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

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 CA SECOND YEAR
PAPER-II COST ACCOUNTING
CODE- BCCA – (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 CA SECOND YEAR
PAPER-I PRINCIPLES OF STATISTICS
(MANAGEMENT GROUP)
CODE- BCCA – (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 CA SECOND YEAR
PAPER-II PRINCIPLES OF MANAGEMENT
(MANAGEMENT GROUP)
CODE- BCCA – (Y-202B)

UNIT I

Management -Meaning, Nature and importance, Functions and Principles of Management, Management & 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

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 CA SECOND YEAR

PAPER-I PC SOFTWARE & DATA PROCESSING (COMPUTER APPLICATION)

CODE- BCCA – (Y-203A)

UNIT — I

Introduction To Spreadsheet: Definition And Advantages of Electronic Worksheet, Working On Spreadsheets, Range & Related Operations, Setting, Saving And Retrieving Worksheet File, Inserting, Deleting, Copying And Moving of Data Cells, Inserting And Deleting Rows & Columns, Copying, inserting, Renaming the sheet of workbook. Short-cut commands

Entering text and numeric data, entering date and time different functions, formatting text and numeric data. Functions and Other Features: Classification and Usage of Various Built-In-Functions In Worksheet, Passwords, Protecting A Worksheet. Printing of the worksheet, page margin setting and adding header and footer, Transferring Data to and From Non Worksheet Files, Database Handling, Creating, Naming & Executing Macros. Creating graphs.

UNIT – II

Introduction to MS - power point, Auto-wizard, creating a presentation using Auto content wizard, Blank presentation, creating, saving and printing a presentation, adding slide to a presentation, slide view, outline view , slide sorter view , notes view and slide show view. Changing text font and size, selecting text style and colour, to set header and footer. Using, bullets, clipart and word art gallery. Applying design template creating graph. Adding transitions and Animation effects, setting timings for slide show preparing note pages, preparing audience handouts.

UNIT – III

Introduction to Business Organization. Business Organization units: Production, Stock Control, Cost, Purchase Control, Sales Order Processing and Accounting. Characteristics of a good Business Unit. Data and Information, Introduction to data Processing, fields, Records and Files. Types of files: Master files and Transaction file.

UNIT - IV

Overview of System Analysis and Design, Business System Concepts, System Development Life Cycle, Feasibility Analysis, Design, Testing & Evaluation. Overview of MIS : Introduction, Role of

IT, MIS- characteristics and application areas, Business and Technology trends-specialization, management by methodology, decentralization, internationalization etc.

UNIT – V

Introduction to Database Management System: basic concepts, various facilities and advantages of business computing. Application areas of DBMS, Parallel Processing and Distributed Processing.

PRACTICAL

Using MSWord

1. Create a document and apply different Editing options.
2. Create Banner for your college.
3. Design a Greeting Card using Word Art for different festivals.
4. Create your Biodata and use page borders and shading.
5. Create a document and insert header and footer, page title etc.
6. Implement Mail Merge.
7. Insert a table into a document.
8. Create a document and apply different formatting options.

Using MS Excel

1. Design your class Time Table.

2. Prepare a Mark Sheet of your class result.

3. Prepare a Salary Slip of an employee of an organisation.

4. Prepare a bar chart & pie chart for analysis of Election Results.

5. Prepare a generic Bill of a Super Market.

6. Work on the following exercises on a Workbook:

a. Copy an existing Sheet
b. Rename the old Sheet
c. Insert a new Sheet into an existing Workbook
d. Delete the renamed Sheet.

7. Prepare an Attendance sheet of 10 students for any 6 subjects of your syllabus.
Calculate their total attendance, total percentage of attendance of each student &average of attendance.
8. Create a worksheet of Students list of any 4 faculties and perform following database functions on it.

a. Sort data by Name
b. Filter data by Class
c. Subtotal of no. of students by Class.

