

University of Mumbai



Revised Syllabus and Question Paper Pattern of Courses of B.Com. (Accounting and Finance) Programme at Semester I and II

Under Credit, Grading and Semester System

With Effect from Academic Year 2013-2014

Board of Studies-in-Accountancy, University of Mumbai

**Revised Syllabus and
Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme
at
Semester I and II**

Semester I (Seven Courses)		Semester II (Seven Courses)	
Course No.	Title of the Course	Course No.	Title of the Course
1.1.1	Financial Accounting - Elements of Financial Accounting - Paper I	1.2.1	Financial Accounting - Special Accounting Areas - Paper II
1.1.2	Cost Accounting - Introduction and Element of Cost - Paper I	1.2.2	Auditing - Introduction and Planning - Paper I
1.1.3	Economics - Micro Economics - Paper I	1.2.3	Financial Management - Introduction to Financial Management - Paper I
1.1.4	Commerce - Business Environment - Paper I	1.2.4	Taxation - Indirect Taxes - Paper I
1.1.5	Accounting with Use of Accounting Softwares - Introduction and Applications - Paper I	1.2.5	Business Law - Business Regulatory Framework - Paper I
1.1.6	Business Communication - Paper I	1.2.6	Quantitative Methods for Business - Paper I
1.1.7	Foundation Course - Commercial Environment - Paper I	1.2.7	Business Communication - Applications in Business - Paper II

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester I**

Course No.	Title of the Course
1.1.1	Financial Accounting - Elements of Financial Accounting - Paper I
1.1.2	Cost Accounting - Introduction and Element of Cost - Paper I
1.1.3	Economics - Micro Economics - Paper I
1.1.4	Commerce - Business Environment - Paper I
1.1.5	Accounting with Use of Accounting Softwares - Introduction and Applications - Paper I
1.1.6	Business Communication - Paper I
1.1.7	Foundation Course - Commercial Environment - Paper I

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.1 Financial Accounting -
Elements of Financial Accounting - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Accounting Standards Issued by ICAI and Inventory Valuation	12
2	Final Accounts	12
3	Accounting from Incomplete Records	14
4	Fire Insurance Claims	12
Total		50

Sr. No.	Modules / Units
1	Accounting Standards Issued by ICAI and Inventory Valuation
1.1	Accounting Standards: Concepts, Benefits, Procedures for Issue of Accounting Standards Various AS: AS – 1: Disclosure of Accounting Policies (a) Purpose (b) Areas of Policies (c) Disclosure of Policies (d) Disclosure of Change in Policies (e) Illustrations AS – 2: Valuation of Inventories (Stock) (a) Meaning, Definition (b) Applicability (c) Measurement of Inventory (d) Disclosure in Final Account (e) Explanation with Illustrations AS – 9: Revenue Recognition (a) Meaning and Scope (b) Transactions Excluded (c) Sale of Goods (d) Rendering of Services (e) Effects of Uncertainties (f) Disclosure (g) Illustrations
1.2	Inventory Valuation Meaning of Inventories Cost for Inventory Valuation Inventory Systems : Periodic Inventory System and Perpetual Inventory System Valuation: Meaning and Importance Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method Computation of Valuation of Inventory as on Balance Sheet Date: If Inventory is taken on a Date After the Balance Sheet or Before the Balance Sheet
2	Final Accounts
2.1	Expenditure a) Capital (b) Revenue Receipts a) Capital (b) Revenue
2.2	Adjustments and Closing Entries
2.3	Final Accounts of Manufacturing Concerns (Proprietary Firm)
3	Accounting from Incomplete Records
	Introduction Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)
4	Fire Insurance Claims
	Computation of Loss of Stock by Fire Ascertainment of Claim as per the Insurance Policy Exclude: Loss of Profit and Consequential Loss

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.2 Cost Accounting -
Introduction and Elements of Cost - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	12
2	Material Cost	14
3	Labour Cost	12
4	Overheads	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	Evolution Objectives and Scope of Cost Accounting Importance and Advantages of Cost Accounting Difference between Cost Accounting and Financial Accounting Limitations of Financial Accounting Definitions: Cost, Costing and Cost Accounting Classification of Cost on Different Bases Cost Allocation and Apportionment Coding System Essentials of Good Costing System
2	Material Cost
	Material Cost: The Concept Material Control Procedure Documentation Stock Ledger, Bin Card Stock Levels Economic Order Quantity (EOQ)
3	Labour Cost
	Labour Cost: The Concept Composition of Labour Cost Labour Cost Records Overtime / Idle Time / Incentive Schemes
4	Overheads
	Overheads: The Concept Classification of overheads on different bases Apportionment and Absorption of Overheads

