R.K.D.F. UNIVERSITY, BHOPAL

Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

First Semester

S.No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total Marks
			Max	Min	Max	Min	Max	Min	
1	**HBC-101**	An introduction to Statistics	20	7	80	27	-	-	**100**
2	**HBC-102**	Business Communications	20	7	80	27	-	-	**100**
3	**HBC-103**	Business Organisation	20	7	80	27	-	-	**100**
4	**HBC-104**	An Introduction to Accounting	20	7	80	27	-	-	**100**
5	**HBC-105**	Fundamentals of Economics	20	7	80	27	-	-	**100**
6	**HBC-106**	Business Law-I	20	7	80	27	-	-	**100**
7	**HBC-107**	Project-I	-	-	-	-	50	20	**50**
			120	**42**	**480**	**162**	**50**	**20**	**650**

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	**An Introduction to Statistics**	**HBC-101**

COURSE OUTCOME:

CO 1: The course describes and discusses the key terminology, concepts tools and techniques used in business statistical analysis

CO 2: Students will learn to display data graphically and interpret graphs: histograms and box plots and apply various types of sampling methods to data collection.

CO 3: They will recognize, describe, and calculate the measures of the central tendency of data: mean, median, and mode.

CO 4: Discuss critically the uses and limitations of statistical analysis

CO 5: Students will have a proper understanding of Statistical applications in Economics and Management.

Unit-I

Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit-II

Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

Unit-III

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit-IV

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability;Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numericals of Probability. Probability Distribution.

Suggested Readings:

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	**Business Communications**	**HBC-102**

COURSE OUTCOME

CO 1: The objectives of this course are to provide an overview of Prerequisites to Business Communication and to provide an outline to effective Organizational Communication.

CO 2: To impart the correct practices of the strategies of Effective Business writing.

CO 3: On completion of this course, the students will be able to distinguish among various levels of organizational communication and communication barriers while developing an understanding of Communication as a process in an organization

CO 4: To draft effective business correspondence with brevity and clarity.

CO 5: The course will stimulate their Critical thinking by designing and developing clean and lucid writing skills

Unit-I

Essentials of Business communication: Introduction, Basic Patterns of Business Messages: Writing process, Directness and Indirectness in new s and messages of all types, sales Massages, Persuasion.

Unit-II

Writing a Project Report: Basics, writing Reports on Field Work visits to Industries/Business Concerns etc. Business-Negotiations.

Unit-III

E-Correspondence

Unit-IV

Spoken English for Business-communication: Presentation of Plans, Objectives; speech: Preparation, Mode of delivery presentation; Addressing the Audience. Oral Talking. Strategies to overcome Barriers in Address, speech.

Suggested Readings:

1. Dr.Preeti Shukla, Business Communications, Shree Mahavir Book depot., Nai Sarak, New Delhi.
2. A.Kumar, Effective Business Communications, Khanna Book Publishing Co..P, Ltd..
3. John.M.Penrose, Robert W. Rosberry, Robert J. Myers, Advanced Business Communications, Thomsan South Western.
4. Urmila Rai, S.M.Rai – Business Communication – Himalya Publishing House.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	Business Organisation	HBC-103

COURSE OUTCOME

CO 1: This course explains the basic fundamentals of the business environment, organisational theory and marketing, including capacity to recognise and use relevant terminology.

CO 2: Analysis of the economic environment of organisations by means of the development of conceptual areas such as industry, human resources, consumer behaviour and production.

CO 3: On the completion of the course the students will be able to organise and present information to a satisfactory standard in oral presentations, essays and reports.

CO 4: Analyse and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.

CO 5: They will be able to contribute to a team project in an effective manner

Unit-I

Foundation of Indian Business spectrum of Business Activities, Manufacturing and service Sectors. India's experience of globalization, liberalization and privatization. Multinational corporations and Indian transnational. Enterprises.

Unit-II

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franching, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-III

Functional aspects of business-I: Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Unit-IV

Functional Aspect of business-II Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).

Suggested Readings:

1. Griffin, Ricky W: ;Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilizing Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheeol T. Matheson: Organisational Behaviour and Management, Tata McGraw- New Delhi.Hill,

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	An Introduction to Accounting	HBC-104

COURSE OUTCOME

CO 1: On the completion of the course the students will be able to understand and apply the essential numerical skills required for bookkeeping and accounting

CO 2: Understand and explain the relationship between the accounting equation and double-entry bookkeeping

CO 3: Recording transactions in the appropriate ledger accounts using the double-entry bookkeeping system

CO 4: They will learn to balance off ledger accounts at the end of an accounting period

CO 5: They will be able to prepare a trial balance, balance sheet and a profit and loss account.

Unit-I

Theoretical Framework:
Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principle – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II

Accounting Process and Subsidiary Books:
From recording of business transactions to preparation of trial balance (an overview only). Journal, Ledger, Cash Book and other subsidiary books.

Unit-III

Business Income:
Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assts - change of method. Salient features of Accounting Standard (AS): 6 (ICAI)

Unit-IV

Final accounts with adjustments.
Capital and revenue expenditures and receipts: general introduction only Preparation of financial statements: (a) of non-corporate business entities from a trial balance;
(b) of not-for-profit organizations;

Suggested Readings:

1. T.P.Ghosh – Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
2. L.S.Porwal – Accounting Theory – Tata Mcgraw Hill.
3. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delh

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	Fundamentals of Economics	HBC-105

COURSE OUTCOME

CO 1: The purpose of this course is to help students learn the fundamentals of economics and they can apply these concepts to their lives and to the world in which they live.