Using MS PowerPoint

1. Design a presentation of your institute using auto content wizard, design templateand blank presentation.

2. Design a presentation illustrating insertion of pictures, Word Art and ClipArt.

3. Design a presentation, learn how to save it in different formats, copying and

opening an existing presentation.

4. Design a presentation illustrating insertion of movie, animation and sound.

5. Illustrate use of custom animation and slide transition (using different effects).

Reference Books:

1. **Fundamentals of Computers: P.K.Sinha**
2. **System Analysis and Design by Elias M Awad.**
3. **P C Software for Windows by R K Taxali**
4. **P C Software Bible by S.Jaiswal**

FACULTY OF COMMERCE & MANAGEMENT
CLASS: B.COM CA SECOND YEAR
PAPER-II INTERNET AND E-COMMERCE
(COMPUTER APPLICATION)
CODE-BCCA(Y-203B)

UNIT I

Internet: Evolution, Concepts, Internet and Intranet, Growth of Internet, ISP, ISP in India, Types of connectivity- Dial-up, Leased line, DSL, Broadband, RF, VSAT etc. Methods of sharing Internet connection. Concepts of client Server architecture, Use of Proxy server. Concepts of search engines, Search engines types, searching the web, Web servers, Introduction of TCP/IP and other protocols used on the web. Email: Concepts, POP and web based E-mails, merits, address, Basics of sending and receiving, E-mail protocols, Free E-mail Services.

UNIT II

E-Commerce: Introduction, Concepts, E-commerce & Physical Commerce, Advantages & Disadvantages of E- Commerce. Technology in E-Commerce, Interne and E-Business, application, feasibility & various constraints. E- Transition challenges for Indian corporate. The Information Technology act 2000 and its highlights related to e-commerce. Impact of e-commerce on industries, consumer & society-commerce framework. M-commerce: Origin, components, development & applications.

UNIT III

E-Business Models based on relationship of transaction parties: Business to Business, Consumer to Consumer, Consumer to Business. E-Business Models based on transaction type: Brokerage Model, Aggregate Model, Info-mediary model, Community Model, Value chain model, Manufacturer Model, Advertising Model, Subscription Model. Electronic Data Interchange (EDI): Evolution, uses, benefits, working of EDI.

UNIT IV

Marketing concepts in e-commerce: Marketing concepts, concepts for internet marketing, e-commerce marketing & branding strategies, online marketing. Electronic Payment System: Overview of electronic payment systems, Pre paid electronic payment systems, Post paid electronic payment systems. Internet advertising: Importance and competitiveness, weakness, Models of advertising on internet. E-marketing tools.

UNIT V

Security technologies in e-commerce, security problems in e-commerce. Reliability of e-commerce system, Data encryption technologies, Digital signature, authentication technologies. Firewall, Site security.

Reference Book:

1. **Leon Alex in, Mathews Leon: Internet for Everyone, Leon Tec world**
2. **Doing Business on the Internet e-commerce: S. Jaiswal, Galgotia publication**
3. **E-Business and E-commerce management 3rd edition- Pearson Education**

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

UNIT-I

हिन्दी भाषा:

1. वह तोड़ती पत्थर सूर्यकांत त्रिपाठी निराला -कविता))
2. दिमागी गुलामी यनराहुल सांक्रत्या -निबंध))
3. वर्ण जनव्यं -रविचार (स्व -, वर्गीकरण, उच्चारण स्थान

UNIT-II

हिन्दी भाषा

1. नारीत्व का अभिशाप र्मादेवी वमहा -निबंध))
2. चीफ की दावत साहनीभीष्म -कहानी))
3. विराम चिन्ह (संकलित) -

UNIT-III

हिन्दी भाषा: नैतिक मूल्य

1. शिकागो व्याख्यान मी विवेकानंदस्वा -न) ख्याव्या)
2. धर्म और राष्ट्रवाद लेख) महर्षि अरविन्द) -
3. सादगी गांधीमहात्मा -कथा)आत्म)
4. चित्त जहां भय शून्य नाथ टैगोररवीन्द्र -कविता))

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 CA 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.**