

SYLLABUS

B.Com- IInd Year

**Syllabus for
B.Com - IInd year**

PAPER - I	FOUNDATION COURSE
	(I) HINDI LANGUAGE
	(II) ENGLISH LANGUAGE
PAPER - II	MONEY AND FINANCIAL SYSTEM
PAPER - III	COMPANY LAW
PAPER - IV	CORPORATE ACCOUNTING
PAPER - V	COST ACCOUNTING
PAPER - VI	PRINCIPLE OF MANAGEMENT
PAPER - VII	BUSINESS STATISTICS

Dr. C.V.RAMAN UNIVERSITY

Syllabus for

B.Com - IInd year

Paper - I

आधार पाठ्यक्रम

I. हिन्दी भाषा

संप्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान

- ईकाई - एक** (क) हिन्दी की व्याकरणिक कोटियाँ : रचनागत और प्रयोगगत उदाहरण, संज्ञा, सर्वनाम, विशेषण क्रिया विशेषण आदि तथा समास, संधि एवं संक्षिप्तियाँ रचना और प्रयोगगत विवेचन।
(ख) पाठ - मुक्त गगन है : माखनलाल चतुर्वेदी, शिकागो व्याख्यान : स्वामी विवेकानंद और वर्ण विन्यास: विश्वनाथ प्रसाद मिश्र।
- ईकाई - दो** (क) विविध विषयों पर संक्षिप्त निबंध लेखन।
(ख) पाठ - क्या लिखूँ : पदुमलाल पुन्नलाल बख्शी, भय से मुक्ति: जे. कृष्णमूर्ति, शिरीष के फूल: हजारी प्रसाद द्विवेदी, माण्डव: रामनारायण उपाध्याय, पर्यावरण और राष्ट्रीय सेवा योजना।
- ईकाई - तीन** (क) हिन्दी में प्रयुक्त पारिभाषिक एवं तकनीकी शब्दावली तथा मुहावरे और लोकोक्तियाँ।
(ख) औद्योगिकी क्रान्ति: डॉ. श्यामाचरण दुबे, छोटा जादूगर : जयशंकर प्रसाद।
- ईकाई - चार** विज्ञापन और साहित्य : जैनेन्द्र कुमार, विज्ञान : परिभाषा, शाखाएँ और संक्षिप्त इतिहास, प्रमुख वैज्ञानिक आविष्कार, हमारा ब्रह्माण्ड और जीवन, हमारा सौर मण्डल, जीवन : उद्भव और विकास, भारत की वनस्पतियाँ और जीव
- ईकाई - पांच** भोजन और स्वास्थ्य

Foundation Course

II. English Language

O Captain! My Captain	Walt Whitman
What is Science	George Orwell
The Dilemma of The Scientist	J. Bronowski
The origin of Science	Will Durant
The Luncheon	Somerset Maugham
The Last Leaf	O Henry
Major Ancient Indian Scientists	Adapted
Ramanujan	C.P. Snow
J.C. Bos	Aldous Huxley
Human Right	
The Axe	R.K.Narayan
Water	Dr. C.V.Raman
Stopping by Woods On a Snowy Evening	Rovert Frost

Paper - II
Money and Financial System

- Unit - I** Money : Functions; Alternative measures to money supply in India - their different component; Meaning and changing relative importance of High powered money - meaning and uses; Sources of changes in high powered money.
Finance : Role of finance in an economy; Kinds of finance; Financial System; Components; Financial intermediaries; Markets and instruments and their functions.
- Unit - II** Indian Banking System : Definition of bank; Commercial banks - importance and functions; Structure of Commercial banking system in India; Balance Sheet of a Bank; Meaning and importance of main liabilities an assets; Regional Rural Banks, Co-operative Banking in India.
- Unit - III** **Process of Credit Creation by Banks** : Credit creation process; determination of money supply and total bank credit.
Development Banks and other Non-Banking Financial Institutions : Their main features; Unregulated credit markets in India - main feature.
- Unit - IV** **The Reserve bank of India** : Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.
Interest Rate : Various rates in India (viz. bond rate, bill rate, deposit rates, etc.); Administered rates and market - determined rates; Sources of difference in rates of interest; Behaviour of average level of interest rates since 1951 - impact of inflation and inflationary expectations.
- Unit - V** Problems and policies of Allocation of Institutional Credit : Problems between the government and the commercial sector; Inter - Sectorial and inter - regional problems; Problems between large and small borrowers; Operation of conflicting pressure before and after bank nationalization in 1969.