CO 2: It improves the ability of the students to apply economic concepts to complex business realities as well as support them to forecast in the energy business.

CO 3: It helps in decision making in order to achieve desired economic goals. It enhances the capability of students to understand the prevailing economic and business policy in totality and its impact on the economy.

CO 4: Upon successful completion of the course a student will be able to explain the concepts of Microeconomics and its interrelations with Macroeconomics

CO 5: Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues.

CO 6: To understand introductory microeconomic theory in a local, regional, national and international scenario.

Unit-I

The concept of demand and the elasticity of demand and supply: Demand curves: individual's curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue; Marginal and Average; Revenue and elasticity of demand.

Unit-II

Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

Unit-III

Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference.

Unit-IV

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale.

Suggested Readings:

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

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B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	Business Law-I	HBC-106

COURSE OUTCOME

CO 1: This course intends to provide a basic understanding of the mechanisms of business contract. With reference to various provisions of the related acts.

CO 2: The course gives the knowledge regarding the provisions contained in the Contract Act 1872 and Sales of Goods Act 1932.

CO 3: Be able to engage critical thinking to predict outcomes and recommend appropriate action on issues relating to business associations, sale of goods etc.

CO 4: Upon the completion of the subject the students will be able to develop the basic understanding of the regulatory framework of various Business Laws.

CO 5: Be able to strategically negotiate and/or draft simple contracts.

Unit-I

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit-II

Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.

Unit-III

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

Unit-IV

Sale of Goods Act 1932. Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
3. Texman

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B.Com (Hons)

Semester – I

Course	Subject Title	Subject Code
B.Com (HONS)	Project	HBC-107

Students have to complete their project work as per instructions given by the Dept. of Commerce as well as Dept. of Higher Education.

R.K.D.F. UNIVERSITY, BHOPAL

Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

Second Semester

S. No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total
			Max	Min	Max	Min	Max	Min	Marks
1	**HBC-201**	Financial Accounting for Business	20	7	80	27	-	-	**100**
2	**HBC-202**	Business Economics	20	7	80	27	-	-	**100**
3	**HBC-203**	Business Statistics	20	7	80	27	-	-	**100**
4	**HBC-204**	Business Management	20	7	80	27	-	-	**100**
5	**HBC-205**	Business Law-II	20	7	80	27	-	-	**100**
6	**HBC-206**	Introduction to Computer	20	7	80	27	-	-	**100**
7	**HBC-207**	Comprehensive Viva-Voce	-	-	-	-	50	20	**50**
			120	**42**	**480**	**162**	**50**	**20**	**650**

B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Financial Accounting for Business	HBC-201

COURSE OUTCOME

CO 1: The programme aims to provide students with a specialist education in accounting and provide practical as well as theoretical knowledge on the processes of accounting for hire-purchase, Inland and Foreign Branches etc.

CO 2: By the end of the programme, students will be able to Know and apply accounting and finance theory

CO 3: Explain and apply international accounting standards as required for accounting for branch accounts.

CO 4: Upon the completion of the subject the students will be able to critically evaluate financial statement information relating to royalty, voyage and accounting for insurance claims.

CO 5: Be able to work on advanced problems of partnership relating to dissolution, death and retirement and insolvency of partners.

Unit-I

Accounting for Hire Purchases and Leases
Hire Purchase System and Installment Payment System. Lease accounting (with accounting standard-19)

Unit-II

Accounting for Inland and Foreign Branches
Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Department accounts.

Unit-III

Partnership Accounts
Partnership: meaning, characteristics, treatment of goodwill, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner. Dissolution of partnership firm, insolvency of partners (including Garner V/s Murray Rule), gradual realization of assets and piecemeal distribution.

Unit-IV

Royalty Accounts, Voyage Accounts, Accounting for insurance claims.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
3. Shukla M.C., Grewal T.S. and Gupta S.C.; Advanced Accounts, S. Chand and Company, New Delhi.

B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Business Economics	HBC-202

COURSE OUTCOME

CO 1: On completion of this course, the students will be able to understand the concepts of cost, nature of production and its relationship to Business operations

CO 2: To help students understand and apply the various decision tools to understand the market structure.

CO 3: To apply marginal analysis to the "firm" under Perfect Competition and analyse the causes and consequences of Perfect Competition.

CO 4: To integrate the concept of price and output decisions of firms under various market structure.

CO 5: These concepts will help them to understand day-to-day business decisions being taking by different firms (in different industries) in lieu of consumer behaviour in economic, social and to an extent in ethical manner.

Unit-I

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

Unit-II

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

Unit-III

Stability analysis – Walrasian and Marshallian. Demand – supply analysis. Other Monopoly and Monopolistic Competition and price determination therein.

Unit-IV

Factors in economic-Development: Physical and Capital Formation, role of Technology; Sustainability Institutional factors / variables in development.

Suggested Readings:

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

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B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Business Statistics	HBC-203

COURSE OUTCOME

CO 1: On completion of this course, the students will develop ability to deal with numerical and quantitative issues in business.

CO 2: The course aims at enabling the students the use of statistical, graphical and algebraic techniques wherever relevant.

CO 3: To have a proper understanding of Statistical applications in Economics and Management.

