



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

Syllabus - B.Com I Year 2019-20

(Compulsory Subjects)

Financial Accounting

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| UNIT - I | Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journals, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustments, Revenue Recognition. |
| UNIT - II | Introduction to Indian Accounting Standards. Detail study of accounting standard - 6 and 10, Branch Accounts, Departmental Account, Accounting for Depreciation. |
| UNIT - III | Royalty Accounts, Accounting of Non-Profit making Organization, Research Development Coasts, Long Terms Construction Contracts. |
| UNIT - IV | Joint Venture Accounts, Consignment and Investment Account, Foreign Exchange Transaction, Investments, Government Grants. |
| UNIT - V | Partnership Accounts - Dissolution with Insolvency of Partner, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company. |

Business Mathematics

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| UNIT - I | Ratio - Gaining and Sacrificing Ratio, Proportion, Percentage, Commission, Discount and Brokerage. |
| UNIT - II | Simultaneous Equations - Meaning, Characteristic, Types and Calculations, Preparation of Invoice. |
| UNIT - III | Elementary Matrices - Definition and Calculations, Types of Matrices. |
| UNIT - IV | Logarithms and Antilogarithms - Principles and Calculations, Simple and Compound Interest. |
| UNIT - V | Average - Simple, Weighted and Statistical Averages Arithmetic mean, Harmonic mean, Geometric mean, Profit and Loss. |

Business Law

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| UNIT - I | Indian Contract Act 1872 - Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, Performance of contracts. |
| UNIT - II | Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts - Bailment, Pledge and Agency. |
| UNIT - III | Negotiable Instrument Act, 1881 - Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder and Holder in Due Course. Crossing of Cheque, Types of crossing, Dishonour and Discharge of Negotiable Instruments. |
| UNIT - IV | Consumer Protection Act 1986 - Main Provisions, Consumer Disputes, Consumer Disputes Redressal Agencies, MRTP Act - Meaning, Scope, Importance and Main Provisions. |
| UNIT - V | Foreign Exchange Management Act 2000 (FEMA) - Objectives and Main Provisions, Introduction to Intellectual Property Right Act - Copyright, Patent and Trademark. |

Business Organization and Communication

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| UNIT - I | Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions, Business, ethics, Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotions, Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership. |
| UNIT - II | Company Organization: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, types of Companies Co-operative Organization-Need, Meaning, Significance and its Merits-Demerits. Public Enterprises-Concept, Meaning, Characteristics, Objectives and Significance, Multinational, Corporations. (MNC's) - An Introduction in India. |
| UNIT - III | Communication-Introduction, Definition, Nature, Objected, Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, Means of Communication Verbal Communication SWOC Analysis. |
| UNIT - IV | Non-Verbal Communication, Body Language, Paralanguage, Sign language, Visual and Audio Communication, Channel of Communication, Barriers in Communication, Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and Kinds of Business Letters, Essentials if and Effective Business Letter. |
| UNIT - V | Modern forms of Communication-Fax, Emails, Video Conferencing International Communication for Global business, Group Business, Group Communication Network, Preparation of Business Survey Report. |



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

Syllabus - B.Com I Year 2019-20

(Foundation Subjects)

English Language

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| UNIT - I | 1- Lora=rk idqkjr ¼dfork½ & t;k'kad izlkn 2- iq"i dh vfHkyk"kk ¼dfork½ & ek[kuyky prqosZnh 3- okD; lajpuk vkSj v{kqf);k; ¼ladfy½ |
| UNIT - II | fgUnh Hkk"kk & 1- iwl dh jkr ¼dgkuh½ & izsepan 2- vli nhiks Hko ¼ys[k½ & Lokeh J')kuan 3- lk;kZ;okph] foykse] ,dkFkhZ] vusdkFkhZ ,oa 'kCn;qXe 'kCn ¼ladfy½ |
| UNIT - III | fgUnh Hkk"kk & 1- Hkxoku cq) ¼fuca/k½ & Lokeh foosdkuan 2- dNqvk /keZ & panz/kj 'kekZ xqysjh 3- ugha :drh gS unh & ghjkyky ckNksfr;k 4- iYyou |
| UNIT - IV | fgUnh Hkk"kk & 1- vQlj ¼O;aX;½ & 'kjn tks'kh 2- gekjh lkaLd`frd ,drk ¼fuca/k½ & jke/kkjh flag fnudj ¼,d Hkkjr Js"B Hkkjr ds varxZr½ 3- la{ksi.k ¼ladfy½ |
| UNIT - V | fgUnh Hkk"kk & 1- uSfrd ewY; ifjp; vkSj oxhZdj.k ¼vkys[k½ MkW- 'kf'k jk; 2- vkpj.k dh IH;rk ¼fuca/k½ & ljdkj iw.kZflag 3- vUrkkZu ,oa uSfrd thou ¼ys[k½ MkW- loZiYyh jk/kkd`".ku |

