

**SOPHIA GIRLS' COLLEGE,
AJMER
(AUTONOMOUS)**



SYLLABUS

**(Batch)
2017-18**

FOR

BACHELOR OF COMMERCE

Semester – I to IV

BACHELOR OF COMMERCE

Eligibility for admission in First Year of BCOM is 10+2 examination of any Board with at least 50% marks. With regard to admission on reserved category seats government rules will be applicable.

SCHEME OF EXAMINATION

The number of the paper and the maximum marks for each paper, together with the minimum marks required for a pass are shown against each subject separately. It will be necessary for a candidate to pass in the theory as well as the practical part of a subject/paper, wherever prescribed, separately.

Classification of successful candidates shall be as follows:

First Division	60%	} of the aggregate marks prescribed in Semesters I to VI taken together
Second Division	48%	

All the rest shall be declared to have passed the examination.

1. For passing a candidate shall have to secure at least 40% marks in each course (Theory and Practical separately).
2. No division shall be awarded in Semesters I to V.
3. Wherever a candidate appears for a due paper examination, she will do so according to the syllabus in force at the time of her admission.
4. A candidate not appearing in any examination/absent in any paper of term end examination shall be considered as having DUE in those papers.

End Semester Examination Pattern

Maximum Marks : 100

Duration : 2 ½ Hrs.

Section A

Contains 10 Questions of 1 mark each and all are compulsory. 10 x 1 = 10 marks

Three questions from each unit and one extra question from any one unit.

3 + 3 + 4 = 10 Questions

Section B

Contains 3 questions with internal choice (Two questions from each unit).

Each Question carries 5 marks.

A student has to attempt 3 questions, choosing at least one question from each unit.

5 x 3 = 15 marks

Section C

Contains 3 questions with internal choice (Two questions from each unit).

Each Question carries 10 marks.

A student has to attempt 3 questions, choosing at least one question from each unit.

3 x 15 = 45 marks

Examination Scheme for Bachelor of Commerce (2017-18Batch)

Semester - I					
Theory Papers	Internal	External	Max. Marks	Min. Marks	Duration
BCOM – 101 Cost Accounting – I	30	70	100	40	2 ½ Hr.
BCOM – 102 Business Statistics – I	30	70	100	40	2 ½ Hr.
BCOM – 103 Principles of Management– I	30	70	100	40	2 ½ Hr.
BCOM – 104 Business Law – I	30	70	100	40	2 ½ Hr.
BCOM – 105 Economic Environment in India	30	70	100	40	2 ½ Hr.
BCOM – 106 Business Economic	30	70	100	40	2 ½ Hr.
Total			600	240	
Semester – II					
Theory Papers	Internal	External	Max. Marks	Min. Marks	Duration
BCOM – 201 Cost Accounting – II	30	70	100	40	2 ½ Hr.
BCOM – 202 Business Statistics – II	30	70	100	40	2 ½ Hr.
BCOM – 203 Principles of Management– II	30	70	100	40	2 ½ Hr.
BCOM – 204 Business Law – II	30	70	100	40	2 ½ Hr.
BCOM – 205 Foreign Trade and Economy	30	70	100	40	2 ½ Hr.
BCOM – 206 Production Function and Factor Pricing	30	70	100	40	2 ½ Hr.
Total			600	240	

**Examination Scheme for
Bachelor of Commerce (2017-18Batch)**

Semester - III					
Theory Papers	Internal	External	Max. Marks	Min. Marks	Duration
BCOM – 301 Corporate Accounting – I	30	70	100	40	2 ½ Hr.
BCOM – 302 Financial Accounting – I	30	70	100	40	2 ½ Hr.
BCOM – 303 Company Law– I	30	70	100	40	2 ½ Hr.
BCOM – 304 Fundamentals of Entrepreneurship– I	30	70	100	40	2 ½ Hr.
BCOM – 305 Financial Management	30	70	100	40	2 ½ Hr.
BCOM – 306 Banking Law In India	30	70	100	40	2 ½ Hr.
Total			600	240	
Semester –IV					
Theory Papers	Internal	External	Max. Marks	Min. Marks	Duration
BCOM – 401 Corporate Accounting – II	30	70	100	40	2 ½ Hr.
BCOM – 402 Cost Analysis and Decision Making	30	70	100	40	2 ½ Hr.
BCOM – 403 Company Law– II	30	70	100	40	2 ½ Hr.
BCOM – 404 Fundamentals of Entrepreneurship– II	30	70	100	40	2 ½ Hr.
BCOM – 405 Financial Analysis	30	70	100	40	2 ½ Hr.
BCOM – 406 Banking Practice In India	30	70	100	40	2 ½ Hr.
Total			600	240	

SEMESTER - I

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – I (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 101 Cost Accounting - I

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment system and use of costing data for planning, control and decision making.