CO 4: Discuss critically the uses and limitations of statistical analysis

CO 5: Understand and critically discuss the issues surrounding Correlation Analysis, Regression, Time series and Statistical Decision Theory.

Unit-I

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination, legs and leads, partial correlation.

Unit-II

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. Regression equation in case of Correlation Table, partial regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal cyclical and irregular variations, shifting the trend origin.

Unit-IV

Statistical Decision Theory:: Ingredients, expected opportunity loss, optimal decisions with maximin, minmax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

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B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Business Management	HBC-204

COURSE OUTCOME

CO 1: At the completion of the Business Management the student will be able to apply conceptual learning skills in today's business environment.

CO 2: Evaluate organizational decisions with consideration of the political, legal and ethical aspects of business.

CO 3: Assess strengths, weaknesses, opportunities and threats of the business environment.

CO 4: Develop communication skills and learn about the barriers of communication

CO 5: Learn about the Behavioral Aspect of Management Control. Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance.

Unit-I

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters.

Unit-II

Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system

Unit-III

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Unit-IV

Communication – formal and Informal Networks, Barriers and Principles (d) Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control. Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance.

Suggested Readings:

1. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
3. P.SubhaRao–Management & Organisational Behaviour,HimlyaPublishing House.
4. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata Mcgraw Hill.
5. Stephen F.Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.

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B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Business Law-II	HBC-205

COURSE OUTCOME

CO 1: On completion of this course, the students will be able to explain the concepts in business laws with respect to foreign trade, partnership etc.

CO 2: Analyse the principle of business laws and strategies adopted by firms to expand globally.

CO 3: Understand basic legal principles that govern Partnership Firms, Foreign Trade, Industrial Dispute etc.

CO 4: Be able to identify relevant legal issues and to understand, interpret and apply statutes and case law in the area of Partnership, Foreign Exchange.

CO 5: Be able to engage critical thinking to predict outcomes and recommend appropriate action on issues relating to Partnership, Foreign Exchange.

Unit-I

Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.

Unit-II

The Foreign Exchange Management Act: Salient feature of FEMA.

Unit-III

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act-their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment.

Unit-IV

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

Suggested Readings:

1 Resai T.R. **Partnership Ac**t, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. **Business Law**, Vikas Publishing House, New Delhi.
3. Kapoor N.D. **Business Law**, Sultan Chand and Sons, New Delhi

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B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	Introduction to Computer	HBC-206

COURSE OUTCOME

C 01: After studying this course the students will understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.

C 02: Have an understanding about the Information Systems, Networks, AIS,DSS etc.

C 03: Demonstrate a basic understanding of computer hardware and software.

C 04: Students will apply the computer concepts and skills learned to solve business problems

C 05: Students will understand the basic concepts and terminology related to computer technology

Unit-I

Basic Concepts: What is computer, Characteristics of a Computer, Advantages of Computer, Limitations of Computer, Types of computer, Applications of computer, Data Representation, Hardware, firmware, Live-ware, Software: Relationship between hardware and software, System software: Operating system, Translators, Interpreter, Compiler, Assemblers, Linkers. Overview of operating system, Functions of operating system. Application software: General Purpose, Packaged Software and tailor made software.

Unit-II

Information Systems: Meaning, Need of an efficient Information system, Types of Information System. Information requirement for Planning, Coordination, and control for various levels in Business, Industry. Basic of data arrangement and access. Traditional file environment, Identification of relevant data, Evaluation of Database Technology, Databases: The Modern approach. Introduction to MS Access: Creating a database , Creating a Table, Database Objects, Components of a report, Designing Queries and reports, Relationship.

Unit-III

Net works: LAN, WAN. Wireless Network, Introduction networking, Importance of networking, Communication devices such as Modem, Features of Networking, Introduction to Internet: Meaning of Internet, Growth of Internet, Owner of Internet, Anatomy of Internet, Basic Internet Terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society, Search Engines. Introduction to MS Word: Features of MS Word, component of word document window, Creating and Printing a document, Formatting text and document, Mail Merge, Macro, Export and Import file, working with auto shapes, Adding pictures to a work document.

Unit-IV

Computer based Information System: Introduction to Accounting Information System(AIS), Management Information system, Decision support System: Knowledge- Based Information System: Expert system, Office automation System (OAS)- virtual office, Executive Information system, Marketing Information System, Manufacturing Information Systems, Financial Information System. Human Resource Information System. Introduction to MS Excel: Features of Excel, Creating a table, Formatting worksheet, Types of graph, Excel functions, Printing a worksheet, Managing and Organizing data. Concept, applications, Advantages and Limitations with regard to: Word Processor, Spread Sheet and Database.

References

1. Introduction to Information Technology, ITL ,Pearson education, delhi.
2. Introduction to Information Systems, Alexis Leon.
3. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.