English Language

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| UNIT - I | 1. Where the mind is without fear: Rabindranath Tagore 2. The Hero : R.K. Narayan 3. Tryst with Destiny : Jawaharlal Nehru 4. The Portrait of a lady: Khushwant Singh 5. The Solitary Reaper: William Wordsworth |
| UNIT - II | Basic language Skills: Vocabulary, Synonyms, Antonyms, Word Formation, Prefixes, Suffixes. |
| UNIT - III | Basic Language Skills: Uncountable Nouns, Verbs, Tenses, Adverbs. |
| UNIT - IV | Comprehension / Unseen Passage. |
| UNIT - V | Composition and Paragraph Writing. |

Entrepreneurship Development

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| UNIT-I | Entrepreneurship Development – Concept and importance, function of an Enterpriser, Goal determination – Problem Challenges and solutions. |
| UNIT - II | Project proposal – Need and Objects – Nature of organisation, Production Management. |
| UNIT - III | Unit - 3 Role of regulatory Institutions , Role of development Organisations, Self employment oriented schemes , Various growth schemes. |
| UNIT - IV | Unit-4 Financial Management For Project - Financial institution and their role capital estimation and arrangement, cost and price determination accounting management |
| UNIT - V | Unit -5 Problem of entrepreneur, Problem relating capital, Problem relating Registration, Administration problem and how to overcome above problem. |



(Specialization Subjects – B.Com Plain)

Micro Economics

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| UNIT – I | Micro Economics – Definition, meaning, inductive and Deductive Methods, Importance and Limitations of Micro Economics. |
| UNIT – II | Law of Demand – Meaning and Definition, Characteristics, Types of Demand, Exceptions of Law of Demand. |
| UNIT – III | Elasticity of Demand – Concept, Definition, Importance, Types and Measurement of Elasticity of Demand, Production Function (with one and two variables), Economics – Internal and External. |
| UNIT – IV | Factors of Production – Land, Labour, Capital, Organization and Enterprise, Cost and Revenue Analysis. |
| UNIT – V | Market Structure-Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition. Marginal Productivity Theory of Distribution. |

Macro Economics

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| UNIT – I | Macro economics – concept, nature, importance, limitations, difference between micro and macro economics. |
| UNIT – II | National Income – Meaning, definition, concept, Methods for measuring national income in India and its problem. |
| UNIT – III | Theories of wages, Interest and employment. |
| UNIT – IV | Monitory Theories – Quantity theory of Money, Modern theory of Money, Keynes’s Theory of Money and Price. |
| UNIT – V | Recent industrial Policy, Industrial Growth in Phase-II and III Disinvestments, Foreign Direct Investment. |



(Specialization Subjects – B.Com Computer Application)