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Paper - III
Company Law

- Unit - I** Corporate personality; Kinds of companies, Promotion on and incorporation of companies.
- Unit - II** Memorandum of Association; Articles of Association; Prospectus.
- Unit - III** Shares; Share Capital; Members; Share Capital - transfer and Transmission, Capital management borrowing power, mortgages and charges debentures
- Unit - IV** Directors - Managing Director, Whole time director, company meetings - kinds quorum, voting.
- Unit - V** Majority Powers and Minority Rights; Prevention of Oppression and mismanagement, Winding up - kinds and conduct.
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Paper - IV Corporate Accounting

- Unit - I** Issue, Forefeiture and Re-issues of Shares; Redemption of preference shares; Issue and redemption of debentures.
- Unit - II** Final Accounts (Excluding computation of managerial remuneration) and disposal of profit. Valuation of Goodwill and Shares.
- Unit - III** Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding inter - company holdings and re - construction schemes.
- Unit - IV** Consolidated Balance Sheet of holding companies with one subsidiary only.
- Unit - V** Statement of Changes in Financial position on Cash basis and Working Capital basis; Familiarity with Indian Accounting Standard 3.
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Paper - V Cost Accounting

- Unit - I** **Introduction** : Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; concept of cost audit.
- Unit - II** **Accounting for Material** : Material Control; Concept and techniques; Pricing of Material issues; Treatment of Material losses.
Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime, Methods of wage payment - time and piece rates; Incentive scheme.
- Unit - III** **Accounting for Overheads** : Classification and departmentalization; absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
- Unit - IV** **Cost Ascertainment** : Unit costing; Job, batch and contract costing; operating costing.
- Unit - V** **Process Costing** : excluding inter - process profits and joint and by products. Cost Records : Integral and non-integral system; Reconciliation of cost and financial accounts.
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Paper - VI Principles of Management

- Unit - I** **Introduction** : Concept, nature, process and Significance of management; Management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.
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- Unit - II** **Planning** : Concept, process and types. Decision making-concept and bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
- Unit - III** **Organizing** : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization Organization structure-forms and contingency factors.
- Unit - IV** **Motivation and Leading People at work** : Motivation - concept; Theories Herzberg, McGeogor and Ouchi; Financial and non financial incentives.
Leadership - concept and leadership stypes; Leadership theories (Tannenb Schmidt); Likert's System Management.
Communication - nature, process, networks and barriers; Effective Communica-tion.
- Unit - V** **Managerial Control** : Concept and process; Effective control system; Technical control - traditional and modern.
Management of Change : Concept, nature and process of planned Resistance to change; Emerging horizons of management in an environment.

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Paper - VII
Business Statistics

- Unit - I** **Introduction** : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics Types of Data;
Analysis of Univariate Data : Construction of a frequency distribution, Concept of central tendency and dispersion and their measures; Partition values; moments; skewness and measures; Kurtosis and measures.
- Unit - II** **Analysis of Bivariate Date** : Linear regression and correlation.
Index Number : Meaning, types and uses; Methods of construction price and quantity indices (simple and aggregate); Tests of adequacy; chain - base index number : Base shifting, splicing, and deflating; Problems in construction index numbers; Consumer price index.
- Unit - III** **Analysis of Time Series** : Causes of Variations in time series data; Components of a time series; Decomposition - Additive and multiplicative models; Determination of trend - Moving average method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices. by simple averages; ratio-to-trend, ratio-to-moving average and link relative methods.
- Unit - IV** **Forecasting Method** : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; Forecasting demand; Industry Vs Company sales forecasts; Factors affecting company sales.
- Unit - V** **Theory of Probability** : Probability as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional probability; Bayes Theorem; Expectation and variance of a random variable.
Probability Distributions : Probability distribution as a concept; Binomial, Poisson and Normal distributions - their properties and parameters;
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