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B.Com (Hons)

Semester – II

Course	Subject Title	Subject Code
B.Com (HONS)	COMPREHENSIVE VIVA-VOCE	HBC-207

Students have to complete their project work as per instructions given by the Dept. of Commerce as well as Dept. of Higher Education

R.K.D.F. UNIVERSITY, BHOPAL

Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

Third Semester

S.No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total
			Max	Min	Max	Min	Max	Min	Marks
1	**HBC-301**	Business Mathematics	20	7	80	27	-	-	**100**
2	**HBC-302**	Corporate Accounting-I	20	7	80	27	-	-	**100**
3	**HBC-303**	Cost Accounting	20	7	80	27	-	-	**100**
4	**HBC-304**	Company Law- I	20	7	80	27	-	-	**100**
5	**HBC-305**	Principles of Marketing	20	7	80	27	-	-	**100**
6	**HBC-306**	Basics of Information Technology	20	7	80	27	-	-	**100**
7	**HBC-307**	COMPREHENSIVE VIVA-VOCE	-	-	-	-	50	20	**50**
			120	**42**	**480**	**162**	**50**	**20**	**650**

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B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Business Mathematics	HBC-301

COURSE OUTCOME

C 01: Upon successful completion of this course, you will be able to demonstrate mastery of mathematical concepts that are foundational in business mathematics, including algebra of Matrices, Compound Interest, Differentiation and Integration and Linear Programming.

C 02: Apply the principles of Adjoint and Inverse of Matrices to solve relevant problems in financial applications.

C 03: Use the principles of compound interest to solve relevant problems in financial applications, for example, those involving annuities, loans and mortgages, bonds and sinking funds, and investment decisions.

C 04: Appreciate business mathematics concepts that are encountered in the real world, understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.

Unit –I

Algebra of Matrices, Determinants, Adjoint and Inverse of Matrices, Elementary operations on Matrices, System of Linear Equations, Leontief Input Output Model.

Unit –II

Compound Interest, Annuities, Time value of Money

Unit –III

Differentiation (algebric values only); Integration by substitution and by parts (algebraic values only)

Unit-IV

Linear Programming: Graphic Method (Two variables only), Simplex Method (up to three variables), Set theory.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Corporate Accounting-I	HBC-302

COURSE OUTCOME

C 01: The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies. This subject describes the pattern of final accounts of the company.

C 02: It provides the knowledge of issue of shares and issue of debentures etc. It also provides the methods of valuation of goodwill and shares.

C 03: After the completion of the course, Students will learn about the journal entries of issue of shares and issue of debentures and know about the final accounts of the companies.

C 04: Work with Amalgamation and Internal Reconstruction in companies' accounts.

C 05: Learn about the concept of sources of redemption of debentures and redemption of preference shares.

Unit –I

Issue and forfeiture of shares; Redemption of Preference Shares; Buy back of Shares.

Unit-II

Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.

Unit-III

Amalgamation and Internal Reconstruction of Companies as per AS-14.

Unit-IV

Holding Companies Accounts; Profit or loss prior and subsequent to incorporation.

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. ***Advance Accounts***: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. ***Company Account***: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok ***Financial Accounting***: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Cost Accounting	HBC-303

COURSE OUTCOME

C 01: The main objective of this subject to provide the knowledge of cost structure and cost elements and understand various techniques and methods of cost accounting.

C 02: After conclusion of study the students will be able to define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost

C 03: Determine various levels of material i.e. reorder level, minimum level, maximum level & EOQ for managing working capital.

C 04: Define the features of overhead or indirect cost of production and basis of allocation and apportionment.

C 05: Determine basis for computing tender price of a product and use cost-sheet to compute unit cost of product.

Unit-I

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- elements and types; Cost of Material, inventory control techniques. Pricing of issue of inventory/material.

Unit-II

Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.

Unit-III

Unit costing; Operating costing; Reconciliation of cost and Financial Accounts.

Unit-IV

Contract Costing and Process costing excluding equivalent production.

Suggested Reading:

1. Iyenger S.P. ***Cost Accounting*** Sultan Chand & Sons,New Delhi.
2. Maheshwari S.N.& Mittal S.N. ***Cost Accounting*** Shree Mahavir Book Depot,Delhi.
3. Jain S.P.& Narang K.L ***Cost Accounting-Principles & Practice*** Kalyani publishers

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Company Law- I	HBC-304

COURSE OUTCOME

C 01: The main objectives of this subject to provide the knowledge of company, shares and kinds of the company. It also describes the features of private companies in India and development of Indian company act.

C 02: This subject also describes the memorandum of association and article of association. It also describes the prospectus and contents of prospectus

C 03: Know about the company law in the India and understand the use of the memorandum of association and article of association in a company, they also learn from this course.

C 04: Define the features and use of prospectus in a company.

C 05: Understand the relationship between company and its shareholders.

Unit-I

Concept of corporate body; Advantages of company, features of company, types of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences. Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Unit-IV

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forefeiture.
Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

Suggested Readings:

1. Kuchal M.C. ***Modern Indian Company Law*** Shri Mahavir Books, Noida.
2. Kapoor N.D. ***Company Law*** Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar ***Company Law*** Eastern Book Company, Lucknow.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Principles of Marketing	HBC-305

COURSE OUTCOME

C 01: The basic objectives of this course are to provide you with a broad introduction to marketing concepts, help you understand the factors that influence marketing decisions, and focus attention on the vital role of marketing in today's global economy.

C 02: Upon completion of this course, students will be able to understand how organizations identify customers and their wants/needs.

C 03: To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements. In this course, you will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

C 04: Demonstrate an understanding of how marketing fits with the other business disciplines within an organization.

C 05: Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications.

Unit-I

Introduction to Marketing: meaning, nature, scope, importance; Marketing concepts: - traditional and modern.
Consumer Behaviour: nature, scope and significance of consumer behaviour.

Unit-II

Market Segmentation & Product:
Market Segmentation: concept, importance, basis for market segmentation.
Product: concept, planning and development; Branding, trade-mark and product life cycle.

