

**Syllabi and Courses of Reading**

**For**

**B.Com. Part-II**

**(Semester III & IV)**

**FOR 2017-18 SESSION**

## SYLLABUS

### B.COM. PART-II FOR 2017-18 SCHEME OF STUDY

#### Semester-III

Semester Wise Papers	Marks
<b>BC -301:</b> Punjabi	<b>50</b>
<b>BC- 301-A :</b> Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)	<b>50</b>
<b>BC -302:</b> English(Communication Skills)	<b>50</b>
<b>BC -303:</b> Principles of Business Management	<b>100</b>
<b>BC -304:</b> Corporate Accounting - I	<b>100</b>
<b>BC -305:</b> Income Tax Law –I	<b>100</b>
<b>BC -306:</b> Company Law	<b>100</b>
<b>VOCATIONAL SUBJECTS:</b>	
<b>STREAM - I</b> Office Management & Secretarial Practice	
<b>BC -307:</b> Office Practice	<b>100</b>
<b>BC -307A:</b> On the Job Training	<b>50</b>
<b>STREAM - II</b> Tax Procedure and Practice	
<b>BC -308</b> Income Tax - Procedure and Practice-I	<b>100</b>
<b>BC -308A:</b> On the Job Training	<b>50</b>
<b>STREAM - III</b> Principles and Practices of Insurance	
<b>BC -309:</b> Fire and Marine Insurance	<b>100</b>
<b>BC -309A:</b> On the Job Training	<b>50</b>
<b>STREAM - IV</b> Computer Applications	
<b>BC -310:</b> C- Programming and Data Structures	<b>80</b>
<b>Lab :</b> Practical based on Paper <b>BC -310</b>	<b>20</b>
<b>BC -310A:</b> On the Job Training	<b>50</b>

#### Add on Diploma Courses:

1. Risk Management and Insurance  
Paper-III: Principles and Practice of Life Insurance-I 100 Marks
2. Office Management and Secretarial Practice  
Paper-III: Office Management-I 100 Marks
3. Computerised Accounting  
Paper-III: Principles and Practice of Computerised Accounting-I 100 Marks
4. Tax Practice and Procedure  
Paper-III: Indian Taxation System-I 100 Marks

**B.Com. (With Honours)**

STREAM-I:	(With Honours in Accounting)	
	Paper-I: Contemporary Accounting-I	100 Marks
STREAM-II:	(With Honours in Finance)	
	Paper-I: Financial System and Markets	100 Marks

- Note :** (i) The students opting vocational subject 'Office Management and Secretarial Practice', 'Principles and Practice of Insurance' and 'Computer Applications' shall not take the compulsory paper 'Company Law'.
- (ii) The students who opt vocational subject 'Tax Procedure and Practice' shall not take the compulsory paper 'Income Tax Law-I'.

### Semester-IV

Semester Wise Papers	Marks
<b>BC -401:</b> Punjabi	<b>50</b>
<b>BC -401-A:</b> Punjabi Compulsory(Elementary Knowledge) ( Special Paper in lieu of Punjabi)	<b>50</b>
<b>BC -402:</b> English(Communication Skills)	<b>50</b>
<b>BC -403:</b> Auditing Practices	<b>100</b>
<b>BC -404:</b> Corporate Accounting- II	<b>100</b>
<b>BC -405:</b> Income Tax Law – II	<b>100</b>
<b>BC -406:</b> Business Mathematics	<b>100</b>
<b>VOCATIONAL SUBJECTS:</b>	
STREAM - I Office Management & Secretarial Practice <b>BC -407: Typing and Shorthand-III</b>	<b>100</b>
STREAM - II Tax Procedure and Practice <b>BC -408: Income Tax-Procedure and Pratices-II</b>	<b>100</b>
STREAM - III Principles and Practices of Insurance <b>BC -409: Group Insurance and Retirement Benefits</b>	<b>100</b>
STREAM – IV Computer Applications <b>BC -410: Database Management System</b> <b>Lab:</b> Practical based on Paper <b>BC -410</b>	<b>80</b> <b>20</b>

**Qualifying paper:** Environment & Road Safety Awareness

100 Marks

#### Add on Diploma Courses:

1. Risk Management and Insurance  
Paper-IV: Principles and Practice of Life Insurance-II 100 Marks
2. Office Management and Secretarial Practice  
Paper-IV: Office Management-II 100 Marks
3. Computerised Accounting  
Paper-IV: Principles and Practice of Computerised Accounting-II 100 Marks
4. Tax Practice and Procedure  
Paper-IV: Indian Taxation System-II 100 Marks

#### B.Com. (With Honours)

- STREAM-I: (With Honours in Accounting)  
Paper-II: Contemporary Accounting-II 100 Marks
- STREAM-II: (With Honours in Finance)  
Paper-II: Financial Services 100 Marks

**Note :** (i) The students opting vocational subject 'Office Management and Secretarial Practice', 'Principles and Practice of Insurance' and 'Computer Applications' shall not take the compulsory paper 'Business Mathematics'.

- (ii) The students who opt vocational subject 'Tax Procedure and Practice' shall not take the compulsory paper 'Income Tax Law-II'.
- (iii) The students studying in vocational paper "Principles and Practice of Insurance" will not be allowed to take the Add on Course/Paper "Risk Management and Insurance".
- (iv) The students studying in vocational paper "Computer Applications" will not be allowed to take the Add on Course/Paper "Computerised Accounting".
- (v) The students studying in vocational paper "Office Management and Secretarial Practice" will not be allowed to take the Add on Course/Paper" Office Management and Secretarial Practice".

(2017-18)

**B.COM. PART-II ( IIIrd Semester)**

**BC 301 - gzikph bkIwh**

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**gkmeqw ns/ gqPB^gZso dh o{g^o/yk**

**Gkr^T**

BktbL **fJe fwnkB d' sbtkoK**, BkBe f;zx

**Gkr^n**

n^1 d|soh fuamh gaso

n^2 **ftnkeoDL**

(i) w{b ftnkeoBe fJekJhnK dh gSkD s/ ;Ekgsh

(ii) tke pDso ns/ tke ouBk

(iii) T[gtke pDso L gSkD s/ ekoi

**Gkr^J**

Gkr T ns/ n d/ ftnkeoD tkb/ Gkr ftu'A ;zy/g T[soK tkb/  
gqPB.