Fundamentals of Computer and PC Software

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| UNIT – I | Introduction to Computer System: Block diagram, components: Mother board, Processor, main memory, cache memory, hard disk. Input devices, External storage devices: floppy disk, CD ROM, DVD, USB drives. Types of software: System software, Application software. System software: Operating system. Utility programs: anti-virus, disk cleaning, defragmentation, compression and decompression of files. Application software: examples of commercial software with brief introduction. Programming Languages: Low-Level Language, Assembly Language, Middle Level Language and High Level Language, Compiler, Interpreter, Assembler, Difference between Compiler & Interpreter. |
| UNIT – II | Operation System: Definition, Functions of operating system, CUI, GUI, types of operating systems like single user, multi-user, real time, time sharing and batch processing, multiprocessing, multiprogramming, multitasking, distributed processing. Elementary idea of various common operating system prevalent round the word. MS Window: An introduction and its features, desktop, taskbar, files and folders start menu operations, my computer, network neighborhood, recycle-bin, window explorer, creating, copying, moving and deleting files, setting wall paper, changing the mouse pointer, paint, notepad, understanding the OLE features. |
| UNIT – III | Introduction MS-Word: Advantages of word processing, creating, saving and editing a document: Selecting, Deleting, Replacing Text, Copying text to another file. Insert, Formatting Text and Paragraph, Using the Font, Dialog Box, Paragraph Formatting using Bullets and Numbering in Paragraphs, Use of Smart Art, Checking Spelling, Line spacing, Margins, Space before and after paragraph, Mail merge, customizing the ribbon. Introduction to MS-Excel: Entering information: Numbers, Formula, Editing Data in a cell, Excel functions, using a Range with SUM, Moving and Copying data, Inserting and Deleting Row and Columns in the worksheet, Using the format Cells Dialog box, Using chart wizard to create a chart. Introduction to MS-Power Point: Introduction to PowerPoint presentation, Slide show, Formatting, creating a Presentation, inserting Smart Arts, Adding Objects, Applying Transitions, Animation effects, Adding Tables, Charts and Media files. |
| UNIT – IV | Decision Support System: Importance of Decision support system, limitation, Characteristics of DSS, Decision Support and Structure of Decisions Making Decision Support and Repetitiveness of Decisions, DSS Users. Expert System: Support for decision making phases, Support for the Intelligence phase, Support for the Design Phase, Support for the Choice Phase, Decision Support and Alternative Concepts of Decision Making. Management Information System: Introduction, Role of IT, MIS characteristics and application areas, Business and Technology trends-specialization, management by methodology, decentralization, internationalization etc. |
| UNIT – V | Internet: Meaning, Definitions, History, Internet protocols, TCP/IP, FTP, HTTP, URL. Internet Browsers, WWW Consortium, Search engines. Introduction to Internet Security terminology-network security, firewall, cryptography, password, biometrics, digital signature, digital certificate. Business applications of internet, e-mail, UseNet, newsgroup, telnet, intranet, extranet, e-ticketing, chatting. E-Banking and its benefits: Smart Card, E-cash, Online financial Services Stock trading, E-broking, E-business Model, Do-it-yourself model, Made-to-Order model, Information Service Model, Engineering hybrid models. |

Desktop Publishing and Multimedia

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| UNIT – I | Importance and Advantages of DTP, DTP Software and Hardware, Commercial DTP Packages, Page Layout Programs, Introduction to Word Processing, Commercial DTP Package, Difference between DTP Software and Word Processing Software. |
| UNIT – II | Types of Graphics, Uses of Computer Graphics Introduction to Graphics Programs, Font and Typefaces, Types of Fonts, Creation of Fonts (Photographer), Anatomy of Typefaces, Printers, Types of Printers used in DTP, Plotter, Scanner. |
| UNIT – III | History and Versions of Page Maker, Creating a new Page, document setup dialog box, paper size, page orientation, margins, different methods of placing text ad graphics in a document. Master Page, story editor, formatting of text, indent, leading, hyphenation, spelling check, creating index, text wrap, position (Superscript/subscript), control palette. |
| UNIT – IV | History, multimedia elements; text, images, sound, animation and video. Text, Concept of plain text and formatted text, RTF & HTML text, image, importance of graphicsin, multimedia, image capturing methods, scanner, digital camera, Sound - sound and its effect in Multimedia, analog and digital sound, animation, basics, principles and use of animation, video, basics of video, analog and digital video. |



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| UNIT - V | Features of multimedia, overview of multimedia, multimedia software tools, multimedia authoring - Production and presentation, graphic file formats, MIDI - Overview, concepts, structure of MIDI, MIDI Devices, MIDI Messages. |
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(Specialization Subjects – B.Com Tax Procedure)**Direct Tax System Income Tax**

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| UNIT - I | Tax System – Meaning Tax, Features and Objects Direct Taxes in India – General introduction of Central, Provincial and Local Direct Taxes. |
| UNIT - II | Characteristics and main features of income tax. Contribution of Income Tax in public revenue. Important definitions – Previous year – Assessment year, gross total income – Total income, person, agricultural income. Residential status and tax liability. Exempted income. |
| UNIT - III | Computation of taxable income of salaried persons exempt items and taxable income computation in case of retirement. |
| UNIT - IV | Computation of taxable income from house property. Calculation of taxable income from business or profession. Provisions relating to calculation of income on estimated basis of small traders, contractors, transporters and professionals. |
| UNIT - V | Capital gains – Calculation of taxable capital gain / loss on short term & long term capital assets. Exemptions for capital gains. Computation of income from other sources. |