Unit –I

Introduction: Definition of Costing, Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern, Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System. Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs, cost sheet, total costs and unit costs. Costing Methods and Techniques Accounting for material: Material control: concept and techniques; pricing of material issues, treatment of material losses.

Unit –II

Accounting for labour: Labour cost control procedure; labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.

Unit –III

Accounting for overheads: Introduction Definition, Classification of Overhead- Element-wise, Functional and Behavioral; Need for of classifying overhead into fixed and variable; various types of overheads. Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/overabsorption of overheads.

Suggested Books:

1. Oswal, Maheshwari, Sharma, Mantri Sharma (2012-13) Cost Accounting 12th Edition, Ramesh Books Depot Jaipur
2. Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, (2012) Cost Accounting 11th Edition Ajmera Books Co., Jaipur.
3. Jain khandelwal Pareek, (2017-18) Cost Accounting 5th Edition Ajmera Book Company.
4. Dr. P.C.Tulsian, (2008) Cost Accounting 1st Edition S. Chand & Co. Ltd.
5. Dr. B.K Mehta (2017) Cost Accounting 3rd Edition S.B.P.D Publishing House.
6. Arora M.N.:Year (2000) Cost accounting- Principles and practice;12th Edition Vikas, New Delhi
7. Jain S.P. and Narang K.L., (2017) - Cost Accounting; Kalyani, New Delhi.
8. Horgren, Charles, Foster and Datar : (2012) Cost Accounting – A Managerial Emphasis; 14th Edition prentice-Hall of India, New Delhi.
9. Maheshwari S.N.:(2014) Advanced Problems and Solutions in Cost Accounting 20th Edition Sultan and: New Delhi.
10. Surolia, Agarwal, Sharma – Cost Accounting, Shivam Books Depot.

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – I (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 102 Business Statistics - I

Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Unit- I

Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Collection of data; Official Statistics. Simple Random Sample, Stratified random sample. Analysis of Univariate Data : Construction of a frequency distribution, Concept of central tendency.

Unit- II

Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient. Skewness – meaning, methods of measuring skewness and difference between dispersion and skewness.

Unit- III

Analysis of Bivariate Data: Linear regression. Correlation- meaning , types and different methods of correlation.

Suggested Books:

1. Oswal, Agrawal, Saraswal Paldecha, Agrawal (2012-13)- Statistics 1st Edition-Ramesh Books Depot publications, Jaipur.
2. Ranga, Gupta, Goyal, Bhatnagar, Soni; (2012-13)-Business Statistics &Statistical Methods;4th Revised edition Ajmera Book Co., Jaipur.
3. Dr. Agarwal (2009) Business Statistics 1stEdition ; Vrinda Publications (P) Ltd.
4. Hooda, R.P.: Statistics for business and economics; 5th Edition- Macmillan, New Delhi.
5. Ya-Lun Chou :(1975) Statistical analysis with business and economic applications Holt, Rinehart & Winster, New York.
6. Lewin and Rubin:(1998) Statistics for management; 7th Edition- Prentice-Hall of India, New Delhi.
7. Hoel &Jessen : Basic statistics for business and economics; 3rd Edition John Wiley and Sons, New York.
8. Yadav, Jain & Mittal; Business Statistics; Malik & co., Jaipur

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – I (2017-18 Batch)

Max. Marks: 100 (70 Ext; 30 Int) Min. Marks: 40

Duration: 2 ½ hrs

COMM-103: Principles of Management- I

Objective: This course enables the students to develop understanding of management functions and principles.

UNIT-I

Nature, Principles and Importance of Management, Schools of Management Thought, Management by objectives

UNIT-II

Meaning, Importance, Types and process of Planning, Process of Decision Making, Organization: Importance, Types, Structure and Forms of organization, Span of Control

UNIT-III

Controlling; Introduction, techniques and process. Communication; Introduction and Modern techniques of communication

Reference Books :

1. Naulakha R.L(2011) Principles Of Management ,Revised Edition RBD Publications
2. Sudha G.S (2013) ,Management, Revised Edition Ramesh Book Depot
3. Rajpurohit, Sharma, Sharma, Gupta; (2013), Management, Revised Edition Ajmera Book Company, Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – I (2017-18Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM – 104 Business Law – I

Objectives: To acquaint the students with the legal framework influencing business operations.

UNIT-I

1. The Indian Contract Act 1872: Introduction and General Principles of Contract, Classification of Contracts, Contractual Capacity, Free consent and Consideration.

UNIT-II

1. The Indian Contract Act 1872: Void Agreement, Contingent Contract, Performance and Discharge of Contract, Remedies for Breach of Contract, Quasi Contract.