**npe^tpv s/ g/go ;?ZNo bJh jdkfJsK**

1H Gkr T ftu'A Bktb dk ftPk t;s{\$;ko\$Bktb ebk

5 npe

2H gkso fusob

(fszB ftu'A fJe)

6 npe

3H d|soh fuamh

(fszB ftu'A fJae)

4 npe

4H Gkr n^2 ftub/ ftnkeoD tkb/ Gkr ftu'A toDBkswe gqPB (d' ftu'A

fJae)

5 npe

5H Gkr T ftu'A Bktb **fJe fwnkB d' sbtkoK** ns/ n^2 **ftnkeoD** tkb/ Gkr  
ftu'A ;zy/g T[soK tkb/ 15 gqPB g[ZS/ ikDr/.ftfdnkoEhnK B/ ;ko/  
gqPB eoB/ j'Dr/.

jo/e gqPB d/ 2 nze j'Dr/.

15x1=15 npe

**;jfkfJe gkm^;wZroh**

1H vkH i'frudo f;ux g[nko ns/ j'o, guikph GkPk dk ftnkeoD Gkr^.,  
guikph GkPk nekdwH ibuXo, 1991, guBk 67^73

2H vkH i'frudo f;ux g[nko ns/ j'o, guikph GkPk dk ftnkeoD Gkr^.,  
guikph GkPk nekdwH ibuXo, 1992

3H frH bkb f;µx s/ joehos f;µx, ekbi guikph ftnkeoD, guik; ;N/N  
:{BhH N?;eN p[æ p'ov, upvhrVQ  
4H ;µs f;µx ;/y'A, ;kfjsnkoE, bkj"o p[æ Pkg, b[fXnkDk  
5H gzikph d[BhnK (BkBe f;zx ftP/P nze), GkPk ftGkr gzikp, gfNnkbk  
6H vkH irihs f;zx, gzikph ftnkeoBL Po/DhnK s/ fJekJhnK  
7H y'I gfsqek (rbg ftP/P nze), gzikph :{Bhtof;Nh, gfNnkbk

(2017-18)

**B.COM. PART-II (IIIrd Semester)**

**BC 301-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**

**(Special paper in lieu of Punjabi Compulsory)**

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**gkmeqw ns/ gqPB^gZso dh o{g^o/yk**

fBoXkos g[;seL **gzikph dh gkm g[;se**, pbd/t f;zx uhwk,  
gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk  
(fJ; g[;se ftu'A Gkr gfjBkL gzikph ;kfjs tkbk Gkr fJ;  
;w?;No  
d/ f;b/p; ti'A gfVQnk ikDk j?.

**Gkr^T**

eftsk

**Gkr^ n**

n^1 ejkDh

n^2 BkNe

**Gkr^J**

T[go'es gkmeqw s/ nkXkos ;zy/g T[~soK tkb/ gqPB.

**nze tzv s/ g/go ;?ZNo bJh jdkfJsK**

1H ftfdnkoEhnK B/ gzikph GkPk ns/ r[ow[yh fbgh dk w[Ybk frnkB gqkgs  
ehsk j?. fJ; bJh ftfdnkoEhnK d/ GkPk ns/ fbgh d/  
frnkB B{z fXnkB ftu oyfdnK ;ob, ;gPN ns/ S'N/ T[~soK tkb/ gqPB jh  
g[ZS/ ikD.

2H ;ko/ GkrK ftZu'A gqPB g[ZS/ ikD.

3H ;ob s/ ;gPN gqPB g[ZS/ ikD.

4H toDkswe gqPB Bk g[ZS/ ikD.

5H b'V nB[;ko ftfdnkoEhnK B{z S'N iK u'D d/Dh bkIwh j?.

6H Gkr T ftu'A fe;/ eftsk d/ ;ob noE iK ;ko (gzi ftu'A d')

2x2=4 npe

7H fe;/ ekft N[eV/ s/ Gkt noE (fszB ftu'A fJe)

2 nze

8H fe;/ ejkDh dk ;zy/g ;ko\$fe;/ xNBk pko/ ikDekoh (fszB ftu'A fJe)

4 nze

9H gkso ;pzXh ;zy/g ikDekoh (fszB ftu'A fJe)

3 nze

10HBkNe dk ;zy/g ;ko\$ftPk

4

nze

11Hgkso ;pzXh ikDekoh

3

nze

12HGkr J ftu ;ko/ f;b/p; s/ nkXkos ;zy/g T[ZsoK tkb/ 15 gqPB g[ZS/

ikDr/. ftfdnkoEh B/ ;ko/ gqPB eoB/ j'Dr/. jo/e gqPB dk T[so 3^4  
;soK

ftu d/Dk j't/rk. jo/e gqPB d/ 2 nze j'Dr/.  
15x1=15 npe

( 2017-18 )

**BC 302: ENGLISH (COMMUNICATION SKILLS)**

Time allowed : 3 hours

Max Marks : 50

Periods per week : 6

External assessment :35

Pass Marks : 35%

Internal Assessment: 15

**COURSE CONTENT AND TESTING**

Popular Short Stories (OUP)

The following stories are not to be studied.

1. The World Renowned Nose by V. M. Bashir
2. The Dying Detective by Sir Arthur Conan Doyle
3. Living or Dead? by Rabindranath Tagore
4. Monal Hunt by Manohar Malgonkar
5. Old Man at the Bridge by Ernest Hemingway

Testing:

Q1. (a) One essay type question with an internal alternative on summary, theme, incident or character in about 250 words.

(b) Five short questions to be attempted out of the given eight from the prescribed text in about 30 words each.

4+5= 9

Q 2. Composition

Paragraph- The student should be asked to write a paragraph on any one of the given four current topics.