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.3 Economics -
Micro Economics - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	06
2	Demand and Supply Analysis	08
3	Theory of Production	06
4	Cost and Revenue Analysis	06
5	Market Structure	12
6	Pricing Practices, Market Failure and Project Planning	12
Total		50

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> (a) Concept of Scarcity (b) Choice and Efficiency (with Reference to PPC) (c) Basic Tools in Economic Analysis <ul style="list-style-type: none"> i. Equations ii. Functions iii. Identities iv. Slope v. Time Series vi. Cross Section Data vii. Scatter Diagrams viii. Derivatives and Limits
2	Demand and Supply Analysis
	<ul style="list-style-type: none"> (a) Demand Function and Determinants of Demand (b) Supply Function and Determinants of Supply (c) Determination of Equilibrium Price in an Open Market (d) Concept and Importance of Elasticity of Demand: Price, Income, Cross and Promotional (e) Consumer's Surplus (f) Demand Forecasting: Meaning, Significance and Methods (g) Case Studies
3	Theory of Production
	<ul style="list-style-type: none"> (a) Production Function: Short Run and Long Run (b) Law of Variable Proportions (c) Producer's Equilibrium (d) Principle of Returns to Scale (e) Economies of Scale (f) Case Studies
4	Cost and Revenue Analysis
	<ul style="list-style-type: none"> (a) Cost Concepts: Fixed and Variable Costs (b) Behavior of Cost Curves: Short Run and Long Run (c) Producer's Surplus (d) Revenue Concepts: Total Revenue, Average Revenue and Marginal Revenue under Perfect Competition and Monopoly (e) Break-Even Analysis (f) Case Studies
5	Market Structure
	<ul style="list-style-type: none"> (a) Features of Perfect Competition and Monopoly (b) Long-run Equilibrium of a Firm and Industry under Perfect Competition and Monopoly (c) Features of Monopolistic Competition (d) Features of Oligopoly: Price Indeterminateness, Cartel Formation and Forms of Price Leadership (e) Case Studies

6	Pricing Practices, Market Failure and Project Planning
6.1	Pricing Practices
	(a) Price Discrimination (b) Dumping (c) Marginal-Cost Pricing (d) Cost-Plus Pricing (e) Case Studies
6.2	Market Failure
	(a) Concept of Market Failure and Inefficiency (Productive and Allocative Inefficiency using PPC) (b) Causes of Market Failure (Public Goods, Market Power, Externalities, Information Asymmetry and Equity) (c) Government Intervention and Market Efficiency (d) Case Studies
6.3	Capital Budgeting
	(a) Meaning and Importance (b) Steps in Investment Appraisal (c) Case Studies

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- The Macro Economics Today by Bradley R. Schiller, Tata McGraw-Hill, New Delhi
- Microeconomics by B. Douglas Bernheim and Michael D. Whinston, Tata McGraw-Hill, New Delhi
- Economics, by R.G. Lipsey and A.K. Chrystal, Oxford University Press, New Delhi
- Economics: Principles and Applications by N.G. Mankiw, Cengage Learning, New Delhi
- Microeconomics by R.S. Pindyck and D.L. Rubinfeld, Pearson Education, New Delhi
- Principles of Economics by J.E. Stiglitz and C.E. Walsh, W.W. Norton, New York
- Microeconomics: Theory and Applications by D.L. Salvatore, Oxford University Press, New Delhi
- Managerial Economics by Suma Damodaran, Oxford University Press, New Delhi
- Intermediate Microeconomics: A Modern Approach by H.R. Varian, W.W. Norton, New York
- Microeconomic Theory by Sen and Anindya, Oxford University Press, New Delhi
- Modern Microeconomics by A .Koutsoyiannis, MacMillan Press, New Delhi
- Business Economics by H.L. Ahuja, Business Economics, S. Chand and Company (P) Ltd., New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.4 Commerce -
Business Environment - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Business and its Environment	08
2	Business and Society	16
3	Contemporary Issues	12
4	International Environment	14
Total		50

