



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

New Syllabus - B.Com II Year (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.
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.

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: Concept, Process and Techniques, Decision Making, Concept and Process. Organization - 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.

Subject - Corporate Account

UNIT - I	Company profits: Declaration of dividend , profit and loss appropriation account and disposal of profits, Managerial remuneration, Profit or loss prior to and post incorporation, Final accounts of companies
UNIT - II	Valuation of goodwill, Valuation of shares, Accounts of public utility companies
UNIT- III	Holding companies, 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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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. el tect 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.
UNIT- IV	Directors – managing directors, whole time director, their qualification, appointment, powers, duties & responsibilities. Company Meetings : Types. Quorum, Voting, Resolution and Minutes.
UNIT – V	Majority powers & minority rights, prevention of oppression & mis management, 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 epayment 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

Unit – I	Evolution of Database Technology, File-Oriented system, Database system, Client Server Platform:, Database system in the organization: Database and Data sharing, Startegic database planning, Management control, risks and cost of database: logical and physical data representation.
Unit – II	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.
Unit – III	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.
Unit – IV	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.
Unit – V	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 – 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.

Subject – Moral Values & Language

UNIT – I	हिन्दी भाषा – 1. वह तोड़ती पत्थर (कविता) – निराला 2. दिमागी गुलामी (निबंध) – राहुल सांकृत्यायन 3. वर्ण-विचार (स्वर-व्यंजन, वर्गीकरण, उच्चारण स्थान)
UNIT – II	हिन्दी भाषा – 1. नारीत्व का अभिशाप (निबंध) – महादेवी वर्मा 2. चीफ की दावत (कहानी) – भीष्म सहानी 3. विराम चिन्ह – (संकलित)
UNIT- III	1. चली फगुनाहट वीरे आम (ललित निबंध) विवेकी राय 2. इन्द्रधनुष का रहस्य (वैज्ञानिक लेख) – डॉ. कपूरमल जैन 3. संधि (संकलित)
UNIT- IV	सपनों की उड़ान (प्रेरक निबंध – ए.पी.जे. अब्दुल कलाम हमारा सौर मण्डल (संकलित) प्रमुख वैज्ञानिक आविष्कार (संकलित) समास (संकलित)
UNIT – V	नैतिक मूल्य – 1. शिकागो व्याख्यान – स्वामी विवेकानंद 2. धर्म और राष्ट्रवाद – महर्षि अरविन्द 3. सादगी आत्मकथा- महात्मा गांधी 4. चित्त जहाँ भय शून्य – रवीन्द्रनाथ ठाकुर



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Subject – English

Unit .I	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
Unit .II	Basic English Language: Idioms, Proverbs and Phrasal Verbs, Tenses, Prepositions, Determiners, Verbs, Articles, Nouns and Pronouns.
Unit .III	Short Essay on given topics. 2. Correspondence • Skills (Formal & Informal letters and Application.
Unit .IV	Translation of Sentences / Passage English to Hindi and Hindi to English
Unit .V	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 – Finance & 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.

Subject: - Personal Selling and Salesmanship

Unit I	Nature and Importance of personal selling. Door to Door selling situation where personal selling in more effective. Cast 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, There 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.



Subject - Advertising- II

UNIT - I	Advertising agencies, role & importance in advertising organization patterns, functions, selection of agency, agency commission & fees advertising department, functions & organization.
UNIT - II	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). Their characteristics, merits & limitations.
UNIT- III	Media scene in India, problem of reaching rural audience & Markets, exhibitions, mela, press conference, media planning, selection of media category, reach frequency impact, cost & other factors influencing the choice of media.
UNIT- IV	Regulation of advertising in India, misleading & deceptive advertising, false claims, advertising agencies, their role & importance in advertising & false claim.
UNIT - V	Media scheduling, round-up of previous lectures, evaluation of ad effectiveness, importance & difficulties, method of measuring effectiveness, pre-testing, post-testing communication effect, sales effect.

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.