duty, prohibition of import and export, valuation rules, computation of assessable value, calculation of custom duty.

2. Meaning and features of Goods and Service Tax (GST) background, necessity and implementation of GST, favourable impacts and difficulties of GST, important terms and definition- Business, place of Business, composite supply, goods, input goods and input service, input tax, exempt supply, gross turnover, capital goods, tax invoice, electronic cash ledger, electronic credit ledger, inward supply outward supply, person, supplier, job work, reverse charge, recipient and other definitions under Section 2, classification of goods and service tax.

3. Meaning and scope of supply/ tax liability on composite and mixed supply, levy and collection of tax, registration under GST, Person liable/ not liable for registration, compulsory registration; process for registration, issue of registration Number (GSTIN), Amendment and Cancellation of registration.



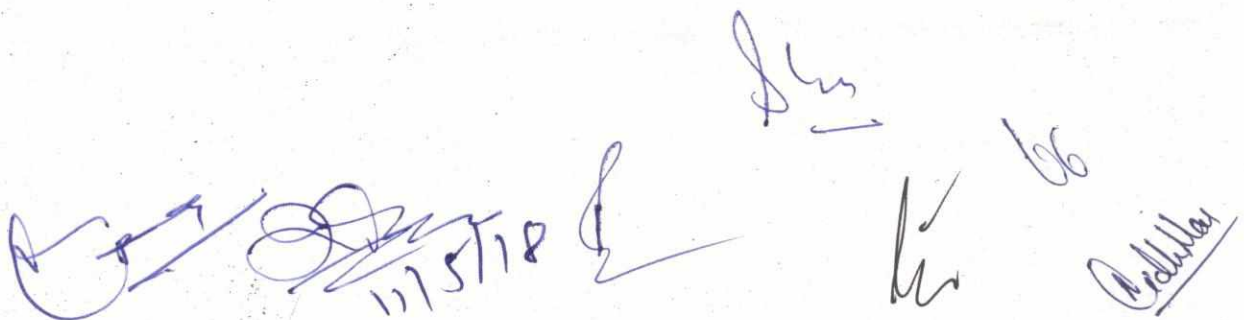
4. List of exempt goods under GST, Time and place of supply of goods and services, Determination of value of Taxable supply. Preparation of Tax invoice, rules, proforma and practical problems.
5. Composition levy- Person eligible to opt composition, intermation for composition option, condition and restriction for composition, Rate of tax of the composition levy and the rules regarding return, practical problems relating to composition levy.
6. Rules provision and procedure for input tax credit, provision regarding job work, classification of taxable goods and services at the basis of tax rates (practical problems).
7. Procedure and types of assessment, GST administration and appointment and powers of officers, provisions of inspection search seizure and arrests, Offenses and penalties.

REFERENCE BOOKS

1. Indirect Tax- Goods and ServiceTax: Prof. Shripal Saklecha, Anit Saklecha.
2. Goods and Service Tax : Dr. Mehrotra and S.P Goyal
3. Goods and Service Tax: Motlani and Sehgal

Note: At least 40% Numerical questions should be asked.

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The bottom of the page features several handwritten signatures and initials in blue ink. On the left, there is a large, stylized signature. In the center, the date '11/5/18' is written. To the right of the date, there are several smaller initials and signatures, including one that appears to be 'Shripal' and another that looks like 'Anit'.

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: V ✓

SUBJECT: MANAGEMENT HONOURS

PAPER: HONOURS- II ✓

II

TITLE: Management Accounting ✓

Maximum Marks: 150

SYLLABUS

Note: At least 70% numerical should be asked.

1. **Management Accounting:**

Meaning and objects, Nature, Scope, Functions and importance, Advantages and Limitations. Distinctions of Management Accounting with Financial Accounting. Role of Management Accounting in Decision making.

2. **Role of Management Accountant:**

Functions of the Management Accountant and Duties of Management accountant. Reporting of Management.

3. **Marginal Costing and Break Even Analysis:**

Meaning and Importance of Marginal Cost and Marginal Costing, Limitation of Marginal Costing, Marginal Cost Equations, Profit – Volume Ratio, Break Even Analysis. B.E.P. chart and B.E.P Graph. Profit – Volume Graph, Margin of Safety. Angle of incidence. Cost-Volume – Profit Analysis.

Application of Marginal Costing in Decision Making. Fixation of selling Price, Make or buy Decision, Selection of Suitable Product Mix, Effect of Change in Selling Price, Maintaining a Desired Level of Profit, Limitation of Marginal costing, Shut down Decision.

4. **Standard Costing and Variance Analysis:**

Meaning and Importance of Standard Costing, Standard and Budgetary control, Fixing of Standard's., Advantages and Disadvantages of Standard Costing. Analysis of Variances- Material Variances, Labour Variances, Overhead Variances, Sales Variances and Profit variances.

5. **Budgets and Budgetary Control:**

Meaning and Need for Budget, Types of Budgets:

Budget, Materials Budget, Direct Labour Budget, Overhead Budgets, Capital Expenditure Budget, Research and Development Budget, Cash Budget, Flexible Budget, Zero Base Budgeting, Master Budget.

Meaning of Budgetary Control, Objective of Budgetary Control, Relationship of Budgetary control and Accounting. Control Ratios, Essentials of Budgetary Control. Annual vs Continuous Budgeting. Limitation of Budgetary Control

Recommended Books:

- | | |
|---|---------------------------------|
| 1. Management Accounting Test and Cases | : R.N. Anthony |
| 2. Management Accounting | : M.M. Goyal |
| 3. Management Accounting | : R.K. Gupta. |
| 4. Management Accounting | : Agrawal & Agrawal |
| 5. Management Accounting | : Hingorani |
| 6. Management Accounting | : R.K. Sharma & Shashi K. Gupta |

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-III**Semester: **V** ✓
SUBJECT: Accounts Honours / Management Honours
Subsidiary ✓

PAPER:

TITLE: Business Law ✓
Maximum Marks: **150**

SYLLABUS

Course Objectives:

To acquaint the student with the provisions of the acts which are aimed at regulation and controlling the business activities.

1. **Indian Contract Act 1872**

Meaning of contract, Essentials of valid contract, offer and Acceptance, consideration, Capacity to contract, Free consent, Legality of object and consideration, Void agreements, Contingent contracts, Performance of contract, Discharge of contract, Breach of contract - remedies.

2. **Contracts Relating to Indemnity and Guarantee**

3. **Contracts Relating to Bailment and pledge**

4. **Contracts Relating to Agency**

Meaning of Agent and Agency, Kind of Agents, Rights and duties of agents and principal, Termination of Agency.

5. **Indian Sales Of Goods Act 1930**

Definitions, Essentials of contract of sale. Kinds of goods, conditions and warranties and their distinction. Express and implied conditions and warranties. Doctrine of Caveat - Emptor. Provisions regarding transfer of property and Goods. Definition and rights of unpaid seller.

6. **Arbitration And Conciliation Act 1996**

Main provisions of the Act regarding Arbitration agreement, award, qualifications of Arbitrators, modification, correction and setting a side of the award. Proceedings of arbitration.

7. **Consumer Protection Act 1986**

Objects, Definitions and Important Provisions.

Recommended Books:

1. *Mercantile Law* : Dr. Shukla
2. *Mercantile Law* : Shukla & Narayan
3. *Mercantile Law* : N.D. Kapoor
4. *Business Law* : N.C. Kuchhall

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART - ~~III~~ **Third**

SEMESTER; V

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; SUBSIDIARY

GR-II

TITLE - E-COMMERCE AND ACCOUNTING PACKAGE

MAXIMUM MARKS: 150

1. Introduction to Internet, Web Browsers, www, types of network – LAN and WAN, E-mail Basics - Working with E-mail, how to send and receive e-mails. Search Engine.
- E-Commerce** Business Operations; E-Commerce Practices vs traditional business practices; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce
2. Operations of E-Commerce, Credit Card transaction, Secure Hypertext Transfer Protocol, Electronic Payment Systems, Secure Electronic transaction, Broker based Service, Online travel tourism services, Benefits and impact of e-commerce on travel industry, Real estate market, Online stock trading and its benefits, Online Banking and its benefits,
3. Introduction to E-Governance, EDI in governance, E-Government, E-governance-application of the internet, concept of government-to-business, business to-government and citizen-to-government, e-governance models.
4. **Accounting Information System**, Basics of Accounting Practices and Preparation of Final Accounts, Introduction to Computerized Accounting Information Systems, Distinction between Manual and Computerized Accounting Information Systems, Accounts Payable Systems, Accounts Receivable System, Introduction to Tally, Creating New Company, Creation of Groups and Accounts, Making vouchers entries, working with dates and all menus of Tally package, Generation of Reports Recording of Inventory.
5. Basic concepts of Inventory Tally Configuration, ie & Multiple User, Tally Screen Components, Mouse / Keyboard Conventions & Key, Combinations, Switching between screen areas, Quitting Tally, Maintaining Company Data, Basic Company Details, Create/Alter/Select/Load/Close a Company, Chart of Accounts, Company Features, and Configuration, Creating Group company, Use of Tally vault, Using Security control & defining different security levels, Use of Tally Audit, Back-up & Restore, Splitting company data, Export & import of Data.

Reference Books -

1. Networking & Data Communication - Nitin K. Naik, Both Hindi/English
2. Data Communication & Computer N/W - Sanjay Pahuja, English
3. E-Commerce - M. K. Saxena, English
4. E-governance - Shashi Chawla, Hindi
4. Financial Account with Tally- Mukti Jain

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Taxation Group : Law relating to Local Government and Authorities

Time Three Hours

m.m. 150

- (1) Concept of local self-Government : Definition, Nature and Significance : Its Merits and Demerits Growth & Development of Panchayat & Janpad Budget & Account of Panchayat.
- (2) Madhya Pradesh Panchayati Raj Act, 1993 % Duties, Responsibilities, Powers & Preparation of Working Action Plan by Panchayat & Janpad. Budget & Account of Panchayat.
- (3) M.P. Zila Yojana Samiti Adhiniyam : Introduction, District Planning Committee : Constitution of Different Committees, Duties, Responsibilities & Powers of Committees, Functions of Committee.
- (4) By - Laws of Local Government i.e. Nagar Nigam & Nagar Palika.
- (5) By - Laws of Local Development Authorities i.e. Bhopal Development Authorities (BDA)

SUGGESTED READINGS :

1. Dr. Dwivedi, Radheshyam, Madhya Pradesh Panchayat Raj Adhiniyam, Suvidha Law House, Bhopal
2. Dr. Dwivedi, Radheshyam Zila Sarkar ka Kanoon, Suvidha Law House, Bhopal

Note : Reading Materials will be required for that purpose workshop will be organised.

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com (HONOURS): PART-III

Semester: VI ✓

SUBJECT: ACCOUNTS HONOURS
I

PAPER: HONOURS-I ✓

TITLE: Corporate Tax Management and Planning ✓

Maximum Marks: 150

SYLLABUS

[ASSESSMENT YEAR 2017-18]

- I. **Assessment of the Companies:** Computation of total Income and tax liability of companies. Introduction to tax Management: Concept of tax planning, tax avoidance and tax evasion, corporate taxation and dividend tax.
- II. **Tax Planning for new business:** Tax planning with reference to location, nature and form of organisation of new business.
- III. **Tax Planning and Financial Management Decision:** Tax planning relating to capital structure decisions, Dividend policy, inter corporate dividend and Bonus Shares.
- IV. **Tax Planning and Managerial Decisions:** Tax Planning in respect of own or lease, Sale of assets used for scientific research, make or buy decision, repairs, replace renewal or renovation and shut down or continue decisions.
- V. **Special Tax Provision:** Tax provision relating to free trade Zones, infrastructure sector and backward areas, Tax incentives for exports.
- VI. **Tax Issues Relating to Amalgamation:** Tax planning with reference to Amalgamation of companies.
- VII. **Tax Payment:** Tax deduction and collection at sources advance payment of tax.

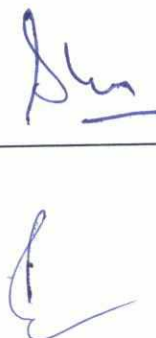
Reference Books:

- | | | |
|--|---|-----------------------|
| 1. Corporate Tax Planning and Management | : | H.C. Mehotra |
| 2. Corporate Tax Planning | : | Kaushal Kumar Agarwal |
| 3. Corporate Tax Planning & Business Tax Procedures | : | V.K. Singhania |
| 4. Direct Tax Planning and Management (Taxman's Publication) | : | Vinod K. Sanghi |

Approved for the session ~~2018-19~~ 2020-2021

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com (HONOURS): PART-III

Semester: VI ✓

SUBJECT: MANAGEMENT
HONOURS-I ✓

PAPER:

TITLE: Business Communication ✓

Maximum Marks: 150

SYLLABUS

OBJECTIVE: The main emphasis of the course is on development of oral & written communication skills.

COURSE CONTENTS:

1. **Communication:** Definition, Nature, Importance to managers. Communication theories and process- symbolic interactionism, Information theory, Interaction theory, Transaction theory, Elements of communication process, Importance of feedback. Objectives of Communication.
2. **External Barriers:** Psychological barriers, Linguistic barriers, Mechanical Barriers, Making communication effective. Non-verbal communication and its effective use.
3. Oral Communication, Speeches for different occasions, Guidelines for effective listening, Job Interviews, Type of information
4. **Professional Interviews:** Interview process, Problems, Guidelines of Successful Interview, Group discussions, Purpose and problem, Conference.
5. Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of report, Modern forms of communication E-mail, Video Conferencing, International Communication for Global Business.

Reference Books

1. Jerry C. Woelfend, A. Gerloff & Robert C. Cumins, *Organisational Communication* (McGraw Hill, New York)
2. Haston, Sandberg & Mills, *Effective Speaking in Business*
3. George L. Mornisey, *Effective Business & Technical Presentation* (Addition Mestey Rebin Co. London)
4. Raymond Lesikar & Flatley, *Business Communication, Theory & Practice*
5. Rajendra Pal and J.S. Koelahalli, *Essentials of Business Communication*
6. Varinder Kumar and Bodhraj, *Business Communication*
7. Dr. Vindo Mishra and Dr. Narendra Shukla, *Business Communication*
8. T.N. Chhabra, *Business Communication*
9. K.K. Sihna, *Essentials of Business Communication*

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-III**Semester: **VI** ✓SUBJECT: **ACCOUNTS (HONOURS)**PAPER: **HONOURS-II** ✓**II**TITLE: **AUDITING** ✓Maximum Marks: **150****SYLLABUS**

OBJECTIVES: *The course is designed to provide exposure of the basic knowledge in Auditing*

Course Content:

- I. Introduction, origin, definition, Difference between Auditing and Accounting objectives, Types of Audit, Errors frauds and manipulations, principles and techniques of Auditing, various classes of audit, audit working, audit papers, audit note book. Preparation before audit and programme Investigation – Scope of Investigation, meaning, difference between investigation and auditing, Essentials for investigation. Aims of investigation.
- II. Internal control, Internal Check and audit, Vouching-objects importance, vouching of cash transactions, vouching of trading transactions, routine checking.
- III. Verification & valuation: Problem in the valuation of assets. Valuation and the auditor, general principles of verification, verification of different kinds of assets. Auditor's duty in respect of depreciation, reserves and dividends. Divisible profit and dividends.
- IV. Auditor's Qualification, appointment and remuneration, rights, duties and liabilities of an auditor.
- V. Company Audit: Audit of Company accounts with special reference to share and profits.
 1. Issue of share capital
 2. Issue of shares other than cash
- VI. Professional ethics and regulations of C.A. Act, 1949.