UNIT-III

1. The Indian Contract Act 1872: Contract of Indemnity and Guarantee, Contract of Pledge and Bailment, Agency.

Reference Books:

- 1 Kapoor N.D.:(2017), Elements of Merchantile Law,30th Edition, Sultan Chand & sons, New Delhi.
- 2 Nolakha,R.L.(2017), Business Law, 8th Edition, RBD Publications, Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – I (2017-18 Batch)

Max. Marks : 100 (Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Com – 105 Economic Environment in India

Objectives: This course attempts to acquaint the students with emerging issues in business at the national and international level.

UNIT I

- ECONOMIC ENVIRONMENT- meaning, factors affecting economic environment. Indian economy and its features. New economic policy and its effects. Economic planning- meaning, importance and objectives, achievements of planning in India, NITI AAYOG.

UNIT II

- POPULATION- characteristics, causes of growth, New Population policy in India. Problems relating to population, unemployment, poverty. REGIONAL IMBALANCE-factors responsible & measures. Human resources and Economic development.

UNIT III

- Industrial development & industrial policy, industrial sickness:- causes, consequences & measures. Small scale and cottage Industries-features, problems, initiatives by the Government, Youth Skill Development.

SUGGESTED READINGS:

1. Vashistha, Bhinda, Sharma, Lodha, Sharma 2011-12 – Economic Environment in India – Ajmera Book Company .
2. Swami H.R. , Gupta B. P – 2013- Economic Environment in India – R.B.D Publications.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – I (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Com – 106 Business Economics

Objectives: This course is meant to acquaint the student with the principles of economics which are applicable in business.

Unit I

- Meaning, definition of business economics. Role of business economics in decision makings.
- Concept of Kautilya Arthshastra.
- Micro and macro economics, static and dynamic economics. Economic laws.
- Economic problem and function of economic system.
- Utility: Cardinal & ordinal approach, law of diminishing marginal utility, law of equi-marginal utility.
- Consumer surplus.

UNIT II

- Indifference curve analysis: consumer equilibrium.
- Demand analysis- concept& law of demand.
- Elasticity of demand- meaning, types, methods of measurement and its importance.

UNIT III

- Supply& law of supply, elasticity of supply.
- COMMODITY PRICING: general theory of value, change in demand and supply and their effects on equilibrium price, time element in price determination.
- Capital formation, efficiency of labour.
- Malthusian and Optimum theories of population

SUGGESTED READINGS:

1. Saraswat, Lodha, Sharma, Godha, Kiradoo,Tailor-(2014) – Business Economics – Ajmera Book Company
2. Jhingan M.L. – (2015)- Micro Economic Theory, 7th Edition, Vrinda Publications.
3. Agarwal M.D and Deo Som – (2014-15)- Business economics – R.B.D. Publishing House.
4. Jhingan M.L. (2013) Advanced Economic Theory, Vrinda Publication P. Ltd.

SEMESTER - II

Sophia Girls' College,
Ajmer (Autonomous)

B.COM Semester – II (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 201 Cost Accounting - II

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment system and use of costing data for planning, control and decision making.

Unit –I

Unit Costing: Definition, Objectives, Types of Cost unit, Production Account, Differences between cost sheet and production account, treatment of work in progress, scrap and wastage, spoilage and defectives, opening and closing stock of finished goods, determination of tender price, absorption of overheads **Operating costing:** Introduction, Transport Costing, Hotel Costing, Power house Costing, Hospital Costing and Cinema Costing.

Unit –II

Job Costing: Definition, features, procedure, Job Cost sheet. **Batch Costing:** Definition, Economic Batch Quantity and its determination, Batch Cost Sheet. **Contract Costing:** Progress payments, Retention money, Escalation clause, Contract accounts, Treatment of notional profit, Presentation of work in progress in Balance Sheet. **Process Costing:** Meaning, Features, Process v/s Job Costing, preparation of process accounts. Treatment of Normal loss, abnormal loss and abnormal gain, Treatment of Opening and closing Stock, Inter process profit, By Product and Joint Product Cost Accounting.

Unit –III

Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts. **Integrated System:** Meaning, Features, Advantages and accounting entries. **Reconciliation of Cost and Financial Statements:** Introduction, meaning, Reasons for difference in profits disclosed by Financial Accounts and Cost Accounts, Objectives, Procedure, Format, Preparation of Reconciliation Statement in various situations and Memorandum Reconciliation account.

Suggested Books:

1. Oswal, Maheshwari, Sharma, Mantri Sharma (2012-13) Cost Accounting 12th Edition, Ramesh Books Depot Jaipur
2. Dr. D.C. Jain, Dr. M.C. Khandelwal and R. Govind Pareek, (2012) Cost Accounting 11th Edition Ajmera Books Co., Jaipur.
3. Jain khandelwal Pareek , (2017-18) Cost Accounting 5th Edition Ajmera Book Company.
4. Dr. P.C.Tulsian, (2008) Cost Accounting 1st Edition S. Chand & Co. Ltd.
5. Dr. B.K Mehta (2017) Cost Accounting 4th Edition S.B.P.D Publishing House.

