Corporate Accounting

The object of the paper is to make the student to understand the accounting procedure and indepth knowledge of preparation of various accounts related to corporate field.

1) Issue, forfeiture and re-issue of shares-meaning-and procedure of issue of shares, types of shares pro-rata allotment of shares, forfeiture and reissue of shares. Journal entries.

2) Redemption of preference shares:
Types of preference shares, sources of redemption, accounting entries,

3) Issue and Redemption of Debentures:
Meaning and types of debentures, issue of debentures, methods of redemption, finance for redemption, Accounting entries for issue and redemption of debentures (Sinking fund Method only)

4) Company final accounts :
Objects of preparation of final accounts- Preparation of profit and loss account- Profit and loss appropriation account and balance sheet.

Principles of Cost Accounting

Unit- I : Introduction, Evolution and Definition of Cost Accounting, Scope, Objectives and Functions of Cost Accounting, Cost concept and cost classification.

Unit- III: **Material Cost**- purchase procedure, fixation of stock levels, store keeping, pricing of material issue (FIFO and LIFO only)

Unit- IV: **Labour cost**- Remuneration methods, time wage payments, payments, payment by results, differential Piece rate system, Tailor’s differential piece rate, Halsey and Rowan Plan, Labour Productivity.

Unit- V: **Overheads:**

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**Principles of Business Management**

**Nature Of Management:**

A) Introduction, Meaning of Management, Characteristics, Functions of Management, Importance of Management, Difference between Administration and Management.
B) Development of Management Thoughts:

1. **Planning:**
   Introduction, Meaning, Characteristics, Elements of good planning, Planning Process (steps), Benefits of Planning, Limitations of Planning, Requisites of making effective planning.

2. **Organization:**

3. **Staffing:**
   Introduction, Definition, Functions of staffing, Recruitment, Sources of recruitment, Stages of selection procedure, Training, Methods of training and performance appraisal, Methods of performance appraisal.

4. **Motivation:**
   Introduction, Definition, Nature, Importance, Types of motivation, Theories of motivation, Prof. Douglas McGreogor & Maslow’s Hierarchy of needs,

Books Recommended:
1. Principles of Management- Dr. K. Natrajan
2. Principles of Management-Dr.K. P. Ganesan
3. Principles of Management-Dr. T.Ramaswamy
4. Principles of Management-B.P. Singh / T.N.Chhabra
5. Principles of Management-Dr. P. Subba Rao

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Banking and Finance - Paper – I

Objective:

The prime object of the course is to make the students of commerce aware of the working, structure, regulation of banking system in India, and to prepare them for competitive exam like MPSC.

Chapter Scheme:

1. Commercial Banks in India:


2. Co-operative Banking in India:

Structure of rural cooperative credit institutions, Short term and medium term credit, Primary Agriculture Credit Societies (PACS), District Central Co-operative Bank (DCCB), State Co-operative Banks (SCBs), National Bank for Agriculture and Rural Development (NABARD).

3. Urban and Rural Banks:

Urban Cooperative Banks (UCBs)-importance, organisation, functions and progress. Regional Rural Banks (RRBs)-Need, functions and progress of RRBs-Critical evaluation of RRBs, Lead Bank Scheme.

4. Banking Reforms Since 1991:

Need and Objectives of reforms, Narasimham Committee I and II - main recommendations related to banking sector - viz Capital Adequacy, SLR, CRR, Income Recognition and Provisioning, Interest rate deregulation.

* Reference Books

2) Indian Banking system – T.A. Wasvani -. Lalwani Publication house Mumbai.
3) Banks and Institutional Management – Vasant Desai Himalaya publishing house Mumbai.
5) वैश्विक अन्तर्गत व्यापार - डॉ. सी. जे. जोशी आणि प्र. अरोबाक्क डावे – फडके प्रकाशन, कोलकाता
7) Indian Banking System – Dr. Mukund Mahajan - Nirali Parkashan Pune.

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FUNDAMENTALS OF INSURANCE

Objectives: This course enables the students to know the principles and practice of insurance.
1) Introduction
   Meaning, definition, need and purpose of Insurance, Principles of Insurance, Insurance as a social security tools.

2) Life Insurance
   Life Insurance contracts, Principles of Life Insurance, types of policies, Procedure of taking life insurance policy, Settlement of claims.

3) Fire Insurance
   Meaning, nature, principles of fire insurance, kinds of fire insurance policy, policy conditions, procedure of taking fire insurance policy and settlement of claims.