Reference Books

- | | | |
|-------------|---|---------------------|
| 1. Auditing | : | B.N. Tandon |
| 2. Auditing | : | T.R. Sharma |
| 3. Auditing | : | S.M. Shukla (Hindi) |
| 4. Auditing | : | Ravindra Kumar |
| 5. Auditing | : | R.G. Saxena |
| 6. Auditing | : | Kamal Gupta |
| 7. Auditing | : | K.K. Ahuja |

Approved for the session ~~2018-19~~ **2020-2021**

Page 1 of 2

8. Auditing : O.P. Gupta

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Admission

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: VI ✓

SUBJECT: MANAGEMENT (HONOURS)
II

PAPER: HONOURS-II ✓

TITLE: Management Information System ✓

Maximum Marks: 150

SYLLABUS

1. Introduction to MIS:

Meaning of MIS, need, object and significance of MIS, Basic requirements of MIS, Organisation of MIS within the company. Systems view of business, Classification of MIS & structure of MIS. Types of Information systems decision support system, office information system, executive information system.

2. Structure of MIS:

Level of management activity and information requirements, modularity concepts, Approaches to development of MIS, Bottom up approach, Top down approach process/ /procedure/forms driven methods - automated procedures. Life Cycle of MIS.

3. Problems of installing and operating MIS and suggestion for successful Implementation.

4. Conceptual knowledge on usage of information for decision making, planning and control.

5. Information design in the areas of marketing, production, personnel, purchasing, finance and accounting.

Reference Books

- | | | |
|-------------------------|---|--|
| 1. Gordon B. Davis | : | <i>Mgt. Information System</i> |
| 2. John G. Davis | : | <i>Information System (theory & practical)</i> |
| 3. Evons Gesford | : | <i>Modern Information System</i> |
| 4. Zeonand | : | <i>Accounting Information System.</i> |
| 5. Robert G. Mudet Tuel | : | <i>Information System for Modern Management</i> |
| 6. Ashoka Arora Akshaua | : | <i>Management Information System</i> |
| 7. A.K. Gupta | : | <i>Management Information System</i> |
| 8. C.S.V. Murthy | : | <i>Management Information System</i> |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): **PART-III**

Semester: **VI**

SUBJECT: **ACCOUNTS/MANAGEMENT (HONOURS)**

PAPER: **SUBSIDIARY**

TITLE: Company Law and Secretarial Practice

Maximum Marks: **150**

SYLLABUS

Course objective: The course objective is to help students obtain knowledge of the various provisions of the Companies Act 1956 and develop capacities to prepare and draft documents and resolutions as a company secretary.

1. **Company**
Definition and types, promotion, incorporation and commencement of Business, Memorandum of association, Articles of Association and Prospectus.
2. **Capital of company**
Share and Debenture types, issue and allotment of shares, share certificate and share warrants, Borrowing powers of the company.
3. **Management of company**
Board of directors Appointment, qualifications, disqualification; Powers, Duties, liabilities and remuneration, Divisible profits and dividend.
4. **Company secretary**
Meaning, Qualifications, Appointment, Duties and Responsibilities. Company secretary profession in India and Role of Institute of Company Secretaries.
5. **Law and procedure of company meetings**
Meeting of Board of Directors, Statutory Meeting, Annual general Meeting. Drafting of notice, agenda, resolution, minutes, Statutory report, Annual Report and Chairman's speech.

Books Recommended

- | | | |
|--|---|-----------------|
| 1. <i>Company Law & Secretarial practice</i> | - | Dr. S.M. Shukla |
| 2. <i>Company Law & Secretarial practice</i> | - | N.D. Kapoor |
| 3. <i>Company Law & Secretarial practice</i> | - | R.C. Agrawal. |
| 4. <i>Company Law & Secretarial Practice</i> | - | Avtaar Singh |

Note: "New Companies Act 2013" has been inserted, applicable from April 2014, should be adopted in the syllabus.

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New 2018

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – III

SUBJECT: ACCOUNTS/MANAGEMENT (HONOURS)

SEMESTER: VI

PAPERS: ~~HONOURS~~ *Subsidiary*
GIR-II

TITLE - MAJOR COMPUTER PROJECT WITH PRACTICAL

MAXIMUM MARKS – 100

1. Introduction to Programming -Modular Programming, Object Oriented Programming, Event Driven Programming: About Visual Basic (Object Based Programming Language), Rapid Application Development using Visual Basic; Familiar with Visual Basic User Interface-Pull-Down menus, Toolbar, Toolbox, Project Explorer, Properties Window, Form Layout Window, Form Immediate window; Opening and Closing window, Resizing and moving windows, Quitting Visual Basic.
2. Visual Basic Tool Box (Standard Window Controls)- Pointer, Picture Box, Label, Text Box, Frame, Command Button, Check Box, Option Button, Combo Box, List Box, Horizontal Scrollbar, Vertical Scrollbar, Timer, Shape, Line, Image Box. msgbox and input box.
3. Data Types: Integer, Long, Single, Double, Currency, String, Byte, Boolean, Date, Object, Variant. Need to use variable, Declaring Variables, Variable Naming Convention, Assigning value to Variables, Data Types of variable, Scope and lifetime of Variables (Public and Private); Control Flow statements,(Decision and looping),msgbox and input box.
4. Menu Editor : Concept of menus, Shortcut menus and Popup menus Designing Menu System, Menu Editor Dialog Box Options ,drop-down menu and popup menu. Multiple Document Interface, CReating and MDI form, Setting up MDI child Form, Creating Procedures, passing parameteres,other built-in functions.
5. General Controls (Advance):Common Dialog control(color, font,open,save and save as), data base using vb6.0,Data control and data bound control,data bound grid control,using ADO data control,data grid control.error handling.

Reference Books -

1. Simplified approach to Visual Basic – prateek bahatia,ranjit singh etc.
2. Mastering VB

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B.Com. (Honours) Part - III
ACCOUNTS / MANAGEMENT (HON.)

III Taxation Grz.

Semester : VII
Paper : Subsidiary
Gr. III

M.M. 150

VII sem. — Project work ✓

Q. 1

Q. 2

Q. 3 ✓

Q. 4

Q. 5

Q. 6

Q. 7
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Original

Institute for Excellence in Higher Education, Bhopal

Department of Commerce

Course Offered

Undergraduate Programme	Honours	Subsidiary Option	No. of Seats	Eligibility
B.Com. Honours	Accounts	Management	140(three sections)	10+2
B.Com. Honours	Management	Accounts	140(three sections)	10+2
B.Com. Honours	Accounts and Management	Computer Application	40	10+2
B.Com. Honours	Accounts Management and Management	Taxation	40	10+2

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Department of Commerce
Study Plan of B.Com. (Hons.) Management

Sem.	Name of Honours Paper	Name of Subsidiary Paper(Select any one Subject)
I	H-I General Mgt. H-II Fundamentals of Accounting	Gr-I Account - Business Economic or Gr-II Computer Application - Computer Fundamental & Operating System or Gr-III Taxation - Public Finance and Taxation
II	H-I Organizational Behavior H-II Business Mathematics	Gr-I Account - Macro Economic Environment or Gr-II Computer Application - PC PACKAGE with Practical or Gr-III Taxation - Income Tax Law
III	H-I Marketing Mgt. H-II Statistics	Gr-I Account - A/c & Costing or Gr-II Computer Application - Programming in C++ or Gr-III Taxation - Income Tax for Business
IV	H-I Financial Mgt. H-II Research Mythology	Gr-I Account - Income Tax or Gr-II Computer Application-Relational Database Management System with Practical or Gr-III Taxation - E- Commerce & Accounting
V	H-I Personal Mgt. & Industrial Relation H-II Mgt. A/c	Gr-I Account - Business Law or Gr-II Computer Application - E-Commerce & A/c Package or Gr-III Taxation-Law relating to Local Government and Authorities
VI	H-I Business Communication H-II Mgt. Information System	Gr-I Account - Company Law or Gr-II Computer Application - Major Computer Project with Practical or Gr-III Taxation - Project Work

नोट :

- (1) उपरोक्त सहायक विषयों लेखांकन/कम्प्यूटर एप्लीकेशन/टेक्सेशन (Gr-I/ Gr-II/ Gr-III) में से एक बार चयनित होने पर आगे के शेष सेमेस्टर में Group (Gr) अपरिवर्तनीय होगा।
- (2) Gr-II (Computer Application) का चयन सहायक विषय के रूप में करना होगा। इस हेतु सैद्धांतिक प्रश्न-पत्र 200 अंक एवं प्रायोगिक कार्य हेतु 100 अंक निर्धारित होंगे। प्रायोगिक कार्य में सतत आंतरिक मूल्यांकन नहीं होगा, केवल सेमेस्टर अंत में प्रायोगिक परीक्षा आयोजित की जावेगी।

Department of Commerce
Study Plan of B.Com. (Hons.) Accounts

Sem.	Name of Honours Paper	Name of Subsidiary Paper (Select any one Subject Group)
I	H-I financial A/c H-II Business Economic	Gr-I Management - Principal of Management or Gr-II Computer Application - Computer Fundamentals & Operating System or Gr-III Taxation – Public Finance and Taxation
II	H-I financial A/c H-II Macro Economic Environment	Gr-I Management - Business Mathematics or Gr-II Computer Application - PC PACKAGE with Practical or Gr-III Taxation - Income Tax Law
III	H-I Corporate A/c H-II Statics	Gr-I Management - Research Mythology or Gr-II Computer Application - Programming in C++ or Gr-III Taxation – Income Tax for Business
IV	H-I Specialized A/c H-II Cost A/c	Gr-I Management - Income Tax or Gr-II Computer Application - Relational Database Management System with Practical or Gr-III Taxation - E- Commerce
V	H-I Cost Control H-II Goods & Service Tax	Gr-I Management - Business Law or Gr-II Computer Application - E-Commerce & Accounting or Gr-III Taxation – Law relating to Local Government and Authorities
VI	H-I Corporate Tax & Planning H-II Auditing	Gr-I Management - Company Law or Gr-II Computer Application – Major Computer Project with Practical or Gr-III Taxation – Project Work

नोट :

- (1) उपरोक्त सहायक विषयों प्रबंध/कम्प्यूटर एप्लीकेशन/टेक्सेशन (Gr-I/ Gr-II/ Gr-III) में से एक बार चयनित होने पर आगे के शेष सेमेस्टर में Group (Gr) अपरिवर्तनीय होगा।
- (2) Gr-II (Computer Application) का चयन सहायक विषय के रूप में करना होगा। इस हेतु सैद्धांतिक प्रश्न-पत्र 200 अंक एवं प्रायोगिक कार्य हेतु 100 अंक निर्धारित होंगे। प्रायोगिक कार्य में सतत् आंतरिक मूल्यांकन नहीं होगा, केवल सेमेस्टर अंत में प्रायोगिक परीक्षा आयोजित की जावेगी।

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(Dr. K. S. Patel)

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वाणिज्य विभाग
पोस्ट ग्रेज्युट डिप्लोमा इन प्रोजेक्ट प्रोजेक्ट फायनेंसिंग एण्ड एनालायसिस
“ विचारणीय बिन्दु ”

(1) चूंकि पी.जी.डी./पी.एफ.ए. यू.जी.सी. से स्वीकृत एवं जबलपुर विश्वविद्यालय से अधिसूचित इन्टरडिस्क्रिप्शन पाठ्यक्रम है जिसमें निम्न विषय वाणिज्य से संबंधित किए गए हैं :-

1. अर्थशास्त्र
2. समाजशास्त्र
3. भूगोल
4. कम्प्यूटर साइंस
5. वाणिज्य (एम.बी.ए. में बनने वाले विषय)

अतः इन विभागों की स्वीकृति आवश्यक होगी।

(2) पाठ्यक्रम संचालन के लिए फेकल्टी की आवश्यकता होगी :-

1. अर्थशास्त्र एम.ए. - 01 (सभी सेमेस्टर)
2. समाजशास्त्र - 01 (प्रथम सेमेस्टर)
3. कम्प्यूटर साइंस - 01 (सभी सेमेस्टर)
4. भूगोल - 01 (तृतीय एवं चतुर्थ सेमेस्टर)
5. वाणिज्य/एम.बी.ए. - 01 (सभी सेमेस्टर)

(3) Infrastructure :

- i- Class Room (Smart Class Room)
- ii- Funds Allocation for field visit
- iii- Computer Room with internet facilities

(4) Criteria for Admission : *For 20 seats*

Graduate in any discipline

(Signature)
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(Dr. Mukesh Jain)

Post Graduate Diploma in Project Financing and Analysis

(PGD/PFA) *Session - 2018-2020*

Semester wise Study Plan for 2 years P.G. Diploma Course

I – First Semester		Interdisciplinary Related Departments
Paper (i)	Rural & Urban Society of India	Sociology Deptt.
Paper (ii)	Public Economics	Economics Deptt.
Paper (iii)	Project Financing : Basic Principles & Procedures	Commerce/MBA Commerce Deptt.
Paper (iv)	Law Relating to local Government and By-Laws of local Authorities	Innovative Subject (Pol. Sc.)
Paper (v)	Information Technology and 1 st Application in the field of Growth and Development (Part-I)	Computer Sc.

II – Second Semester		Interdisciplinary Related Departments
Paper (i)	Indian Economics : Structure Policies and Problems	Economics Deptt.
Paper (ii)	Micro Finance	Commerce/MBA
Paper (iii)	Project Financing : Project Management	Commerce/MBA
Paper (iv)	Life Coping Skills	Innovative Subject (Vocational)
Paper (v)	Information Technology and its Application in the field of Growth and Development (Part-II)	Computer Sc.

III – Third Semester		Interdisciplinary Related Departments
Paper (i)	Economics of Growth and Development	Economics
Paper (ii)	Major Ideas and Issues in Public Administration	Pol. Sc.
Paper (iii)	Project Financing – Project Analysis	Commerce/MBA
Paper (iv)	Geophysical Resource Management	Geography
Paper (v)	Information Technology and its Application in the field of Growth and Development (Part-III)	Computer Sc.

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IV – Fourth Semester		Interdisciplinary Related Departments
Paper (i)	Regional Planning and Development	Geography/Economics
Paper (ii)	Fundamentals of Financial Accounting and Principles of Auditing	Commerce
Paper (iii)	Project Financing : Dissertation (Participating in a Class Seminar)	Dissertation
Paper (iv)	Project Preparation : Report Based on Fieldwork and Viva-Vacl.	Commerce
Paper (v)	Information Technology and its Application in the field of Growth and Development (Part-IV)	Computer Sc.

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Dr. K.S. Patel

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(Dr. Mukesh Jain)

रानी दुर्गावती विश्वविद्यालय, जबलपुर

क्रमांक सभा/2005/-64

जबलपुर, दिनांक 15 जुलाई, 2005

अ धि सू च ना

सर्व संबोधित की सूचनार्थ अधिसूचित किया जाता है कि विश्वविद्यालय की समन्वय समिति ने अपनी 74वीं बैठक दिनांक 22 मार्च, 2005 में विश्वविद्यालय के निम्नोलोखित पोरोन्यम/अध्यादेश अनुमोदित कर दिए गए हैं, यथा:-

S.No.	Statute/Ordinance	
01.	Statute No. 10	(New) Faculty of Homeopathic Medicine and surgery.
02.	Statute No. 28	(Revised provision) The retirement age of the principals and Teachers of the State Non-Government College will be at par with the retirement age of the principals and Teachers of the State Government College.
03.	Statute No. 31	(New para) Para 50(c) PATERNITY LEAVE. A male employee whather temporary or permanent may be granted paternity leave on full pay as per provisions laid down by Govt. of M.P. for its employees from time to time.
04.	Ordinance No. 96 (Revised provision)	2(d) Eligibility for admission A candidate who after having passed the Bachelor's degree examination with computer science/application/maintenance and Mathematics as two of the subjects or Bachelor's degree examination in Computer Applications with Mathematics as one of the main subjects in +2 level and with a minimum of 50% marks shall be eligible for admission to the first semester. An entrance test shall be conducted for admission to the B.Sc. and a merit shall be prepared as per the following rule. (i) 50% weightage to performance in the entrance test (ii) remaining 50% weightage to performance in the bachelor's degree examination.

