



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

New Syllabus - B.Com (Hons.) I Semester 2015-16

Financial Accounting

UNIT - I	Introduction to Basic accounting - double entry system, journal, subsidiary books, ledger and trial balance. Final accounts with adjustment.
UNIT - II	Concept of depreciation, accounting for depreciation (as per accounting standard-6) fixed installment method, diminishing balance method, annuity method and depreciation fund method, hire purchase system (Except hire purchase trading account)
UNIT - III	Single entry system, Bank reconciliation statement.
UNIT - IV	Branch accounts, departmental account
UNIT - V	Accounting for admission of partners, accounting for retirement of partners and death of partners. Dissolution of partnership Firm (with insolvency).

Business Regulatory Framework

UNIT - I	Contract Act 1872 - Definition nature of contract, offer and acceptances capacity of parties to contract, free consent and considerations expressly void agreement.
UNIT - II	Breach of contract, remedies for breach of contract, indemnity and guaranteed contract, special contract - bailment, pledge, agency.
UNIT - III	Indian partnership Act 1932 - Concept, definition, features rights and liabilities of partner deed. Negotiable instrument act 1881 - definition, features, promissory note, bill of exchange and cheque, crossing of cheque, types of crossing, dishonor and discharge of negotiable instrument.
UNIT - IV	Consumer protection act 1986 - main features, definition of consumer, consumer grievance, redressal machinery, district forum, state commission, central forum.
UNIT - V	Foreign exchange management act 2000 (FEMA) - objective and main provision, monopolistic and restrictive trade practices act - objective and main provision. Constitution and power's of MRTP commission.

Basics of Foreign Trade

UNIT - I	Foreign trade: meaning, definition, need of foreign trade, theories of international trade, role of foreign trade in economic growth.
UNIT - II	Instruments of trade policy - tariffs, quantitative restrictions. IMF & world Bank WTO, objective of trade policy. With special reference of new foreign trade policy
UNIT - III	Balance of trade & balance of payment. Costing and pricing for export.
UNIT - IV	Export payment terms including letter of credit and their operations. Pre-shipment & post-shipment finance.
UNIT - V	Obtaining ECGC policy and filing claims. Obtaining export credit from EXIM Bank.

uSfrd ewY; vkSj Hkk"kk (Moral Values & Language)

UNIT - I	uSfrd ewY; & 1- uSfrd ewY; ifjp; ,oa oxhZdj.k & MkW- 'kf'k jk; 2- vkpj.k dh IH;rk & ljdkj iw.kZ flag
UNIT - II	fgUnh Hkk"kk & 1- Lora=rk iqdkjrh ¼dfork½ & t;'kadj izlkn] 2- tkx rq>dks nwj tkuk ¼dfork½ & egknsok oekZ 3- mRlkg ¼fuka/k½ & jkepUnz 'kqDy 4- f'kjh" k ds Qwy ¼yfyf fuka/k½ & gtkjh izlkn fjosnh 5- okD; lajpuk vkSj v'kqf);kj ¼ladfy½
UNIT - III	fgUnh Hkk"kk & 1- ued dk nkjksxk ¼dgkuh½ & izsepUnz] 2- gjk dh thr ¼dgkuh½ & lq'nkZu 3- Hkxoku cq) ¼fuka/k½ & Lokh foosdkuan 4- yksdra= ,d /keZ gSa ¼fuka/k½ & loZiYyh jk/kkd" .ku 5- lk;kZ;okph & fojkse 'kCn] ,dkFkhZ&vusdkFkhZ 'kCn] 'kCn;qXe ¼ladfy½
UNIT - IV	English Language 1. John Keats : Ode to a Nightingale 2. Rabindra Nath Tagore : Where the Mind is Without Fear 3. Rajgopalachari : Preface to the Mahabharata 4. J.L. Nehru : Tryst with Destiny
UNIT - V	English Language Comprehension/ Unseen Passage Composition and Paragraph writing (Based on the expansion of an idea) Basic language skills : vocabulary, synonyms, antonyms, word formation, prefixes, suffixes, confusing words, misused words, similar words with different meanings. proverbs Basic language skills : Grammer and Usage, Tenses, Prepositions, determiners, countable/ uncountable nouns, verbs, articles and adverbs.

Entrepreneurship Development

UNIT - I	Entrepreneurship - Definition, Characteristics and importance, Types and functions of an Entrepreneur, merits of a good entrepreneur/motivational factors of entrepreneurship.
UNIT - II	(a) Motivation to achieve targets and establishment of ideas, setting targets and facing challenges. Resolving problems and creativity sequenced and guiding capacity, Development of self confidence. (b) Communication skills, capacity to influence, leadership.
UNIT - III	Project Report - Evaluation of selected process. Detailed project report - Preparation of main part of project report pointing out necessary and viability. (b) Selecting the form of organization - meaning and committees, elements affecting selection of a form of an organization. (c) Economic management - Role of banks and financial institutions, banking financial plans, working capital - evaluation and management, keeping of accounts.
UNIT - IV	Production management - Methods of purchase, management of movable assets / goods. Quality management. Employee management. Packing (b) Marketing management - Sales and the art of selling, understanding the market and market policy. Consumer management, time management.
UNIT - V	(a) Role of regulatory institutions-district industry centre, pollution control board, food and drug administration, special study of electricity development and municipal corporation (b) Role of development organization, khadi & villages commission/Board, MP Finance corporation, scheduled banks, MP Women's economics development corporation. (c) Self-employment-oriented schemes, Prime minister's employment schemes, Golden jubilee urban environment scheme, Rani durgavati self-employment scheme, Pt. Deendayal self-employment scheme (d) Various grant schemes - cost-of-capital grant, interest grant, exemption from entry tax, project report, reimbursement grant etc (e) Special incentives for women entrepreneurs, prospects & possibilities (f) Schemes of



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