FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR
PAPER-I CORPORATE ACCOUNTING
CODE-BCP– (Y-201A)

(ACCOUNTING FROUP)

UNIT I

Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures.

UNIT II

Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit / Loss.

UNIT III

Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company).

UNIT IV

Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company, Accounting for liquidation of companies.

UNIT V

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme.

REFERENCES BOOKS:

1. **Mangal Ramesh Company Accounts, Universal Publication, Agra.**
2. **Maheshwari S.N.Corporate Accounting Vikas Publishing House, New Delhi**
3. **Mehta, Brahmbhat Corporate Accounting, Devi Ahilya Prakashan, Indore**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR
PAPER-II COST ACCOUNTING
CODE-BCP– (Y-201B)

(ACCOUNTING FROUP)

UNIT I

Cost: meaning, Concept and Classification, Elements of cost, nature and importance, Material costing, Methods of valuation of material issue. Concept and material control and its techniques. Labor costing, methods of wages payments.

UNIT II

Unit costing, Preparation of cost sheet and statement of cost (including calculation of tender price) overhead cost, (including calculation of machine hour rate.)

UNIT III

Contract and Job costing, Operating costing.

UNIT IV

Process costing (Including Inter process profit and reserves) Reconciliation of cost and Financial Accounts.

UNIT V

Marginal costing - Profit/volume Ratio, Break -Even Point, Margin of Safety, Application of Break-Even Analysis.
Cost Audit- Meaning, importance and Techniques of cost Audit, Cost Audit programme.
Note- in this paper 70% shall be numerical questions and 30% shall be theoretical questions.

REFERENCES BOOKS:

1. **Jain and Narang, Kalyani publishers, New Delhi**
2. **Maheshwari S.N. Vikash publishing house, New Delhi**
3. **Agrawal and Jain, Ram Prasad and sons.**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR

PAPER-I PRINCIPLES OF STATISTICS

(MANAGEMENT GROUP)
CODE-BCP– (Y-202A)

UNIT I

Meaning, Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

UNIT II

Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean

UNIT III

Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.

UNIT IV

Correlation-Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis-Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

UNIT V

Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data

REFERENCES BOOKS

1. **Oswal, Sahu** **Business Statistics, Ramesh Book Depot, Jaipur**
2. **Gupta B.N.** **Statistics, Sahitya Bawan, Agra (Hindi & English)**
3. **Shukla S.M.** **Statistics**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR

PAPER-II PRINCIPLES OF MANAGEMENT

(MANAGEMENT GROUP)
CODE-BCP– (Y-202B)

UNIT I

Management -Meaning, Nature and importance, Functions and Principles of Management, management v/s Administration. Development of managerial Thought, Contribution of Taylor and Fayol. Management by exceptions, management by objectives, social responsibility of management.

UNIT II

Planning: concept. Process and Techniques, Decision making: concept meaning and process.
Organization- concept, nature Principles of significance.

UNIT III

Motivation: Concept- Theories, Monetary and non-monetary Motivation. Leadership: - concept and Leadership styles, Leadership Theories. Direction, control and Coordination- process and methods.

UNIT IV

Human resource Management: Meaning, objectives, scope and importance. Functions and Responsibilities of HR manager, Principles of HRM.

UNIT V

5 Man power Planning -Recruitment, Selection and promotion. Training and development - Methods of training programme, Job performance and evaluation-concept and Techniques.

Reference Book:

1. **S.M Shukla -Principle Of Management, Sahitya Bhawan, Agra**
2. **B.K.Agrawal- Principle Of Management, Ramprashad And Sons**
3. **Gupta And Sharma- Principle Of Management, Kalyani Publishers, New Delhi (Both Medium)**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR
PAPER-I INDIAN COMPANY ACT
(APPLIED ECONOMICS)
CODE-BCP– (Y-203A)

UNIT I

Company-Definition, Characteristics, Types of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.

UNIT II

Detailed study of Memorandum of Association, Articles of Association and Prospectus.

UNIT III

Shares - Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company. Debentures - Meaning and Types, Borrowing power, Mortgages and Charges.

UNIT IV

Directors - Managing Directors, Whole time Director, Their qualifications, Appointment, Powers, Duties and Liabilities. Company- Meetings: Types, Quorum, Voting, Resolution and Minutes.

UNIT V

Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding - up of companies - Types and Methods.