In case of insufficient number

shall be admitted in the first semester class according to admission rules of the University.

Reservation of seats will be as per rules of Government adopted by the University.

Post-Graduate Diploma in project Financing & Analysis (P.F.A.) alongwith amendmends.

Post-Graduate Diploma in Service Management.

M.Sc.(Industrial Mathematics)

05. Ordinance No. 127
(New Ordinance)

06. Ordinance No. 128
(New Ordinance)

07. Ordinance No. 129
(New Ordinance)

आदेशाकार,

उपकुलसचिव सभा,
रानी दुर्गावती विश्वविद्यालय,
जबलपुर ।

पञ्चम/2005/-64"अ"

जबलपुर, दिनांक 15 जुलाई, 2005

प्रतिनिधि:-

01. विश्वविद्यालय से सम्बद्ध समस्त महाविद्यालयों के प्राचार्यगण ।
02. समस्त संकायाध्यक्ष ।
03. विश्वविद्यालय अध्यापन विभागों के समस्त विभागाध्यक्ष ।
04. अपर-सचिव, समन्वय समिति, उच्च शिक्षा विभाग, मद्रास, भोपाल ।
05. विश्वविद्यालय के समस्त अधिकारीगण ।
06. कुलपतिजी/कुलसचिवजी के निज सहायक ।
07. विश्वविद्यालय सूचना पटल ।

उपकुलसचिव सभा,
रानी दुर्गावती विश्वविद्यालय,
जबलपुर ।

SECOND SEMESTER (PAPER - 4)

LIFE COPING SKILLS

Internal Assessment	-	20
Main Exam	-	80
Maximum Marks	-	100

UNIT - I

Restructuring one's own life story, Self Esteem, Self Concept, Self Acceptance and Personality Development.

UNIT - II

Positive Thinking, Goal Setting, Meaning and Attitude to success, Problem solving and decision Making

UNIT - III

Coping with Shyness, Loneliness, Fear, Failure, Change and study.

UNIT - IV

Leadership, Teamwork, Work Environment and Career Guidance

UNIT - V

Time Management & Stress Management.

REFERENCE BOOKS :

1. 'We shall Overcome' (A text book on life Coping skills) Dr. Xavier Alfonso S.J.
2. 'Towards Personal Excellence', Psychometric Tests and Self-improvement Techniques for Managers, Seema Sanghi, Sage Publications, New Delhi.
3. Stress in life and at Work, Rita Agrawal, Sage Publications, New Delhi.
4. Organizational Stress, Cary L Cooper, Sage Publications, New Delhi.
5. Managing Workplace Stress, Susan Cartwright, Sage Publications, New Delhi.
6. Stress and Coping, DM Pestonjee, Sage Publications, New Delhi.

SECOND SEMESTER (PAPER-5)

INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT (PART - II)

Internal Assessment	-	20+10
Main Exam	-	70
Maximum Marks	-	100

UNIT - I

Introduction to MS-Word, Parts of a word Windows (Title Bar, Menu Bar, Tool Bar, Ruler, Status Area), Creating New Documents, Opening an existing Document, inserting a second document into an open document; Editing a document, Deleting, Replacing Moving and Copying Text, Page Setup, Margins and gutters; Changing Fonts and Fonts and Font size, Make text bold, Italic and underline line spacing, Centering, Right and Left Alignment, Page breaks, Headers and Footers, Saving Documents, Spell Checking, Printing, Creating a Table using table menu- entering and editing text. Selecting, Adding and deleting rows and columns, Changing and shading template and Wizards, Working with graphics, Drawing objects, Mail Merge.

UNIT - II

Introduction to spreadsheets, Introduction to MS-EXCEL, Creating a simple worksheet, Computation in Worksheet, Printing the Worksheet, Graphs, What if analysis (Data Sort, Fill, Query, Filter).

UNIT - III

Introduction to MS-Powerpoint, Powerpoint elements templates, Wizards, views and color schemes, exploring powerpoint menu, adding text, adding title, adding text area, Resizing text boxes, Adding art, Starting a new slide, starting a slide show, Saving presentation, Printing slide show.

UNIT - IV

Introduction to Data Base, Database Files, Records & Fields, Problems with Manual Database, Using Computers for Databases, Categorization of DBMS systems (Networks, Hierarchical & Relational Databases) Application of DBMS System.

UNIT - V

Introduction to FoxPro Commands, Programming Logic & Techniques Using Flow Charts, Programming with FoxPro, Designing Screens, Creating Reports, Menu Generation, Data validation.

(15)

SECOND SEMESTER (PAPER - 2)

MICRO FINANCE

Internal Assessment	-	20
Main Exam.	-	80
Maximum Marks	-	100

UNIT - I

Introduction to the Financial Sector in India, Micro finance and Development, Micro Finance and Social and Economic Security, Micro Finance and Livelihoods.

UNIT - II

Micro Finance Organisations and Institutions. Self-help Groups and Grameen Bank Groups. Commercial Banks and Micro-Finance.

UNIT - III

Marketing Micro Finance, Gender- Men and Women as Clients for Micro-Finance, Individual versus Group Lending.

UNIT - IV

Rural and Urban Credit and Self-Help Groups, Exploring Empowerment and Leadership at the grassroots, Social Entrepreneurship in the Social Health Group Movement in India.

UNIT - V

Capacity-Building and Organisational learning, Project for Development Finance in India.

REFERENCE BOOKS :

1. Practical Micro-Finance, Malcolm Harper, Sage Publications, New Delhi
2. Credit and Banking, K.C. Nanda, Sage Publications, New Delhi.
3. Beyond Micro-credit, Thomas Fisher, Sage Publications, New Delhi.
4. Rural Credit and Self-Help Groups, K.G. Karmakar, Sage Publications, New Delhi.

THIRD SEMESTER (PAPER - 2)

MAJOR IDEAS AND ISSUES IN PUBLIC ADMINISTRATION

Internal Assessment	-	20
Main Exam.	-	80
Maximum Marks	-	100

UNIT - I

1. General background of Public Administration -Meaning nature and scope, Public and private Administration.

2. Administrative culture -meaning, Organisational behaviour and Administrative culture.

UNIT - II

1. Administration and Ecology: Meaning, Development of Ecological Approach, Ecology and Administration.

2. Rigg's Ecological Approach, his Typology of Society, with Particular reference to prismatic society and the Sala Model.

UNIT - III

1. Administrative process: Decision making -its meaning, Organisation context and decision making.

2. Herbert Simon Approach of Decision Making, Administrative Leadership.

UNIT - IV

1. Development Administration : Definition, Characteristics. The Concept of development administration and Administrative Development.

2. Economic. Socio, Cultural, Political Context of Development Administration. Development and Bureaucracy.

UNIT - V

1. Civil Service -Definition, Characteristics, Bureaucracy - definition Characteristics. Max Weber Model of Bureaucracy. Neutrality of Civil Service, Committed Bureaucracy.

SECOND SEMESTER (PAPER - 1)

INDIAN ECONOMY STRUCTURE, PROBLEMS AND POLICIES

Internal Assessment	-	20
Main Exam.	-	80
Maximum Marks	-	100

PREAMBLE

The objective of this Paper at the postgraduate level would be to sharpen the analytical faculty of the student, by highlighting an integrated approach to the functioning aspects of the Indian economy, keeping in view the scope for alternative approaches. Such an analysis is essential because the Indian economy is a unique amalgam of alternative competing and often conflicting theories and a proper understanding of its working is imperative if the student is to comprehend the ramifications that underlie most of the observed phenomena in the Indian economic set-up. The emphasis of the paper is on overall social, political and economic environment. The policy decisions. To develop all these themes, the course is divided into specific modules.

UNIT - I

PLANNING IN INDIA

Objectives and strategy of Planning, failures and achievements of plans,

Developing grass-root organizations for development - Panchayats, NGOs Ltd. pressure groups.

Broad demographic features of Indian population, Rural-urban migrations; Urbanization and civic amenities; Poverty and inequality.

UNIT - II

MODULE 4 : RESOURCE BASE AND INFRASTRUCTURE :

Energy; Social infrastructure - education and health; Environment; Regional imbalance; Issues and policies in financing infrastructure development.

THE AGRICULTURAL SECTOR :

Institutional Structure - land reforms in India; Technological change in

[10]

THIRD SEMESTER (PAPER - 2)

GEOPHYSICAL RESOURCES MANAGEMENT

Internal Assessment	-	20
Main Exam.	-	80
Maximum Marks	-	100

UNIT - I

INTRODUCTION

Meaning of Resources, Classification, Concept and approaches to natural resource management, Development and Resources.

UNIT - II

USE AND MISUSE OF RESOURCES

Use of natural resources - Land, Soil, Water, Minerals, Forests, Bio-resources. Global and Indian Scenario.

UNIT - III

CONSERVATION AND MANAGEMENT OF RESOURCES

Management of Resources - Meaning, Principles, Philosophy and Approaches, Resource Planning Management and Conservation.

UNIT - IV

RESOURCE APPRAISAL AND POLICY MAKING

Appraisal of Land resources, Geophysical - Relief and Drainage, Watershed, Rain water Harvesting. Use of GIS and remote sensing in resource appraisal and Policy making.

UNIT - V

RESOURCE DEVELOPMENT

Policies of Resource Development - Sustainable resource management concept, Methods, Dimension and Sustainable system.

Integrated resource development and its application.

SUGGESTED READINGS -

1. Simmon, I.G.: The Ecology of Natural Resources, London, 1974, 19. Singh, H.P.: Resource Appraisal and Planning in India, Rajesh, New Delhi.
2. Chorley, R.J., ed.: Water, Earth and Man. Methuen, London, 1969.

[19]

FIRST SEMESTER (PAPER -5)

INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT (PART - 1)

Internal Assessment	- 20+10
Main Exam.	- 70
Maximum Marks	- 100

(PRACTICAL BASED PAPER)

OBJECTIVE

The objective of the course is to familiarize the students with the innovations in information technology and how it affects growth & Planning. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

UNIT - I

What is Computer; Evolution of Computers, their classification & limitations, Uses of computers in modern society, Characteristics of desktop and portables/laptop, Introduction to hardware and software, Various types of software, Introduction to number systems and character codes, Date representation- Fixed point and Floating point representation.

UNIT - II

Block diagram of computer processing system, Introduction to hardware components, CPU (Control Unit, ALU Registers), Instruction characteristics and Instruction cycle, Introduction to peripheral devices. Input devices and functions-punch cards, keyboard and tele-typewriter terminals, Mouse, Light pen, Joystick, Magnetic tapes and cassettes, Magnetic disks, floppy and Winchester disk, OMR, OCR, MICR, Output devices and functions V.D.U., Plotters, Printers, CTD.

UNIT - III

Memory- Primary (Dynamic and Static, RAM, ROM-PROM, EP ROM, EEPROM, Cache, Virtual, Extended and Expanded) and Secondary Memory (Floppy disk and Hard disk with details of cluster, FAT Tracks, CD-ROM, add-on devices like RAM Chip, Sound Card ports and their functions, Disk Drives, Power supply and Distribution, Monitors; Printers, Modem)

[8]

THIRD SEMESTER (PAPER-5)

INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT (PART - II)

Internal Assessment	- 20+10
Main Exam.	- 70
Maximum Marks	- 100

UNIT - I

Introduction to Data Processing, Need of computers, in Business, Concept of Data Processing methods with examples (batch processing, Online systems, Time Sharing, Real time Systems, Distributed Processing)

UNIT - II

Definition of 3GL & 4GL Languages, Definition of CODD's rules, Introduction to RDBMS, Advantages and limitations over DBMS, Important components - database manager, DDL, DML, DCL, query processor, data dictionary, Concept of entities, attributes & relationships, ER diagrams, Normalization of data.

UNIT - III

Introduction to Oracle, Introduction to SQL, SQL Operators, data types, DDL commands of SQL (create tables, alter table, view, drop table, create view, rename, create index), DML commands of SQL (select select distinct, select from, where order by, Select group by clause, select group by having clause, insert into, update, delete), DCL commands of SQL (Revoke, grant, SQL aggregate functions(sum, avg, max, min, count, stddev, variance), SQL character Functions (Lower, upper, length, subster, RPAD, ROUND, TRUNC, SQRT, MOD, ABS, SINE), SQL arithmetic functions (Round, trunc, sqrt, mod, abs, sine), SQL date & time functions, conversion functions and other miscellaneous functions.

UNIT - IV

Implementation of Accounts using Tally Software

UNIT - V

Introduction to Networking, Network for companies and people, Type of network - LAN, VAN, MAN, Wireless Network, Internet Networks, Types of topologies, Transmission media - Magnetic media, Twisted pair, Basedband Coaxial Cable, Broadband Coaxial Cable, Fibre Optics.

[8]

FIRST SEMESTER (PAPER - 3)

PROJECT FINANCING : BASIC PRINCIPLES & PROCEDURES

Internal Assessment -	20
Main Exam. -	80
Maximum Marks -	100

UNIT - I

Concept of a Project, Categories of Projects, Project life cycle Phases.

UNIT - II

ESTABLISHING THE PROJECT : SCOPE, TIME, COST AND PERFORMANCE GOALS

Feasibility Report, Financing Arrangements, Preparation of Cost Estimates, Finalisation of Project Implementation Schedule, Evaluation of the Project Profitability, Appointing a Project Manager, Fixing the Zero Date, Summary.

UNIT - III

ORGANIZING HUMAN RESOURCES AND CONTRACTING

Delegation, Project Manager's Authority, Project Organization, Accountability in Project Execution, Contracts, 3R's of Contracting, Tendering and Selection of Contractors, Team Building, Summary.

UNIT - IV

ORGANIZING SYSTEMS AND PROCEDURE FOR PROJECT IMPLEMENTATION

Working of System, Design of Systems, Project Work System Design, Work Breakdown Structure, Project Execution Plan (PEP), Project Procedure Manual, Project Control System, Planning, Scheduling and Monitoring, Monitoring Contracts, Project Diary, Summary.

UNIT - V

PROJECT DIRECTION, COORDINATION AND CONTROL

Project Direction, Communications in a Project, Project Coordination, Project control, Scope/Progress Control, Performance Control, Schedule Control, Cost Control, Summary.

[6]

FOURTH SEMESTER (PAPER - 2)

FUNDAMENTALS OF FINANCIAL ACCOUNTANCY AND AUDITING

Internal Assessment -	20
Main Exam. -	80
Maximum Marks -	100

OBJECTIVES

To Impart basis Accounting knowledge as applicable to local Government and Bodies. To Provide the Students learn the basic knowledge of Auditing.

UNIT - I

Meaning and Scope of Accounting; Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting, Accounting standards.

UNIT - II

Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationship between journal and ledger; Rules regarding posting; Trial balance. Sub division of ledger.

UNIT - III

Capital and Revenue : Classification of Income; Classification of expenditure; Classification of receipts.

Accounting concept of income : Accounting concepts and income measurement; Expired cost and income measurement.

Final accounts : Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.

Rectification of errors : Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Accounts of Non-Trading Institutions.

[23]

UNIT-V

CHANGING URBAN SOCIETY

Changing occupational structure and its impact on social stratification, Gender, family, Migration, Problem of Housing and slum development, Environmental problems, urban poverty.