Sr. No.	Modules / Units
1	Business and its Environment
	1. Business Objectives, Dynamics of Business and its Environment, Types of Business Environment 2. Environmental Analysis: Importance, Factors, PESTEL Analysis, SWOT Analysis
2	Business and Society
	1. Business Ethics: Nature and Scope of Ethics, Ethical Dilemmas, Corporate Culture and Ethical Climate 2. Development of Business Entrepreneurship: Entrepreneurship and Economic Development, Micro, Small and Medium Enterprises Development (MSMED) Act, 2006, Entrepreneurship as a Career Option 3. Consumerism and Consumer Protection: Consumerism in India, Consumer Protection Act 1986
3	Contemporary Issues
	1. Corporate Social Responsibility and Corporate Governance: Social Responsibility of Business, Ecology and Business, Carbon Credit 2. Social Audit: Evolution of Social Audit, Benefits of Social Audit, Social Audit v/s Commercial Audit
4	International Environment
	1. Strategies for going Global: MNCs and TNCs, WTO 2. Foreign Trade in India- Balance of Trade, FDI Investment Flows and its Implication for Indian Industries

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Environment Text and Cases by M.B. Shukla, Taxman Publications, New Delhi
- Global Economy and Business Environment by Francis Cherunilam, Himalaya Publication House, Mumbai
- Business Environment: Text and Cases by Francis Cherunilam, Himalaya Publication House, Mumbai
- Indian Economy by Dutt and Sundaram, S. Chand and Company Pvt. Ltd., New Delhi
- Essentials of Business Environment by K. Aswathappa, Himalaya Publication House, Mumbai
- Business Environment by Justin Paul, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Indian Economy by Misra and Puri, Himalaya Publishing House, Mumbai
- Entrepreneurial Development by S.S. Khanka, S. Chand and Company Pvt. Ltd., New Delhi
- Dynamics of Entrepreneurship by Vasanta Desai, Himalaya Publishing House, Mumbai
- Entrepreneurship and Small Development Business Management by C.B. Gupta and S.S. Khanka, Sultan Chand and Sons, New Delhi
- Entrepreneurship by David H. Holt, PHI Learning Pvt. Ltd., New Delhi
- Management of Small-Scale Industries by Vasant Desai, Himalaya Publishing House, Mumbai
- Business and Government by Francis Cherunilam, Himalaya Publishing House, Mumbai
- Corporate Governance in India by Jayati Sarkar and Subrata Sarkar, Sage Publications, New Delhi
- Corporate Governance: Principles, Policies and Practices by A.C. Fernando, Pearson Education India, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.5 Accounting with Use of Accounting Softwares -
Introduction and Applications - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Computers	03
2	Office Productivity Tools	08
3	Web	02
3	Accounting with Use of Accounting Softwares	37
Total		50

Sr. No.	Modules / Units
1	Introduction to Computers
	(a) History of Computers (b) Parts of Computers (c) Hardwares: Specifications and Data Storage Management (d) Softwares: Concept of System Softwares and Applications
2	Office Productivity Tools
	(a) MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mailmerge and Print Review and Set-up (b) MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up (c) Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up
3	Web
	(a) Use of Various Web Browser (b) Information Searching Tool (c) Downloading (d) Create New email ID (e) Sending Data through email
4	Accounting with Use of Accounting Softwares
	(a) Introduction to Accounting Software (b) Features of Accounting Softwares (c) Installation of Tally ERP.9 Accounting Software: <ol style="list-style-type: none"> i) Opening Screen of Tally, Creating Company, Loading / Selecting of Company, Setting a Company, Altering / Modifying Existing Company, Configuring Company ii) Menu Related to Accounts, Groups, Managing Groups and Multiple Groups iii) Ledgers: Creating Single Ledger, Advanced Uses of Single Ledger, Displaying Ledger and Altering Multiple Ledger iv) Inventory: Creation of Group and Creation of Stock v) Vouchers in Tally <ol style="list-style-type: none"> 1. Pre-define Vouchers: Contra Vouchers, Sales Vouchers, Payment Vouchers, Receipt Vouchers, Journal Vouchers, Memo, Optional Vouchers and Post-dated Vouchers 2. Configuring Vouchers, Creating / Customizing Vouchers, Displaying Vouchers and Altering Vouchers vi) Bank Deposit: Filling and Check Preparation and Bank Reconciliation vii) Depreciation: Fixed Installment Method, Reducing Balance Method and Change in Method viii) Reports: Trail Balance, Balance Sheet, Profit and Loss Account, Bank Reconciliation Statement