6

Q3. Letter Writing

The students should be asked to write a letter with an internal alternative on the following topics:

- a) Official Letter including application for a job.
- b) Letter to a Newspaper Editor on the matters of Public Interest particular by economic, social business and current affairs.

4

Q4 Usage of Language:

Topics to be covered

- a) Transformation of Sentences
- b) Use of Direct and Indirect Speech
- c) Correction of Sentences
- d) Formation of Nouns, Verbs, Adjectives of the given words and their use in illustrative sentences.

4+4+4+4=16

(The students should be asked to attempt any four of the given six from each of the above)

### **Books Recommended**

1. The Written Word- Vandana R.Singh
2. Living English Structure- W.Stannard Allen
3. Oxford Practice Grammar- John East Wood

( 2017-18 )

### **BC 303: Principles of Business Management**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment:70

### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

#### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

### **UNIT - I**

Introduction: Concept, nature, process and significance of management; An overview of functions of Management.

Planning: Concept, process and types; Decision making: Concept and process. Management by objectives. Organising: Concept, nature, process and significance; Authority and responsibility relationships. Staffing: Nature, Scope and Process.

### **UNIT - II**

Motivation: Concept, Theories : Maslow, Herberg, McGregor. Leadership: Concept and leadership styles, Leadership theories. Communication: Nature, process, networks and barriers, Effective communication.

Controlling : Nature, importance, areas of control, control process. Management of Change: Concept, Nature and process of planned change.

### **Suggested Readings:**

1. Management by Koontz O' Donnel
2. Principal & Practices of Management by LM Prasad
3. Fundamentals of Management by Terry and Franklin

4. Knowledge Management in Business by Groff and Jones
5. Principles and Techniques of Business by CP Mahajan
6. Time Management by Rolph Lewis

( 2017-18 )

**BC 304: Corporate Accounting -I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Corporate Accounting as per the Companies Act 2013: Issue, forfeiture and re-issue of shares; Redemption of preference shares; Issue and redemption of debentures; Issue of bonus shares and right shares; Underwriting of shares and debentures; Accounts of underwriters.

**UNIT - II**

Final Accounts including computation of managerial remuneration and disposal of profit; Profit prior to and after incorporation; consolidated balance sheet of holding companies with one subsidiary only, AS-21.

**Suggested Readings:**

1. S.P.Jain: Corporate Accounting

2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting
4. Nirmal Gupta: Corporate Accounting for B.Com II

( 2017-18 )

### **BC305: Income Tax Law -I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

#### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

##### **SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Definitions, Distinction between Capital and Revenue; Basis of charge; Incidence of tax, Exempted incomes; Agriculture Income & its tax treatment, Computation of Income from salaries and house property .

#### **UNIT - II**

Profit and gains from business and profession including Depreciation, Capital gains, Income from other sources. Carry forward and set off of losses, Income of other persons to be included in assessee's total income.

#### **Suggested Readings:**

1. Income Tax by C.A Parul Gupta
2. Income Tax and Central Sales Tax Law and Practices by B.B Lal
3. Income Tax by Mehrotra
4. Income Tax by Singhania

( 2017-18 )

## BC 306: Company Law

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

### Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

#### SECTION-A

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### SECTION-C

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

### UNIT - I

Company : Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company –Promotion & Registration; Preliminary contracts; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital, Book Building Process, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

### UNIT - II

Directors; Borrowing Powers (including debentures); Members; Managerial remuneration, Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

#### Suggested Readings:

1. Avtar Singh: Company Law
2. N. D. Kapoor: Company Law

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**BC 307: Office Practice**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

Office – Meaning, functions, importance, concept of office organisation; Centralisation Vs decentralisation of office correspondence, typing and duplicating, filing, mailing, general office. Filing: Meaning and importance, essentials of a good filing system, centralised Vs decentralised filing system, methods of filing, filing-equipment.

A study of various types of commonly used appliances and machines - Duplicator, accounting mechanism calculator, addressing machine, punch card machine, franking machine, weighing and folding machine, sealing machine, dectapone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Modern office Machines: Photocopier, Computer, Word processor, Scanner - their operation and uses in the office set up. Introduction to computer - importance, history and types of computers, computer hardware and software, computer operation.

Word Processor - Concept of Word processing, creating and editing documents, taking print out, DO's and Don'ts in detail from application point of view. Scanner - Introduction to Scanner, its importance and use in offices.

## UNIT - II

Meaning and importance of mail, centralisation of mail, handling of work - its advantages, mail room equipment, sorting table and racks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling Mail: Inward Mail - Receiving, sorting, opening, recording, marking distributing. Outward Mail - Folding of letters, preparation of envelopes, sorting sealing, weighing, stamping, entering in letter sent book or peon book. Despatching rail parcel service, Air mail service, courier service.

Essentials of a good letter, drafting of business letter: enquiry, quotation, order advice, making payment, trade reference complaints, and circular letters, follow up letters, official letters, and demi officials.

Assisting Visitors: Office etiquette, effective use of languages, preparation of appointment schedules and maintaining zvisitor's diary, furnishing desired information, instructing co-workers.

### **Practicals :**

#### Office Practice

#### 1. Filing Indexing

Practice in filing and indexing Alphabetical numerically, arranging files subjection, searching a particular file, transforming of fold files for future references, weeding out of records, developing card indexing system for the college library.

#### 2. Drafting of the following (on the basis of actual information)

- Application for a job
- Interview letter
- Appointment letter
- Letter of enquiry
- Letter of order
- Office notes
- Office order
- Issue of tenders

#### 3. Recording of inward/outward mail.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**PAPER BC: 307A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-I examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.

- (a) Banks/Financial Institutions
- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM II: TAX PROCEDURE & PRACTICE**

**BC 308: Income Tax - Procedure and Practice-I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Income Tax: Important definitions under IT ACT 1961; Basis of charge, rate of taxes applicable for different types of assesses; Residential status, Exempted Incomes; Heads of Income – Income from salaries.

**UNIT - II**

Income from House Property; Income from Profit and gains from business and Profession, Income from Capital Gains, Income from Other Sources.