FOURTH SEMESTER (PAPER -3) PROJECT FINANCING : DISSERTATION

Internal Assessment - 25
Main Exam. - 50
Maximum Marks - 75

SUGGESTED READINGS -

1. Berch, Berberogue, Ed. 1992 : Class, State and Development in India I' 2, 3 and 4 Chapters. Sage, New Delhi.
2. Desai A.R. 1977 Rural Sociology in India, Popular Prakashan, Bombay. Mencher J.P., 1983: Social Anthropology of Peasantry Part III, OUP.
3. P. Radhakrishnan, 1989 : Peasant Struggles: Land reforms and Social Change in Malabar 1836-1982, Sage Publications: New Delhi.
4. Thorne, Daniel and Thorne Alice 1962 Land and Labour in India. Aisa Publications, Bombay.
5. Andre Betille 1974 Six Essays in Comparative Sociology, OUP, New Delhi. Ashish Nandy 1999, Ambiguous Journey to the City, New Delhi: OUP.
6. Quinn J.A. 1955, Urban Sociology, S Chand & Co., New Delhi
7. Pickwance CG (ed) 1976, Urban Sociology: Critical Essays, Methuen, Saunders peter 1981, Social Theory and Urban Question, Hutchinsonson.
8. Bose Ashish 1978, Studies in India Urbanisation 1901-1971, Tata Mc Graw Hill.
9. Abrahamson M 1976 Urban Sociology, Englewood, Prentice Hall.
10. Ronna, Paddison, 2001 : Handbook of Urban Studies, Sage: India.
11. Bharadwaj, R.K. 1974 : Urban Development in India, National Publishing
12. House, Gold, Harry, 1982 : Sociology of Urban Life, Prentice Hall, Englewood Cliff, Colling Worth, J B 1872 Problems of Urban Society Vol. 2, George and Unwin Ltd.

DISSERTATION SYNOPSIS

1. Topic

2. Introduction

3. Overview

4. Objectives

5. Hypothesis

6. Research Methodology

7. Capitalisation, Detail Description and Conclusion.

8. Bibliography

(PARTICIPATING IN A CLASS SEMINAR)

3rd SEMESTER (2)

Papers	Internal Asse.	Main Exam.	Max. Marks
I - ECONOMICS OF GROWTH OF DEVELOPMENT	20	80	100
II - MAJOR IDEAS AND ISSUES IN PUBLIC ADMINISTRATION	20	80	100
III - GEOPHYSICAL RESOURCE MANAGEMENT	20	80	100
IV - PROJECT FINANCING : PROJECT ANALYSIS	20	80	100
V - INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT (PART III)	20+10	70	100

4th SEMESTER

Papers	Internal Asse.	Main Exam.	Max. Marks
I - REGIONAL PLANNING AND DEVELOPMENT	20	80	100
II - FUNDAMENTALS OF FINANCIAL ACCOUNTANCY AND AUDITING	20	80	100
III - PROJECT FINANCING : DISSERTATION (PARTICIPATING IN A CLASS SEMINAR)	20	50+12.5 +12.5	100
IV - PROJECT PREPARATION : REPORT BASED ON FIELD VIVA-VOCE	20	50+12.5 +12.5	100
V - INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT (PART IV)	20+10	70	100

FOURTH SEMESTER (PAPER-5)

INFORMATION TECHNOLOGY AND ITS IMPLICATION IN THE FIELD OF GROWTH AND DEVELOPMENT. (PART - IV)

Internal Assessment - 20+10
Main Exam. - 70
Maximum Marks - 100

UNIT - I

The mechanism of the Internet : Distributed computing; client-server computing; Open system Interconnection Reference Model (OSIRM), based on the International Organization for Standardization (ISO) (Application Layer, Presentation Layer, Session Layer, transport layer network layer, Data link layer and Physical Layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log on to the network; Mechanism of sending and receiving email.

UNIT - II

Internet and Commerce : Business Operations; E-Commerce Practices vs traditional business practices; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

UNIT - III

Internet Enabled Services : Electronic mails (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet chat, World Wide Web, Browsing and searching; Browsing & Information retrieval, Exploring the World Wide Web; Search Engine / Directories, Major Search Engines, Specialized Search Engines, Popular Search Engines/Directories.

UNIT - IV

Operations of E-Commerce. Credit Card transaction, Secure Hypertext Transfer Protocol, Electronic Payment Systems, Secure Electronic transaction, Broker-based Services online, Online travel tourism services, Benefits and Impact of e-commerce on travel industry. Real estate market, Online stock trading and its benefits, online banking and its benefits, online financial services and that future.

वर्क के मिनिट्स

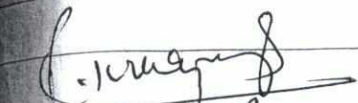
आज दिनांक 11 मई 2018 को अपरान्ह 1.00 बजे से वाणिज्य शोध केन्द्र में वाणिज्य अध्ययन मंडल की एक बैठक रखी गई। इस बैठक में उपस्थित निम्नानुसार रही:

1. डॉ. एस. एस. विजयगोपाय
2. डॉ. आर. के. शर्मा
3. डॉ. के. एस. पटेल
4. डॉ. ए. ए. के. मुन्शी
5. Dr. A. K. Mishra
6. Dr. N. R. Das
7. Mrs. Nidhi Masih
8. Dr. Sharda Gangwar
9. Dr. Anuj Hundet

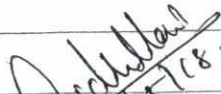
① म. उ. शासन की आई. टी. पी. योजना को ध्यान में रखकर प्रस्तावित अध्ययन प्लान पर चर्चा की और चर्चा उपरान्त प्रस्तुत प्रस्ताव को स्वीकार किया गया। स्वीकृति उपरान्त पाठ्यक्रम पर सभी ने टिप्पणी की। यह योजना Subsidary के निम्नलिखित को ध्यान में रखकर पारित की गई। सर्वसम्मति से इसे मान्य किया

② म. उ. शासन की आई. टी. पी. योजना के अनुसार आई. टी. पी. प्रमोटी डा. मुकेश जी द्वारा प्रस्तावित PGDPA (Post Graduate Diploma in Project Financing and analysis)

को-वर्क उपरान्त मान्य किया गया। उक्त
पाठ्यक्रम सत्र 2018-19 से प्रारंभ होगा अज्ञात है।
डॉ. भुवनेश्वर उक्त पाठ्यक्रम के अध्यापक संबंधी
आवृत्ति कार्यवाही करेंगे। इससे
अन्यवाद अज्ञात के साथ बंधक
समाप्त हुई।


11-5-18

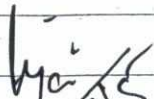

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: ACCOUNTS

PAPER: HONOURS-I

Title: Financial Accounting

Maximum Marks: 150

SYLLABUS

Note: *Minimum 70% numerical questions should be asked.*

1. Meaning of Book Keeping & Accountancy, Uses of Accounting Information, Functions & Limitation of Accounting & Accounting Equations.
2. Basic Postulates of Accounting Conventions.
3. **Final Accounts (with adjustment):** Preparations of Manufacturing Account, Trading and Profit & Loss Account, Balance Sheet, Difference between Trial & Balance Sheet, P&L Account and Balance Sheet, Rules of Preparation of Balance Sheet, Marshalling of Assets & Liabilities, Adjustment & their Impact on Final Accounts.
4. **Depreciation:** Meaning & Objects of Depreciation, Difference Between Depreciation, Obsolescence & Fluctuation. *Methods of depreciation:* Fixed Installment Method, Diminishing Balance Method, Annuity Method, Depreciation Fund Method & Insurance Policy Method.
5. Preparation of Accounts from Incomplete Records & Single Entry System.
6. **Investment Account:** Types of Securities, Cum-interest, Cum-dividend, Ex-interest, Ex-dividend, Purchase & Sale of Securities.
7. **Branch Accounts:** Types of Branches – Dependent Branches, Independent Branches & Foreign Branches. Preparation of Branch Account & Branch Trading and P&L Account at Cost Price and at Invoice Price, Stock & Debtors Method, Whole Sale Price Method, Incorporation of Branch, Trial Balance in H.O. Books, Records of Goods in Transit & Cash in Transit in the Books of Head Office, Inter Branch Transactions. Conversion of Trial Balance of the Foreign Branch in Head Office Books.

Reference Books:

- | | | |
|------------------------------|---|------------------------------------|
| 1. <i>Financial Accounts</i> | - | P.C. Tulsian |
| 2. <i>Financial Accounts</i> | - | Dr. S.M. Shukla |
| 3. <i>Advance Accounts</i> | - | S.N. Maheshwari |
| 4. <i>Advance Accounts</i> | - | M.C. Shukla & T.S. Grewal (Vol.-I) |

Institute for Excellence in Higher Education (I.E.H.E.), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: MANAGEMENT

PAPER: HONOURS-I

TITLE: General Management

Maximum Marks: 150

SYLLABUS

I. *Foundation of Management:*

Concept and significance of Management, Evolution of Management Thought, *Some Leading Management Trail Blazers*: F.W Taylor, Henry Fayol, Max Weber, Elton Mayo, C.I. Barnard & Peter Drucker; Functions of Management.

Manager & Business Environment: Economic, Political, Social, Political, Legal & Technological. Manager and Social Responsibilities, Values and Ethics Professionalization of Management in India.

II. *Planning:*

Nature and Significance, Objectives, Policy & Procedures. Steps in Planning, Strategic Planning, Determinants of strategy, strategical alternatives, process and technique of decision-making.

III. *Organizing:*

Nature & Significance, Span of Management, Departmentation, Line and Staff Relationship, Delegation & Decentralization, Formal & Informal Organization.

IV. *Leadership:*

Defining Leadership, Ingredients of leadership, Traits Approaches to leadership, Leadership Behaviour & Styles, Situational or Contingency Approaches to Leadership, Creativity & Innovation.

V. *Co-ordination:*

Need for Coordination, Theories of X, Y & Z; Two Factor Theory of Motivation; Contributions of Maslow & Herzberg.

VI. *Controlling:*

Process of Control, Determinants of Effective Control.

VII. *Challenges in Management:*

Types of Problems and Remedies.

Recommended Books:

- | | |
|---|-----------------------|
| 1. <i>Principles & Practice of Management</i> | : Tripathi & Reddy |
| 2. <i>Entrepreneurship Development Management</i> | : R.K. Sharma & Gupta |
| 3. <i>Principles of Management</i> | : L.M. Prasad |
| 4. <i>Principles of Management</i> | : Koontz & O' Donnell |
| 5. <i>Principles of Management</i> | : Parag Diwan |
| 6. <i>Principles of Management</i> | : Terry Franklin |
| 7. <i>Principles of Management</i> | : T.N. Chhabra |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: ACCOUNTS (Honours)

PAPER: HONOURS-II

TITLE: Business Economics

Maximum Marks: 150

SYLLABUS

- I. Definition, Nature & Scope of Economics, Utility of Economics for Business, Consumer Surplus, Law of Proportions.
- II. Meaning of Demand & Supply, Elasticity of Demand & Supply, Demand Forecasting, Law of Demand.
- III. Meaning of Production, Factors of Production, Scale of Production, Law of Return, Production Function, Iso Costs & Isoquants.
- IV. Meaning of Profit, Gross Profit, Net Profit, Rent, Wages, Interest, Cost Concept & determination, Total, Average & Marginal Cost, Concept of Revenue.
- V. Meaning of Market, Types of Market, Theory of Price & Output Determination in Different Market Structures, Perfect, Imperfect and Monopoly.
- VI. *Welfare Economics*: Meaning & Welfare Theories.
- VII. Concept of Inflation & Deflation, Nature and Causes, Meaning of Deficit Financing, Its Impact with Special Reference to India.

Recommended Books:

- | | | |
|---|---|-----------------|
| 1. <i>Principles of Economics</i> | : | M.L. Seth |
| 2. <i>Principles of Economics</i> | : | P.N. Chopra |
| 3. <i>Principles of Economics</i> | : | R.K. Lekhi |
| 4. <i>Business Theories</i> | : | K.K. Dewett |
| 5. <i>Micro Economics</i> | : | D.D. Chaturvedi |
| 6. <i>Money Banking and International Trade</i> | : | D.M. Mithani |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: MANAGEMENT

PAPER: HONOURS II

TITLE: FUNDAMENTALS OF ACCOUNTING

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. **Principle of Double entry system, elementary knowledge of books of original records:** Journal, Ledger and Trial Balance, Final Accounts with Adjustment.
2. **Depreciation Accounts:** Fixed Installments, Diminishing Balance Method, Annuity Methods, Insurance Policy Method, Depreciation Fund Method.
3. **Accounts from incomplete records and Single Entry System:** Determination of profit or loss under single entry system. Conversion of single entry system into double entry system.
4. **Branch Accounts:** Simple system or debtors system. Final accounts system, Independent branch, Incorporation of branch, Trial balance and incorporation of branch assets and liabilities. *Foreign Branch:* Conversion of accounts and preparation of final accounts of foreign branch.
5. **Departmental Accounts:** Departmental Trading & Profit & Loss Account and Preparation of Balance Sheet. Reserve for Unrealised Profit.
6. Investment Account.
7. Accounting Standards (Indian and International).

Reference Books:

- | | |
|--------------------------------|---------------------------------------|
| 1. <i>Financial Accounting</i> | - P.C. Tulsian |
| 2. <i>Financial Accounting</i> | - Dr. S.M. Shukla |
| 3. <i>Financial Accounting</i> | - B.D. Agarwal |
| 4. <i>Financial Accounting</i> | - S.N. Maheshwari |
| 5. <i>Financial Accounting</i> | - M.C. Shukla and T.S. Grewal (Vol-I) |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: **MANAGEMENT (Honours)**

PAPER: **SUBSIDIARY**

TITLE: Business Economics

Maximum Marks: **150**

SYLLABUS

- I. Definition, Nature & Scope of Economics, Utility of Economics for Business, Consumer Surplus, Law of Proportions.
- II. Meaning of Demand & Supply, Elasticity of Demand & Supply, Demand Forecasting, Law of Demand.
- III. Meaning of Production, Factors of Production, Scale of Production, Law of Return, Production Function, Iso Costs & Isoquants.
- IV. Meaning of Profit, Gross Profit, Net Profit, Rent, Wages, Interest, Cost Concept & determination, Total, Average & Marginal Cost, Concept of Revenue.
- V. Meaning of Market, Types of Market, Theory of Price & Output Determination in Different Market Structures, Perfect, Imperfect and Monopoly.
- VI. *Welfare Economics*: Meaning & Welfare Theories.
- VII. Concept of Inflation & Deflation, Nature and Causes, Meaning of Deficit Financing, Its Impact with Special Reference to India.

Recommended Books:

- | | | |
|---|---|-----------------|
| 1. <i>Principles of Economics</i> | : | M.L. Seth |
| 2. <i>Principles of Economics</i> | : | P.N. Chopra |
| 3. <i>Principles of Economics</i> | : | R.K. Lekhi |
| 4. <i>Business Theories</i> | : | K.K. Dewett |
| 5. <i>Micro Economics</i> | : | D.D. Chaturvedi |
| 6. <i>Money Banking and International Trade</i> | : | D.M. Mithani |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-I

Semester: I

SUBJECT: ACCOUNTS (HONOURS)

PAPER: SUBSIDIARY

TITLE: Principles of Management

Maximum Marks: 150

SYLLABUS

I. *Foundation of Management:*

Concept and Significance of Management, Evolution of Management Thought; *Some Leading Management Trailblazers:* F.W. Taylor, Henry Fayol; Functions of Management. *Manager & Business Environment:* Economic, Political, Social, Legal & Technological. Manager and Social Responsibilities.

II. *Planning:*

Nature & Significance, Objectives, Policy & Procedures, Steps in Planning, Strategic Planning, Determinants of Strategy, Strategic alternatives.

III. *Organization:*

Nature & Significance, Span of Management, Departmentation, Line and Staff Relationship, Delegation, Decentralization, Formal & Informal Organisation.

IV. *Leadership:*

Defining Leadership, Ingredients of Leadership, Traits Approach to Leadership, Leadership Behaviour & Styles.

V. *Co-ordination:*

Need for Co-ordination, Motivation Theories X, Y & Z.

VI. *Control:*

Process of Control and Determinants of Effective Control.