6. Arora M.N.:Year (2000) Cost accounting- Principles and practice;12th Edition Vikas, New Delhi
7. Jain S.P. and Narang K.L., (2017) - Cost Accounting; Kalyani, New Delhi.

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – II (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 202 Business Statistics- II

Objective: To familiarize students with the basic statistical tools used to summarize and analysis quantitative information for decision making.

Unit –I

Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting.

Unit- II

Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods. Moments and Kurtosis.

Unit- III

Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Lagrange's, Newton Advancing difference Method, Binomial Method only.

Suggested Books:

1. Oswal, Agrawal, Saraswal Paldecha, Agrawal (2012-13)- Statistics 1st Edition-Ramesh Books Depot publications, Jaipur.
2. Ranga, Gupta, Goyal, Bhatnagar, Soni; (2012-13)-Business Statistics &Statistical Methods;4th Revised edition Ajmera Book Co., Jaipur.
3. Dr. Agarwal (2009) Business Statistics 1stEdition ;Vrinda Publications (P) Ltd.
4. Hooda, R.P.: Statistics for business and economics; 5th Edition- Macmillan, New Delhi.
5. Ya-Lun Chou :(1975) Statistical analysis with business and economic applications Holt, Rinehart & Winster, New York.
6. Lewin and Rubin:(1998) Statistics for management; 7th Edition- Prentice-Hall of India, New Delhi.
7. Hoel &Jessen : Basic statistics for business and economics; 3rd Edition John Wiley and Sons, New York.
8. Yadav, Jain & Mittal; Business Statistics; Malik & co., Jaipur

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – II (2017-18 Batch)

Max. Marks: 100 (70 Ext; 30 Int) Min. Marks: 40

Duration: 2 ½ hrs

COMM-203: Principles of Management- II

Objective: This course enables the students to develop understanding of management functions and principles.

Unit –I

Strategic Management : Concept, Importance and Techniques and Relevance.Coordination:Meaning , Need and Techniques.

Unit –II

Directing: Meaning, Importance and Techniques. Organization behavior: Introduction, Elements and Scope. Leadership styles

Unit –III

Motivation: Introduction and approach. Management of change, Resistance to change, reasons for resistance to change on part of employees. E-commerce: Introduction, Advantages of E-commerce as compared to traditional system

Reference Books :

1. Naulakha R.L(2011) Principles Of Management ,Revised Edition RBD Publications
2. Sudha G.S (2013) ,Management, Revised Edition Ramesh Book Depot
- 3.Rajpurohit,Sharma,Sharma,Gupta;(2013),Management,RevisedEditionAjmeraBook Company,Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – II (2017-18Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM – 204 Business Law – II

Objectives: To acquaint the students with the legal framework influencing business operations.

Unit –I

1. Sales of Goods Act 1930: Introduction of Act, Goods and their classification, conditions and warranties, Doctrine of Caveat Emptor, Passing (transfer) of property (ownership) in goods, Performance of the contract of sale, Rights of Unpaid Seller, Auction sale.

Unit –II

1. Consumer Protection Act 1986: Introduction of Act, Consumer Rights and Duties, Redressal Agencies, Nature and scope of remedies available to consumers.

Unit –III

1. Partnership Act 1932: Introduction, Types of Partnership and types of Partners, Rights and duties of Partners, Dissolution of partnership.
2. Limited Liability Partnership Act 2008: Meaning, Need, advantages and disadvantages. Difference between Limited liability Partnership & Partnership.

Reference Books:

1. Kapoor N.D.:(2017), Elements of Merchantile Law,30th Edition, Sultan Chand & sons, New Delhi.
2. Nolakha,R.L.(2017), Business Law, 8th Edition, RBD Publications, Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – II (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Com – 205 FOREIGN TRADE AND ECONOMY

Objectives: This course attempt at acquainting the students with emerging issues in business at the national and international level.

UNIT I

AGRICULTURE- importance & development , Marketing, Credit, Green Revolution, problems and remedial measures. Role of RRB's in rural development- introduction, establishment and functions. WTO and Indian agriculture.

UNIT II

FOREIGN TRADE IN INDIA- volume, composition & direction, export promotion, export and import policy of government, investment of foreign capital in India, role of multi- national corporations in Indian economy.

UNIT III

ECONOMY OF RAJASTHAN- basic characteristics, features of population. Agriculture, industry, power, transport and tourism sectors in Rajasthan:- characteristics , prospects, problems and challenges.

SUGGESTED READINGS:

1. Vashistha, Bhinda, Sharma, Lodha, Sharma 2011-12 – Economic Environment in India – Ajmera Book Company .
2. Swami H.R. , Gupta B. P – 2013- Economic Environment in India – R.B.D Publications.

Sophia Girls' College, Ajmer (Autonomous)
B.Com. Semester – II (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)
Time : 2 ½ Hrs

Min. Marks: 40

Com – 206 Production Function and Factor Pricing

OBJECTIVE: This course is meant to acquaint the student with the principles of economics which are applicable in business.