( 2017-18 )

(B. A./B.COM.-II)  
**VOCATIONAL SUBJECTS**

**PAPER BC: 308A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.

- (a) Banks/Financial Institutions
- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE**

**BC 309: Fire and Marine Insurance**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Fire insurance Contract: Origin of fire insurance, its nature, risks, hazards and indemnity; Legal basis; Stipulation and conditions; Contracts; Full disclosure of material facts; Inspection and termination of coverage.

Issue and renewal of policies, Different kinds of risks covered, recovery of claims-Insurer's option: exgratia payment and subrogation; Policy conditions; Hazards not covered: Contribution and average: Reinsurance, double insurance and excess insurance; Types of fire protection policies issued by the General Insurance Corporation of India.

**UNIT – II**

Marine Insurance Contract: Origin and Growth, History of Lloyds, Evaluation of marine insurance business in India; Basic elements: Insurable interest, utmost good faith. Implied warranties; Policy documents; Types of marine insurance contract-Freight, Cargo and Vessel, Procedure for obtaining marine protection policy, Marine policies and conditions, Nature of coastal marine insurance; Perils covered, protection available; Procedure for preparation and presentation of claim; Payment of compensation by insurer.

Total loss, partial loss, particular average loss and general average loss; Preparation of loss statement, Payment of Marine Losses-requirement of the insured, documents needed, procedure for presentation of claim; Valuation of loss salvage; Limits of liability; Attachment and termination of risk.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**PAPER BC: 309A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-1 examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

(1) The summer training extended upto 4-6 weeks can be had in any of the following organizations.

- (a) Banks/Financial Institutions
- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

- (2) The topic of study should be directly related to the vocational stream in which the student is studying.
- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM IV: COMPUTER APPLICATIONS**

**BC 310: C-Programming and Data Structures**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

Internal Assessment : 20

External Assessment : 60

Practical :20

Periods per week : 6

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

**1. Overview of C Language**

C. Fundamentals: Introduction to C, character set, identifiers, keywords, data types, constants, variable user defined data types, arithmetic, unary, relational, logical, assignment and conditional operators, & expressions, Basic Structure of C Program. Data I/O Statement: Single character I/O, formatted I/O, string I/O functions.

**2. Control Structure**

Control Statements: sequencing, alteration (if-else, switch, break, continue, go to iteration while, do-while, for) and nested loops.

**3. Arrays**

Arrays: Single and multidimensional arrays, arrays and strings, string processing

**4. Functions**

Functions: Defining and accessing a function, passing arguments to a function, specifying arguments data types, function prototypes, recursion

Storage Classes-Automatic, External, Static Register

**5. Pointers and Structures**

Pointers: Character pointers, pointer to arrays, array of pointers.

Structure & Unions: Defining and processing structure, Unions Preprocessor,

## UNIT - II

### 6. Basic Notations and Array (Data Structures)

Basic concept and notations, data structures and data structure operations, mathematical notation and functions, algorithmic complexity, Big 'O' notation and time space trade off. Arrays: Linear array, Representation of Linear array in memory, Traversing Linear array, Insertion and deletion in an array, Multi dimensional array: Row-Major, Column Major order, sparse array.

### 7. Stacks

Push and Pop in Stack. Representation of stack in memory (Linked and Sequential)

Applications of Stacks: Conversion from infix notation to post fix notations, Evaluation of Postfix Notation, Matching of Parenthesis, Recursion, Tower of Hanoi.

### 8. Queues

Queue: Insertion and deletion in a linear queue and circular queue.

### 9. Searching Techniques

Linear and binary search

### 10. Sorting Techniques

Insertion sort, selection sort, exchange sort, bubble sort, merge sort, radix sort, quick sort.

### INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

The students would be required to solve any one problem out of two set by the examiner based on the packages covered in the syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

### REFERENCES:

1. Byron S. Gottfried, *Programming with C*, Tata McGraw Hill.
2. E. Balaguruswamy, *Programming in C*, Tata McGraw Hill.
3. Kamthane, *Programming with ANSI and Turbo C*, Pearsoned India Ltd.
4. M.G. Venkatehmurthy, *Programming Techniques through C*, Pearsoned India Ltd.
5. Steve Oualline, *Practical C Programming*, Sherroff Publishers.
6. Seymour Lipschultz, *Theory and Practice of Data Structure*, McGraw Hill.
7. Mary E.M.S. Loomis, *Data Structure and Management*, PHI.
8. Yadidyan Langson, Mosha J. Augrnstein, Aaron M. Tanembaun, *Data Structures using C & C ++*, PHI.

( 2017-18 )

**(B. A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**  
**PAPER BC: 310A ON THE JOB TRAINING**

Max Marks: 50

Pass Marks: 35%

The students who appear in B.Com. Part-I examination for vocational subject will take up 'On the job training' in summer vacations after the B. Com-I examination is over. They will prepare a Project Report based on their summer training. The evaluation and marks of this 'On the job training' are included in B.Com-II. Similarly B. Com.-II students after B.Com-II examination will take second 'On the job training' and prepare a Project report will be done in B.Com.-III. The following instructions are to be followed for the selection of organization (where summer training is to be taken) and for the preparation of project report:

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- (b) Offices of Centre/State/Local Government
- (c) Insurance Companies
- (d) Public Limited Companies
- (e) Stock Exchange
- (f) Chartered Accountants and Advocates dealing in Tax matters (For Tax related Add-on and Vocation Courses only).

Note: Sole proprietor organizations and partnership firms are not permitted for summer training.

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- (3) Not more than 2 to 3 students should be permitted in one organization. The students getting training in the same organization should have different topics for their study.
- (4) Students shall work under the guidance of an official from the concerned organization during the period of training.
- (5) The training report should include:
  - (a) Certificate from the organization on letter pad or under the seal of the organization. The certificate should specify the name of the candidate, father's name, date of commencement of training and period of training.
  - (b) Objective, Scope and Methodology of the study.
  - (c) The finding of the study and suggestions made by the candidate, which would be based upon the work done by the candidate during training.