VII. *Challenges in Management:*

Types of Problems and Remedies

Recommended Books:

- | | |
|---|-----------------------|
| 1. <i>Principles & Practice of Management</i> | : Tripathi & Reddy |
| 2. <i>Entrepreneurship Development Management</i> | : R.K. Sharma & Gupta |
| 3. <i>Principles of Management</i> | : L.M. Prasad |
| 4. <i>Principles of Management</i> | : Koontz & O' Donnell |
| 5. <i>Principles of Management</i> | : Parag Diwan |
| 6. <i>Principles of Management</i> | : Terry Franklin |
| 7. <i>Principles of Management</i> | : T.N. Chhabra |

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – I

SEMESTER; I

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; SUBSIDIARY (GR-II)

TITLE - COMPUTER FUNDAMENTALS AND OPERATING SYSTEM

MAXIMUM MARKS - 100

1. What is Computer, Evolution of Computers, their classification & limitations, Generation of Computer, Uses of computers in modern society, Characteristics and Types of desktop, Laptop, Notebook, Palmtop, Workstation. Block diagram of computer processing system, CPU (Control Unit, ALU Registers) Introduction to number systems (Binary, Octal & Hexa decimal) character codes (BCD, EBCDIC, ASCII), Introduction to Software and types of Software.
2. Input devices and functions-KeyBoard, Mouse, Track ball, Joystick, Digitizer, Tablet, Scanners, Digital Camera, OMR, OCR, Barcode reader, Voice Input System Light pen, Touch Screen.
Output Devices and Functions - Characteristic & Type of Monitor, VGA, SVGA, XVGA, LCD Screen etc. Printers - Impact & Non Impact Printers, Character Printer, Line Printer, Page Printer, Plotter.
3. Memory- Primary (RAM, Dynamic and Static RAM, ROM-PROM, EPROM, EEPROM, Cache, Virtual, Extended and Expanded) and Secondary Memory (Floppy disk and Hard disk with details of cluster, FAT, track,) Power supply and Distribution. Storage Devices - Function of Storage Devices - Magnetic Tape, Harddisk Drives, Pen Drives, Floppy Disk, CD, VCD, CDR, CD-RW, DVD, DVD-RW.
4. What is an operating System, Types of operating system with examples single user (MS-DOS) and Multi-user (UNIX), Functions of operating system- Memory management, CPU Management, File Management, I/O Device Management, Data Management, time sharing, Security, communication
Wild cards, relative and absolute path, Booting System (ROM BIOS, POST, io.sys, msdos.sys, Autoexes.bat, Configuration system, Commands. com).
Internal and External Commands with Syntax. Internal Commands - CLS, DATE, TIME MD, CD, RD, DEL, PROMT, TYPE, COPYCON, DIR, REN, DELETE, COPY, External Commands- CHKDSK, SCANDISK, MEM, ATTRIB, XCOPY, DISKCOPY, DISKCOMP, BACKUP, RESTORE etc.
5. Introduction to Windows Xp, Parts of Windows screen - Desktop Icons, Windows, Anatomy of a Window, The title bar, Minimize and Maximize Button, The control Box, Scroll Bars, Scroll Buttons and Scroll Boxes, Changing Screen Saver and Background, Application and Document Windows Changing Date & time.
My Computer, My Documents, Recycle Bin, Creating Folder, Windows Explorer, Searching, Moving files, Copy, Delete and Rename files, Creating Shortcuts.

Reference Books -

1. Windows Based Computer Course, Gurvinder Singh, English
2. Fundamentals of Informatin Technology, Chetan Srivastava, English
3. Fundamentals of Computer, Rajaraman, English

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-I

SEMESTER - I

SUBJECT: ACCOUNTS/MANAGEMENT (HONOURS) PAPER: SUBSIDIARY (GR-III)

TITLE: **Public Finance and Taxation**

Maximum Marks: 150

SYLLABUS

Nature and Scope of Public Finance: Nature, Definition, Scope of Public Finance
Role of Public Finance in Economic Development, Principles of Maximum Social Advantage

Public Revenue: Main Sources of Public Revenue, Classification and Importance of Taxes
Significance, merits And demerits of direct and indirect taxes, Impact, shifting, incidence and effects of taxation Significance of income tax and corporation tax

Public Expenditure: Classification and Cannons of Public Expenditure, Effects of Public expenditure on – Production, Distribution and Economic Growth

Public Debt: Need, Sources and repayment, Effects of Public debt on – Money Supply, and repayment, Economic Growth and Economic Stability

Local Finance: Local bodies and their financial responsibilities, Sources of Local Finance
Local Taxation

Budgets: Classification of Budgets, Budgets and Planning Budget and National Accounts

Reference

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatia H.L. – Public Finance
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-I

Semester: II

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-I

TITLE: FINANCIAL ACCOUNTING

Maximum Marks: 150

SYLLABUS

Note: **Minimum 70% numerical questions should be asked.**

1. Inflation Accounting: Meaning of inflation accounting & change in price level. Index method & Appraisal method.
2. Self Balancing system, Sectional Balancing System.
3. General concept of partnership accounts. Preparation of capital & other accounts of partners.
4. Admission of a new partner, Calculation of goodwill, Net profit sharing ratios, Revaluation of assets & liabilities, Guarantee of profit to new partner.
5. Retirement & Death of partner, Preparation of executor's A/c.
6. Dissolution of partnership firm.
7. Dissolution of partnership firm (continued), Garner v/s Murray decision.
8. Conversion of partnership firm into Joint Stock Company.
9. Amalgamation of partnership firms.

Reference Books:

- | | | |
|--------------------------------|---|-----------------|
| 1. <i>Financial Accounting</i> | - | S.N. Maheshwari |
| 2. <i>Financial Accounting</i> | - | Shukla & Grewal |
| 3. <i>Financial Accounting</i> | - | Dr. S.M. Shukla |
| 4. <i>Financial Accounts</i> | - | P.C. Tulsian |
| 5. <i>Advanced Accounting</i> | - | Jaen & Nagar |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) : PART-I

Semester: II

SUBJECT: MANAGEMENT

PAPER: HONOURS-I

TITLE: Organisational Behaviour

Maximum Marks: 150

SYLLABUS

1. Introduction:

Meaning and Importance of Organisational Behaviour, Design and Structure of Organisation, Theories of Organisation: Classical, Neo-classical & Modern. Role of Individual in Organisation - Perception, Learning, Personality Types and Personality Development.

2. Leadership & Motivation:

Significance, Leadership Theories, Leadership Styles and Contingency Approach. Theories of Motivation, Maslow's Hierarchy of Needs, Herzberg's Two Factor Theory & Mc Clelland Achievement Theory.

3. Organisation Change & development:

Causes, Goals and Consequences, Management of Change. Criteria for Organisational Development.

4. Organisational Conflict:

Power, Politics & Conflict in Organisation, Causes & Types of Conflict, Job Frustration.

5. Group Dynamics:

Benefits of Groups, Types of Groups, Group Formation and Development Committees, Decision Making Training Group.

6. Organisational Effectiveness:

An overview of the 3D theory of William J. Reddin, 3-D Management Theory, Management Styles.

7. Total Quality Management (TQM): Meaning, Concept, Objectives and Techniques.

Reference Books:

- | | | |
|------------------------------------|---|-----------------------------|
| 1. <i>Organisational Behaviour</i> | – | Rao and Narayan |
| 2. <i>Organisational Behaviour</i> | – | Robbins |
| 3. <i>Organisational Behaviour</i> | – | Fred Luthans |
| 4. <i>Organisational Behaviour</i> | – | Rosy Joshi and Shashi Gupta |
| 5. <i>Organisational Behaviour</i> | – | S.S. Khanka |
| 6. <i>Organisational Behaviour</i> | – | K. Ashwathappa |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) PART-I

Semester: II

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-II

TITLE: Macro Economic Environment

Maximum Marks: **150**

SYLLABUS

- I. **Indian Economy:** Background, nature and main features, Public Sector and its performance
- II. **Economic Planning:** Brief History, Objectives & features of 5 years plan in India its achievements and targets of current 5 year.
- III. **Indian Agriculture:** Role of agriculture in Indian Economy, Main Features, Problems, Agricultural policy of India.
- IV. **Industrial Development:** Industrial Development after Independence Problems of Development, New Industrial Policy.
- V. **Service Sector in India:** Infrastructure and Economic Development, Problems and new strategy Monetary Policy, Reserve Bank of India, Financial Institutions in India and their role.
- VI. **Fiscal Policy of India:** Objectives, Techniques and tools of Fiscal Policy, Budget analysis.
- VII. **New Economic Reforms** and its impact on Indian Economy.
- VIII. **Indian Capital Market:** Brief History, Role composition and Capital Market reforms.
- IX. **Indian Foreign Trade:** Importance for a developing Economy, Composition, Direction of Indian Foreign Trade.
- X. **Foreign Direct Investment in India:** Trends and Pattern

Reference

- | | | |
|--------------------------|---|-------------------------------|
| 1. <i>Indian Economy</i> | – | Ruddar Datt and KPM Sundharam |
| 2. <i>Indian Economy</i> | – | P.K. Dhar |
| 3. <i>Indian Economy</i> | – | Mishra & Puri |
| 4. <i>Indian Economy</i> | – | A.N. Agarwal |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) : PART-I

Semester: II

SUBJECT: MANAGEMENT (Honours)

PAPER: HONOURS -II

TITLE: Business Mathematics

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical questions should be asked.

- (1) **Ratio:** Profit Ratio, Sacrificing Ratio and Gaining Ratio.
Percentage: Percentage, Application in Calculating Cost.
Discount: Commission and Brokerage
- (2) **Simultaneous Equation:** Meaning, Types & Methods of Calculation upto three variables.
Profit & Loss Average
- (3) **Elementary Matrices and Determinants:** Definition of Matrices, Types of Matrices, Algebra of Matrices. Elementary Properties of Determinants. Calculation of values of Determinants up to Second order.
- (4) **Fundamental Laws of Logarithms:** Changes of Base to determine characteristics of a common log. Determine Mantissa of Common Log, Antilog, Multiplication method in Log, Divide, Power and Square Root.
- (5) **Simple & Compound Interest and Annuities:** Different types of Interest rates, Concept of Present Value and amount of sum types of annuities, present value and amount of an annuity including the cases of continuous compounding problems a related to sinking fund.

Reference Books:

1. *Business Mathematics* : Dr. Ramesh Mangal, Universal Publication, Agra
2. *Business Mathematics* : Dr. S.M. Shukla, Sahitya Bhawan Publications
3. *Business Mathematics* : Allen RGD, Macmillan, New Delhi
4. *Business Mathematics* : R.S. Soni, Pitamber Publishing House.
5. *Mathematics for Economics* : E.T. Dowling, Schaum's Outlines Series, McGraw Hill, London
6. *Business Mathematics* : N.C. Jain

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) PART-I

Semester: II

SUBJECT: MANAGEMENT HONOURS

PAPER: Subsidiary

TITLE: Macro Economic Environment

Maximum Marks: 150

SYLLABUS

- I. **Indian Economy:** Background, nature and main features, Public Sector and its performance
- II. **Economic Planning:** Brief History, Objectives & features of 5 years plan in India its achievements and targets of current 5 year.
- III. **Indian Agriculture:** Role of agriculture in Indian Economy, Main Features, Problems, Agricultural policy of India.
- IV. **Industrial Development:** Industrial Development after Independence Problems of Development, New Industrial Policy.
- V. **Service Sector in India:** Infrastructure and Economic Development, Problems and new strategy Monetary Policy, Reserve Bank of India, Financial Institutions in India and their role.
- VI. **Fiscal Policy of India:** Objectives, Techniques and tools of Fiscal Policy, Budget analysis.
- VII. New Economic Reforms and its impact on Indian Economy.
- VIII. **Indian Capital Market:** Brief History, Role composition and Capital Market reforms.
- IX. **Indian Foreign Trade:** Importance for a developing Economy, Composition, Direction of Indian Foreign Trade.
- X. **Foreign Direct Investment in India:** Trends and Pattern

Reference

- | | | |
|--------------------------|---|-------------------------------|
| 1. <i>Indian Economy</i> | – | Ruddar Datt and KPM Sundharam |
| 2. <i>Indian Economy</i> | – | P.K. Dhar |
| 3. <i>Indian Economy</i> | – | Mishra & Puri |
| 4. <i>Indian Economy</i> | – | A.N. Agarwal |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS) : PART-I

Semester: II

SUBJECT: ACCOUNTS (Honours)

PAPER: SUBSIDIARY

TITLE: Business Mathematics

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical questions should be asked.

- (1) **Ratio:** Profit Ratio, Sacrificing Ratio and Gaining Ratio.
Percentage: Percentage, Application in Calculating Cost.
Discount: Commission and Brokerage
- (2) **Simultaneous Equation:** Meaning, Types & Methods of Calculation upto three variables.
 Profit & Loss Average
- (3) **Elementary Matrices and Determinants:** Definition of Matrices, Types of Matrices, Algebra of Matrices. Elementary Properties of Determinants. Calculation of values of Determinants up to Second order.
- (4) **Fundamental Laws of Logarithms:** Changes of Base to determine characteristics of a common log. Determine Mantissa of Common Log, Antilog, Multiplication method in Log, Divide, Power and Square Root.
- (5) **Simple & Compound Interest and Annuities:** Different types of Interest rates, Concept of Present Value and amount of sum types of annuities, present value and amount of an annuity including the cases of continuous compounding problems a related to sinking fund.

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2. *Business Mathematics* : Dr. S.M. Shukla, Sahitya Bhawan Publications
3. *Business Mathematics* : Allen RGD, Macmillan, New Delhi
4. *Business Mathematics* : R.S. Soni, Pitamber Publishing House.
5. *Mathematics for Economics* : E.T. Dowling, Schaum's Outlines Series, McGraw Hill, London
6. *Business Mathematics* : N.C. Jain

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – I

SEMESTER; II

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; ; SUBSIDIARY (GR-II)

TITLE – PC PACKAGE

MAXIMUM MARKS - 100

1. Introduction to MS-Word, Parts of MS-Word Windows (Title Bar, Menu Bar, Tool Bar, Ruler, Status Area) Creating New Documents, Opening an existing Document, Find and Replacing, Moving and Copying Text, Page setup, Margins and Gutters, Creating a Document using Templates and Wizards.
Text Formatting - Changing Fonts and Fonts and Font size, Make text Bold, Italic and Under line, Spacing, Centre, Right and Left alignment, Page breaks, Headers and Footers, Saving documents,
2. Spell checking, Printing, Creating a Table using Table Menu- Entering and Editing text. Selecting, Adding and Deleting Rows and Columns, Changing and Shading template and Wizards, Working with Graphics, Drawing objects, Using frames to position objects. Mail Merge,
3. Introduction to MS-EXCEL, Creating a Simple Worksheet, Entering data into worksheet, Computations in Worksheets, Printing the worksheet, Creating Graphs and charts, What if analysis (Data sort, Fill, Query, Filter) Copying, Renaming, Moving, Adding and Deleting worksheet
Using Formulas and Functions - Formula, Characteristics of Formula, Entering formula, Copying formulas, Types of Functions(date,mathematical,logical,statistical), Function Wizard, Formatting of Using Autoformat.
4. Introduction to MS-POWERPOINT, PowerPoint elements templates, Wizards, Views and Color schemes, Exploring PowerPoint menu, Adding text, Adding title, Adding text area, Resizing text boxes, Adding art starting a New slide, Slide transition effects and other animation effects, Starting a slide show, Saving presentation, Printing slide, Display of Slide show.
5. Introduction to PageMaker, Title bar, Menu bar, Tool box, Preparation of documents using PageMaker, Master Page, Page Setup, Margin, Ruler & guides, Formatting fonts and Character sets, Drop Cap, Spell check & find and replace, Various types of palette (Color, Control, Style), Various types of printers used in Pagemaker.

