

B.Com II year III Semester

Business Statistics

Group A Paper II

Course Objective :

The objective of this course is to enable the students to gain understanding of statistical techniques as are applicable to business.

Course Outcomes :

1. The importance of statistics can hardly be over emphasised over lives and habits
2. Learn collection and uses of data
3. To know the stage of economic development
4. Evaluation of the success of plan is also at one with statistics
5. Preparation of graphic and tabulation system
6. Explanation of data

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

7. Class oral and group discussion

Text Book :

1. SHUKLA S. M. - BUSINESS STATISTICS
2. GUPTA K. L. - BUSINESS STATISTICS

Reference Book :

1. GUPTA B. N. - BUSINESS STATISTICS

B.Com II year III Semester

Public Finance

Group A Paper II

Course Objective :

This course exposes the students to the various concepts of Indian Public finance system and an in depth study tax collection and expenditure management.

Course Outcomes:

- 1) Allocation of resource.
- 2) Public expenditure.
- 3) Tax & non Tax revenue.
- 4) Economic effects of taxes.
- 5) Indian tax structure.
- 6) Ability to pay.

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

Text Book :

1. R.K.Lekhi & G.S.Varsanay: Public Budgeting

Reference Book :

- | | | |
|-------------------|---|---------------|
| 1. PUBLIC FINANCE | - | R. C. AGRAWAL |
| 2. LEKH VITYA | - | J. P. MISHRA |

B.Com II year III Semester

INFORMATION TECHNOLOGY AND E-COMMERCE

Group B Paper 1

Course Objective :

The objective of this course is to provide an understanding of computer operating system and application of relevant in managerial decision making and e-business.

Course Outcomes: :

- 1) Application of information technology in business.
- 2) Type of computer and its generation.
- 3) Editing of documents (MS.WORD).
- 4) Computerized Accounting software (Tally).
- 5) Introduction of various types of networks.
- 6) Application of E-Banking & digital payment.

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Cross Questioner.

Text Book :

1. UTTAM CHAND - INFORMATION TECHNOLOGY AND E-COMMERCE

Reference Book :

1. SINGH RATTAN PAL SINGH - INFORMATION TECHNOLOGY AND E-COMMERCE

B.Com II year III Semester

Business Finance

Group B Paper II

Course Objective :

This course helps students understanding the conceptual framework of business finance and use thereof in making financial decisions.

Course Outcomes: :

- 1) Role of financial planning in business.
- 2) Preparation of optimum capital structure.
- 3) Assessment of fixed and working capital.
- 4) Modes of obtaining funds for business.
- 5) Cost involved in owned and debt funds.
- 6) Impact of capitalization

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

Class presentation and case studies

Text Book :

1. **Business Finance: H.K.Singh**

Reference Book :

1. PANDEY Y. K. - BUSINESS FINANCE

B.Com II year III Semester

Auditing

Group C Paper 1

Course Objective :

This course is meant to acquaint the students with the principles of auditing as are applicable in overall checkout financial records and systems.

Course Outcomes:

- 1) Audit Process.
- 2) Government Audit & Private Audit.
- 3) Internal control & internal check.
- 4) Internal Audit ways.
- 5) Management of cost Audit.
- 6) Audit report making.

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Group discussion and queries.

Text Book :

1. **B.K. Mehta: Auditing**
2. **T.N Sharma : Auditing**

Reference Book :

1. **B.N. Tondon : Auditing**

B.Com II year III Semester

Corporate Accounting

Group C Paper II

Course Objective :

The course enables the students to develop awareness about corporate accounting in conformity with the provisions of companies act.

Course Outcomes:

- 1) Accounting method of share capital and debentures.
- 2) Methods of valuation of G/W & share.
- 3) Accounting for amalgamation of company.
- 4) Accounting of liquidation of company.
- 5) Preparation of consolidated B/S of holding companies.
- 6) Accounting of redemption of debenture.

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Numerical Questions.

Text Book :

1. **S.N.Maheshwari: Corporate Accounting**
2. **T.S.Grewal & S.M. Shukla : Advance Accounting**
3. **KAREEM & KHANUJA: Corporate Accounting**

Reference Book :

1. ADVANCE ACCOUNTING - HANIF & MUKHARJEE
2. CORPORATE ACCOUNTING - JAIN & NARANG

B.COM II YEAR SEMESTER IV
GROUP A PAPER I
STATISTICAL TECHNIQUES

Course Objective :

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

Course Outcomes:

1-Knowledge about proper uses of data

2- Use of statistical tools

3-Preparation and uses of index number in Indian Era

4-Uses and Application of time series

5-Profit estimation from business forecasting

6-Interpolation is used for calculating past missing data where as extrapolation is made for estimating for the future

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Class text and quiz

Text Book :

- | | | |
|-----------------------|---|----------------------|
| 1. NAGAR KAILASH NATH | - | SANKHIYKI KE SIDHANT |
| 2. VARSHNAY S. K. | - | BUSINESS STATISTICS |
| 3. GUPTA K. L. | - | BUSINESS STATISTICS |
| 4. SHUKLA S. M. | - | BUSINESS STATISTICS |

Reference Book :

- | | | |
|----------------|---|---------------------|
| 1. GUPTA B. N. | - | BUSINESS STATISTICS |
| 2. SINGH A. K. | - | BUSINESS STATISTICS |

B.COM II YEAR SEMESTER IV
GROUP A PAPER II
FUNDAMENTALS OF INSURANCE

Course Objective :

This paper provides an understanding of the fundamentals of insurance and their relevance.