**EVALUATION:**

After completion of summer training students will be required to prepare a summer training report and all the Project Reports will be submitted through the Principal of the concerned College to the University (Practical Branch) for evaluation upto December 31st, failing which students will be placed in compartment.

The evaluation of Project Reports shall be done by experts from panel of examiners approved by the Board of Under-Graduate studies in Commerce from time to time. The Controller of Examinations will ensure the above given instructions have been followed by the students and evaluation of reports is carried on as per these instructions.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**Risk Management and Insurance**

**PAPER III: PRINCIPLES AND PRACTICE OF LIFE INSURANCE-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

**Introduction:** Individual Life Insurance- Nature and uses of life insurance. A brief introduction of Life Insurance Companies operating in India.

**Life Insurance Contract:** Distinguishing characteristics; Utmost good faith; Insurable interest; Cavat emptor; Unilateral and allegory nature of contract; Proposal and application form; Warranties; Medical examination; Policy construction and delivery; Policy provision; Lapse; Revival; Surrender value; Paid up policies; Maturity; Nomination and assignment; Suicide and payment of insured amount; Loan to policy holders.

**UNIT-II**

**Life Insurance Risk:** Factors governing sum assured; Method of calculating economic risk in life insurance proposals; Measurement of risk and morality tables. Calculating of premium; Treatment of substandard risk; Life insurance fund; Valuation and investment of surplus; Payment of Bonus.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

(Add on Course)

Common for B.A./B.Com.-II

**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**PAPER III: OFFICE MANAGEMENT-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Office Stationery: Types of paper and envelopes, control of consumption of papers, Ink type-writing ribbons, carbon papers, pins, clips, erasers etc. Issue of stock and stock record.

Duplication Methods, Photocopying.

Meeting Notice, Agenda, Physical facilities, quorum, providing secretarial assistance.

**UNIT-II**

Meaning and importance of mail, centralisation mail, handling of work-its advantages, mail room equipment, sorting tables and racks, letter openers, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling Mail: Inward Mail- receiving, sorting, opening, recording, marking, distributing.

Outward Mail: Folding of letters, preparation of envelopes, sorting, scaling, weighing, stamping, entering in letter sent book or peon book, Dispatching rail parcel service, Air mail service, courier service.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**COMPUTERISED ACCOUNTING**

**PAPER III : PRINCIPLES AND PRACTICE OF COMPUTERISED ACCOUNTING-I**

Max Marks : 100

External Assessment : 60

Time : 3 Hours

Internal Assessment : 20

Pass Marks : 35%

Practical : 20

Theory: 4 + Practical 2

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Application of Latest TALLY; Package in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports.

**UNIT-II**

Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**TAX PRACTICE AND PROCEDURE**

**PAPER III : INDIAN TAXATION SYSTEM-I**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Aggregation of Income. Set off and carry forward of losses, Deductions to be made in computing total income, Double taxation relief, Assessment of Agriculture Income.

**UNIT-II**

Computation of tax liability in case of individual, H.U.F. Firms, Companies and Co-operative Societies.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th November and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**STREAM-I: B COM (WITH HONOURS IN ACCOUNTING)**

**PAPER I: CONTEMPORARY ACCOUNTING-I**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Accounting standards: Purpose, Historical perspective, Role of IASC in standardising accounting practices, Development of Accounting Standards in India, Indian Accounting Standards (AS) 1-16.

**UNIT-II**

Indian Accounting Standards (AS) 17-32, Financial Reporting: Meaning Objectives, Qualitative characteristics, Factors determining reporting requirements, Reporting practices of Indian companies.

( 2017-18 )

**STREAM-II: B.COM. (WITH HONOURS IN FINANCE)**

**PAPER 1: FINANCIAL SYSTEM AND MARKETS**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Introduction: Nature and role of Financial System; On overview of Indian Financial System; Regulatory Framework of Financial System in India:- RBI-role and functions; Recent Monetary policy of RBI, SEBI- role and function; Banking in India: Meaning, function, present structure; Development namks-An introduction.

**UNIT-II**

Financial Markets- Money and Capital Market; Money market- meaning, constituents, functions, instruments of money market; Capital market- meaning, constituent functions, instruments of capital. Elementary knowledge of stock exchange in India market; Role of Fiancial markets in economic development.

(2017-18)

## B.COM. PART-II Fourth Semester

### BC 401 - gzikph bkIwh

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**gkmeqw ns/ gqPB^gZso dh o{g^o/yk**

#### Gkr^T

AwDuink pMjwbI eftsk dw sMgRih kwiv- lihrW  
(sMpwdk lKvIr isMG, fw. jsivMdr isMG, fw. ieMdrjIq isMG cImw)  
pbilkySn ibauro, pMjwbI XUNivristI, pitAwlw[

#### Gkr^n

n^1 nypkoh fog'oN fsnko eoBk  
n^2 ftnkeoD  
(i) r[ow[yh fbgh dk fJfsjk;  
(ii) r[ow[yh fbgh dhnK ftP/PsktK  
(iii) gzikph Ppd i'VK d/ FB:w

#### Gkr^J

Gkr T ns/ n d/ ftnkeoD tkb/ Gkr ftu'A ;zy/g T[soK tkb/ gqPB.

