

**B.Com. III
Semester V
C.C. English (Higher Level) Paper V
Computer Code 510501
4 credits**

Objectives : By the end of this semester, the student should be able to:

1. Write sales letters and draft representations.
2. Prepare Questionnaires and conduct market surveys.
3. Critically respond to and write about gender related issues.

Unit	Topic	Weightage %	Lectures
1	Developing reading, analytical and linguistic skills and sensitizing the student to gender issues through the study of short stories. Stories 1, 3, 5, 8 and 9 from The Inner Courtyard.	50	30
2	Business Correspondence; Drafting Representations. Sales letters – theory and practice	25	15
3	Business Requirements: Market survey (theory) and preparing questionnaires.	25	15

Prescribed Text:

The Inner Courtyard – edited by Lakshmi Holmstrom, Rupa Publications, 2006

Recommended Books

1. Business Communication – Urmila Rai and S.M. Rai, Tenth Edition, 2008. Himalaya Publishing House.
2. Communication for Business – Shirley Taylor, Longman Pearson Education, 2004.
3. Principles and Practice of Business Communication – Aspi Doctor and Rhoda Doctor, Sheth Publishers.
4. Communication Skills – Lina Sen. Prentice Hall of India, New Delhi, 2008
5. Business Communication Today – Bovee, Thill, Schatzman: Pearson Education, Seventh Edition.

Reference Books for Survey and Questionnaire:

1. Theory and Practice in Social Research – Hans Raj. Surjeet Publications (1984). Chapter 14 on questionnaire and Chapter 21 on Survey.
2. Methodology and Technique of Social Research – T.S. Wilkinson and R.L. Bhandarkar, Himalaya Publication House (1981).
3. Research Methodology – R. Cauvery, Sudha Nayak, M. Girija and Minakshi S. Chand and Co., 2003. Chapter 11 and 13 for survey and questionnaire.
4. Research Methodology, Methods and Techniques, Vishwa Prakashan, 1991. Pages 141 – 150 – Survey: 14-129 – Questionnaire.

5. Research Methodology – Ram Ahuja. Rawal Publications, 2002. Survey pages – 46-47. Questionnaire – Chapter 5.
6. Methodology of Research in Social Sciences – O.R. Krishnaswamy, Himalaya Publication, 1993.

SEMESTER V : PATTERN OF EVALUATION

Internal Assessment : 25 marks

Students are required to draft a questionnaire and conduct a market survey with at least ten respondents. They should analyse and write a brief report on the data collected.

External Assessment : 75 marks

1. Question No. 1 is compulsory. It will carry 15 marks.
2. Any 3 out of question 2, 3, 4 and 5 carrying 20 marks each for all students.
3. Question No. 6 carrying 25 marks will be attempted **ONLY BY** external students and repeaters.

Details:

Question 1 – Compulsory – 1 out of 2. A broad thematic question on stories taught from the Inner Courtyard (15 marks)

Optional Questions:

Question 2 – (Total 20 marks)

Short notes – 2 out of 3 – 10 marks each. Questions will be on individual short stories from the Inner Courtyard on plot, theme, and character. Please take care to see that questions 1 and 2 do not overlap.

Question 3

Draft a representation – 1 out of 2 – 20 marks

Question 4

Sales Letter – 1 out of 2 – one on product and one on service – 20 marks.

Question 5

Theory of Market Survey – short notes – 1 out of 2 – 10 marks

Prepare a questionnaire (minimum ten questions) 1 out of 2 – 10 marks.

Question 6 – 25 marks (for external students and repeaters only)

A) Theory of Sales – 10 marks – no option

B) Sales Letter – one out of two – 15 marks.

**B.Com. III
Semester V
Economics Paper V (compulsory)
Public Finance
Computer Code 540505
4 credits**

Objectives

- To enable students to understand the working of the fiscal system in an economy with special reference to India.