Course Outcomes:

- 1-Knowledge about different types of Insurance
- 2-Calculation mortality table
- 3-Calculation of risk
- 4-Development of risk bearing capacity from various type of insurance
- 5-Knowledge about various insurance policy and their condition
- 6-Importance of reinsurance

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Class seminar

Text Book :

1. MISHRA M. N. - PRINCIPLE OF INSURANCE
2. MOTIHAR M. - PRINCIPLE OF INSURANCE

Reference Book :

1. O.S.Gupta : Life Insurance

B.COM II YEAR SEMESTER IV
GROUP B PAPER I
CORPORATE FINANCIAL ANALYSIS

Course Objective :

This paper aims at making students conversant with the concept of corporate financial analysis as also their implications for corporate management.

Course Outcomes:

1. Calculation of managerial remuneration of company
2. Analysis of Financial statement with the help of various tools
3. Preparation of cash flow & fund flow statement for analysis of statement
4. Preparation of Various Budgeting (like flexible of production)
5. Concept of corporate reporting

Scope of Budgeting **Assessment Method** : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

Class test & Cross Question

Text Book :

CORPORATE ACCOUNTING	-	S. M. SHUKLA
CORPORATE ACCOUNTING	-	KAREEM & KHANUJA

Reference Book :

1. CORPORATE ACCOUNTING - S. N. MAHESHWARI

B.COM II YEAR SEMESTER IV
GROUP B PAPER II
COMPANY LAW

Course Objective :

The objective of this course is to provide basic knowledge of provisions of the Companies Act 2013, along with relevant case law.

Course Outcomes:

Knowledge About-

1-Company, kind of company

2-Company registration

3-Memorandum and Article of Association

4-types of share

5-Company Marketing

6-Models of winding up

7-Company director

Assessment Method: (Ex. Quiz, Debate, Essay, Class Test, Project, Exams ...)

Cross Question

Text Book :

KAPOOR N.D. - COMPANY LAW

KUCHHAL M. C. - COMPANY LAW

Reference Book :

1. GURG & CHAWLA - COMPANY LAW

B.COM II YEAR SEMESTER IV

GROUP C PAPER I

PUBLIC BUDGETING AND FISCAL ADMINISTRATION

Course Objective :

The objective of this course is to provide basic knowledge of the provision of the Indian financial administration and allocation of public revenue.

Course Outcomes:

1. Knowledge About Private And Public Debt
2. Role Of Financing Deficit In Budget In India
3. Knowledge About Different Types Of Budget In Indian Era
4. Knowledge About Finance Commission
5. Knowledge About Indian Executive Legislature
6. Student Preparing Economic Budget

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Written class test

Text Book :

- | | | |
|-------------------|---|-------------------------------------|
| 1. PUBLIC FINANCE | - | R. K. LEKHI |
| 2. PUBLIC FINANCE | - | J. C. VARSHANEY |
| 3. PUBLIC FINANCE | - | PROF. A. K. MISHRA, PROF. S. N. JHA |

Reference Book :

- | | | |
|-------------------|---|---------------|
| 1. PUBLIC FINANCE | - | R. C. AGRAWAL |
| 2. लेख वित्त | - | जे० पी० मिश्र |

B.COM II YEAR SEMESTER IV

GROUP C PAPER II

INCOME TAX

Course Objective :

It enables the students to know the basics of income tax and its implications.

Course Outcomes:

1. Basic knowledge of source of income
2. knowledge about assessment
3. Knowledge about calculation of Income tax
4. Filling to return assessment
5. Self income Tax
6. Evaluation of exempted Income

Assessment Method : (Ex. Quiz, Debate , Essay, Class Test, Project, Exams ...)

- Class test and quiz

Text Book :

- | | | |
|---------------|---|------------------|
| 1. INCOME TAX | - | H. C. MEHROTRA |
| 2. INCOME TAX | - | M. C. SHUKLA |
| 3. INCOME TAX | - | S. N. MAHESHWARI |

Reference Book :

- | | |
|-------------------------------|-----------------|
| 1. INCOME TAX LAW & ACCOUNTS- | BHAGWATI PRASAD |
|-------------------------------|-----------------|