UNIT I

- Production function- cobb douglas equation, laws of return, Iso product curve, least combination of factors, returns to scale.
- Cost analysis - classification & its determinants.
- Revenue analysis- meaning & types and its relationship with elasticity of demand.

UNIT II

- MARKET- definition and classification, price and output determination under perfect, imperfect, monopoly, discriminating monopoly and oligopoly competition.
- Factor Pricing I -Marginal productivity theory; Wages – concept, kinds and modern theory; Rent-concept³; Ricardian and modern theories; quasi rent.

UNIT III

- Factor Pricing II - Interest- concept, liquidity preference theory & modern theory of interest. Profit_ concept, risk, innovation, modern & uncertainty theories of profit⁴.
- National income-concept, measurement, distribution & economic welfare.

SUGGESTED READINGS:

1. Saraswat, Lodha, Sharma, Godha, Kiradoo, Tailor- (2014) – Business Economics – Ajmera Book Company
2. Jhingan M.L. – (2015)- Micro Economic Theory, 7th Edition, Vrinda Publications.
3. Agarwal M.D and Deo Som – (2014-15)- Business economics – R.B.D. Publishing House.
4. Jhingan M.L. (2013) Advanced Economic Theory, Vrinda Publication P. Ltd.

SEMESTER - III Sophia Girls'

College, Ajmer (Autonomous)

BCOM Semester – III (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Note : Please keep a ratio of Practical 60% : Theory 40% in the question paper.

COM – 301 Corporate Accounting -I

Objective:This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act. To impart basic accounting knowledge as applicable to business.

Unit – I

Internal reconstruction: Alteration in Share capital, Reduction in Share Capital, Capital reduction Scheme, Framing Internal Reconstruction Scheme. Amalgamation of Companies as per AS-14: Types of Amalgamation, Method of Accounting for Amalgamations, Computation of Purchase Consideration, Accounting entries, Inter Company transactions.

Unit – II

Issue, forfeiture and reissue of forfeited shares- concept & process of book building.Issue of rights and bonus shares. Buy back of shares. Redemption of Preference shares: Accounting of Redemption, Methods of redemption Purchases of Business, Profit prior to incorporation, Under-writing.

Unit – III

Valuation of goodwill –meaning , factors, types, need for valuation of goodwill, methods of valuation of goodwill.Valuation of shares- meaning , factors, types, need for valuation of shares, methods of valuation of shares, fair value of Shares.

Suggested Reading:

1. Gupta R.L., Radhaswamy M.2018: Company Accounts, 18th Edition Sultan chand and Sons.,New Delhi.
2. Maheshwari S.N.:2009 Corporate Accounting, Revised Edition -Vikas Publishing House,New Delhi.
3. Monga J.R., Ahuja, Girish and Sahagal Ashok:1988 Financial Accounting. 7th Edition -Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal R.S. and Gupta S.C.2018, Advanced Accounts.21st Edition Sultanchand & Co., New Delhi
5. P.C. Tulsian 2018 Accounting for PE II –5thEdition -South Western Publishing Co.,Cincinnati, Chio.
6. S.N. Maheshwari, S.K. Maheshwari,2018 Advanced accountancy volumeII 6th Edition Vikas Publication House, New Delhi.
7. Jain, Khandelwal & Pareekh,2017 Company Accounts. Ajmera Book Co., Revised Edition Jaipur
8. Agarwal, Shah, Sharma, Agarwal, Agarwal, Corporate Accounting. Revised Edition RBDpublication Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – III (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Note : Please keep minimum 60% practical questions in the question paper

COM – 302 Financial Accounting -I

Objective: The Course provides the students for understanding of the application of accounting techniques for management.

Unit – I

Departmental accounts: Meaning, Problems in departmental accounting and solutions. Accounting of Empty Containers and Packages

Unit – II

Accounting for Investment & stock market transactions. Voyage Accounts.

Unit – III

Insurance Claims Accounting For Hire purchase and Installment system.

Books Recommended:

1. Gupta R.L. and Radheswamy 2014 M.-Advanced Accountancy 13th Edition (Sultan Chand & Sons NewDelhi)
2. Jain, Khandelwal, Pareek; (2017-18): Financial Accounting and Decision Making, Revised Edition, Ajmera Book Company, Jaipur
3. Agrawal, Shah, Sharma, Agrawal, Agrawal; (2017-18): Financial Accounting and Decision making - Revised Edition (RBD) Publication Jaipur
4. Chakraborty H.-1997 Advanced Accountancy- 13th Edition (Oxford University press,)

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – III (2017-18Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM – 303 Company Law – I

Objectives: To impart knowledge of Legislative framework in relation to company as per Companies Act, 2013.