Reference Books -

1. Windows based Computer Courses - Gurvinder Singh, English
2. PC Software - Nitin K. Naik, Hindi
3. Office 2000 – Pragya (Hindi/English)

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-I

SEMESTER-II

SUBJECT: ACCOUNTS/MANAGEMENT (HONOURS) PAPER: SUBSIDIARY (GR-III)

TITLE: Direct Tax - Income Tax Law

Maximum Marks: 150

SYLLABUS
[ASSESSMENT YEAR 2018-19]

Note: Minimum 70% Numerical questions should be asked.

1. Definition – Income, Casual Income, Agriculture Income, Person Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income Residence and Tax Liabilities, Exempted Incomes,
2. Computation of Income under the salary, Allowances, Provident Fund, Perquisites and the salary, Profit in lieu of Salary
3. Computation of Income from House Property.
4. Computation of Income under the Heads Profits and Gains of Business or Profession
5. Set-off and carry-forward of Losses.
6. Income from Capital Gains – Short Term and Long Term Gains, Deductions in Computing Total Income, Rebates and Reliefs.
7. Income from other Sources
8. Deduction, Rebate and Relief from Gross Total Income and Tax Liability.

Books Recommended

- | | | |
|---|---|---------------------|
| 1. <i>Students Guide to Income tax</i> | : | V.K. Singhania |
| 2. <i>Direct Taxes</i> | : | V.K. Singhania |
| 3. <i>Income Tax Law & Accounts</i> | : | Grish Chandra Ahuja |
| 4. <i>Income Tax Law and Accounts</i> | : | Bhagwati Prasad. |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III

SUBJECT: ACCOUNTS (HONOURS)

PAPER: HONOURS-I

TITLE: Corporate Accounts

Maximum Marks: 150

SYLLABUS

Note: *Minimum 70% numerical question should be asked.*

1. **Issue of Shares and Debentures, Forfeiture of Shares,** Issue of Bonus Shares, Redemption of Preference Shares and Debentures.
2. *Purchase of Business:* Purchase Consideration, Calculation of Purchase Consideration, Goodwill or Capital Reserve, Vendor's Debtors and Creditors.
3. **Profits Prior to & Post Incorporation:** Allocation of Profit or Loss, Profit and Loss Account.
4. *Final Accounts of Companies:* Profit and Loss Account, Statutory Requirement, Managerial Remuneration, Computation of Profit for Remuneration, Divisible Profit, Bonus Shares and Balance Sheet.
5. *Merger of Companies and Reconstruction of Companies:* Methods of Accounting, Journal Entries, Methods of Purchase Consideration, Inter-Company Transactions and External Reconstruction.
6. *Internal Reconstruction of companies:* Alternation of share capital, Reconstruction of Share Capital, Reduction Account and Reconstruction Schemes.
7. *Liquidation of Companies:* Liquidation and Insolvency, Models of Winding Up, Consequence of Winding Up, Power and Duties of Liquidator and Statement of Affairs.
8. *Valuation of Shares and Goodwill:* Goodwill, Factors Affecting Goodwill, Need for Valuation, Accounting treatment, Methods of Evaluation Goodwill, Valuation of Shares, Need for Valuation and Methods of Valuation of Shares.

Reference Books:

- | | |
|--|--------------------------|
| 1. <i>Advance Corporate Accounts</i> | : Dr. S.M. Shukla |
| 2. <i>Advance Company Accounts</i> | : Shukla, Grewal & Gupta |
| 3. <i>Advance Accounts</i> | : S.N. Maheshwari |
| 4. <i>Company Accounts</i> | : Jain & Narang |
| 5. <i>Advance Corporate Accounting</i> | : Pillai & Bhagwati |
| 6. <i>Advance Corporate Accounting</i> | : Dr. Sharda Gangwar |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III

SUBJECT: MANAGEMENT (HONOURS)

PAPER: HONOURS-I

TITLE: Marketing Management

Maximum Marks: 150

SYLLABUS

1. ***Marketing:***
Concept and Philosophies of Marketing, The product, Production, Selling, Marketing and Social Marketing concept, Marketing Management Process, Elements of Marketing-Mix.
2. ***Consumer Behaviour:***
A model of consumer behaviour, major factor influencing consumer behaviour. Consumer behaviour and industry, consumer and government. Market - the buying decision process.
3. ***Market Structure & Planning:***
Market environment and segmentation, product & market decisions, Marketing Plans and strategies. Targeting the Market.
4. ***Product Management:***
Product Planning, Product Line & Mix, New Product development and product life cycle. Branding Decisions.
5. ***Pricing & Distribution:***
Pricing Policies, Practice and techniques, Channel Mix & Selection of Channels.
6. ***Advertisement And Sales Promotion:***
Setting the advertising objectives, deciding on the advertising budgets deciding on the message & media. Advertising effectiveness.
7. ***Sales Promotion:***
Purpose, main decision in sales promotion, establishment, objectives and selecting sales promotion tools. Economic and Social aspect of advertising. Personnel selling and Direct Marketing.
8. ***Market Research & Perspective In Marketing:***
Meaning, Scope, Importance M.R. Process & tools.

Reference Books:

- | | |
|--|----------------------|
| 1. <i>Marketing Management</i> | : Philip Kotler |
| 2. <i>Principles & Practice of Marketing</i> | : C.B. Manoria |
| 3. <i>Marketing Management</i> | : Rajan Saxena |
| 4. <i>Fundamental of Marketing</i> | : J. Stanton William |
| 5. <i>Marketing Management</i> | : C.N. Sontakki |
| 6. <i>Marketing Management</i> | : T.N. Chhabra |
| 7. <i>Marketing Management (Hindi Medium)</i> | : R.C. Saxena |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III

SUBJECT: ACCOUNTS (HONOURS)/MANAGEMENT (HONOURS)

PAPER: HONOURS-II

TITLE: Statistical Analysis

Maximum Marks: **150**

SYLLABUS

Note: *Minimum 70% numerical questions should be asked.*

1. (a) Definition, nature and scope, Importance, Limitations & Distrust to Statistics.
 (b) Statistical Investigations, Collection of data – Primary and Secondary Data, Various techniques of data collection.
 (c) Statistical organisation in India and in M.P.
2. (a) **Measurements of Central Tendency:** Mean, Median, Mode and Partition values.
 (b) **Dispersion:** Quartile Deviation, Mean Deviation and Standard Deviation and their Coefficients, Coefficient of Variance.
3. (a) **Skewness and its coefficient:** Meaning of Skewness, Types of Skewness, *Measures of Skewness:* Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.
 (b) **Correlation:** Karl Pearson's Method, Spearman's Method, Concurrent Deviation Method, Ratio of Variation.
 (c) **Regression:** Regression Coefficients and Regression Equations.
4. **Index Numbers:** Fixed Base Index, Chain Base Index, Group Index, Cost of Living Index, Fisher's Ideal Index with factor reversal test and time reversal test.
5. (a) **Analysis of Time Series:** Moving Average, Short Term Fluctuations, Method of Least Square.
 (b) **Association of Attributes** (Two attributes only): Methods of Studying Association, Coefficient of Colligation.

Recommended Books:

- | | |
|-------------------------------|----------------------------|
| 1. <i>Statistical Methods</i> | : S.P. Gupta |
| 2. <i>Business Statistics</i> | : Shukla and Sahai |
| 3. <i>Statistics</i> | : B.N. Gupta |
| 4. <i>Statistics Methods</i> | : C.B. Gupta & Vijay Gupta |
| 5. <i>Business Statistics</i> | : Arora |
| 6. <i>Business Statistics</i> | : Bhardwaj |
| 7. <i>Business Statistics</i> | : D.N. Elhans |
| 8. <i>Business Statistics</i> | : Bharat Jhunjunwala |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): **PART-II**Semester: **III**

SUBJECT: ACCOUNT HONOURS

PAPER: Subsidiary

TITLE: Research Methodology

Maximum Marks: 150

SYLLABUS

Note: Minimum 30% Numerical questions should be asked.

I. Research Methodology:

An introduction, Meaning of research, objectives, types & significance of research, Motivation in research, Research methods Vs Research Methodology, research approaches, Research process.

II. Problems & Hypothesis:

Meaning, definition, importance of problems, sources of problems, kinds of problems, Hypothesis formulation, characteristics of a good hypothesis, Kind of hypothesis.

III. Research Design:

Meaning and need of research design, requisites of a good research design. Types of research design.

IV. Planning of Statistical Enquiry:

Observation, Questionnaire & Schedule, Interpretation of Data, Sampling: Types of Samples, Sampling Techniques. Implication of Sample.

V. Measurement & Statistics:

Meaning of analysis, types, statistical application in research, Test of Significance: f-test, t-test, chi-square (χ^2) test, z-test, ANOVA (One Way Analysis).

Reference Books

- | | |
|--|---|
| 1. C.R. Kothari | : <i>Research Methodology</i> |
| 2. C.R. Reddy | : <i>Research Methodology in Social Science</i> |
| 3. Shashi K Gupta | : <i>Research Methods</i> |
| 4. Donald Cooper & Pamela S. Schindler | : <i>Business Research Methods.</i> |
| 5. P.N. Arora | : <i>Statistical Analysis</i> |
| 6. S.P. Gupta | : <i>Statistical Analysis</i> |

At least one of the test of significance should be applied in the Research Report for internal assessment.

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: III

SUBJECT: MANAGEMENT (HONOURS)

PAPER: SUBSIDIARY

TITLE: Accounts and Costing

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. Accounts:

- i. Issue of Shares and Debentures, Forfeiture and Reissue of Shares.
- ii. Redemption of Preference Shares and Debentures.
- iii. Profit Prior and Post Incorporation.
- iv. Elementary Problems Related to Merger of Companies and Internal Reconstruction.
- v. Liquidation of the Company.

2. Cost Account:

- i. *Introduction:* Meaning, Objectives, Advantages and Disadvantages of Cost Accounting.
- ii. Materials, Labour and Overheads.
- iii. Statement of Cost, Tender Price and Cost sheet.
- iv. Contract Costing.
- v. Process Account.

Reference Books:

- | | | |
|----------------------------|---|-----------------|
| 1. <i>Cost Accounting</i> | : | S.M. Shukla |
| 2. <i>Cost Accounting</i> | : | T.S. Grewal |
| 3. <i>Company Accounts</i> | : | S.M. Shukla |
| 4. <i>Cost Accounting</i> | : | M.L. Agarwal |
| 5. <i>Company Accounts</i> | : | Jain and Narang |
| 6. <i>Cost Accounting</i> | : | R.K. Gupta |

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – II

SEMESTER; III

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; ; SUBSIDIARY (GR-II)

TITLE – PROGRAMMING IN C++

MAXIMUM MARKS - 100

1. Algorithms for Problem Solving Flowchart, Flowchart Symbols, Rules of Flowcharting, example of flowchart, what is programming, modular programming, procedure oriented programming,
Object oriented programming concept : Class, Object, Data abstraction & Encapsulation, Inheritance, Polymorphism & Message Passing, Benefits of OOPS.
2. **Programming in C++** - Structure of C++ Programme, Elements of C++ Tokens, identifiers, data types in C++, Constants and its types Standard input and standard output Statements output – cout, □ Use of << and >> operators
Control Structure in C++ (Sequence Selection and Iteration) , Structured datatypes in C++ arrays, What is Function , recursive function , Inline Function.
3. Structure of class , declaration of class , member function, declaring function outside of class , Constructors , default constructor , constructor overloading, Destructors , Friend function , polymorphism - Virtual Function , this pointer. Create programme using class.
4. What is function Overloading , rules for function overloading , function Operator overloading- Rules for Operator overloading, Overloading Unary Operator, Overloading Binary Operator, overloading assignment operator Pointers : Declaration and Initialization of Pointers
5. Inheritance: Introduction , types of derivation – public , private , protected inheritance. Types of Inheritance (Simple, Multilevel, Multiple, Hierarchical and Hybrid). Create program using inheritance.

Reference Books -

1. Programming in C++ - Balaguruswami, English
2. Programming with C++ (2nd) – D. Ravi Chandran
3. C++ Programming - Hemant Kumar Goyal, Hindi

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: III

SUBJECT: ACCOUNTS/MANAGEMENT HONOURS

PAPER: SUBSIDIARY (GR-III)

TITLE: Income Tax for Business

Maximum Marks: 150

SYLLABUS

[ASSESSMENT YEAR.....]

Note: Minimum 50% Numerical questions should be asked.

- 1. Procedure of Assessment**
- 2. Assessment of firm- Computation of Gross Total Income, Total Income and Tax Liability**
- 3. Assessment of Hindu Undivided Family- Computation of Gross Total Income, Total Income and Tax Liability**
- 4. Assessment of Company- Computation of Gross Total Income, Total Income and Tax Liability**
- 5. Deduction of Tax at Source**
- 6. Advance payment of Tax,**
- 7. Recovery and Refund of Tax**
- 8. Penalties , Appeal and Revision**
- 9. Offences and Prosecution**

Books Recommended

- | | | |
|---|---|----------------------|
| 1. <i>Students Guide to Income tax</i> | : | V.K. Singhania |
| 2. <i>Direct Taxes</i> | : | V.K. Singhania |
| 3. <i>Income Tax Law & Accounts</i> | : | Grish Chandra Ahuja |
| 4. <i>Income Tax Law and Accounts</i> | : | Bhagwati Prasad. |
| 5. <i>Income Tax for Business</i> | ; | Dr. Shripal Saklecha |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: IV

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-I

TITLE: Specialized Accounts

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical questions should be asked.

1. Accounts of Banking and General Insurance Companies.
2. Accounts of Public Utility Concerns. Meaning and characteristics. Accounting procedure – final accounts. Application of double account system.
3. Holding companies – Computation of capital reserve, goodwill, minority interest, inter-company transactions, Preparation of Consolidated Balance Sheet.
4. Cash flow and fund flow statements.
5. Ratio Analysis – Profitability ratios, Activity ratios, Solvency ratios.
6. Stock Exchange transactions, Accounts of underwriters, Voyage accounts.

Reference Books:

- | | | |
|--------------------------------|---|--------------------------------|
| 1. <i>Advanced Accounts</i> | : | M.C. Shukla & T.S. Grewal. |
| 2. <i>Elements of Accounts</i> | : | T.S. Grewal |
| 3. <i>Advanced Accountancy</i> | : | R.L. Gupta and N. Radhesawamy. |
| 4. <i>Advanced Accountancy</i> | : | S.N. Maheshwari |
| 5. <i>Advanced Accountancy</i> | : | Dr. S.M. Shukla |
| 6. <i>Financial Accounting</i> | : | B.D. Agrawal |
| 7. <i>Specialised Accounts</i> | : | Dr. S.M. Shukla. |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: IV

SUBJECT: MANAGEMENT HONOURS

PAPER: HONOURS-I

TITLE: Financial Management

Maximum Marks: 150

SYLLABUS

Note: Minimum 30% numerical questions should be asked.

FINANCIAL MANAGEMENT:

Role of Financial Management, Traditional Approach, Modern Approach, Objectives of Financial Management - Profit Maximisation, Wealth Maximisation, Implication of Wealth Maximisation.

FINANCIAL PLANNING:

Meaning and steps in financial planning, capitalisation, Over and under capitalisation, Capitalisation theories, Capital structure theories.

CAPITAL BUDGETING AND INVESTMENT APPRAISAL METHODS:

Meaning and importance of Capital Budgeting, Capital Budgeting Process, Dividend Policy and Decision, Relevance theory of Dividend, Methods of Capital Budgeting.

FINANCIAL STATEMENT, ANALYSIS & INTERPRETATION:

Financial Statement: Basic concepts & types, Financial Statement Analysis, Ratio Analysis - Meaning, Nature & Interpretation, Classification of Ratios, Fund Flow Analysis, Cash Flow Analysis.

WORKING CAPITAL MANAGEMENT:

Concept, need of working capital, Kinds of working capital, Management of working capital, Techniques of forecasting working capital.

