



# RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

## Syllabus - B.Com II Year 2019-20

### (Compulsory Subjects)

#### Subject: 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 (Transport Cost).
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. Standard Costing and Variance Analysis (Material and Labour only).

#### Subject: 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 - Meaning, Nature and importance, Elements, types, Process of planning, Barrier to effective planning. Forecasting - need and techniques, Decision Making, Concept and Process, Co-ordination.
Unit - III	Organizing: Meaning, Importance and Principles, Span of Management, Centralization and Decentralization, forms of Organization, Staffing: Nature & Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal, Delegation of Authority.
Unit - IV	Motivation: Concept, Importance Characteristics, Classification of motives - Theories of Motivation. Leadership - Concept and Leadership styles, Leadership Theories.
Unit - V	Direction- Concept, Nature, Importance Process and Methods. Controlling Concept, Nature, Importance, Process of controlling, Control Technique

#### Subject - Corporate Account

UNIT - I	Final accounts of companies (Including Calculation of managerial remuneration), Declaration of dividend , profit and loss appropriation account and disposal of profits, Calculation of Pre & Post Incorporation profit / Loss.
UNIT - II	Valuation of goodwill & shares, Methods of valuation, Accounts of public utility companies (Electricity company)
UNIT- III	Meaning of Holding and subsidiary company. Preparation of consolidated balance sheet of a holding company with one subsidiary company, Accounting for Liquidation of companies.
UNIT- IV	Accounting for merger as per AS 14, internal reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and reconstruction scheme).
UNIT - V	Accounting of banking companies; Accounts of insurance companies with claim settlement.



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## Syllabus - B.Com II Year 2019-20

### Subject – Environmental Studies

UNIT – I	Study of Environment and Ecology (a) Definition and importance. (b) Public participation and public awareness. (c) Ecology — Introduction (D) Ecosystem — Concepts. Components structure & function. Energy flow. food. Chain. Food web. Ecological pyramids and types.
UNIT – II	Environmental Pollution and Population (a) Air, water, noise, heat and nuclear pollution definition. Causes. effect and prevention of pollution. (b) Population growth. Disparities between countries. (c) Population explosion, family welfare programme. (d) Environment and human health. (e) Cleanliness and disposal of domestic
UNIT- III	Natural resources. Problems and Conservation (a) Water resources (b) Forest resources (c) Land resources (d) Food resources (e) Energy resource:
UNIT- IV	Bio-diversity and its Protection (a) Introduction-Genetic. Species and ecosystem diversity . (b) Value of bio-diversity- Consumable use: Productive use. Social Moral and Aesthetic values. (c) India as a nation of mega bio-diversity centre. bio,-diversity at rational and local levels. (d) Threats to bio-diversity Loss of habitat. Poaching of wildlife man and wildlife conflicts.
UNIT – V	Disaster Management and Environmental laws (a) Disaster Management flood, earthquake, cyclones and landslides (b) Conservation of laws for air and water pollution. (c) Wildlife conservation laws. (d) Role of information technology in protecting environment and health

### Subject – Indian Company Act

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. Debentures – Meaning and types, borrowing powers, Mortgages and charges.
UNIT- IV	Directors – managing directors, whole time director, their qualification, appointment, powers, duties & liabilities. Company Meetings : Types. Quorum, Voting, Resolution and Minutes.
UNIT – V	Majority powers & minority rights, prevention of oppression & mismanagement, winding up of companies – types of methods.

### Subject – Banking & Insurance

UNIT – I	Principles of Banking: Definition of Bank , Creation of Money: Present Structure of Commercial Banks in India Principals of Management in Banks: Managerial Functions in Bank Indian Banking System features, Classification of Banking Institutions. Reserve Bank of India Functions, Control of Credit By RBI, Power of RBI.
UNIT – II	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 III	Insurance- Meaning, Need, Types, Functions and Principles. IRDS its function and Importance, Insurance as Social Security Tool. Insurance and Economic Development.
UNIT IV	Life Insurance - Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life Insurance Claims.



UNIT V	Organization of General Insurance Corporation and its Subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance, Need Scope & Importance.
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### Subject- Internet and E- Commerce