Unit-I

1. Definition and characteristics of a company, Types of companies-Public ,Private, One Person, Holding and Subsidiary, Promotion and incorporation of company
2. e-filing with regard to incorporation of company.

Unit-II

1. Memorandum of Association, Articles of Association, Doctrine of Ultra vires and indoor management.
2. Prospectus: statutory provisions and consequences of misstatement in prospectus, Statement in lieu of prospectus, shelf prospectus, abridged prospectus and red-herring prospectus.

Unit-III

1. Meaning and kinds of Share capital & share, Advance mechanism of issue, Share certificate and share warrant
2. Transfer and Transmission of shares.

Reference Books:

- 1 Kapoor N.D.:(2017), Elements of Company Law,31th Edition, Sultan Chand & sons, New Delhi.
- 2 Dr.Nolakha R.L.(2017), Company Law, 8th Edition, RBD Publishing

Sophia Girls' College, Ajmer (Autonomous)

B.Com Semester – III (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM–304 Fundamentals Of Entrepreneurship-I

Objective : To impart knowledge regarding entrepreneurship and independent business undertaking.

UNIT –I

Entrepreneurship - meaning and definition, features, types, importance and benefits of entrepreneurship.

Entrepreneur – meaning and definition, characteristics, types, significance of entrepreneur.

Specific traits/ qualities of entrepreneur –

Leadership – leadership roles, leadership behavior.

Risk taking – risk tendencies and behavior of an entrepreneur.

Business planning – meaning of business plan, characteristics of business plan, need and importance of business plan.

Role of socio-economic environment on entrepreneurship and vice-versa –Relationship between entrepreneurship and environment, need and importance of entrepreneurial environment, environmental forces or types of environment: definition of internal and external environment, types of external environment (short explanation) – physical environment, economic environment, technological environment, social environment.

Changing values relating to entrepreneurship in dynamic socio-economic environment, factors impeding the growth of entrepreneurship, efforts to encourage entrepreneurship.

UNIT- II

Theories of entrepreneurship – (a) psychological theories with reference to: innovation theory, theory of need of achievement, theory of recover the withdrawal of status, behavioural theory (b) sociological theory: entrepreneurial group theory, social change theory, cultural theory.

Development of entrepreneurship in India (pre and post independence), recent trends for development of entrepreneurship in India.

Entrepreneurial behavior – meaning and types of entrepreneurial behavior.

Innovation and entrepreneur – definition of creativity and innovation, difference between creativity and innovation, creative process, innovation process, skills required for innovation, need and role of innovation today, sources and opportunities for innovation.

Social responsibility of entrepreneurs – definition of social responsibility, scope of social responsibility of entrepreneurs.

UNIT – III

Role of entrepreneur in socio-economic growth : as an innovator, in generation of employment opportunities, bringing about social stability, balanced regional development of industries, export promotion and import substitution, forex earnings.

Reference books:

1. G.S.Sudha, 2013, Fundamentals Of Entrepreneurship, 5th Revised Edition, R.B.D. Publications.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – III (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

NOTE: Please keep a ratio of 60% practical and 40% theory in question paper

Com – 305 Financial Management

Objectives:The objective of this course is to help students to understand the students conceptual framework of this financial management.

UNIT I

- Meaning, scope, importance & limitations of financial management, task & responsibilities of a modern finance manager. Finance functions: investment, financing & dividend decision. Profit v/s wealth maximisation. Techniques of financial analysis. Ratio analysis: liquidity, activity, profitability & investment ratio.

UNIT II

- Management of working capital- Meaning, concept, policies , types and methods .
- Management of Inventories- Meaning, concept and methods.
- Management of Receivables.

UNIT III

- Sources of finance - long term & short term sources.
- Cost of capital – Meaning, significance & its computation.

SUGGESTED READINGS:

1. Agarwal M.R. (2017) Financial Management, 5th Edition, Garima Publications
2. Agarwal, Agarwal, Saraswat, Bhatnagar (2017-18) Financial Management, 5th Edition – R.B.D Publishing House.
3. Bose Chandra (2010) Fundamental of Financial Management, 4th Editions – PHI Learning Pvt. Ltd.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – III (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Com –306 BANKING LAW IN INDIA

Objectives:This course enables the students to know the functions of banks and system of law practiced in india.

UNIT I

- **BANKING LEGISLATION IN INDIA**

Reserve banking of India act,1934, banking (regulation) Act 1949; banking companies(Acquisition and transfer of undertakings) Act,1970.

UNIT II

- **BANKER CUSTOMER RELATIONSHIP**

Definition of the term banker & space customer, general & special relationship, termination of relationship, pass book, types of accounts and their operation, types of customer.

- **E- Banking-** introduction, advantages, techniques, types, functions, dimensions of fund transfer, E-banking risks.

UNIT III

- **NEGOTIABLE INSTRUMENT**

Concept and elements, types; cheque, bills, promissory notes, crossing, endorsement, presentation.