Unit-III

Pricing & Distribution channel:
Pricing: meaning, importance, factors affecting product pricing
Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.

Unit-IV

Promotion: sales promotion- meaning & methods.
Advertising: concept, importance, salient features of an effective advertising, Personal selling.

Suggested reading:

1. Kotler Philip ***Marketing Management*** Prentice Hall of India New Delhi,1986
2. Pride Willian M and Ferrel O.C. ***Marketting*** Houghton-Mifflin Boston
3. Stantan W.J., Etzel Michael J. and Walker Bruce J. ***Fundamentals of Marketting*** MC Graw-Hill,New York.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	Basics of Information Technology	HBC-306

COURSE OUTCOME

C 01: The basic objectives of this course are to provide you understanding of the concept of computer networks and communication system.

C 02 After the completion of the course, Students will be able to Learned the concept of computer networks and communication system.

C 03: Students will learn the concept of knowledge data discovery, Forms of Data Transmission, Modes of Data Transmission etc.

C 04: Demonstrate an understanding of Computer Networks within an organization.

C 05: Demonstrate the ability to make and present Presentation with Power- Point and use Accounting Packages like –Tally.

Unit-I

Essentials of Computers: Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle, Methods of data processing, Application of Electronic data processing. Memory and Mass Storage Devices: Introduction of Memory System, Types of Memory- Primary and Secondary Memory, RAM and ROM, Types of Secondary Storage Devices; Software Concepts: Types of Software and their role, System Languages and Translators, Functions and Types an Operating System.

Unit-II

Data Communications: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission:Analog and Digital data transmissions, Data Transmission Media; Wire Cables, Microwave, Fiber-optics, Communication Satellites. Emerging Trends in IT: Electronic Commerce(E-Commerce), Types of E-Commerce, Advantages and Disadvantages of E-commerce, Application of E-commerce, process in e-commerce, Types of an Electronic Payment System, Security issues in E-commerce,
Security Schemes; Electronic data Interchange (EDI); Mobile communication, Bluetooth Communication, Infrared communication, Smart Card.

Unit-III

Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Types of Public and Private Network, Network Topology; Internet and its Application, History of Internet, Benefits of Internet, ISP, Internet Accounts, Internet Addressing, Information Technology: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Unit-IV

Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Working with different views, working with graphics in Power Point, Sound effects and Animations effects, Printing in Power-point. Introduction to Accounting Packages-Tally: Features of Tally, Preparation of Vouchers, Salary statement, Maintaining of Inventory records, Maintenance of Accounting Books and final Accounts, Generating and Printing reports.

Suggested Readings:

1. Introduction to Essential Tools, Dr. Sushila Madan,
2. Introduction to Information Systems, ALEXIS LEON
3. Introduction to Information Introduction Technology,ITL Pearson education,Delhi.

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B.Com (Hons)

Semester – III

Course	Subject Title	Subject Code
B.Com (HONS)	COMPREHENSIVE VIVA-VOCE	HBC-307

Students have to complete their project work as per instructions given by the Dept. of Commerce as well as Dept. of Higher Education

R.K.D.F. UNIVERSITY, BHOPAL

Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

Fourth Semester

S.No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total
			Max	Min	Max	Min	Max	Min	Marks
1	**HBC-401**	Corporate Accounting-II	20	7	80	27	-	-	**100**
2	**HBC-402**	Business Ethics	20	7	80	27	-	-	**100**
3	**HBC-403**	Company Law –II	20	7	80	27	-	-	**100**
4	**HBC-404**	Money and Banking	20	7	80	27	-	-	**100**
5	**HBC-405**	Financial Institutions	20	7	80	27	-	-	**100**
6	**HBC-406**	Auditing	20	7	80	27	-	-	**100**
			120	**42**	480	162	-	-	600

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	Corporate Accounting-II	HBC-401

COURSE OUTCOME

C 01: The main objective of this subject to provide the knowledge of companies, it includes Final accounts of Company, Banking Company accounts, Insurance Companies, Electricity Companies.

C 02: It also helps students to give practical knowledge of accounts and also describes the process of liquidation which is included in the company accounts.

C 03: After the completion of the course, Students will be able to know about the companies all accounts and learn about working format of companies.

C 04: Get the Knowledge of banking system and accounting techniques required for a Banking Company.

C 05: Learn about the concept of working and accounting of Insurance Companies and Electricity Companies.

Unit-I

Final Accounts of a company as per schedule VI; Investment Accounts.

Unit-II

Accounts of Banking Companies, Underwriting of shares and debentures.

Unit-III

Accounts of Insurance Companies; Liquidation of companies.

Unit-IV

Double Account System, Accounts of Electricity Companies.

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C ***Advance Accounts***: S.Chand and Comp.,New Delhi.
2. Gupta R.L & Radha Swami M. ***Company Accounts***: Sultan Chand and sons, New Delhi.
3. Monga J.R. ,Ahuja Girish and Sehgal Ashok ***Financial Accounting***: Mayur Paper Bags, Noida.
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	Business Ethics	HBC-402

COURSE OUTCOME

C 01: The main objective of this subject to help the students to recognize legal and ethical issues when making business decisions

C 02: To gain an enhanced understanding of following ethical rules and ethical constraints and improve analytical problem solving and ethical decision making skills.