Reference Books

1. S. M. Shukla : *Financial Management*
2. I.M. Pandey : *Financial Management*
3. Shashi K Gupta : *Financial Management*
4. Khan & Jain : *Financial Management*
5. Prasanna Chandra : *Financial Management*
6. P.V. Kulkarni : *Financial Management*

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: IV

SUBJECT: MANAGEMENT HONOURS

PAPER: HONOURS-II

TITLE: Research Methodology

Maximum Marks: 150

SYLLABUS

Note: Minimum 30% Numerical questions should be asked.

I. Research Methodology:

An introduction, Meaning of research, objectives, types & significance of research, Motivation in research, Research methods Vs Research Methodology, research approaches, Research process.

II. Problems & Hypothesis:

Meaning, definition, importance of problems, sources of problems, kinds of problems, Hypothesis formulation, characteristics of a good hypothesis, Kind of hypothesis.

III. Research Design:

Meaning and need of research design, requisites of a good research design. Types of research design.

IV. Planning of Statistical Enquiry:

Observation, Questionnaire & Schedule, Interpretation of Data, Sampling: Types of Samples, Sampling Techniques. Implication of Sample.

V. Measurement & Statistics:

Meaning of analysis, types, statistical application in research, Test of Significance: f-test, t-test, chi-square (χ^2) test, z-test, ANOVA (One Way Analysis).

Reference Books

- | | |
|--|---|
| 1. C.R. Kothari | : <i>Research Methodology</i> |
| 2. C.R. Reddy | : <i>Research Methodology in Social Science</i> |
| 3. Shashi K Gupta | : <i>Research Methods</i> |
| 4. Donald Cooper & Pamela S. Schindler | : <i>Business Research Methods.</i> |
| 5. P.N. Arora | : <i>Statistical Analysis</i> |
| 6. S.P. Gupta | : <i>Statistical Analysis</i> |

At least one of the test of significance should be applied in the Research Report for internal assessment.

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-II

Semester: IV

SUBJECT: ACCOUNTS (HONOURS)

PAPER: HONOURS II

TITLE: Cost Accounts

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% numerical question should be asked.

1. Nature and Significance of **Cost Accounting**, Concept, Objective, Significance and Types of costing. Analysis and Classification. Records of Stores and Pricing of Issue of Stores.
2. Labour Costing Methods, Remunerating Labour, Allocation, Apportionment and Absorption of Overheads. Machine Hour Rate Method.
3. **Output Costing:** Cost Sheet, Statement of Cost, Tender and Production Account.
4. **Contract Costing:** Valuation of Work in Progress, Determination of Profit of Complete and Incomplete Contracts, Preparation of Balance Sheet, Contract and Job Costing.
5. **Process Costing:** Treatment of Normal and Abnormal Wastages, Joint and By-Product Costing. Inter Process Transfers.
6. Reconciliation of Profits as Shown by Cost and Financial Accounts.

Reference Books:

1. *Cost Accounting* : M.L. Agarwal
2. *Cost Accounting* : S.M. Shukla
3. *Cost Accounting* : R.S.N. Pillai and V. Bhagwati
4. *Cost Accounting* : Jawaharlal
5. *Cost Accounting* : M.N. Arora

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-II

Semester: IV

SUBJECT: ACCOUNTS/ MANAGEMENT HONOURS

PAPER: SUBSIDIARY

TITLE: Income Tax

Maximum Marks: 150

**SYLLABUS
[ASSESSMENT YEAR.....]**

Note: Minimum 70% Numerical questions should be asked.

1. **Definition** – Income, Casual Income, Agriculture Income, Person Assessee, Previous Year, Assessment Year, Gross Total Income, Total Income Residence and Tax Liabilities, Exempted Incomes, Computation of Income from House Property.
2. **Computation of Income under the salary**, Allowances, Provident Fund, Perquisites and the salary Profit in lieu of Salary
3. **Computation of Income under the Heads Profits and Gains of Business or Profession**
4. **Set-off and carry-forward of Losses.**
5. **Income from Capital Gains** – Short Term and Long Term Gains, Deductions in Computing Total Income, Rebates and Reliefs.
6. **Income from other Sources**
7. **Computation of Total Income of Individuals.**
8. **Procedure of Assessment**, Re-assessment, Rectification of Mistakes, Advance Payment, Recovery and Refund of Tax, Income Tax Authorities. Appeal and Revision.

Books Recommended

- | | | |
|---|---|---------------------|
| 1. <i>Students Guide to Income tax</i> | : | V.K. Singhania |
| 2. <i>Direct Taxes</i> | : | V.K. Singhania |
| 3. <i>Income Tax Law & Accounts</i> | : | Grish Chandra Ahuja |
| 4. <i>Income Tax Law and Accounts</i> | : | Bhagwati Prasad. |

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – II

SEMESTER; IV

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; ; SUBSIDIARY (GR-II)

TITLE - RELATIONAL DATA BASE MANAGEMENT SYSTEM WITH PRACTICAL

MAXIMUM MARKS – 100

1. Introduction to Data Base, Database files, records & fields, problems with manual database, using computers for database, categorization of DBMS systems (Networks, Hierarchical & Relational databases , what is RDBMS, Application of RDBMS system, Advantages and limitations over DBMS,
2. Definition of CODD's rules, Important components-database manager, DDL, DML, DCL, query processor, data dictionary, concept of entities, attributes & relationships, ER diagrams, basic concept associated with Normal forms.
3. Introduction to ORACLE,oracle architecture and product history,. Introduction to SQL, SQL operators, data types DDL commands(create table, alter table, drop table,DL commands create view, rename, create index) DML commands of SQL, (select distinct, select from where, select from where order by, select group by clause, select group by having clause, insert into, update, delete) DCL commands of SQL (Rollback, revoke, grant).
4. SQL aggregate functions (sum, avg, max, min, count) SQL Character functions (Lower, upper, length, substr, RPAD, LPAD) SQL arithmetic functions (Round, trunc, sqrt, mod, abs, sine) conversion functions and other miscellaneous functions. Joining Multiple Tables (equi joins), Joining a table to itself (self join), subqueries union, intersects and minus clause.
5. Report using SQL plus (specifying column heading, formatting columns char formats, break, inserting spaces after every row, break on multiple column with different spacing, page size, line size, pause).
Introduction of PL/SQL, PL/SQL datatypes, Using PL/SQL Blocks in the SQL*plus Environment ,control statements(if-the-else,loop,while-loop,for-loop) ,error handling in PL/SQL, introduction to cursor handling,types of cursor(Explicit Cursor & Implicit Cursor),general cursor attributes.

Reference Books - 1. Oracle 8i - Freeman & Blomberg, English

2. Siplified approach to Oracle- Prateek Bhatia,Sanjiv Datta,Ranjit Singh

3. Oracle & Developer 2000 - Ivan Bay Rose, English

4. A to Z Oracle - Hemant Kumar Goyal, Hindi

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): **PART-II**Semester: **IV**

SUBJECT: Accounts/Management (HONOURS)

PAPER: **Subsidiary (GR-III)**

TITLE: **E-COMMERCE**

MAXIMUM MARKS: ...

SYLLABUS

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E- Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E -Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Planning Online-Business

Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B. Website Design: Web sites as market place. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Technology for Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Operations of E Commerce

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant Provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

Suggested Books

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
4. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers, Pearson Education.
6. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control, Tata McGraw hill.
7. Kosiur, David, Understanding Electronic Commerce, Prentice

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: V

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-I

TITLE: Cost Control

Maximum Marks: 150

SYLLABUS

Note: Minimum 70% Numerical questions should be asked.

1. *Service Costing:*

Preparation of cost Sheet Related to Transport Services, Hotels, Power House, Hospitals etc.

2. *Process Costing:*

Calculation of Normal and Abnormal Wastage, Cost of Main Product and By-Products, Calculation of Process Profit and Reserve for Unrealised Profit. Equivalent Production Methods for Valuation of Work in Progress

3. *Marginal Costing and Break Even Analysis:*

Meaning and Importance of Marginal Costing Ascertainment of Marginal Cost Equations, Profit-Volume Ratio. Break Even Analysis, B.E.P. Graph, Profit – Volume Graph, Margin of Safety, Angle of Incidence.

Application of Marginal Costing in Decision Making – Fixation of Selling Price, Make or buy Decision, Selection of Suitable Product Mix, Effect of Change in Selling Price, Maintaining a Desired Level of Profit. Alternative Methods of Production and Course of Action, Key Factor or Limiting Factor, Shut Down Point.

4. *Standard Costing and Variance Analysis:*

Meaning and Importance of Standard Costing. Standard Costing and Budgetary Control. Fixing of Standards. Advantages and Disadvantages of Standard Costing. Analysis of Variances – Material Variances, Labour Variances. Overhead Variances, Sales Variances and Profit Variances.

5. **Budget and Budgetary Control:**

Meaning and Need for Budgets, Types of Budgets:

Functional Budget – Sales Budget, Material Budget, Direct Labour Budget, Over head Budgets, Capital Expenditure Budget, Research and Development Budget, Cash Budget, Flexible Budget, Zero Base Budgeting.

Meaning of Budgetary Control, Objectives of Budgetary Control, Preliminaries for adoption of Budgetary Control, Advantages and Disadvantages of Budgetary Control. Organisation of Budgetary Control. Annual V/s Continuous Budgeting. Key Factor or Limiting Factor.

6. **Capital Expenditure – Decisions:**

Definition of Capital Expenditure, Types of Capital Expenditure Methods for Making Capital Expenditure Decisions – Payback Period Method, Discounted Pay Back Period Method, Post Pay Back Profit Method, Net Present Value Method, Profitability Index Method.

Books Recommended:

- | | |
|--------------------------------|--------------------|
| 1 Cost Accounting (For M.Com.) | : Dr. M.L. Agrawal |
| 2 Cost Accounting (For M.Com.) | : A.K. Saxena |
| 3 Cost Accounting (For M.Com.) | : Jain & Narang |
| 4 Cost Account (For M.Com.) | : Dr. S.M. Shukla |
| 5 Cost Account (For M.Com.) | : Dr. R.K. Gupta |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS) PART-III

Semester: V

SUBJECT: MANAGEMENT (HONOURS)

PAPER: HONOURS-I

TITLE: Personnel Management & Industrial Relations

Maximum Marks: 150

SYLLABUS

1. Personnels, Policies, responsibilities and importance in organisation. Difference between HRM and PM.
2. **Functions of Personnel Management:** Recruitment & selection, performance appraisal, purpose and methods of evaluation. 360° Performance Appraisal.
3. *Development of Personnel:* Objectives, determining needs, training methods and process.
4. Job evaluation, wage and salary determination.
5. Concept and significance of industrial relations, structure of industrial relations department. Role of industrial relation officers.
6. *Industrial Disputes:* Causes, types, consequences, strikes and Lockouts, methods of prevention and settlement. Discipline & disciplinary action.
7. *Grievance Procedure:* Work committees, standing orders, code of negotiation, Conciliation, arbitration, adjudication.
8. *Collective Bargaining:* Objectives, methods, present status, workers participation in management and its present status in India.
9. *Trade Unions:* Role of trade unions, problems of Indian trade unions.

Reference Books:

- | | |
|--|-----------------|
| 1. <i>Industrial Relation</i> | : Arun Monappa |
| 2. <i>Personnel Management</i> | : Flippo |
| 3. <i>Personnel Management & Industrial relation</i> | : Dale yodor |
| 4. <i>Dynamics of Labour Relations in India</i> | : R.D. Agrawal |
| 5. <i>Personnel Management</i> | : C.B. Mamoria |
| 6. <i>Human Resource Management</i> | : S.S. Khanka |
| 7. <i>Personal and Human Resource Management</i> | : P. Shukla Rao |
| 8. <i>Personal and Human Resource Management</i> | : Ashwathappa |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS) : PART-III

Semester: V

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-II

TITLE: Indirect Taxes –Goods and Service Tax

Maximum Marks: 150

SYLLABUS
[ASSESSMENT YEAR]

Note: At least 40% numerical questions should be asked.

1. Custom Duty:-

Introduction and nature, types of custom duty, prohibition of import and export, valuation rules, computation of assessable value, calculation of custom duty.

2. Meaning and features of Goods and Service Tax (GST) background, necessity and implementation of GST, favourable impacts and difficulties of GST, important terms and definition- Business, place of Business, composite supply, goods, input goods and input service, input tax, exempt supply, gross turnover, capital goods, tax invoice, electronic cash ledger, electronic credit ledger, inward supply outward supply, person, supplier, job work, reverse charge, recipient and other definitions under Section 2, classification of goods and service tax.
3. Meaning and scope of supply/ tax liability on composite and mixed supply, levy and collection of tax, registration under GST, Person liable/ not liable for registration, compulsory registration; process for registration, issue of registration Number (GSTIN), Amendment and Cancellation of registration.
4. List of exempt goods under GST, Time and place of supply of goods and services, Determination of value of Taxable supply. Preparation of Tax invoice, rules, proforma and practical problems.
5. Composition levy- Person eligible to opt composition, intimation for composition option, condition and restriction for composition, Rate of tax of the composition levy and the rules regarding return, practical problems relating to composition levy.
6. Rules provision and procedure for input tax credit, provision regarding job work, classification of taxable goods and services at the basis of tax rates (practical problems).

7. Procedure and types of assessment, GST administration and appointment and powers of officers, provisions of inspection search seizure and arrests, Offenses and penalties.

Reference Books:

- | | | |
|---|---|--|
| 1. <i>Direct Taxes</i> | : | V.K. Singhania |
| 2. <i>Taxation</i> | : | H.C. Mehrotra |
| 3. <i>Income Tax</i> | : | H.C. Mehrotra |
| 4. <i>Sales Tax and Commercial Tax</i> | : | H.C. Mehrotra |
| 5. Indirect Tax- Goods and Service Tax: | | Prof. Shripal Saklecha, Anit Saklecha. |
| 6 Goods and Service Tax: | | Dr. Mehrotra and S.P Goyal |
| 7. Goods and Service Tax: | | Motlani and Sehgal |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: V

SUBJECT: MANAGEMENT HONOURS

PAPER: HONOURS-II

TITLE: Management Accounting

Maximum Marks: 150

SYLLABUS

Note: At least 70% numerical should be asked.

1. Management Accounting:

Meaning and objects, Nature, Scope, Functions and importance, Advantages and Limitations. Distinctions of Management Accounting with Financial Accounting. Role of Management Accounting in Decision making.

2. Role of Management Accountant:

Functions of the Management Accountant and Duties of Management accountant. Reporting of Management.

3. Marginal Costing and Break Even Analysis:

Meaning and Importance of Marginal Cost and Marginal Costing, Limitation of Marginal Costing, Marginal Cost Equations, Profit – Volume Ratio, Break Even Analysis. B.E.P. chart and B.E.P Graph. Profit – Volume Graph, Margin of Safety. Angle of incidence, Cost-Volume – Profit Analysis.

Application of Marginal Costing in Decision Making. Fixation of selling Price, Make or buy Decision, Selection of Suitable Product Mix, Effect of Change in Selling Price, Maintaining a Desired Level of Profit, Limitation of Marginal costing, Shut down Decision.

4. Standard Costing and Variance Analysis:

Meaning and Importance of Standard Costing, Standard and Budgetary control, Fixing of Standard's., Advantages and Disadvantages of Standard Costing. Analysis of Variances- Material Variances, Labour Variances, Overhead Variances, Sales Variances and Profit variances.

5. Budgets and Budgetary Control:

Meaning and Need for Budget, Types of Budgets:

Budget, Materials Budget, Direct Labour Budget, Overhead Budgets, Capital Expenditure Budget, Research and Development Budget, Cash Budget, Flexible Budget, Zero Base Budgeting, Master Budget.