4) Marine Insurance
   Meaning, principles and kinds of marine insurance, types of losses, clauses incorporated in marine insurance, procedure of taking marine insurance policy, settlement of claims.

Suggested Readings :
3. Insurance Regulatory Development Act 1989
4. Gupta O.S. Life Insurance : Frank Brothers, New Delhi

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Taxation – I

Course Objective
The Objective of the course is to provide the candidates with a good knowledge of the important provisions of the Income Tax law and their application in solving problems on computation of income of an individual under various heads of income. The candidate is expected to have a good working knowledge of the subject.

Course Contents

<table>
<thead>
<tr>
<th>No.</th>
<th>Unit – 1</th>
<th>Provision empowering imposition of Income-tax.</th>
</tr>
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</table>

| No. | Unit – 2 | Residential Status and its effect on tax incidence. |

Income, Agricultural Income, Gross Total Income Total Income, Person, Assessee, Previous Year, Assessment Year.
Unit–3  Exempted Income :
     Income exempted Under section 10. (For individual only).

Unit–4  Income Under the head ` SALARY ' and its computation.

Unit – 5  Income Under the head `Income from House Property and its
     Computation.

Note : - The Provision of the Income Tax Act as applicable to assessment at the
commencement of the academic year shall be studied for the annual and the supplementary
examination.

Revised Syllabus of
UGC VOCATIONAL COURSE AT FIRST DEGREE LEVEL
FOREIGN TRADE PRACTICES AND PROCEDURES
With effect from the academic year 2010-11

Objectives of the course;
   a) To familiarize the students with the basic principles of foreign trade and the
      environment in which foreign trade takes place
   b) To familiarize the students with the position of India’s foreign trade, import-export
      policies and various export promotion measures adopted by the government
   c) To familiarize the students with the basic principles of HRM
   d) To familiarize the students with the nature and scope of international marketing as
      also the 4 Ps of international marketing
   e) To familiarize the students with the basic principles of managing self and others
      effectively
   f) To familiarize the students with the position of India in world politics
   g) To familiarize the students with the various methods and procedures of foreign trade
      financing, foreign exchange and the institutions involved in export finance
   h) To make the students aware of the shipping and insurance practices and procedures
      which constitute the essential services for the operation of foreign trade
   i) To familiarize the students with the export procedure and the basic documents
      involved in foreign trade
   j) To study the latest/ recent developments and happenings pertaining to the topics/sub
      topics mentioned in the syllabus
   k) To test the candidate’s ability to comprehend, to analyse, to interpret, to criticise and
      to appraise the subject matter related to the topics/sub topics mentioned in the
      syllabus

Structure of the course

<table>
<thead>
<tr>
<th>Year</th>
<th>Name of the paper</th>
<th>Max. Marks</th>
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</thead>
<tbody>
<tr>
<td>B.Com. Second Year III Sem.</td>
<td>Paper V- International Marketing-I Paper VI- International Marketing-II</td>
<td>100 marks</td>
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</tbody>
</table>
INTERNATIONAL MARKETING-I

Objective of the paper
To familiarize the students with the nature, scope and legal dimensions of international marketing

Scheme of marking:
- University written exam- 40 marks
- Internal exam based on assignments, seminars and participation in other activities - 10 marks

Course inputs;
1. Introduction-
   Meaning & Nature of international marketing, International marketing Vs domestic marketing, Problems of international marketing, Objectives of international business, Stages of internationalisation, International orientations- ethnocentrism, polycentrism, regiocentrism, geocentrism, international marketing decisions
2. International business environment-
   Economic environment, political environment, demographic environment, geographic and natural environment
3. International marketing intelligence-
   Informational requirement, Sources of information, Marketing information system and Marketing research, Methods of data collection
4. Legal dimensions of international marketing-

Reference books
3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
4) Export Marketing by TAS Balagopal, Himalaya Publishing House, Mumbai

Paper VI
INTERNATIONAL MARKETING-II

Objective of the paper
To familiarize the students with the 4 Ps of international marketing

Scheme of marking:
- University written exam- 40 marks
Internal exam based on assignments, seminars and participation in other activities - 10 marks

Course inputs:
1. Market selection-
   Need for market selection, Market selection process, Determinants of market selection, Foreign market entry strategies
2. Product strategy-
   Product life cycle, Product communication strategy, Branding, Packaging and Labeling for exports
3. Promotion strategy-
   Factors influencing promotion strategy, Methods of export promotion-Advertising, Mailing list, Personal selling, Trade fairs and exhibitions, International marketing channels, Selection of foreign sales agent
4. Pricing strategy-
   Pricing objectives, Factors affecting pricing, Government interference, Steps in pricing, Export price quotations and Inco terms