Unit	Topic	Weightage %	Lectures
1	Public Finance a. Definition and concept of public finance. Objectives of public finance – Allocation, distribution and stabilization. b. Union Budget.	25	15
2	Public Revenue a. Tax and non-tax revenue b. Taxes – Direct and indirect, merits and demerits of direct and indirect taxes. c. Effects of taxation on production and distribution. d. Trends in tax revenue in India.	25	15
3	Public Expenditure a. Classification of public expenditures. b. Wagner's law of increasing public expenditures. c. Effects of public expenditure on production and distribution. d. Trends in public expenditures of union government in India.	25	15
4.	Public Debt and Debt Management a. Meaning, Classification (internal and external) and burden of public debt. b. Trends in public of union government of India Debt management – mobilization, utilization and repayment of public debt.	25	15

Suggested Readings

1. Musgrave Richard A : The Theory of Public Finance, Mcgrano Hill Publication.

2. Mithani D.M. : Public Finance : Theory & Practics, Himalaya Publishing House, 2006.
3. Sundaram KPM & Andley KK : Public Finance Theory & Practice, S. Chand & Co. Ltd.
4. Taylor Philip E : Economics of Public Finance, Oxford & IBH Publishing Co.

**B.Com. III
Semester V
Commerce Paper V (Compulsory)
Modern Finance
Computer Code 540506
4 credits**

Objectives

1. To introduce students with concepts of Financial Management and Indian Financial system.
2. To acquaint students about concepts of capitalization, financial intermediaries.
3. To make students aware of investment, investment banking and risk and return.

Unit	Topic	Weightage %	Lectures
1	Financial Management – a. Definition and meaning of financial management, Importance, objectives, scope. b. Sources of finance : Equity shares, Debentures, Warrants, Convertibles, Public Deposits, Self – financing.	25	15
2.	Capitalisation & Capital structure:- Financial Plan – features Capitalization – meaning Overcapitalization, under capitalization – causes Effects and remedies Capital Structure – meaning and factors trading of equity.	25	15
3.	Financial Intermediaries :- Financial Intermediaris – nature and role Merchant Banking – meaning and services Venture capital – concepts and functions Lease financing – types, advantages, limitations	25	15

	Under writing – meaning, functions Mutual fund – concept, types, functions		
4.	Investment Management – Meaning, Conducive Environment for investment, Small saving schemes, Risk & return relationship. Types of investors.	25	15

Recommended Books

1. Foundation of Corporate Finance – Kent A Hickman, Hugh D. Hunter, John W. Byrd.
2. Financial Management Text, problems & cases – M.Y. Khan, P.K. Jain.
3. Foundation of Financial Management – Stanley B. Block, Geoffrey A. Hirt
4. Investment Management Security analysis and portfolio Management – Preceti Singh
5. Financial Institutions and Markets – L.M. Bhole.
6. Principles of corporate Finance – Richard A Brealey, Steward C. Myers
7. Financial Management – Subin Kumar Banerjee
8. Indian Financial System – Bharati V. Pathak
9. Corporation Finance – S.C. Kuchhal
10. Environment and Management of Financial Services – P.K. Bandgar, (Vipal) Prakashan.

**B.Com. III
Semester V
Specialisation Group III
Financial Accounting & Auditing Paper I
Management Accountancy
Computer Code 550115
4 credits**

ABOUT THE COURSE:

Course content focuses on conceptual Aspect, Application of Accountancy for Corporate Organizations.

OBJECTIVES:

To impart knowledge of Accounting and cover the knowledge of the subject.

Unit	Topic	Weightage	Lectures
1	ACCOUNTING RATIO- (A) Theory: Expression of Ratio as Pure Rates & percentages Broad Principles of interpretation of ratio, Classification of Ratios. (B) Elementary Problems on- Computation	25	15

	of following ratios from direct information supplied: Current Ratio, Quick Ratio, Capital Gearing Ratio, Stock Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Debtors Turnover Ratio and Return on Shareholders Investment Ratio. (Excluding Analysis and Interpretation of ratios)		
2	VALUATION OF GOODWILL A. THEORY: Need for Valuation of good- will, Factors affecting Valuation of good- will, Various Methods of Valuation of goodwill. B. PROBLEMS ON: Valuation of goodwill by Super profit method and capitalization method.	25	15
3	Budget and Budgetary Control A. THEORY: Objectives, Advantages & limitations of budget, B. PROBLEMS ON: Cash Budget & Flexible Budget	25	15
4	HIRE PURCHASE AND INSTALMENT SYSTEM A. THEORY: Distinction between Hire Purchase & Installment Sale. PROBLEMS ON: Installment Sale including finding out Cash Price.	25	15

Suggested Readings

Advance Accountancy by Shukla & Grewal.