Meaning of Budgetary Control, Objective of Budgetary Control, Relationship of Budgetary control and Accounting. Control Ratios, Essentials of Budgetary Control. Annual vs Continuous Budgeting. Limitation of Budgetary Control

Recommended Books:

- | | |
|---|---------------------------------|
| 1. Management Accounting Test and Cases | : R.N. Anthony |
| 2. Management Accounting | : M.M. Goyal |
| 3. Management Accounting | : R.K. Gupta. |
| 4. Management Accounting | : Agrawal & Agrawal |
| 5. Management Accounting | : Hingorani |
| 6. Management Accounting | : R.K. Sharma & Shashi K. Gupta |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: V

SUBJECT: Accounts Honours / Management Honours

PAPER: Subsidiary

TITLE: Business Law

Maximum Marks: 150

SYLLABUS

Course Objectives:

To acquaint the student with the provisions of the acts which are aimed at regulation and controlling the business activities.

1. *Indian Contract Act 1872*

Meaning of contract, Essentials of valid contract, offer and Acceptance, consideration, Capacity to contract, Free consent, Legality of object and consideration, Void agreements, Contingent contracts, Performance of contract, Discharge of contract, Breach of contract - remedies.

2. *Contracts Relating to Indemnity and Guarantee*

3. *Contracts Relating to Bailment and pledge*

4. *Contracts Relating to Agency*

Meaning of Agent and Agency, Kind of Agents, Rights and duties of agents and principal, Termination of Agency.

5. *Indian Sales Of Goods Act 1930*

Definitions, Essentials of contract of sale. Kinds of goods, conditions and warranties and their distinction. Express and implied conditions and warranties. Doctrine of Caveat - Emptor. Provisions regarding transfer of property and Goods. Definition and rights of unpaid seller.

6. *Arbitration And Conciliation Act 1996*

Main provisions of the Act regarding Arbitration agreement, award, qualifications of Arbitrators, modification, correction and setting a side of the award. Proceedings of arbitration.

7. *Consumer Protection Act 1986*

Objects, Definitions and Important Provisions.

Recommended Books:

1. *Mercantile Law* : Dr. Shukla
2. *Mercantile Law* : Shukla & Narayan
3. *Mercantile Law* : N.D. Kapoor
4. *Business Law* : N.C. Kuchhall

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – II I

SEMESTER; V

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS ; SUBSIDIARY (GR-II)

TITLE - E-COMMERCE AND ACCOUNTING PACKAGE

MAXIMUM MARKS: 100

1. Introduction to Internet, Web Browsers, www, types of network – LAN and WAN, E-mail Basics - Working with E-mail, how to send and receive e-mails. Search Engine.

E-Commerce Business Operations; E-Commerce Practices vs traditional business practices; Benefits of e-commerce to organization, consumers and society; Limitation of e-commerce; Management issues relating to e-commerce.

2. Operations of E-Commerce, Credit Card transaction, Secure Hypertext Transfer Protocol, Electronic Payment Systems, Secure Electronic transaction, Broker based Service, Online travel tourism services, Benefits and impact of e-commerce on travel industry, Real estate market, Online stock trading and its benefits, Online Banking and its benefits,

3. Introduction to E-Governance, EDI in governance, E-Government, E-governance-application of the internet, concept of government-to-business, business to-government and citizen-to-government, e-governance models.

4. **Accounting Information System:** Basics of Accounting Practices and Preparation of Final Accounts. Introduction to Computerized Accounting Information Systems. Distinction between Manual and Computerized Accounting Information Systems, Accounts Payable Systems, Accounts Receivable System.

Introduction to Tally, Creating New Company, Creation of Groups and Accounts, Making vouchers entries, working with dates and all menus of Tally package, Generation of Reports Recording of Inventory.

5. Basic concepts of Inventory Tally Configuration, 1e & Multiple User, Tally Screen Components, Mouse / Keyboard Conventions & Key, Combinations, Switching between screen areas, Quitting Tally. Maintaining Company Data, Basic Company Details, Create/Alter/Select/Load/Close a Company, Chart of Accounts, Company Features, and Configuration.

Creating Group company, Use of Tally vault, Using Security control & defining different security levels, Use of Tally Audit. Back-up & Restore, Splitting company data, Export & import of Data.

Reference Books -

1. Networking & Data Communication - Nitin K. Naik, Both Hindi/English
2. Data Communication & Computer NW - Sanjay Pahuja, English
3. E- Commerce - M. K. Saxena, English
4. E-governance - Shashi Chawla, Hindi
4. Financial Account with Tally- Mukti Jain

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-III

Semester: V

SUBJECT: ACCOUNTS/ MANAGEMENT HONOURS PAPER: SUBSIDIARY (GR-III)

TITLE: Law Relating to Local Government and Authorities

Maximum Marks: 150

SYLLABUS

- (1) Concept of local self-Government : Definition, Nature and Significance : Its Merits and Demerits Growth & Development of Panchayat & Janpad Budget & Account of Panchayat.
- (2) Madhya Pradesh Panchayati Raj Act, 1993 % Duties, Responsibilities, Powers & Preparation of Working Action Plan by Panchayat & Janpad. Budget & Account of Panchayat.
- (3) M.P. Zila Yojana Samiti Adhiniyam : Introduction, District Planning Committee : Constitution of Different Committees, Duties, Responsibilities & Powers of Committees, Functions of Committee.
- (4) By – Laws of Local Government i.e. Nagar Nigam & Nagar Palika.
- (5) By – Laws of Local Development Authorities i.e. Bhopal Development Authorities (BDA)

SUGGESTED READINGS :

1. Dr. Dwivedi, Radheshyam, Madhya Pradesh Panchayat Raj Adhiniyam, Suvidha Law House, Bhopal
2. Dr. Dwivedi, Radheshyam Zila Sarkar ka Kanoon, Suvidha Law House, Bhopal

Note : Reading Materials will be required for that purpose workshop will be organised.

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com (HONOURS): PART-III

Semester: VI

SUBJECT: ACCOUNTS HONOURS

PAPER: HONOURS-I

TITLE: Corporate Tax Management and Planning

Maximum Marks: 150

SYLLABUS

[ASSESSMENT YEAR.....]

- I. **Assessment of the Companies:** Computation of total Income and tax liability of companies. Introduction to tax Management: Concept of tax planning, tax avoidance and tax evasion, corporate taxation and dividend tax.
- II. **Tax Planning for new business:** Tax planning with reference to location, nature and form of organisation of new business.
- III. **Tax Planning and Financial Management Decision:** Tax planning relating to capital structure decisions, Dividend policy, inter corporate dividend and Bonus Shares.
- IV. **Tax Planning and Managerial Decisions:** Tax Planning in respect of own or lease, Sale of assets used for scientific research, make or buy decision, repairs, replace renewal or renovation and shut down or continue decisions.
- V. **Special Tax Provision:** Tax provision relating to free trade Zones, infrastructure sector and backward areas, Tax incentives for exports.
- VI. **Tax Issues Relating to Amalgamation:** Tax planning with reference to Amalgamation of companies.
- VII. **Tax Payment:** Tax deduction and collection at sources advance payment of tax.

Reference Books:

- | | | |
|--|---|-----------------------|
| 1. Corporate Tax Planning and Management | : | H.C. Mehotra |
| 2. Corporate Tax Planning | : | Kaushal Kumar Agarwal |
| 3. Corporate Tax Planning & Business Tax Procedures | : | V.K. Singhania |
| 4. Direct Tax Planning and Management (Taxman's Publication) | : | Vinod K. Sanghi |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com (HONOURS): PART-III

Semester: VI

SUBJECT: MANAGEMENT

PAPER: HONOURS-I

TITLE: Business Communication

Maximum Marks: 150

SYLLABUS

OBJECTIVE: The main emphasis of the course is on development of oral & written communication skills.

COURSE CONTENTS:

1. **Communication:** Definition, Nature, Importance to managers. Communication theories and process- symbolic interactionism, Information theory, Interaction theory, Transaction theory, Elements of communication process, Importance of feedback. Objectives of Communication.
2. **External Barriers:** Psychological barriers, Linguistic barriers, Mechanical Barriers, Making communication effective. Non-verbal communication and its effective use.
3. Oral Communication, Speeches for different occasions, Guidelines for effective listening, Job Interviews, Type of information
4. **Professional Interviews:** Interview process, Problems, Guidelines of Successful Interview, Group discussions, Purpose and problem, Conference.
5. Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of report, Modern forms of communication E-mail, Video Conferencing, International Communication for Global Business.

Reference Books

1. Jerry C. Woeffend, A. Gerloff & Robert C. Cumins, *Organisational Communication* (McGraw Hill, New York)
2. Haston, Sandberg & Mills, *Effective Speaking in Business*
3. George L. Mornisey, *Effective Business & Technical Presentation* (Addition Mestey Rebin Co. London)
4. Raymond Lesikar & Flatley, *Business Communication, Theory & Practice*
5. Rajendra Pal and J.S. Koelahalli, *Essentials of Business Communication*
6. Varinder Kumar and Bodhraj, *Business Communication*
7. Dr. Vindo Mishra and Dr. Narendra Shukla, *Business Communication*
8. T.N. Chhabra, *Business Communication*
9. K.K. Sihna, *Essentials of Business Communication*

Approved

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Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: VI

SUBJECT: ACCOUNTS (HONOURS)

PAPER: HONOURS-II

TITLE: AUDITING

Maximum Marks: 150

SYLLABUS

OBJECTIVES: *The course is designed to provide exposure of the basic knowledge in Auditing*

Course Content:

- I. Introduction, origin, definition, Difference between Auditing and Accounting objectives, Types of Audit, Errors frauds and manipulations, principles and techniques of Auditing, various classes of audit, audit working, audit papers, audit note book. Preparation before audit and programme Investigation – Scope of Investigation, meaning, difference between investigation and auditing, Essentials for investigation. Aims of investigation.
- II. Internal control, Internal Check and audit, Vouching-objects importance, vouching of cash transactions, vouching of trading transactions, routine checking.
- III. Verification & valuation: Problem in the valuation of assets. Valuation and the auditor, general principles of verification, verification of different kinds of assets. Auditor's duty in respect of depreciation, reserves and dividends. Divisible profit and dividends.
- IV. Auditor's Qualification, appointment and remuneration, rights, duties and liabilities of an auditor.
- V. Company Audit: Audit of Company accounts with special reference to share and profits.
 1. Issue of share capital
 2. Issue of shares other than cash
- VI. Professional ethics and regulations of C.A. Act, 1949.

Reference Books

- | | | | |
|----|----------|---|---------------------|
| 1. | Auditing | : | B.N. Tandon |
| 2. | Auditing | : | T.R. Sharma |
| 3. | Auditing | : | S.M. Shukla (Hindi) |
| 4. | Auditing | : | Ravindra Kumar |
| 5. | Auditing | : | R.G. Saxena |
| 6. | Auditing | : | Kamal Gupta |
| 7. | Auditing | : | K.K. Ahuja |
| 8. | Auditing | : | O.P. Gupta |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com. (HONOURS): PART-III

Semester: VI

SUBJECT: MANAGEMENT (HONOURS)

PAPER: HONOURS-II

TITLE: Management Information System

Maximum Marks: 150

SYLLABUS

1. Introduction to MIS:

Meaning of MIS, need, object and significance of MIS, Basic requirements of MIS, Organisation of MIS within the company. Systems view of business, Classification of MIS & structure of MIS. Types of Information systems decision support system, office information system, executive information system.

2. Structure of MIS:

Level of management activity and information requirements, modularity concepts, Approaches to development of MIS, Bottom up approach, Top down approach process/ /procedure/forms driven methods - automated procedures. Life Cycle of MIS.

3. Problems of installing and operating MIS and suggestion for successful Implementation.

4. Conceptual knowledge on usage of information for decision making, planning and control.

5. Information design in the areas of marketing, production, personnel, purchasing, **finance and accounting.**

Reference Books

- | | | |
|-------------------------|---|--|
| 1. Gordon B. Davis | : | <i>Mgt. Information System</i> |
| 2. John G. Davis | : | <i>Information System (theory & practical)</i> |
| 3. Evons Gesford | : | <i>Modern Information System</i> |
| 4. Zeonand | : | <i>Accounting Information System.</i> |
| 5. Robert G. Mudet Tuel | : | <i>Information System for Modern Management</i> |
| 6. Ashoka Arora Akshaua | : | <i>Management Information System</i> |
| 7. A.K. Gupta | : | <i>Management Information System</i> |
| 8. C.S.V. Murthy | : | <i>Management Information System</i> |

Institute for Excellence in Higher Education (IEHE), Bhopal

B.Com.(HONOURS): PART-III

Semester: VI

SUBJECT: ACCOUNTS/MANAGEMENT (HONOURS)

PAPER: SUBSIDIARY

TITLE: Company Law and Secretarial Practice

Maximum Marks: 150

SYLLABUS

Course objective: The course objective is to help students obtain knowledge of the various provisions of the Companies Act 1956 and develop capacities to prepare and draft documents and resolutions as a company secretary.

1. **Company**
Definition and types, promotion, incorporation and commencement of Business, Memorandum of association, Articles of Association and Prospectus.
2. **Capital of company**
Share and Debenture types, issue and allotment of shares, share certificate and share warrants, Borrowing powers of the company.
3. **Management of company**
Board of directors Appointment, qualifications, disqualification; Powers, Duties, liabilities and remuneration, Divisible profits and dividend.
4. **Company secretary**
Meaning, Qualifications, Appointment, Duties and Responsibilities. Company secretary profession in India and Role of Institute of Company Secretaries.
5. **Law and procedure of company meetings**
Meeting of Board of Directors, Statutory Meeting, Annual general Meeting. Drafting of notice, agenda, resolution, minutes, Statutory report, Annual Report and Chairman's speech.

Books Recommended

- | | | |
|--|---|-----------------|
| 1. <i>Company Law & Secretarial practice</i> | - | Dr. S.M. Shukla |
| 2. <i>Company Law & Secretarial practice</i> | - | N.D. Kapoor |
| 3. <i>Company Law & Secretarial practice</i> | - | R.C. Agrawal. |
| 4. <i>Company Law & Secretarial Practice</i> | - | Avtaar Singh |

Note: "New Companies Act 2013" has been inserted, applicable from April 2014, should be adopted in the syllabus.

INSTITUTE FOR EXCELLENCE IN HIGHER EDUCATION BHOPAL

B.COM. (HONOURS); PART – III

SEMESTER; VI

SUBJECT; ACCOUNTS/MANAGEMENT (HONOURS)

PAPERS; SUBSIDIARY (GR-II)

TITLE - MAJOR COMPUTER PROJECT

MAXIMUM MARKS – 100

1. Introduction to Programming -Modular Programming, Object Oriented Programming, Event Driven Programming: About Visual Basic (Object Based Programming Language), Rapid Application Development using Visual Basic; Getting Familiar with Visual Basic User Interface-Pull-Down menus, Toolbar, Toolbox, Project Explorer, Properties Window, Form Layout Window, Form Immediate window; Opening and Closing window, Resizing and moving windows, Quitting Visual Basic.
2. Visual Basic Tool Box (Standard Window Controls)- Pointer, Picture Box, Label, Text Box, Frame, Command Button, Check Box, Option Button, Combo Box, List Box, Horizontal Scrollbar, Vertical Scrollbar, Timer, Shape, Line, Image Box. msgbox and input box.
3. Data Types: Integer, Long, Single, Double, Currency, String, Byte, Boolean, Date, Object, Variant; Variables: Need to use variable, Declaring Variables, Variable Naming Convention, Assigning value to Variables, Data Types of variable, Scope and lifetime of Variables (Public and Private); Control Flow statements,(Decision and looping),msgbox and input box.
4. Menu Editor : Concept of menus, Shortcut menus and Popup menus Designing Menu System, Menu Editor Dialog Box Options ,drop-down menu and popup menu. Multiple Document Interface, CReating and MDI form, Setting up MDI child Form, Creating Procedures, passing parameteres,other built-in functions.
5. General Controls (Advance):Common Dialog control(color, font,open,save and save as), data base using vb6.0,Data control and data bound control,data bound grid control, using ADO data control, data grid control. error handling.

Reference Books -

1. Simplified approach to Visual Basic – prateek bahatia,ranjit singh etc.
2. Mastering VB