**npe^tµv s/ g/go ;?ZNo bJh jdkfJsK**

1H Gkr 'T' ftu'A fe;/ eftsk dk ftPk t;s{\$;ko\$eth dk :'rdkB  
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2H gq;zr ;fjs ftnkfynk (uko ftu'A d')  
2x3=6 npe  
3H fog'oN fbyDh  
(fszB ftu'A fJæe) 04 npe  
4H Gkr n^2 ftub/ ftnkeoB tkb/ Gkr ftu'A toDBkswe gqPB (d'  
ftu'A fJæe) 5 npe  
5H Gkr T ftu'A eftsk dh g[;se ns/ n^2 ftnkeoB tkb/ Gkr ftu'A ;zy/g  
T[soK tkb/ 15 gqPB g[ZS/ ikDr/.ftfdnkoEhnK B/ ;ko/ gqPB eoB/  
j'Dr/.  
jo/e gqPB d/ 2 nze j'Dr/.  
15x1=15 npe

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1H vkH i'frudo f;µx g[nko ns/ j'o, guikph GkPk dk ftnkeoD Gkr^.,  
guikph GkPk nekdw ihuXo, 1991, guBk 67^73  
2H vkH i'frudo f;µx g[nko ns/ j'o, guikph GkPk dk ftnkeoD Gkr^.,  
guikph GkPk nekdw ihuXo, 1992

3H frH bkb f;µx s/ joehos f;µx, ekbi guikph ftnkeoD, guik; ;N/N  
:{BhH N?;eN p[æ p'ov, upvhrVQ  
4H okfiµdo gkb f;µx, nkX[fBe guikph eftsk g[Bo fuµsB, b'erhs gqekPB,  
upvhrVQ.  
5H okfiµdo gkb f;µx, nkX[fBe guikph eftsk dk fJfsjk;, guikph nekdwh,  
fdæbh.  
6H i;ftµdo f;µx , BthA guikph eftsk gSkD fuµB, u/sBk gqekPB,  
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(2017-18)

**BC 401-A: PUNJABI COMPULSORY (ELEMENTARY KNOWLEDGE)**  
**(Special paper in lieu of Punjabi Compulsory)**

Time allowed : 3 hrs

Max. Marks :50

Period per week : 6

External Assessment :35

Pass Marks : 35%

Internal Assessment: 15

**gkmeqw ns/ gqaPB^gZso dh o{g^o/yk**

fBoXkos g[;seL **gzikph dh gkm g[;se**, pbd/t f;zx uhwk,  
gpbhe/PB fpT{o', gzikph :{Bhtof;Nh, gfNnkbk  
(fJ; g[;se ftu'A Gkr d{ikL ;fGnkuko ns/ b'eXkok, Gkr shikL  
gzikph GkPk tkb/ GkrK B{z  
f;b/p; ti'A gfVQnk ikDk j?.

**Gkr^T**

;fGnkuko ns/ b'eXkok

**Gkr^ n**

n^1 gzikph GkPk

n^2 g?oQk ouBk

**Gkr^J**

T[go'es gkmeqw s/ nkXkos ;zy/g T[~soK tkb/ gqPB.

**nze tzv s/ g/go ;?ZNo bJh jdkfJsK**

- 1H ftfdnkoEhnK B/ gzikph GkPk ns/ r[ow[yh fbgh dk w[Ybk frnkB gqkgs  
ehsk j?. fJ; bJh ftfdnkoEhnK d/ GkPk ns/ fbgh d/ frnkB B{z fXnkB  
ftu oyfdnK ;ob, ;gPN ns/ S'N/ T[~soK tkb/ gqPB jh g[ZS/ ikD.
- 2H ;ko/ GkrK ftZu'A gqPB g[ZS/ ikD.
- 3H ;ob s/ ;gPN gqPB g[ZS/ ikD.
- 4H toDkswe gqPB Bk g[ZS/ ikD.
- 5H b'V nB[;ko ftfdnkoEhnK B{z S'N iK u'D d/Dh bkIwh j?.
- 6H Gkr T ftu'A fe;/ b/y d/ ;ob noE iK ;ko (uko ftu'A d')  
2x2=4 npe
- 7H fe;/ b/y ftub/ ftukoK ;pzXh ;zy/g ikDekoh (d' ftu'A fJe)  
4 nze
- 8H b'eXkok ;pzXh ;ob gqPB (uko ftu'A d')  
2x2=4 npe
- 9H gzikph GkPk dh w[Ybh ikDekoh ;pzXh gqPB  
4 nze
- 10H gkm g[;se ftu'A g?oQk\$tkke dh ftjkoe ftnkeoDe ikDekoh  
(ftnkeoD tkb/ Gkr nB[;ko)  
4 nze
- 11H Gkr J ftu ;ko/ f;b/p; s/ nkXkos ;zy/g T[ZsoK tkb/ 15 gqPB g[ZS/  
ikDr/. ftfdnkoEh B/ ;ko/ gqPB eoB/ j'Dr/. jo/e gqPB dk T[so 3^4  
;soK  
ftu d/Dk j't/rk. jo/e gqPB d/ 2 nze j'Dr/.  
15x1= 15 npe

( 2017-18 )

**BC 402: ENGLISH (COMMUNICATION SKILLS)**

Time allowed: 3 hours

Max Marks: 50

Periods per week: 6

External Assessment: 35

Pass Marks: 35%

Internal Assessment: 15

**COURSE CONTENT AND TESTING**

Eight short Plays- Jagdish Chander

The following plays are not to be studied:

1. Waterloo by Arthur Conan Doyle
2. A Distant Relative by W.W. Jacobs

Testing:

Q1. a) One essay type question with an internal alternative on summary, theme, incident or character in about 250 words.

(b) Five short questions to be attempted out of the given eight from the prescribed text in about 30 words each. 4+5= 9

Q2. Language as a communication tool:

Topics to be covered:

- a) Conducting and facing an Interview
- b) Speech writing
- c) Compering an event
- d) Preparing News for the given situation
- e) Dialogue writing for a given situation
- f) T.V. Radio, Internet

The student should be asked to attempt any two topics out of the given four

6

Q3 Comprehension

The students should be asked to attempt the given five questions from an unseen passage and provide a title for the given passage.

4

Q4. Language usage:

Topics to be covered:

- a) Use of Active and Passive
- b) Use of conditionals
- c) Use of Question Tags and Short answers
- d) Figurative Expressions

(The student should be asked to attempt any four of the given six from each of the above)

4+4+4+4=16

**Books Recommended**

1. The Written Word- Vandana R.Singh
2. Living English structure- W. Stannard Allen
3. Oxford Practice Grammar- John Eastwood

( 2017-18 )

### **BC 403: Auditing Practices**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

#### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

##### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Definition and Objectives of Auditing; Major Influences in the field of Auditing; Classes of Audit, Internal Check and Internal Audit; Distinction between Audit and Investigation; Vouching: Features, Examining Vouchers, Vouching of Cash book, Vouching of Trading Transactions.