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Introduction to Computer by Peter Norton, Tata McGraw-Hill, New Delhi
- Computer Fundamentals by P.K. Sinha, P.B.P. Publications, New Delhi
- Fundamentals of Information Technology by S.K. Bansal, A.P.H. Publishing Corporation, New Delhi
- Using Microsoft Office XP by E. Bott and Woody Leonhard, Phuket Island Song Pen Co. Ltd., Phuket
- Microsoft Office 2010 by Gary B. Shelly and Misty E. Vermaat, Cengage Learning, Boston, U.S.A.
- The Complete Reference Internet by Margaret Levine Young, Tata McGraw-Hill, New Delhi
- The Complete Reference Internet by Harley Hahn, Tata McGraw-Hill, New Delhi
- www.tallysolutions.com

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

1.1.6 Business Communication - Paper I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Nature and Process of Communication	10
2	Methods of Communication	15
3	Dimensions of Corporate Communication	15
4	Listening and Communication	10
Total		50

Sr. No.	Modules / Units
1	Nature and Process of Communication
	(a) Concept of Communication (b) Definitions of Communication (c) Process of Effective Communication (d) Elements of Communication (e) Importance of Communication in Corporate World
2	Methods of Communication
	(a) Nature and Definitions of Verbal Communication (b) Oral Communication: Definition, Advantages and Disadvantages (c) Written Communication: Definition, Advantages and Disadvantages (d) Guidelines for Making Effective Verbal Communication (e) Non-verbal Communication: Facial Expressions, Gestures, Postures, Eye-Contact and Silence
3	Dimensions of Corporate Communication
	(a) Corporate World and Communication (b) Nature of Hierarchy in Corporate World (c) Downward Communication: Definition, Illustrations, Merits and Demerits (d) Upward Communication: Definition, Illustrations, Merits and Demerits (e) Horizontal Communication: Definition, Illustrations, Merits and Demerits (f) Vertical Communication: Definition, Illustrations, Merits and Demerits (g) Grapevine Communication: Definition, Illustrations, Merits and Demerits
4	Listening and Communication
	(a) Nature and Definitions of Listening (b) Importance of Effective Listening in Communication (c) Active and Passive Listening (d) Barriers to Effective Listening (e) Guidelines of Effective Listening

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Short Notes (Any 3 Out 5)	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Communication Today by Bovee and Thill, Tata McGraw-Hill, New Delhi
- Business Communication by Balasubramanyam, Vikas Publishing House, New Delhi
- Effective Business Communication by Kaul, Prentice Hall, New Delhi
- Communicative Competence in Business English by Robinson, Netrakanti and Shintre, Orient Longman, Hyderabad
- Business Communication by J.K. Sinha, Galgotia Publishing House, Delhi
- Effective Communication in Business by Walf and Warner, Southern Western Publications Cine Innali, U.S.A.
- Today's Business Letter Writing by Avett Elizabeth Maynard, Prentice Hall, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester I
with Effect from the Academic Year 2013-2014**

**1.1.7 Foundation Course -
Commercial Environment - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Commerce	14
2	Business and Basic Commercial Information	10
3	Business and Basic Accounting Information	10
4	Basic Economic Challenges	10
5	Organization, Management and Administration	06
Total		50

Sr. No.	Modules / Units
1	Introduction to Commerce
1.1	Concepts
	(a) Trade (b) Commerce (c) Business (d) Industry (e) Profession (f) Employment
1.2	Ecology and Business
	(a) Meaning of Environment (b) Ecology and Ecology Balance (c) Relationship between Ecology and Business (d) Protection of Environment and Need for Pollution Control (e) Environment Audit
1.3	Social Responsibilities of Business
	(a) Concept of Social Responsibilities (b) Cases for and Against Social Responsibilities
1.4	Business Ethics
	(a) Concept and Need (b) Principles of Business Ethics
2	Business and Basic Commercial Information
2.1	Managerial Response to Change in Business Environment
	(a) Management Information System (MIS) (b) Forecasting (c) Experts (d) Innovation (e) Acquisition (f) Merger (g) Joint Venture
2.2	Commercial Terms
	(a) Services (b) Outstanding (c) e-Commerce (d) M-Commerce (e) Infrastructure (f) Bank Assurance (g) Liberalization (h) Privatization (i) Globalization (j) Profit