Advance Accountancy by R.L.Gupta.

Financial Accountancy & Management by Kishnadwala.

Corporate Accounting by S.N.Maheshwari.

**B.Com. III
Semester V
Specialisation Group III
Financial Accounting & Auditing Paper II
Corporate Auditing
Computer Code550215
4 credits**

ABOUT THE COURSE:

Course content focus on Conceptual Aspect of Auditing.

OBJECTIVES:

To impart knowledge of Auditing and cover the Theoretical knowledge the subject.

Unit	Topic	Weightage	Lectures
1	Basic Principles of Auditing, Objectives, Advantages, Internal Audit, Internal Check, Internal Control.	30	18
2	Types of Audit, Audit Programmes .Audit working papers	10	06
3	Vouching, Verification & Valuation Vouching of Purchase, Purchase Returns, Creditors Ledger, Sales, Sales Return, Debtor's Ledger, Cash & Bank Receipts & Payments, Debit-Credit Notes ,Journal, General Ledger, Stock in trade and Work in progress, Verification and valuation of Balance Sheet items, Stock in Trade and Work in Progress, Contingencies, Post Balance Sheet Events.	40	24
4	Special Points- In Audit of Educational Institutions, Hotels, Clubs, Hospitals and Cinema Theatres.	20	12

SUGGESTED TEXT BOOK:

AUDITING by Tandon

AUDITING by Kamal Gupta

AUDITING by S.V. Ghatalia

"Compendium of Statement & Standards of Accounting" by the ICAI.

BCom III
Semester V Specialisation Group III
Financial Accounting & Auditing Paper III
Cost Accountancy
Computer Code 550315
4 credits

About the Course:

Course content focus on Conceptual Aspect, Application of Cost Accountancy for Different Commercial Organizations.

Objectives:

To impart knowledge of Cost Accounting and cover the practical knowledge of the subject.

Unit	Topic	Weightage %	Lectures
1	BASIC CONCEPTS –THEORY ONLY: Definition, Objective, Importance and Advantage of Costing, Concept of Cost; Elements of Cost, Cost Units; Cost Centres; Difference between Cost Accounting; Financial Accounting and Management Accounting.	10	06
2	MATERIAL AND LABOUR A) THEORY:	30	18

	<p>(i) Material Purchases and Receipt Procedure, Economic Order Quantity, ABC Analysis, Continuous Stock Taking and Perpetual Inventory, Bin Card, Stores Ledger.</p> <p>(ii) Time Keeping and Time Booking, Idle Time, Labour Turnover, Methods of Remuneration.</p> <p>B. PROBLEMS ON: Calculation of Stock Levels viz., Minimum, Maximum, Reorder and Average, Economic Order Quantity, Methods of Remuneration including incentives– The Halsey Scheme, The Halsey- Weir Scheme, The Rowan Scheme, Calculation of Wages of Workers</p>		
3	<p>A. THEORY: Nature of Overhead, Classification of Overhead such as Variable Semi – Variables and Fixed Overheads, Factory, Office and Selling Overheads, etc., Machine Hour Rate.</p> <p>B. SIMPLE PROBLEMS ON: Allocation by Departmental Distribution summary; Apportionment and Reapportionment by Repeated Apportionment Method,</p>	30	18
4	<p>UNIT COSTING – PROBLEMS ONLY ON: Cost Sheets Including Estimation.</p>	30	18

SUGGESTED REFERENCE BOOKS

- Cost Accounting : Methods and problems by B.K.Bhar.
- Cost Accounting : by Nigam & Sharma
- Practical Costing : by Khanna, Pandey , Ahuja & Arora
- Principles of Management Accounting : by Manmohan & Goyal
- Cost Accounting : S.N. Maheshwari.