SUGGESTED READING :

1. Varshney P.N.- Banking Law and Practice 4TH Edition, Sultan Chand and Sons
2. Trivedi, Nagar, Bhatt – Banking law and Practice in India-5Th Edition Ramesh Book Depot.
3. Desai Vasant – Development Bank and Financial Intermediaries , 4Th Edition , Himalaya Publishing House.
4. Mathur S.K. , Banking Law and Practice in India, 4Th Edition , Shivam Book House P. Ltd. Jaipur
5. Trivedi, Dashora, Nagar, Bhatt, Banking Law and Practice in India, 5Th Edition – R.B.D Publishing House.

SEMESTER - IV Sophia Girls'

College, Ajmer (Autonomous)

B.COM Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 401 Corporate Accounting -II

Objective:This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act. To impart basic accounting knowledge as applicable to business.

Unit – I

Issue of Debentures, Redemption of Debentures: conversion method, Lump-sum payment method without and with Sinking Fund, Open Market operation Method.Final Accounts of Companies including Managerial remuneration and Disposal of Profit.

Unit – II

Consolidated Financial Statements: Definition of Holding and subsidiary Company, Advantages and Disadvantages From Holding company, Computation of Pre and Post Acquisition Profit, accounting for dividend, Receipt of Bonus shares from Subsidiary Company, Accounting Treatment for losses of Subsidiary Company, Drafting of Consolidated Balance Sheet and Consolidated Profit & Loss Account with one Subsidiary , Computation of EPS as per AS-20.

Unit – III

Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs Method, Deficiency account, Liquidators Final Statement of account, List B Contributories.Accounting for Lease.

Suggested Reading:

- 1.Gupta R.L., Radhaswamy M.2018: Company Accounts, 18th Edition Sultan chand and Sons., New Delhi.
2. Maheshwari S.N.:2009 Corporate Accounting, Revised Edition -Vikas Publishing House,New Delhi.
3. Monga J.R., Ahuja, Girish and Sahagal Ashok:1988 Financial Accounting. 7th Edition -Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal R.S. and Gupta S.C.2018, Advanced Accounts.21st Edition Sultanchand & Co., New Delhi
5. P.C. Tulsian 2018 Accounting for PE II –3rdEdition -South Western Publishing Co.,Cincinnati, Chio.
6. S.N. Maheshwari, S.K. Maheshwari,2018 Advanced accountancy volumeII 6th Edition Vikas Publication House, New Delhi.
7. Jain, Khandelwal & Pareekh,2018 Company Accounts. Ajmera Book Co., Revised Edition Jaipur
8. Agarwal, Shah, Sharma, Agarwal, Agarwal, (Hindi & English) Corporate Accounting. Revised Edition RBDpublication Jaipur.

Sophia Girls' College, Ajmer (Autonomous)

B.COM Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COM – 402 Cost Analysis and Decision Making

Objective: The Course provides the students for understanding of the application of Costing techniques for management.

Unit – I

Absorption and marginal costing : Marginal and differential costing as a tool for decision making – make or buy, change of product mix; pricing; Cost Reduction, and Cost Control, Target Costing - its Principles, Balanced Scorecard as a performance measure- Features- Purpose, Reasons for use of balanced scorecard.

Unit – II

Budget :An introduction; Types of budgets; fixed and flexible budget; cash budget; Master Budget, control ratios. Zero Base Budgeting; Responsibility Accounting; Performance Budgeting.

Unit – III

Standard costing and variance analysis; meaning & application of standard cost. Variance analysis- material, labour, overhead and sales.

Suggested Readings:

1. Gupta R.L. and Radheswamy 2014 M.-Advanced Accountancy 13th Edition (Sultan Chand & Sons New Delhi)
2. Jain, Khandelwal, Pareek; (2017-18): Financial Accounting and Decision Making, Revised Edition, Ajmera Book Company, Jaipur
3. Agrawal, Shah, Sharma, Agrawal, Agrawal; (2015-16): Financial Accounting and Decision making - Revised Edition (RBD) Publication Jaipur (Hindi)
4. Chakraborty H.-1997 Advanced Accountancy- 13th Edition (Oxford University press,)

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM – 403 Company Law – II

Objectives: To impart knowledge of Legislative framework in relation to company as per Companies Act, 2013.

Unit -I

1. Debentures: Meaning and types of debentures.
2. Company Meetings: Statutory meeting, Annual General meeting, Extraordinary General meeting. Quorum, Notice, Agenda, Motion and Resolution, and Minutes of company meeting, Methods of voting.

Unit II

1. Company membership: Methods of acquiring membership and termination.
2. Company Management: Director, Managing Director and Whole Time Director. Appointment & Retirement of Directors, Disqualifications for Appointment of Director, Rights, Duties and Liabilities of Directors.