3	Business and Basic Accounting Information
	<ul style="list-style-type: none"> (a) Meaning and Objectives of Accounting (b) Accounting as a Source of Information (c) Internal and External Users of Accounting Information and their Needs (d) Basic Accounting Terms: Assets, Liability, Expenses, Capital Expenditure, Revenue Expenditure, Income, Debtors, Creditors, Goods, Stock, Voucher, Transaction and Drawings
4	Basic Economic Challenges
	<ul style="list-style-type: none"> (a) Poverty: Absolute and Relative (b) Rural Development - Key Issues: Credit and Marketing, Co-operatives, Farming, Organic Farming, Alternatives to Farming (c) Employment: Concept, Problems and Policies (d) Infrastructure: Concept, Types and Problems a Critical Assessment
5	Organization, Management and Administration
	<ul style="list-style-type: none"> (a) Organization: Concept and Features (b) Management: Concept and Features (c) Difference between Organization and Management (d) Administration: Concept and Features

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Economy under Liberalised System: Issues and Problems by Bhuleshkar, V. Ashok and Suresh R. Desai (eds), Himalaya Publishing House, Mumbai
- Business Environment by Cherunilam Francis, Himalaya Publishing House, Mumbai
- Centre for Science and Environment (1997), The State of India's Environment (1984-1985), CSE, New Delhi
- Man's Impact on Environment by T.R. Delwyler, Tata McGraw-Hill, New York
- Ecology and Development of Third World by A. Gupta, Roylledge, London
- Environmental Priorities in India and Sustainable Development by Khoshoo, Indian Environmental Society, New Delhi
- Environment and Entrepreneur by B.C. Tondon, Chugh Publications, Allahabad
- Entrepreneurial Megabucks by Siner A. David, John Willey and Sons, New York
- Practical Guide to Industrial Entrepreneur by S.B. Srivastava, Sultan Chand and Sons, New Delhi
- Entrepreneurship: New Venture Creation by Dacad H. Halt, Prentice Hall of India Ltd., New Delhi
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Essentials of Management: An International Perspective by Harold Koontz and Heinz Weihrich, Tata McGraw-Hill, New Delhi
- Business Management and Organization by Thelma J. Talloo, Tata McGraw-Hill, New Delhi

**Revised Syllabus and
Question Paper Pattern of Courses of
B.Com. (Accounting and Finance)
Programme
at
Semester II**

Course No.	Title of the Course
1.2.1	Financial Accounting - Special Accounting Areas - Paper II
1.2.2	Auditing - Introduction and Planning - Paper I
1.2.3	Financial Management - Introduction to Financial Management - Paper I
1.2.4	Taxation - Indirect Taxes - Paper I
1.2.5	Business Law - Business Regulatory Framework - Paper I
1.2.6	Quantitative Methods for Business - Paper I
1.2.7	Business Communication - Applications in Business - Paper II

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.1 Financial Accounting -
Special Accounting Areas - Paper II**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Departmental Accountants	14
2	Branch Accounts	12
3	Accounting for Hire Purchase	12
4	Consignment Accounts	12
Total		50

Sr. No.	Modules / Units
1	Departmental Accountants
	Meaning Basis of Allocation of Expenses and Incomes / Receipts Inter Departmental Transfer: At Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit and Loss Account and Balance Sheet
2	Branch Accounts
	Meaning / Classification of Branches Accounting for Dependent Branch Not Maintaining Full Books Debtors Method Stock and Debtors Method
3	Accounting for Hire Purchase
	Meaning Calculation of Interest Accounting for Hire Purchase Transactions by Asset Purchase Method Based on Full Cash Price Journal Entries, Ledger Accounts and Disclosure in Balance Sheet for Hirer and Vendor (Excluding Default, Repossession and Calculation of Cash Price)
4	Consignment Accounts
	Accounting for Consignment Transactions Valuation of Stock Invoicing of Goods at Higher Price (Excluding Overriding Commission, Normal / Abnormal Losses)