Goods and Services Tax

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| UNIT - I | Meaning and features of goods and Service Tax (GST) Background, Necessity and implementation of -GST. Favourable impacts and difficulties of GST. Important terms and definitions - Business, place of business, Composite supply, Goods, Input goods and Input service, Input tax, Exempt supply, Gross Turnover, Capital goods, Tax invoice, Electronic cash ledger, Electronic Credit Ledger, Inward Supply, Outward Supply, Person, Supplier, Jobwork, Reverse Charge, Recipient and other definitions under Sec. 2. Classification of Goods and Services Tax. |
| UNIT - II | Meaning and scope of Supply, Tax Liability on composite and mixed supplies. Levy and Collection of Tax. Registration under GST. Persons Liable I not liable for registration. Compulsory registration; process for registration, Issue of Registration Number (GSTIN). Amendment and Cancellation' of Registration. |
| UNIT - III | List of exempt goods under GST. Time and place of supply of goods and services Determination of value of Taxable supply. Preparation of Tax invoice-rules, proforma and practical problems. |
| UNIT - IV | Composition Levy - Persons eligible to opt composition, intimation for composition option. Conditions and restriction for composition. Rate tax of the composition levy and rules regarding Return Practical Problems relating to composting levy |
| UNIT - V | Rules, Provisions and procedure for Input Tax Credit. Provisions regarding Job-work. Classification of taxable goods and Services at the basis of tax rates (Practical Problems). |



Basic of Foreign Trade (Paper-01)

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| UNIT – I | Foreign trade: Meaning, need, importance of foreign trade, theories of international trade. |
| UNIT – II | Balance of trade and balance of payment, objectives of trade policy, instruments of trade policy – tariffs, quantitative restrictions. |
| UNIT – III | Exchange control – objectives, procedures, methods, effect. Exchange rate adjustments. |
| UNIT – IV | Trade blocks and regional economic co-operation costing and pricing for export. |
| UNIT – V | International economic institution – world bank, IMF, WTO, UNCTAD. |

India's Foreign Trade (Paper-02)

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| UNIT – I | Analysis of India's Foreign Trade, Growth trends under plans. Major imports and exports. Effect of liberalization and privatization on India's Foreign Trade. |
| UNIT – II | India's balance of payment including invisibles. Foreign market selection-need, process and determinants. |
| UNIT – III | Product planning, salient features of India's export-import policy. Institutional set-up for export promotion. |
| UNIT – IV | Export assistance measure, FTZ and 100% FOU's. |
| UNIT – V | State trading in India, source and analysis of Foreign Trade Statistics. |



Subject – Advertising - I

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| UNIT – I | Concept & Importance of advertising. Advertising Objectives and Advertising functions, Types of advertising, commercial and non-commercial advertising. |
| UNIT – II | Advertising media, different types of media, media planning, Impact of advertising agencies role relationship with clients. |
| UNIT – III | Advertising budget, Factors affecting expenditures, Ethics and code of conduct in advertising. |
| UNIT – IV | Advertising: Classified and display advertising, Comparative advertising, Regulatory agencies in advertising (AAAI, ASCI) |
| UNIT – V | Advertising message, Preparation of an advertising message, Elements: Print, Copy, Broadcast Copy, Copy for direct mail. |

Subject – Marketing Communication

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| UNIT – I | Nature and importance of communication, functions of Communication, Communication process and its elements, Application of communication process in marketing. |
| UNIT – II | Step in Developing Effective Marketing communication, Elements of Promotion Mix: Personal selling, public relations, Advertising, Publicity and Sales promotion. |
| UNIT – III | Sales promotion-meaning, nature objective and importance, Function and limitation of sales promotion, Types of sales promotion schemes, consumer and trader sales promotion. |
| UNIT – IV | Consumer oriented sales promotion: Free sample, discount, gifts, premium pack, Contests, price, quantities deals, rebates. |
| UNIT – V | Trade Oriented Sales Promotion: Discounts and Allowances, Plant Tours, Packages, Gifts, Contests, Training of Retailers/Dealers and their staff. |