#### **UNIT - II**

Statements on Standard Auditing Practices (Brief Introduction only). Company Auditors: Appointment, Removal, Rights, Duties, and Liabilities; Auditor's Report including Auditors report order 2016. Auditing in Computerised environment, professional Ethics and Regulations

#### **Suggested Readings:**

1. Auditing: Theory and Practice by Pardeep Kumar
2. Auditing Principles and Problems by T.R. Sharma
3. Auditing in a Computerised Environment by Mohan, Bhatia
4. Fundamental of Practival Audting by Ravinder Kumar, Virander Sharma

( 2017-18 )

### **BC 404: Corporate Accounting -II**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

#### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

##### **SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT - I**

Corporate Accounting as per the Companies Act 2013: Amalgamation, absorption, merger and reconstruction, Accounting for amalgamation of companies as per Indian Accounting Standard 14; Accounting for internal reconstruction.

#### **UNIT - II**

Liquidation Accounts; Insurance Company Accounts: Life Insurance and General Insurance; Banking Company Accounts: Preparation of Profit and Loss account and Balance Sheet.

#### **Suggested Readings:**

1. S.P.Jain: Corporate Accounting
2. C.M.Juneja: Corporate Accounting
3. VK Goyal: Corporate Accounting

( 2017-18 )

**BC405: Income Tax Law -II**

Time allowed : 3 hours  
Pass Marks : 35%  
Periods per week : 6

Max Marks: 100  
Internal Assessment: 30  
External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Deductions out of gross total income, Computation of total income in regard to income of individuals. HUF, Partnership firm & Companies.

**UNIT - II**

Advance Payment of Tax; Deduction of tax at source; Income tax authorities and administration of the act, Assessment procedure, Appeals, Refunds and Penalties.

**Suggested Readings:**

1. Income Tax by C.A Parul Gupta
2. Income Tax and Central Sales Tax Law and Practices by B.B Lal
3. Income Tax by Mehrotra
4. Income Tax by Singhania

( 2017-18 )

## **BC406: Business Mathematics**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

### **INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

#### **SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

#### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT -I**

Matrices and Determinants: Definition of a matrix; Types of matrices; Algebra of matrices; Properties of determinants; Calculation of values of determinants upto third order; Adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Type of annuities; Present value and amount of an annuity, including the case continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds

#### **UNIT -II**

Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit

**Suggested Readings:**

( 2017-18 )

**(B.A./B.COM.-II)**  
**VOCATIONAL SUBJECTS**

**STREAM I: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**BC 407: Typing and Shorthand-III**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT – I**

Carbon Manifold: Carbon papers and their kinds, carrying out corrections on carbon copies: use of eraser, erasing shield, white correcting fluid etc. squeezing and spreading, carbon economy.

Stencil Cutting and Duplicating: Techniques of stencil cutting, correction of errors on stencil papers- use of correction fluid, graft methods and use of guncoated paper method, Signature and lining on stencil paper with the help of stylus pen and backing sheet.

Duplicator: Kinds of duplicators, taking out copies of duplicators, Duplicating ink.

Electric and Electronic Typewriters: Importance and use of electric typewriters, Advantages of electric typewriter. Salient features of electronic typewriters.

Correspondence : Business Official

**UNIT - II**

Shorthand:

Extended use of certain Consonant : The Aspirate, Tick and dot 'H' Downward and upward 'R' upward 'sh'. Compound Consonants, Medical semi-circles:

Halving: General principles and their exception, use of halving principles in phraseography: Doubling : General principles and their exception use of doubling principles in phraseography.

Prefixes and Suffixes : Meaning and uses. List of prefixes and suffixes; Contractions: General rules and list of contradictions.

Intersection: Meaning and uses, list of intersection, writing of figures in shorthand; Notes taking techniques and transcription on typewriter.

### **PRACTICAL (TYPING)**

There will be typing test for 5 minutes followed by oral viva-voce. Carbon mainfolding.

Taking out copies with the help of Carbon papers Carrying out corrections on carbon copies, carrying out corrections and squeezing and spreading methods, correction of drafts.

Stencil Cutting and Duplicating

Carrying out correction on Stencil papers with different methods of Cyclostyling.

Electric and Electronic Typewriters

Practice on above typewriters.

Correspondence

Typewriting of Business Letters.

Typewriting of Official Letters

### **PRACTICAL (SHORTHAND)**

Note: There will be dictation of 5 minutes and the candidate shall be required to type in 25 minutes.

Practising the use of halving and doubling principles, prefixes, from text book.

Repeated practice of contraction and intersection.

Taking dictation of passage for five minutes at a speed of 60 W.P.H. and transcription of the same on typewriter.

Taking dictation from type-recorder

Taking dictation from different voices

Recording class lectures in Shorthand.

( 2017-18 )

(B.A./B.COM.-II)

## **STREAM II: TAX PROCEDURE & PRACTICE**

### **BC 408: Income Tax-Procedure and Practice-II**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

#### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

##### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

##### **UNIT - I**

Income of other persons included in assessee's total income; Aggregation of Income; set off or carry forwarded, set off of losses; Deduction from gross total Income.

##### **UNIT - II**

Computation of total income and tax payable; rebates and reliefs. Provisions concerning advance tax and tax deducted of source. Provisions for filing I T Return.

( 2017-18 )

(B.A./B.COM.-II)

### **STREAM III: PRINCIPLES AND PRACTICE OF INSURANCE**

#### **BC 409: Group Insurance and Retirement Benefits**

Time allowed : 3 hours

Max Marks: 100

Pass Marks : 35%

Internal Assessment: 30

Periods per week : 6

External Assessment: 70

#### **Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

##### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT – I**

Superannuation Schemes: Types, Terms and Conditions, and Benefits.