REFERENNCES BOOKS

1. **Shukla S.M. Company Adhiniyam S/B, Agra**
2. **Nowlkha Jain & Tripathi Company Law, Universal - Agra (Hindi)**
3. **R.N. Nolakha Company Law, R.B.D Jaipur**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR
PAPER-II BANKING LAW AND PRACTICE IN INDIA
(APPLIED ECONOMICS GROUP
CODE-BCP– (Y-203B)

UNIT I

Principles of Banking: Definition of Bank, Creation of money: Present structure of commercial banks in India.
Principles of management of banks: Managerial functions in bank Recruitment, selection, training, promotion and control of staff.

UNIT II

Indian Banking system- Features, money lenders, Nationalization of commercial banks and its effects, classification of banking institutions.
Reserve Bank of India- Functions, control of credit by RBI, power of RBI.

UNIT III

Management of Deposits and Advances mobilization, classification and nature of deposit accounts, advances lending practice, types of advances. Investment management: Nature of bank investment, Liquidity and profitability. Cheque bills and their Endorsement, government securities, procedure of E-Banking.

UNIT IV

Banking Regulation act-1949- Importance provisions: Restrictions on Advances, Privatization of banks, narsimhan committee report, Banking sector Reforms in India.

UNIT V

Management of finance: Bank accounts, Records, Reports, statements of advances, Appraisal of Loan application. Development of banking in India- IFCI, IDBI, ICICI, Credit and Guarantee Corporation of India.

Reference Book:

1. H.C Sharma, Banking law and practice of India, sahitya bhawan, Agra
2. S.N maheshwari, banking law and practice, kalyani publishers, New Delhi (both medium)

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR
FOUNDATION COURSE (MORAL VALUE AND LANGUAGE-II)
Code: FC(Y--204A)

UNIT-I

हिन्दी भाषा:

1. वह तोड़ती पत्थर)कविता) - सूर्यकांत त्रिपाठी निराला
2. दिमागी गुलामी)निबंध) - राहुल सांक्रत्यायन
3. वर्ण -विचार (स्वर- व्यंजन, वर्गीकरण, उच्चारण स्थान

UNIT-II

हिन्दी भाषा

1. नारीत्व का अभिशाप)निबंध) - महादेवी वर्मा
2. चीफ की दावत)कहानी - (भीष्म साहनी
3. विराम चिन्ह) -संकलित(

UNIT-III

हिन्दी भाषा: नैतिक मूल्य

1. शिकागो व्याख्यान)व्याख्यान - (स्वामी विवेकानंद
2. धर्म और राष्ट्रवाद) -लेख) महर्षि अरविन्द
3. सादगी)आत्मकथा)- महात्मा गांधी
4. चित्त जहां भय शून्य)कविता)- रवीन्द्रनाथ टैगोर

UNIT IV

English:

1. Tree: Tina Morris
2. Night of the Scorpion : Nissim Ezekiel
3. Idgah : Premchand (translated by Khushwant singh
4. Letter to God : G.L. Swanteh (translated by Donald a Yates
5. My Bank Account : Stephen Leacock
6. God sees the Truth but waits : Leo Tolstoy

UNIT V

English:

1. Short Essay on given topics
2. Correspondence skills (format & Informal letters and Application)
3. Translation of sentences/passage English to Hindi and Hindi to English.

Suggested Readings: Madhya Pradesh Hindi grant academy, Bhopal published book.

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM PLAIN SECOND YEAR

FOUNDATION COURSE (ENVIRONMENTAL STUDIES)

Code: FC(Y—204B)

UNIT I

Study of Environment and ecology: Definition and Importance of Environment and Ecology, Public participation and Public awareness.

UNIT II

Environmental Pollution : Air Pollution, water Pollution, noise Pollution, heat and nuclear pollution- Definition, Causes, effect and prevention of pollution, Disaster management – Flood, Earthquake, cyclones and landslides.

UNIT III

Environment and social problems: Sustainable development- Introduction, Energy problems of cities, solar energy, biogas and wind energy, Water conservation – rain-water harvesting.

UNIT IV

Role of mankind in conserving natural resources: Food resources – World food problem , Energy resources – increasing demand for energy.

UNIT V

Environment conservation laws: Conservation laws for air and water pollution, Wildlife conservation laws, Role of information technology in protecting environment & health.

Suggested Readings:

- **Madhya Pradesh Hindi grant academy, Bhopal published book.**