



B.COM
IV SEMESTER
SYLLABUS
2014-15



Syllabus - B.Com IV Semester COMPULSORY SUBJECTS

Cost Accounting

Unit-I	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages payments.
Unit- II	Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)
Unit – III	Contract and Job costing, operating costing.
Unit – IV	Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts.
Unit – V	Marginal Costing- Profit – Volume Ratio, Break – Even Point, Margin of Safety, Application of Break-even Analysis. Cost Audit – Meaning, Importance and Techniques of Cost Audit, Cost Audit Programme.

Principles of Management

Unit – I	Management- Meaning, Nature and Importance, Functions and Principles of Management, Management V/S Administration. Development of Managerial Thought, Contribution by Taylor and Fayol Management by Exception and Management by objectives social responsibility of management.
Unit – II	Planning: Concept, Process and Techniques, Decision Making, Concept and Process. Organisation – Concept, Nature, Principles and Significance.
Unit – III	Motivation: Concept – Theory, Monetary and Non Monetary Motivation. Leadership – Concept and Leadership styles, Leadership Theories. Direction and control – Process and Methods.
Unit – IV	Human Resource Management: Meaning, Objectives, Scope and Importance, Functions and Responsibilities of HR Manager. Principles of H.R.M.
Unit - V	Man Power Planning – Recruitment, Selection and Promotion. Training and Development- Methods of Training Program, Job Evaluation concept and Techniques.

Environmental Studies

Unit-I	Problem of natural resources
Unit – II	Bio-diversity and its protection- (a) Value of bio-diversity – Consumable use: Productive use, Social, alternative, moral aesthetic and values. (b) India as a nation of bio-diversity and multi-diversity at global, national and local levels. (c) Threats to bio-diversity - Loss of habitat, poaching of wildlife, man wildlife conflicts.
Unit – III	Human Population and Environment (a) Population growth, disparities between countries (b) Population explosion, family welfare programme. (c) Environment and human health
Unit – IV	Multidisciplinary nature of environmental studies: (a) Natural resources (b) Social problems and the environment (c) Eco system.
Unit – V	Environment Wealth : (a) Rivers, ponds, fields and hills. (b) Rural, Industrial, Agricultural fields. (c) Study of common plants, insects and birds.

English Language and Scientific Temper

Unit-I	Tina Morris – Tree C.P. Snow – Ramanujan George Orwell – What is Science? Desmond Morris – A short extract from the Naked Ape	Nissim Ezekiel - Night of the Scorpion Roger Rosenblatt – The power of WE C. Rajagopalachari – Three Questions A.G. Gardiner – On the Rule of the Road
Unit – II	Comprehension of an unseen passage.	
Unit – III	Letter writing – Formal letters, informal letters, applications	
Unit – IV	Report Writing	
Unit – V	Language Skills	



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

Syllabus - B.Com IV Semester (Plain)

Banking Law & Practice in India

Unit-I	Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control Staff.
Unit - II	Indian Banking System – Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India – Functions, Control of Credit by RBI, Power of RBI.
Unit - III	Management of Deposits and Advances Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, Types of Advances. Investment Management: Nature of Bank Investment, Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E – Banking
Unit - IV	Banking Regulation Act 1949 – Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.
Unit - V	Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Appraisal of Loan Application. Development Banking In India – IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.

Syllabus B.Com IV Semester (Computer)

INTRODUCTION TO DATABASE MANAGEMENT SYSTEM

Unit-I	Introduction to different storage system. Comparative study of manual storage, file storage and dbms. Data, database, DBMS, advantages disadvantages of DBMS, Data development process. Data Models : object based, record based, relationship, network, hierarchical) & physical data models, object oriented models.
Unit - II	E-R model: entity, entity set, relationship & their types, mapping, constraints Extended E-R features: generalization, specialization, aggregation, E- R diagram
Unit - III	Introduction to database language: SQL functions limitations of SQL. Components of SQL (DDL, DML, DCL, TCL with syntax, example) Data types of SQL. Introduction to different operators, set operators, aggregate functions.
Unit - IV	Advanced sql : review of SQL ,Concept of group by, having order by clause, nested query, join & Its types, Different functions of SQL. Numeric, data, data type conversion, character functions, miscellaneous functions.
Unit - V	Normalization: Introduction to Normalization, Need of Normalization, Normal form. Normalization using partial dependency, using full dependency, fully functional dependency, multivalued dependency, transitive dependency, join dependency.

Syllabus - B.Com IV Semester (Taxation)

Wealth Tax, Entry Tax & Professional Tax (Tax Procedure)

Unit I	Introduction of Wealth Tax, Act 1957, Important Definitions. Analysis of items included in the term 'Asset' u/s 2 (ea). Residential status and Wealth Tax Liability. Exempted assets. Valuation of assets, Rules and Practical problems.
Unit II	Procedure for computation of Net Wealth of individuals. Practical problems relating to computation of Net Wealth. Calculation of Wealth tax Liability.
Unit III	Computation of Net Wealth of non-residents. Computation of net wealth of companies. Provisions relating to Wealth Tax Return, Assessment, Collection and recovery. Wealth Tax Authorities.
Unit IV	Provisions relating of M.P. Entry tax. Goods Taxable under Entry Tax and their rates. Calculation of Entry Tax.
Unit V	Main provisions of M.P. Professional Tax Act. Traders, employees and professionals covered under Professional Tax. Rates of Professional Tax for various categories assesses. Depositing liability of Professional Tax.

Syllabus - B.Com IV Semester (Foreign Trade)

Foreign Trade - Financing & Procedure

Unit I	Export Payments terms Including Letters of Credit and their operation. Pre shipment and post shipment finance
Unit II	Import Finance, Letter of Credit and operation there of Role of Bank in foreign trade Finance
Unit III	Obtaining ECGC policy and filling claims. Obtaining long term export credit from EXIM/Bank.
Unit IV	Costing and Pricing for Export.
Unit V	International Capital Markets, Foreign exchange rates, exchange fluctuations and obtaining forward cover.

Syllabus - B.Com IV Semester (Management)

Personnel Selling & Salesmanship

Unit I	Nature and Importance of personal selling. Door to Door selling situation where personal selling in more effective. Cost of Advertising V/S Cast of Personal selling AIDA Model of Selling. Types of Sales Person.
Unit II	Buying motives. Types of markets. Consumer and industrial markets, Their Characteristics and Implication for the selling function. Types of consumer.
Unit III	Process of effective selling, Prospecting, Pre Approach, Approach, Presentation and demonstration, Handling and Objection, Closing the sale, Post sale activities.
Unit IV	Qualities of successful sales person with particular reference to consumer services selling as a career, Advantages and difficulties, Measure for making selling and attractive career, Distribution, Network Relationship.
Unit V	Reports and Documents, sale Manual, Catalogue, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports, Other problems in selling.