C 03: At the end of the course the students will be able Explore the relationship between ethics and business and the subsequent theories of justice and economics across different cultural traditions and – Explain the relationship between ethics, morals and values in the workplace.

C 04: Critically apply understanding of ethics of real–world contexts and gather and analyse information by way of undertaking a research project on a topic relevant to business ethics

C 05: Discuss the corporate governance system influence performance, including both the performance of individual firms and the allocation of capital within a country

Unit-I

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics and Corporate Social Responsibility.

Unit-II

Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, Deontologism, Teleological reasoning.

Unit-III

Politics and Ethics in Business: Corporate Code of Ethics.

a) Environment b) Accountability
c) Responsibility d) Leadership
e) Diversity

Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.

Unit-IV

Cases of corruption, corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.

Suggested Readings:

1. Dr.F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. C.S.V Murthy – Business Ethics, Himalya Publishing House.
3. Shina Parkashan – Managerial Ethics – Rajat Publications.
4. C.L.Dave – Social Accounting – Renuka Publishers, Jodhpur.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	Company Law -II	HBC-403

COURSE OUTCOME

C 01: The main objectives of this subject to provide the knowledge of company, Company meetings, Kinds of Company Meetings, Directors in a company, Role of Company Secretary and the process of Winding Up of A company.

C 02: This subject also describes the Notice of a meeting, Requisites of a Valid Meeting etc.

C 03: Upon the completion of the course the students will know about the company law in the India.

C 04: Explain about the provisions contained in law about the Directors: their appointment, qualification, removal etc.

C 05: Understand the role of a Company Secretary, their appointment, qualification, removal etc.

Unit-I

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, Agenda and Minutes. Resolution-meaning and types.

Unit-II

Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

Unit-III

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Unit-IV

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

Suggested Readings:

1. Kuchal M.C. **Modern Indian Company Law** Shri Mahavir Books, Noida.
2. Kapoor N.D. **Company Law**: Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar **Company Law**, Eastern Book Company, Lucknow

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	**Money and Banking**	**HBC-404**

COURSE OUTCOME

C 01: Students who satisfactorily complete Money & Banking will understand the role of money and banks in the broader economy.

C 02: Students will garner an understanding of the unique role of banks in the financial system.

C 03: Students will also learn the relevance of the Federal Reserve and related central banking topics

C 04: This course examines the financial system as a whole with emphasis on the interaction between banks, other financial intermediaries and financial markets, and the role played by central banks.

C 05: This course examines the financial system as a whole with emphasis on the interaction between banks, other financial intermediaries and financial markets, and the role played by central banks.

Unit-I

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

Unit-II

The Quantity Theory of Money-fisher, cambridge and Keynesian theory of money. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

Unit-III

Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

Unit-IV

Control of money supply, Reserve Bank of India: its functions- Traditional and Development.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	Financial Institutions	HBC-405

COURSE OUTCOME

C 01: The main objectives of this subject to introduce students to the world of financial services

C 02: To enrich student's understanding of the fundamental concepts and working of financial service institutions

C 03: To equip students with the knowledge and skills necessary to become employable in the financial service industry.

C 04: To differentiate between fund based and fee based financial activities of the Indian financial system.

C 05: To acquire an understanding of various concepts related to leasing, hire purchase, factoring , bill discounting , Venture Capital and Merchant banking.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile.
Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund
(RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope , Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – IV

Course	Subject Title	Subject Code
B.Com (HONS)	Auditing	HBC-406

COURSE OUTCOME

C 01: The main objectives of this subject to introduce students to the world of Auditing and the various terms associated with it.

C 02: On successful completion of this module, the learner will be able to evaluate the nature, purpose and scope of an audit and the legal, regulatory and ethical framework for auditing.

C 03: Demonstrate how the auditor obtains and accepts audit engagements and conducts a detailed investigation into an audit client to identify the risks of material misstatement (whether arising from fraud, error or other irregularities)

C 04: Devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments

C 05: Analyse how subsequent events review and going concern assessment informs the conclusions in the auditor's report

Unit-I

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-II

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit-III

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

Unit-IV

Audit Report and Investigation **Audit Report**: Meaning, objectives, contents and types.
Investigation: meaning, Nature and objectives.

Suggested Readings:

1. Sharma T.R. **Principles of Auditing** Sahitya Bhawan Agra.
2. Tondon B.N. **Principles of Auditing**, S. Chand and Co., New Delhi.
3. Gupta Kamal **contemporary Auditing** Tata Mc Graw Hill, New Delhi.

R.K.D.F. UNIVERSITY, BHOPAL

Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

Fifth Semester

S.No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total
			Max	Min	Max	Min	Max	Min	Marks
1	**HBC-501**	FINANCIAL MANAGEMENT	20	7	80	27	-	-	**100**
2	**HBC-502**	INVESTMENT ANALYSIS	20	7	80	27	-	-	**100**
3	**HBC-503**	INDIAN ECONOMY: GROWTH AND MANAGEMENT	20	7	80	27	-	-	**100**
4	**HBC-504**	RETAIL MANAGEMENT & SALES PROCEDURE	20	7	80	27	-	-	**100**
5	**HBC-505**	INCOME TAX	20	7	80	27	-	-	**100**
6	**HBC-506**	INSURANCE AND RISK MANAGEMENT	20	7	80	27	-	-	**100**
			120	**42**	**480**	**162**	**-**	**-**	**600**

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Financial Management	HBC-501

COURSE OUTCOME

C 01: Finance Management course is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

C 02: Upon successful completion of Financial Management, the student will be able to demonstrate an understanding of the overall role and importance of the finance function

C 03: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure

C 04: Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate and demonstrate how risk is assessed

C 05: Analyse the complexities associated with management of cost of funds in the capital Structure.