UNIT – I	Internet: Evolution, Concepts, Growth of Internet, ISP, ISP in India, Types of connectivity, Dial-up, leased line, DSL, Broadband, RF, VSAT etc., Methods of sharing of Internet connection, Use of proxy server. Internet Services: USENET, GOPHER, WAIS, ARCHIE and VERONICA, IRC, Concept of Search Engines, Search engines types, searching the Web, Web Servers, TCPIP and other main protocols used on the Web. E-Mail: Concepts of e-mailing, POP and WEB Based E-mail, merits, address, Basics of Sending & Receiving, E-mail Protocols, Mailing List, Free E-mail services, e-mail servers and e-mail client programs.
UNIT – II	Introduction to E-Commerce: Emergence of the Internet, Commercial use of the Internet, Emergence of World Wide Web, Advantages and Disadvantages of ECommerce, Transition to E-Commerce in India, E-Commerce opportunities for Industries.
UNIT- III	Models: Business Models for E-commerce, Models based on Relationship of Transaction Brokerage Model, Aggregator Model, Infomediary Model, and Community Model. Value Chain parties: B2C,B2B,C2C, C2B:Models based on Model, Manufacturer Model, Advertising Model, Subscription Model, Affiliate Model.
UNIT- IV	E-Marketing versus Traditional Marketing: Identifying Web Presence Goals, Browsing Behavior Model, Online Marketing, E-advertising, Internet Marketing Trends, E-branding and E-Marketing strategies.
UNIT – V	E-Security: Information system security, security on the internet, E-business Risk management issues, information security environment in India. E-Payment Systems: Digital payment requirements, Digital Token based e-payment systems, properties of Electronic cash, risk and e-payment systems and designing E-payment systems. Secure Business, Web store, Online Payment, Internet Barking. Security- E-commerce security issues, Cryptography, Digital Signature & Authentication protocol, Digital Certificates. Online Security, Secure Electronic Transaction (SET)

### Subject: Relational Database management System

<b>Unit – I</b>	Evolution of Database Technology, File-Oriented system, Database system, Client Server Platform:, Database system in the organization: Database and Data sharing, Strategic database planning, Management control, risks and cost of database: logical and physical data representation.
<b>Unit – II</b>	Database Development Life Cycle (DDLC). Principles of conceptual Database Design, Objects, Specialization Generalization, Relationship, Cardinality, Attributes, Relational data Model: Fundamental Concepts, Normalization process (1NF, 2NF, 3NF, BCNF, 4NF) Transforming Conceptual Model to a Relational Model.
<b>Unit – III</b>	Relational Algebra, Relational implementation with SQL, introduction, Data Definition Language (DDL), Data Manipulation Language (DML), Data control Language (DCL), Transaction control Language (TCL), Schema and Table Definition, SQL functions: Mathematical functions, Group functions, view definition: Introduction command to create VIEW.
<b>Unit – IV</b>	Physical, storage media, Disk performance factors data storage format file organization and addressing method implementing, Managing the data base environment- Database administration and control, DBA functions, goals, integrity, security and recovery.
<b>Unit – V</b>	Introduction to SQL- Components of SQL, DDL,DML, Query Language DCI, TCI, SCL etc invoking sql plus The oracle data types two dimensional matrix creation, Insertion updation, deletion operations, the many faces of SELECT component creating tables using query, inserting data using query, modifying the structure of tables, renaming tables, dropping tables, dropping columns, logical operators, range searching, pattern matching, use of Alias, Oracle Function. Accessing data from multiple tables. Set operations. Union, Intersect, Minus. Data constraints: 1/0 constricting Business Rule constraints. Groping Data save point, ROLLBACK & COMMIT constructing creating user



	accounts, granting permission, revoking permission.
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**Subject – Income Tax Procedure and Practice**

UNIT-I	An outline of provisions and rules of various heads of income. Set off and carry forward of Losses. Clubbing of income. Practical Problems relating to computation of Gross Total Income.
Unit-II	Deductions under section 80C to 80U against gross total income, Income tax rates applicable for various categories assesses. Computation of taxable income and tax liability of an individual.
Unit-III	Advance payment of tax. Tax deducted at source. Compulsory obligation to get Permanent Account Number (PAN) and its Procedure. Provisions and rules relating to preparation of income tax return. Prescribed written forms and furnishing in case of various categories of assesses. Electronic form.
Unit IV	Computation of Total Income and tax liability of Hindu undivided family Partnership firm Provisions Rules and Practical & Problems.
Unit V	Procedure for computation of Total Income of a company Tax rates applicable on taxes company Provisions regarding dividend tax and minimum Alternative Tax MAT Special deduction available to co-operative society under Sec. 80P and Calculation of total income .

**Subject – Principles of Statistics**

UNIT – I	Statistics - 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.