Reference books
3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
4) Export Marketing by TAS Balagopal, Himalaya Publishing House, Mumbai

TPP – V (UGC- Vocational Course)
Title of Paper : Income Tax Procedure and Practice

Course Input:
1. Regulatory Framework of Income Tax
2. Basis of charge: Person, assessee, assessment year, previous year, Residential status and incidence of tax, PAN
3. Assessment Individuals
4. Assessment of HUF

Ref Book : 1) Income Tax Law & Accounts :
   Dr. H.C. Meharotra
2) Income Tax Law & Practice:
   Dr. H.C. Meharotra

TPP – VI (UGC- Vocational Course)
Title of Paper : Custom Act 1962

Course Input :
1. Introduction of Custom Act: Definition, types of custom duties.
2. Custom Authorities
3. Prohibition of Importation and Exportation of goods
4. Clearance of Imported and Exported goods
5. Searches, Seizure, Arrest, Appeal and Revision

Ref Book: Custom Act 1962: P.N.Malik

**Bcom With Computer Application U.G.C. Vocational Cource**

Bcom II Year III Sem

<table>
<thead>
<tr>
<th>Class</th>
<th>Semester</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.Com II Year</td>
<td>SEM III</td>
<td>CA 3.1 Programming in C</td>
</tr>
<tr>
<td></td>
<td></td>
<td>CA 3.2 DBMS through FoxPro</td>
</tr>
</tbody>
</table>

CA- V. **Programming in C**

1. **Introduction to C Language:**
   - Definition of programming Language, Types of computer Languages, History of C Language, The character set, Constants, Variables and Keywords, Types of Constants, Types of Variables, Keywords, Data Types.
   - Instructions- Type declaration Instruction, Arithmetic Instruction, Structure of C Program

2. **Data Input and Output Functions:**
   - getchar(), putchar(), printf(), scanf(), puts(), gets()

3. **The Decision and Looping Control Structure:**
   - The if statement, the if-else statement, Nested if-else statement, if-else ladder.
   - The while loop, the for loop, the do-while loop, the break, continue, go to statement..
   - The case control structure: Decisions using switch

4. **Arrays**
   - What are arrays?, array initialization, bound checking, types of arrays, initializing a 2-Dimensional and Multidimensional Arrays.

5. **Storage Classes and Functions:**
   - Automatic, Register, Static, External (Local and Global)
   - Arguments and local variables, Returning Function results, Default return type and Type void, passing values between functions, Declaration of function type, Recursion, Function with variable arguments.

6. **Character Strings, Structures and Union:**
   - What are strings?, standard library string functions- strlen(), strcpy(), strcat(), strcmp().
   - Declaring structure, Initializing structures, structure variables, accessing structure elements, Arrays of structures, structures within structures, Introduction to Union.
CA- VI. DBMS Through Foxpro

1. Introduction:
   What is data, information, and database, What is DBMS, Architecture of DBMS, Users of DBMS, Database Administration, Advantages of DBMS, What is file, Record and field?, what is FoxPro

2. Creating Database File:
   Data types/Field types, Defining structure of database file, Saving a database structure, Entering records in a database file, Adding more records with APPEND

3. Listing contents of Database File.
   List Command – Using options with List
   Listing selected fields, Removing record no from listing
   Removing field headings

   Display Command –
   Displaying information with DISPLAY
   Record pointer
   Performing calculations with LIST/DISPLAY
   Searching for information with LOCATE.
   Specifying multiple conditions
   Searching information with a field

   Date and Arithmetic Functions

4. Editing and Modifying Database file:
   Editing data with EDIT or CHANGE
   Editing multiple records with BROWSE
   Resizing fields, reducing field width, Restricting fields with BROWSE
   Replacing field contents with REPLACE
   Deleting unwanted Records with RECALL
   Removing records permanently with PACK
   Moving record pointers
   Modifying structure, File Utilities in FoxPro

5. Sorting and Indexing Database Files:
   Sorting, Types of indexing (single, compound, structural compound)
   Finding information with FIND and SEEK.

6. Generating Reports:
   Designing the report forms
   Page layout, Page preview, Layout Tools, Titles/Summary, Data grouping

Reference Books:
1. FoxPro 2.5 Made simple for DOS & Windows by R. K. Taxli (BPB)
2. Mastering FoxPro 2.5 & 2.6 (Special END) – BPB
3. An Introduction to Database system by Bipin C. Desai.