Unit-I

Introduction: Meaning, function, scope and objectives. Financial Planning: Over capitalization and under capitalization.

Unit-II

Cost of capital: Significance and determination. Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.

Unit-III

Capital Structure: Meaning, theories, determinants; Working Capital: meaning; nature, determinants, significance and estimation.

Unit- IV

Working Capital Management: Cash management, Receivable management and inventory management. Dividend Decisions: Meaning; types, determinants and theories.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Investment Analysis	HBC-502

COURSE OUTCOME

C 01: This course provides students with a solid foundation in theories and methods of pricing securities. It provides an overview of the operation of the securities markets and the mechanics of trading securities.

C 02: The fundamental valuation tools, including models of risk and return, discounted cash flows and relative valuation are examined and applied to the pricing of securities.

C 03: On successful completion of the course students will be able to examine the relationships between returns and risks.

C 04: Demonstrate knowledge and skills in the core investment concepts, collecting financial information from electronic databases and employing analytical tools to value financial securities.

C 05: Demonstrate critical thinking, analytical and problem solving skills in the context of investment theories and practices and Analyse and evaluate ordinary shares and fixed income securities.

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Indian Economy: Growth and Management	HBC-503

COURSE OUTCOME

C 01: On completion of the course students will be able to develop ideas of the basic characteristics of Indian economy, its potential on available resources.

C 02: Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.

C 03: Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.

C 04: Understand Parallel Economy, identify and understand prices and inflation, analyze the various types of Industrial Licensing.

C 05: Understand the Working of Indian and World Economic scenario.

Unit-I

Basic Features of Indian Economy; Unemployment problem in India; Problem of Poverty; Regional imbalances.

Unit-II

Parallel Economy, Industrial sickness, money supply, prices and Inflation.

Unit-III

Monetary policy of India, Fiscal policy of India; industrial policy in India , Industrial Licensing policy; EXIM policy.

Unit-IV

New Economical policy: - Privatization, Liberalization, Globalization. Eleventh five years plan: - Major Polices and Resource allocation.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Retail Management & Sales Procedure	HBC-504

COURSE OUTCOME

C 01: On completion of the course students will be able to understand the functions of retail business and various retail formats and retail channels.

C 02: Understand the difference between Retail and Manufacturing Supply Chain

C 03: Understand, key drivers of retail supply chain and how to select a retail store location

C 04: Analyze Retail Market and Financial Strategy including product pricing.

C 05: Understand and relate the supply chain activities which create the value in the organized retail industry Integrate the various Supply Chain partners and how to collaborate with them

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats *vs.* modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

R.K.D.F. UNIVERSITY, BHOPAL

B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Income Tax	HBC-505

COURSE OUTCOME

C 01: The course aims to make students aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.

C 02: To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

C 03: To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

C 04: After conclusion of study the students will be able to define the procedure of direct tax assessment.

C 05: Able to compute total income and define tax complicacies and structure.

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from House Property.

Unit-III

Profits and Gains from Business or Profession, (Including Depreciation) Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

Suggested Readings:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

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B.Com (Hons)

Semester – V

Course	Subject Title	Subject Code
B.Com (HONS)	Insurance and Risk Management	HBC-506

COURSE OUTCOME

C 01: On completion of the course the student will be able to demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

C 02: Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

C 03: Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

C 04: Examine the role of public policy including general insurance in personal financial planning and risk management.

C 05: Career opportunities with a subject Insurance & Risk Management in degree include Risk manager, Compliance officer, Claims manager, Actuary.

Unit- I

Fundamentals of Risks: Basic concepts, classification; Process of risk management; Identification and Evaluation of risk; Risk control loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

Unit- II

Insurance- History and Development; Meaning; Importance; Nature; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-III

Life Insurance: Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.

Unit- IV

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Fire Insurance- Elements, Premium Determination, Types of Policies.

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Scheme

B.Com (HONS)

The structure of the course will comprise Seven-Papers in each Semester.

Sixth Semester

S. No	Subject Code	Subject Name	Marks Allotted						
			Assignment Marks		Theory Marks		Practical Marks		Total
			Max	Min	Max	Min	Max	Min	Marks
1	HBC-601	Accounting for Managers	20	7	80	27	-	-	100
2	HBC-602	International Business	20	7	80	27	-	-	100
3	HBC-603	Income Tax Law and Administration	20	7	80	27	-	-	100
4	HBC-604	Human Resource Management	20	7	80	27	-	-	100
5	HBC-605	Business Environment	20	7	80	27	-	-	100
6	HBC-606	Computer Programming	20	7	80	27	-	-	100
			120	**42**	480	162	-	-	600

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B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	Accounting for Managers	HBC-601

COURSE OUTCOME

C 01: The objective of this course is to introduce complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements.

C 02: Students will demonstrate progressive learning in the elements of managerial decision making, including planning, directing and controlling activities in a business environment.

C 03: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

C 04: Students will complete a Project/ Written Assignment that integrates career orientation and or professional development skills.