**Subject – Moral Values & Language**

UNIT – I	<b>fgUnh Hkk"kk &amp;</b> 1- og rksM+rh iRFkj ¼dfork½ & lw;Zdkar f=ikBh fujkyk 2- fnekxh xqykeh ¼fuca/k½ & jkgqy lkd`R;k;u 3- o.kZ&fopkj ¼Loj&O;atu] oxhZdj.k] mPPkkj.k LFKku½ & MkW- fo'oukFk feJ
UNIT – II	<b>fgUnh Hkk"kk &amp;</b> 1- ukjhRo dk vfHk'kki ¼fuca/k½ & egknsok oekZ 2- phQ dh nkor ¼dgkuh½ & Hkh"e lgkuh 3- fojke fpUg & ¼ladfyr½
UNIT- III	1- pyh QxqukgV ohjs vke ¼yfyf fuca/k½ foosdh jk; 2- bUnz/kuq" k dk jgL; ¼oSKkfud ys[k½ & MkW- diwjey tSu 3- laf/k ¼ladfyr½
UNIT- IV	liuksa dh mM+ku ¼izsjd fuca/k & ,-ih-ts- vCnqy dyke gekjk lksj e.My ¼ladfyr½ izeq[k oSKkfud vkfo"dkj vkSj gekjk thou ¼ladfyr½ lekl lajpuk vkSj izdkj ¼ladfyr½



UNIT - V	uSfrd ewY; & 1- f'kdkxks O;k[;ku & Lokeh foosdkuan 2- /keZ vkSj jk"Vªokn & egf"kZ vjfoUn 3- lknxh vkRedFkk & egkRek xka/kh 4- fpRr tgk; Hk; foghu ¼dfork½ & johUnzukFk Bkdqj
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### Subject - English

<b>Unit .I</b>	1 . Tree : -Tina Morris 2. Night of the Scorpion : -Nissim Ezekiel 3. Idgah : -Premchand (translation by Khushwant Singh) 4. Letter to God : -G.L. Swanteh (translated by Donald A. Yates) . 5. My Bank Account : Stephen Leacock 6. God sees the truth but waits: . -Leo Tolstoy
<b>Unit .II</b>	Basic English Language: Idioms, Proverbs and Phrasal Verbs, Tenses, Prepositions, Determiners, Verbs, Articles, Nouns and Pronouns.
<b>Unit .III</b>	Short Essay on given topics. 2. Correspondence • Skills (Formal & Informal letters and Application.
<b>Unit .IV</b>	Translation of Sentences / Passage English to Hindi and Hindi to English
<b>Unit .V</b>	Drafting CV

### Subject - Elements of Export Marketing

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 & participant ion trade fairs & exhibition.
UNIT - V	Legal aspects of export contract including INCO terms, arbitration & settlement of disputes.

### Subject - Foreign Trade Financing & Procedures

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.

### Subject: - Personal Selling and Salesmanship

Unit I	Nature and Importance of personal selling. Types of Selling. Effectiveness of Selling, personal selling v/s Advertising. Economics of Advertising V/S Personal Selling. Theories of Personal Selling.
Unit II	Types of sales persons, Buying motives, types of markets. Selling career. - Advantages and difficulties, Measures of making selling an attractive career.



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Unit III	Process of effective selling, Prospecting, pre approach, presentation and demonstration, handling objections, closing of sale, post sale activities Types of sales calls, Management of call Time.
Unit IV	Qualities of successful sales person with particular reference to consumer services. Sales operation reports and documents, sales manual order book, cash memo, tour diary and periodical reports, problems in selling operations.
Unit V	Distribution network, Traditional network and modern network, e-business and e-commerce, other problems in selling and relationship marketing, After sales service.

### Subject - Advertising- II

UNIT - I	Advertising agency-history in brief, their role and importance of advertising, Functions and types of agencies, their organizational pattern, advertising agency departments: Account management, creative copy and studio account planning, media planning
UNIT - II	Advertising media- Types of media, print media (news paper, magazines, pamphlet, poster and brochures). Electronic media (Radio, television, audio-visuals, internet), other media (direct mail, outdoor media, transit, speciality) their characteristics, merits and limitations.
UNIT- III	Media-present scenario in India, Problems of reaching rural audience and market, exhibition, Mela etc. Advertising agency- Selection and communication, Advertising agencies in India, Present status and scenario.
UNIT- IV	Media Planning-need and definition, classification of media, media profile, selection of media category their reach, frequency and impact, cost and other factors influencing the choice of media.
UNIT - V	Media planning-components and process, media objectives, media-strategies and media scheduling techniques, Determining the media mix, media budget, pre testing & post testing.

### Subject- Advanced study GST

UNIT - I	Review of various provisions regarding Goods and Service Tax (GST). Provisions relating to Tax invoice proforma and Procedure for Preparing it (Practical Problems). Provisions regarding Debit and Credit Notes.
UNIT - II	Accounts and Records in GST. Payment of Tax. Provisions relating to interest and Refund.
UNIT- III	Returns — Furnishing details of outward supplies and Inward supplies. Furnishing of Returns. Types of various returns and relating Forms — Monthly Return, Quarterly Return (Composition), Annual Return.
UNIT- IV	General study of Integrated Goods and Service Tax Act. (IGST) Special provisions relating to Job Work. Process for Reverse charge mechanism.
UNIT - V	Procedure and types of Assessment. GST administration — appointment and powers of officers. Provisions of Inspection, Search, Seizure and arrests. Offences and penalties Appeals and Revision.