

New Syllabus - B.Com III Semester 2014-15 (Compulsory Subjects)

Environmental Studies

UNIT - I	Study of environmental and ecology - (a) Definition of importance (b) Environmental pollution and problems (c) public participation and public awareness
UNIT - II	Environmental and social problems - (a) Air, water, noise, heat and nuclear pollution (b) causes, effect and prevention of pollution; (c) disaster management - Flood, earthquake, cyclones and land sliders.
UNIT - III	Environmental pollution - (a) Development - non-sustainable (b) Energy problem of cities (c) water prevention - rain water collection
UNIT - IV	Role of mankind in conserving natural resource - (a) Food resources - world food problems (b) Energy resources - increasing demand for energy (c) Land resources - land as resources
UNIT - V	Environment conservation laws - (a) Conservation laws for air and water pollution (b) wildlife conservation laws (c) Role of information technology in protecting environment & health.

Corporate Accounting

UNIT - I	Issuing of share, forfeiture, re-issue of shares & buy back of share, redemption of preference shares, issue & redemption of debentures.
UNIT - II	Final accounts of companies (including calculation of managerial remuneration). Declaration of dividend, profit & loss appropriation account & disposal of profits. Calculation of pre & post incorporation profit/loss.
UNIT - III	Valuation of goodwill & shares, methods of valuation, accounts of public utility companies (electricity company)
UNIT - IV	Meaning of holding & subsidiary company, preparation of consolidated balance sheet of a holding company with one subsidiary company, accounting for liquidation of a companies.
UNIT - V	Accounting for merger as per AS-14, internal reconstruction of company as per Indian accounting standard 14 (excluding intercompany holding & reconstruction scheme)

Statistics

UNIT - I	Meaning, definition, significance, scope and limitations of statistical investigation process of data collection, primary and secondary data. Method of sampling, preparation of questionnaire, classification and tabulation of data preparation of statistical series and its type.
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, measurements of cyclical and irregular fluctuation.
UNIT - IV	Correlation meaning, definition, type and degree of correlation, methods of correlation, regression analysis meaning uses difference between correlation and regression, linear regression equation, calculation of coefficient of regression.
UNIT - V	Index number meaning characterizes importance and use. Construction of index number, cost of living index, fishers ideal index number. Diagrammatic and graphic presentation of data.

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Indian Company Act (Plain)

UNIT - I	Company definition, characteristics, types of company, formation of company, promotion, incorporation & commencement of business.
UNIT - II	Detailed study of memorandum of association, articles of association & prospectus.
UNIT - III	Shares – share capital, types of shares, transfer & transmission of shares, shareholders V/s members of the company.
UNIT - IV	Directors – managing directors, whole time director, their qualification, appointment, powers, duties & responsibilities.
UNIT - V	Majority powers & minority rights, prevention of oppression & mis management, winding up of companies – types of methods.

Income Tax Procedure & Practice (Taxation)

UNIT - I	Computation of gross total income, carry forward and set off of losses, clubbing of income. Deductions from gross total income.
UNIT - II	Income tax rates applicable for various categories assesses. Computation of total income of individuals and tax liability of individuals (practical problems)
UNIT - III	Provisions and practical problems relating to computation of taxable income and tax payable by HUF. Provisions relating to assessment of firms (including limited liability partnership) calculation of remuneration and interest to partners'. Total income of firm, tax liability and allocation amongst partners.
UNIT - IV	Computation of total income and tax liability of companies' minimum alternative tax, tax deducted at source. Calculation of advance tax installment.
UNIT - V	Furnishing of income tax return. Permanent account number, types of assessment, practical exercise to fill up income tax return.

C Programming (Computer)

UNIT - I	Concept of structural programming, algorithm, flowchart, advantages & disadvantages of algorithm & flowchart, making of sequence, selection & iteration, introduction to translator (compiler, assembler, interpreter) linker, loader.
UNIT - II	Introduction to C language, history of C language, features of C Language, character sets, keywords, identifier, constant, concept of header file (stdio.h, conio.h math.h string.h), standard functions (print f(), scanf()). Data types in C: fundamental & derived data types, operations in C: airthematic, relational, logical, increment, decrement, bitwise, comound assignment operator, conditional operator.
UNIT - III	Flow of control: Selection statement, if, IF.... Else, nested IF Iteration statement: While loop, for, do-while loop.
UNIT - IV	Functions: Introduction, types of functions, local, global variables, call by value, call by reference, function prototype, recursion technique & example, pointer: concept of pointer, address operator, indirection operator, passing pointer as parameter, pointer air thematic, pointer to array, pointer to function.
UNIT - V	Concept of array: introduction, need of array, type of array (1d, 2d, array), memory representation of array, structure & union: Concept of structure, syntax, reading writing structure variable and array of structure, passing structure in function. Union: concept of union, different between structure & union. Examples of union.

Advertising (Management)

UNIT - I	Advertising types of media – Print media (news paper & magazine, pamphlets, posters & broader), electronic media (radio, television audio visuals, cassettes), other media (direct mail, outdoor media). There characteristics, merits & limitations.
UNIT - II	Media scene in Indi, problem of reaching rural audience & Markets, exhibitions, mela, press conference, media planning, selection of media category, reach frequency impact, cast & other factor influencing the choice of media.
UNIT - III	Media scheduling, rounq-up of previous lectures, evaluation of ad effectiveness, importance & difficulties, method of measuring effectiveness, pre-testing, post-testing communication effect, sales effect.
UNIT - IV	Regulation of advertising in India, misleading & deceptive advertising, false claims, advertising agencies, their role & importance in advertising & false claim.
UNIT - V	Advertising agencies, role & importance in advertising organization patterns, functions, selection of agency, agency commission & fees advertising department, functions & organization.

Elements of Export Marketing (FT)

UNIT - I	Role of export, scope of export marketing & why should a firm export?
UNIT - II	Selection of export products, selecting export markets.
UNIT - III	Direct and indirect export and role of export house. Channel selection & appointment of agency agreement & payment of agency commission.
UNIT - IV	Promotion Abroad, use of mailing lists, advertisement abroad & participation in trade fairs & exhibition.
UNIT - V	Legal aspects of export contract including INCOTERMS, arbitration & settlement of disputes.