C 05: Students will be able to demonstrate knowledge of various Managerial accounting issues related to Managerial Accounting within a global and or ethical framework

Unit- I

Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis. Ratio analysis: meaning, objectives, limitations; and types of ratios.

Unit- II

Funds Flow Statement: meaning, objectives, limitations and accounting procedure. Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit-III

Accounting for Price level Changes and Valuation of Assets. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit- IV

Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing. Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

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B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	International Business	HBC-602

COURSE OUTCOME

C 01: Students will develop a market oriented, global, entrepreneurial and sustainable mindset, see dynamic business environments as opportunities, and be able to make strategic marketing decisions in such environments.

C 02: Students will acquire professional skills**,** knowledge and relevant business skills to analyse challenges in the international marketing environment and develop and critically evaluate international marketing-related strategies and their implementation;

C 03: On successful completion of this course students will develop an understanding of major issues related to international marketing

C04: Have developed skills in researching and analyzing trends in global markets and in modern marketing practice

C 05: Be able to assess an organization's ability to enter and compete in international markets.

Unit –I

International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO,IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

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B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	Income Tax Law and Administration	HBC-603

Course Outcomes:

CO 1: The course aims to help students to comprehend the basic principles of the laws governing Direct taxes.

CO 2: It Prepares students for technical training in taxation and offers a strong base in the field of Income Tax

CO 3: To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources

CO 4: To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)

Unit – II

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

Unit – III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax.

Unit – IV

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

Suggested Readings:

1. Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.
3. Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
4. Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta –Sahitya Bhawan Publishes & Distributors, Agra

R.K.D.F. UNIVERSITY, BHOPAL
B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	Human Resource Management	HBC-604

Course Outcomes:

CO 1: The course aims at enabling the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.

CO 2: To help the students focus on and analyse the issues and strategies required to select and develop manpower resources and develop relevant skills necessary for application in HR related issues.

CO 3: To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions

CO 4: On completion of this course, the students will be able to integrate the knowledge of HR concepts to take correct business decisions.

Unit- I

Human Resource Management and Human Resource Planning Human Resource Management: - Definition, Importance, Objective and Scope of Human Resource Management (HRM). Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering. Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP.

Unit- II

Recruitment, Selection, Training and Management Development Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment. Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure. Training: Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme. Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes.

Unit- III

Wage and Salary Administration and Wage Incentives Wage/Salary: - Meaning Objectives and Theories of wage. Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices. Wage Incentives: - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker’s co-partnership; Essentials of ideal Incentive system.

Unit- IV

Human Resources Development, Industrial Relationship and Industrial Unrest Human Resources Development (HRD): **-** Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager. Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme. Industrial Unrest (UN): **-** Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest.

Suggested Readings:

1. Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.
2. Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.
3. Human Resource Management by C.B. Gupta.

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B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	**Business Environment**	**HBC-605**

Course Outcomes:

CO 1: After learning this module, students will be able to understand the different environment in the business climate.

CO 2: To know the minor and major factors affecting the business in various streams.

CO 3: To know the different environment like, political, technological and economic environment in the business.

CO 4: To understand the various Economic Trends,Role of government in Indian Economy, Industrial Licensing etc.

Unit-I

Business Environment: concept; components and importance; SWOT Analysis. Agriculture in India- Problems, Importance, contribution in national economy, remedial measures.

Unit-II

Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

Unit-III

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness.

Unit-IV

Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing; Privatization and Devaluation;

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B.Com (Hons)

Semester – VI

Course	Subject Title	Subject Code
B.Com (HONS)	Computer Programming	HBC-606

<u>Course Outcomes:</u>

CO 1: Upon completion of this course, students will acquire knowledge about computer programming language concepts.

CO 2: Ability to understand and use Computer programs, analyzes, and interprets the concept of pointers, declarations, initialization, operations on pointers and their usage

CO 3: Able to define data types and use them in simple data processing applications also he/she must be able to use the concept of array of structures. Student must be able to define union and enumeration user defined data types.

CO 4: Develop confidence for self-education and ability for life-long learning needed for Computer language.

Unit-I

Introduction to 'C ' Language: History of C Language, Advantages of C Language, Basic concept of Programming , Problem solving techniques, Algorithm designing and Flowcharting, Levels of Flowcharts, Flowcharting Rules, Advantage and Limitations of Flowcharts, Concept of Structured Programming, Basic Constructs of Structured Programming-Sequence, Selection and Repetition, Structure of a C Program.

Unit-II

Elements of C: C character set, Constants and Variables, Keywords, Data Types: declaration and definition. C Programming Operators: Arithmetic, Relational, Logical, Bitwise, Unary, Assignment and Conditional Operators and their Hierarchy and Associativity.

Unit-III

Input/Output Functions: Console I/O Functions, Unformatted console I/O Functions, Disk I/O functions, Port I/O functions. Controls and Loops: Control statements, Conditional statements, Loops in C, Break, Continue and Go to statement, Exit ( ) Function;

Unit-IV

Data Structures: Arrays, Struct, Union, String, Data Files. Pointers: Introduction to Pointers, Pointer declaration and initialization, Functions: Definition, Prototype, Passing Parameters, Recursion. Overview of Compliers and Interpreters. Program development in C.

Suggested Book:-

(1) Programming with ANSI and Turbo ‘C’, Ashok N.Kamthea, Published by Dorling Kindersley Pvt. Ltd.
(2) Programming in C: - Vikas Publication House.

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COURSE OUTCOMES

B.COM HONOURS