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.2 Auditing -
Introduction and Planning - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Auditing	14
2	Audit Planning, Procedures and Documentation	12
3	Auditing Techniques	12
4	Internal Audit	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Auditing
1.1	Basics
	Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit
1.2	Errors and Frauds
	Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud
1.3	Principles of Audit
	Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting
1.4	Types of Audit
	Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit
1.5	Miscellaneous
	Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair
1.6	Accounting Concepts Relevant to Auditing
	Materiality, Going Concern
2	Audit Planning, Procedures and Documentation
2.1	Audit Planning
	Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan
2.2	Audit Programme
	Meaning, Factors to be Considered, Advantages, Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Works of Audit, Overall Audit Approach
2.3	Audit working Papers
	Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books
2.4	Audit Notebook
	Meaning, Structure, Contents, General Information, Current Information and Importance
3	Auditing Techniques
3.1	Test Check
	Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages, Disadvantages and Precautions.

3.2	Audit Sampling
	Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample
3.3	Internal Control
	Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries
3.4	Internal Checks Vs Internal Control, Internal Checks Vs Test Checks
4	Internal Audit
4.1	Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit
4.2	Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Question OR	15 Marks
Q-1	Full Length Question	15 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks) OR	15 Marks
Q-4	Short Questions / Short Notes)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.3 Financial Management -
Introduction to Financial Management - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	08
2	Concepts in Valuation	08
3	Investment Decisions	14
4	Types of Financing	08
5	Cost of Capital	12
Total		50

Sr. No.	Modules / Units
1	Introduction to Financial Management
	(a) Introduction (b) Meaning (c) Importance (d) Scope and Objectives (e) Profit vs Value Maximization
2	Concepts in Valuation
	(a) The Time Value of Money (b) Present Value (c) Internal Rate of Return (d) Bonds Returns (e) The Returns from Stocks (f) Annuity (g) Techniques of Discounting (h) Techniques of Compounding
3	Investment Decisions
	(a) Introduction (b) Purpose of Capital Budgeting (c) Capital Budgeting Process (d) Types of Capital Investment Decisions (e) Project Cash Flows and Net Profit Approval (f) Basic Principle of Measuring Project Cash Flows: Increment Principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle, Probability Technique for Measurement of Cash Flow (g) Capital Budgeting Techniques (Only Time Adjusted / Discounted Cash Flows) Net Present Value, PI, IRR, Discounted Pay Back (h) Capital Rationing <i>(Note: Problems on Computation of Cash Inflow, Ranking of Projects on Various Techniques, Selection and Analysis with/without Capital Rationing. (Excluding Comparison of IRR with Required Rate of Return i.e. Cut off Rate, IRR and Mutually Exclusive Projects with Unequal Lives, Multiple IRR)</i>
4	Types of Financing
	(a) Introduction (b) Needs of Finance and Sources: Long Term, Medium Term, Short Term (c) Long Term Sources of Finance (d) Short Term Sources of Finance
5	Cost of Capital
	Cost of Capital (a) Introduction (b) Definition and Importance of Cost of Capital (c) Measurement of Cost of Capital (d) WACC

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks)	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.4 Taxation -
Indirect Taxes - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction	30
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16	10
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61	05
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest	05
Total		50

Sr. No.	Modules / Units
1	Maharashtra Value Added Tax (MVAT), Act 2002: Introduction
1.1	Definitions
	Section: 2 (4) Businesses 2 (8) Dealers 2 (12) Goods 2 (13) Importer 2 (15) Manufacturer 2 (20) Purchase Price 2 (22) Resale 2 (24) Sales 2 (25) Sales Price 2 (27) Service 2 (33) Turnover of Sales and Rule 3
1.2	Incidence of Levy of Tax
	Sec. 3 Incidence of Tax Sec. 4 Tax Payable Sec. 5 Tax Not Leviable on Certain Goods Sec. 6 Levy of Sales Tax on Goods specified in the Schedule Sec. 7 Rate of Tax on Packing Material Sec. 8 Certain Sale and Purchase not Liable for Tax
1.3	Payment of Tax and Recovery
	Section: 42 - Composition of Tax and Notification 1505/CR-105/Taxation-1
1.4	Set Off, Refund, etc.
	Section 48 and 49 Set Off, Refund etc. Along with Rules 52, 53, 54, 55
2	Maharashtra Value Added Tax (MVAT), Act 2002: Registration Procedure and Rules: Section 16
3	Maharashtra Value Added Tax (MVAT), Act 2002: Audit Section 22 and 61
4	Maharashtra Value Added Tax (MVAT), Act 2002: Penalty and Interest

Notes:

1. The Syllabus is Restricted to Study of Particular Sections, Specifically Mentioned Rules and Notifications Only.
2. All Modules / Units include Computational Problems / Case Study.
3. The Law in force on 1st April Immediately Preceding the Commencement of Academic Year will be Applicable for Ensuing Examinations.