Unit III

1. Oppression and Mismanagement: Meaning and prevention.
2. Company Secretary: Role & Need, Appointment, Qualification, Power, Duties & Liabilities.
3. Winding-up of company: Meaning, modes of winding up and functions of Company Liquidator.

Reference Books:

1. Kapoor N.D.:(2017), Elements of Company Law,31th Edition, Sultan Chand & sons, New Delhi.
2. Dr.Nolakha R.L.(2017), Company Law, 8th Edition, RBD Publishing

Sophia Girls' College, Ajmer (Autonomous)

B.Com Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

COMM-404 Fundamentals Of Entrepreneurship-II

Objective : To impart knowledge regarding entrepreneurship and independent business undertaking.

UNIT -I

Promotion of a new venture – stages/steps for promoting a new venture.

SWOT analysis

External environment analysis – meaning, need and importance of environmental analysis, brief description of : economic environment, socio-cultural environment, technological environment, competitive factors.

UNIT – II

Legal requirements for establishment of a new unit – legal forms of organization, SSI registration, objectives and benefits of registration, provisional and permanent registration, procedure of registration.

Financing the new enterprise : raising of funds – critical issues, short-term and long finance, sources of short-term and long term finance.

Venture capital financing and documentation – definition of venture capital, seed capital and start-up capital, features of venture capital, difference between venture capital financing and traditional financing, venture capital financing stages, venture capital process, roles and fields of venture capital, sources of supply of venture capital in India, regulation and guidelines for venture capital, venture capital investment process and documentation.

UNIT – III

Entrepreneurial Development Programmes – meaning and definition of EDPs, nature or characteristics of EDPs, need or importance of EDPs, objectives of EDPs, phases or stages of EDPs, critical evaluation of EDPs in India, suggestions to make EDPs more effective.

Role of government in Entrepreneurial Development – government role in the form of assistance and incentives.

Reference books:

1. G.S.Sudha, 2013, Fundamentals Of Entrepreneurship, 5th Revised Edition, R.B.D. Publications.
2. Ramchandani, Sharma, Pareek, Saxena, 2014, Fundamentals Of Entrepreneurship, 2nd Edition, Ajmera Book Company.
3. Dr. S.S.Khanka, 2014, Entrepreneurial Development, 4th Edition, S.Chand & Company Pvt. Ltd.

Sophia Girls' College, Ajmer (Autonomous)

B.Com. Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Note : Please keep a ratio of 60% practical and 40% theory in setting of the question paper

Com – 405 Financial Analysis

Objectives:The objective of this course is to help students to understand the students conceptual framework of this financialmanagement.

UNIT I

- Funds flow analysis- preparation of changes in working capital and sources and uses of funds.
- Cash flow analysis, difference between fund flow and cash flow analysis.

UNIT II

- Capital structure - theories and determinants, essentials of optimum capital structure.
- Cost volume profit analysis.

UNIT III

- Dividend policies- essentials of study of dividend policy, walter and gordon's model.
- Leverage - operating & financial leverage, trading on equity.

SUGGESTED READINGS:

1. Agarwal M.R. (2017) Financial Management, 5th Edition, Garima Publications
2. Agarwal, Agarwal, Saraswat, Bhatnagar (2017-18) Financial Management, 5th Edition – R.B.D Publishing House.
3. Bose Chandra (2010) Fundamental of Financial Management, 4th Editions – PHI Learning Pvt. Ltd.

Sophia Girls' College, Ajmer (Autonomous)
B.Com. Semester – IV (2017-18 Batch)

Max. Marks : 100(Ext:70, Int:30)

Min. Marks: 40

Time : 2 ½ Hrs

Com – 406 Banking Practice in India

Objectives: This course enables the students to know the functions of banks and system of law practiced

UNIT I

- **PAYING AND COLLECTING BANK :**

rights, duties , protection. Dishonour, noting and protesting of negotiable instrument.

UNIT II

- **INVESTMENT AND LENDING OF BANKING FUNDS:**

Principles of investment, profitable and non- profitable investments in funds m(cash reserve & statutory reserves). Bankers advance against marketable securities.

UNIT III

- **LETTER OF CREDIT**

Meaning, characteristics & nature.Types of letter of credit- personal and commercial letter of credit, procedure of opening letter of Credit, precaution in making payment of letter of Credit.Frauds in banks, types and its prevention.

SUGGESTED READING :

1. Varshney P.N.- Banking Law and Practice 4TH Edition, Sultan Chand and Sons
2. Trivedi, Nagar, Bhatt – Banking law and Practice in India-5Th Edition Ramesh Book Depot.
3. Desai Vasant – Development Bank and Financial Intermediaries , 4Th Edition , Himalaya Publishing House.
4. Mathur S.K. , Banking Law and Practice in India, 4Th Edition , Shivam Book House P. Ltd. Jaipur
5. Trivedi, Dashora, Nagar, Bhatt, Banking Law and Practice in India, 5Th Edition – R.B.D Publishing House.