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple Choice / True or False / Match the Columns / Fill in the Blanks)	15 Marks
Q-4	Theory Questions* (*Short Notes / Short Questions)	15 Marks

Note: Full Length Question of 15 Marks may be Divided into Two Sub Questions of 08 and 07 Marks.

Reference Books

- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann, New Delhi
- Commentary on M.V.A.T. ACT, 2002 by M.S. Mathuria and Dilip Phadke by Maharashtra Sales Tax Vat News, Mumbai
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- Maharashtra Value Added Tax by Shah Shantilal, Snow White Publications Pvt. Ltd., Mumbai

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

**1.2.5 Business Law -
Business Regulatory Framework - Paper I**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Law of Contract 1872	25
2	Sale of Goods Act 1930	10
3	Negotiable Instrument Act 1881	08
4	Consumer Protection Act 1986	07
Total		50

Sr. No.	Modules / Units
1	Law of Contract 1872
	<ul style="list-style-type: none"> (a) Nature of Contract (b) Classification of Contracts (c) Offer and Acceptance (d) Capacity of Parties to Contract (e) Free Consents (f) Consideration (g) Legality of Object (h) Agreement Declared Void (i) Performance of Contract (j) Discharge of Contract (k) Remedies for Breach of Contract (l) Indemnity (m) Guarantee (n) Bailment and Pledge (o) Agency
2	Sale of Goods Act 1930
	<ul style="list-style-type: none"> (a) Formation of Contract of Sale (b) Goods and their Classifications (c) Price, Conditions and Warranties (d) Transfer of Properties in Goods (e) Performance of Contract of Sales (f) Unpaid Seller and his Rights (g) Sale by Auction (h) Hire Purchase Agreement
3	Negotiable Instrument Act 1881
	<ul style="list-style-type: none"> (a) Definition of Negotiable Instruments (b) Features of Negotiable Instruments (c) Promissory Note (d) Bill of Exchange and Cheque (e) Holder and Holder in due Course (f) Crossing of a Cheque (g) Types of Crossing (h) Dishonour and Discharge of Negotiable Instruments
4	Consumer Protection Act 1986
	<ul style="list-style-type: none"> (a) Salient Features (b) Definition of Consumers (c) Deficiency in Service (d) Defects in Goods

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- The Negotiable Instrument Act by J.S. Khargamwala, N.M. Tripathi Pvt. L.td., Mumbai
- The Principles of Mercantile Law by Avtar Singh, Eastern Book Company, Lucknow
- Business Law by M.C. Kuchal, Vikas Publishing House, New Delhi
- Business Law by N.D. Kapoor, Sultan Chand and Sons, New Delhi
- Business Law by P.R. Chandha, Galotia, Dew Delhi

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
(Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

1.2.5 Quantitative Methods for Business - Paper I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Functions	08
2	Mathematics of Finance	08
3	Introduction to Statistics	04
4	Presentation of Data	06
5	Analysis of Quantitative Data	16
6	Index Numbers	08
Total		50

Sr. No.	Modules / Units
1	Functions
	(a) Constant Function, Linear and Quadratic Functions (b) Business and Economic Functions Such as Demand, Supply, Revenue, Cost, Average Cost and Profit Functions (c) Equilibrium Point (d) Break Even Analysis
2	Mathematics of Finance
	(a) Simple and Compound Interest (b) Annuities, its Present and Future Values (c) Sinking Fund (d) Depreciation of Assets
3	Introduction to Statistics
	(a) Meaning, Scope and Limitations of Statistics (b) Concepts Such as – Population, Sample, Variate, Attribute, Parameter, Statistic (c) Types of Data: Discrete and Continuous Data, Primary and Secondary Data
4	Presentation of Data
	(a) Frequency Distribution and Cumulative Frequency Distribution Tables (b) Graphical Presentation of Frequency Distribution by Histogram, Frequency Polygon, Frequency Curve (c) Diagrammatic Representation using Multiple and Percentage Bar Diagrams
5	Analysis of Quantitative Data
5.1	Measures of Central Tendency
	(a) Requirements of Good Average (b) Arithmetic Mean, Mode, Median, Deciles and Quartiles (c) Comparison of Mean, Mode and Median as Measures of Central Tendency
5.2	Measures of Dispersion
	(a) Range, Quartile Deviation and Mean Absolute Deviation (b) Standard Deviation (c) Coefficient of Variation
6	Index Numbers
	(a) Concepts of Index Numbers (b) Simple and Composite Price Index Numbers (c) Laspeyre's, Paasche's, Fisher's, Marshall-Edgeworth's and Dorbish-Bowley's Index Numbers (d) Cost of Living Index Number (e) Concept of Real Income (f) Uses of Index Numbers

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Objective Type Question	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Indian Contract Act, Sales of Goods Act and Partnership Act by T.R. Desai, Sarkar and Sons Pvt. Ltd., Kolkata
- Applied Mathematics for Business Economics and the Social Sciences by Frank S. Budnick, Tata McGraw Hill, New Delhi
- Mathematical Statistics by J.K. Goyal and J.N. Sharma, Krishna Prakashan Ltd., Meerut
- Introduction to Statistical Methods by C.B. Gupta and Vijay Gupta, Vikas Publication House, Delhi
- Business Mathematics and Statistics by R.K. Ghosh and S. Saha, New Central Agency Pvt. Ltd. Calcutta
- Statistical Methods by S.P. Gupta, Sultan Chand and Sons Ltd., New Delhi
- Commerce Mathematics by Om P. Chug, etc., Anmol Publication Ltd., New Delhi
- Mathematics for Economics and Business by J. Soper, Blackwell Publishing, U.S.A.
- Fundamentals of Statistics by D.N. Elhance and Veena Elhance, Kitab Mahal, Allahabad

**Revised Syllabus and Question Paper Pattern of Courses of B.Com.
B.Com. (Accounting and Finance) Programme at Semester II
with Effect from the Academic Year 2013-2014**

1.2.7 Business Communication - Paper II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Barriers to Effective Communication in Corporate World	10
2	Theory and Practice of Business Correspondence	15
3	Interviews	15
4	Presentations	10
Total		50

Sr. No.	Modules / Units
1	Barriers to Effective Communication in Corporate World
	<ul style="list-style-type: none"> (a) Nature and Definitions of Barrier (b) Physical Barriers (c) Psychological Barriers (d) Semantic Barriers (e) Measures for Removal of Barriers
2	Theory and Practice of Business Correspondence
	<ul style="list-style-type: none"> (a) Parts of Business Letter (b) Layouts of Business Letter (c) Principles of Effective Letter Writing (d) email Writing Etiquettes (e) Types of Letter: Letter of Application with Resume, Letter of Inquiry, Letter of Order, Letter of Collection, Letter of Complaint and Letter of Sales
3	Interviews
	<ul style="list-style-type: none"> (a) Nature and Definitions of Interview (b) Types of Interviews (c) Application of WASP Technique (d) Preparations made by the Interviewer (e) Preparations made by the Interviewee (f) Commonly Asked Questions in the Interview
4	Presentations
	<ul style="list-style-type: none"> (a) Principles of Effective Presentation (b) Do's and Don'ts of Effective Presentation (c) Effective Use of OHP (d) Effective Use of Power Point Presentation (e) Guidelines for Effective Presentation

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Short Notes (Any 3 Out 5)	15 Marks
Q-2	Question with Internal Choice within the Questions	15 Marks
Q-3	Question with Internal Choice within the Questions	15 Marks
Q-4	Question with Internal Choice within the Questions	15 Marks

Note: Questions can be Sub-divided into (a) and (b), if Necessary, for 8 and 7 Marks Respectively.

Reference Books

- Business Communication Today by Bovee and Thill, Tata McGraw-Hill, New Delhi
- Business Communication by Balasubramanyam, Vikas Publishing House, New Delhi
- Effective Business Communication by Kaul, Prentice Hall, New Delhi
- Communicative Competence in Business English by Robinson, Netrakanti and Shintre, Orient Longman, Hyderabad
- Business Communication by J.K. Sinha, Galgotia Publishing House, Delhi
- Effective Communication in Business by Walf and Warner, Southern Western Publications Cine Innali, U.S.A.
- Today's Business Letter Writing by Avett Elizabeth Maynard, Prentice Hall, New Delhi