Gratuity Schemes: Provident Funds, Employees Pension and Deposit Linked Insurance Schemes.

#### **UNIT – II**

Group Life Insurance Schemes

Taxation: Treatment of provisions for Retirement Benefits; Group Schemes and Data Processing.

#### **SUGGESTED BOOKS**

1. Group Insurance and Retirement Benefit Schemes Published by Federation of Insurance Institutes, Bombay.

( 2017-18 )

**B.A./B.COM.-II)**

**STREAM IV: COMPUTER APPLICATIONS**

**BC 410: Database Management System**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT - I**

**1. Introduction**

Data, Records, Files, Database, Information, Database system applications, database system versus file system. View of Data, Data Models, Languages, User and Administrators, Transaction Management, Structure, Application Architecture and History of databases.

**2. Data Models**

**2.1 Entity-Relationship Model**

Basic Concept, Constraints, Keys, design issues, E-R Diagram, Weak Entity sets, Features, E-R schema and Tables, UML.

**2.2 Relational Models**

Structure of relational Model, Relational Algebra, Extended Relational Algebra, Modification of the databases and views.

**2.3 Network Model**

Introduction to Network

**2.4 Hierarchical Model**

Introduction to Hierarchical Model.

### 3. **Relational Database**

#### 3.1 **SQL**

Basic Structure, Set Operations, Aggregate Functions, Null Values, Nested Sub Queries, Views, Modification of databases, joined relations, DDL, Embedded and Dynamic SQL.

#### 3.2 **Integrity and Security**

Domain Constraints, Referential Integrity, Assertions, Triggers, Security, Authorization, Encryption and Authentication. (Cryptography, Encryption, Decryption, Secret Key concept only)

#### 3.3 **Relational Database Design**

First Normal Form, Second Normal Form, Functional dependencies, Boyce-Codd Normal Form, Third and Fourth Normal Forms.

## UNIT - II

### 4. **Object-based Databases**

#### 4.1 **Object Oriented Database**

Need for Complex Data Types, object Oriented Data Model, Object Oriented Languages Persistent Language and systems.

#### 4.2 **Object Oriented Databases**

Nested Relations, Complex types, Inheritance, Reference Types, Querying with Complex Types, Functions, and Procedures, Object Oriented Versus Object Relational.

### 5. **Database System Architecture**

Introduction to three Level DBMS Architecture (External view conceptual view, internal view) Introduction to centralized and Client Server Architecture, Parallel System and Distributed Systems (Homogeneous & Heterogeneous Databases, Distributed Transactions).

### 6. **MS-Access**

Introduction to MS-Access, working with databases and tables, queries in Access. Applying integrity constraints. Introduction to forms, sorting and filtering, controls. Reports and Macro : Creating reports, using Macros.

### INSTRUCTIONS FOR THE PRACTICAL EXAMINATION

The students would be required to solve any one problem out of two set by the examiner based on the packages covered in the syllabus.

The break-up of marks for the Practical will be as under:

(i)	Lab Record	05 Marks
(ii)	Viva-voce	05 Marks
(iii)	Program Development and Execution	10 Marks

### REFERENCES

1. Siberchartz, Korth and Sudarsha, "*Database Concepts*", Mcgraw Hill Publication.
2. Ivan Bayross, "*Oracle 7 The Complete Reference*", BPB Publications.
3. C.J. Data, "*An Introduction to Database System*" 3rd, Narosa Publishers (Reprint).
4. Jeffrey D. Ullman, "*Principles of Database System*", 2nd Ed. Galgotia Publications.
5. D. Kroenke., "*Database Processing*" Galgotia Publications

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**  
**Risk Management and Insurance**

**PAPER IV: PRINCIPLES AND PRACTICE OF LIFE INSURANCE-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

**Life Insurance products-** Introduction, Term Life Insurance, Whole Life Insurance, Endowment Type Plan, Combination of Whole Life and Endowment Plan, Children's Plans, Pension Plans.

**Insurance Intermediaries-** Introduction, Broker, Agents, Surveyor and Loss assessors, Code of Conduct of Various intermediaries.

**UNIT-II**

Premium determination in Life Insurance, Nature of Surrender value, Standard non-forfeiture law, Basic factors, Premium determination for term insurance endowment insurance and annuities, Important Provisions of IRDA. Concept of Group Insurance and its benefits.

Note: In depth study of all the above mentioned aspects has to be done with reference to LIC, Max Life, HDFC Standard, and ICICI Prudential.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

**PAPER IV: OFFICE MANAGEMENT-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks

**UNIT-I**

Essentials of a good letter, drafting of business letter: enquiry quotation, order advice, making payment, trade reference complaints, circular letters, follow up letters, official letters, demi officials.

Assisting Visitors: Office etiquette, effective use of language preparation of appointment schedules and maintaining visitors diary, furnishing desired information, instructing co-workers.

**UNIT-II**

A study of various types of commonly used appliances and machines Duplicators, accounting machine calculator, addressing machine, punch card machine, franking machine, weighing and folding machine, sealing machine, dictaphone, chequre protector, cash register, coin sorter, time recorder and such other machines.

Modern Office Machines: Photocopier, Computer, Word Processor, Scanner- their operation and use in the office set-up; Introduction of computer-importance, history and types of computers, computer hardware and software, computer operation.

Word Processor- concept of Word processing, creating and editing documents, taking print out, Do's Don't in details from application point of view; Scanner- Introduction of Scanner, its importance and use in offices.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voice examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**COMPUTERISED ACCOUNTING**

**PAPER IV : PRINCIPLES AND PRACTICE OF COMPUTERISED ACCOUNTING-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks.

**UNIT-I**

Accounting Reports Display in TALLY: Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ratio Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.

**UNIT-II**

Import and Exports of Data in TALLY: House Keeping in TALLY; Data Security in TALLY; Major Limitations of TALLY.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voce examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**(Add on Course)**  
**Common for B.A./B.Com.-II**

**TAX PRACTICE AND PROCEDURE**

**PAPER IV : INDIAN TAXATION SYSTEM-II**

Max Marks : 100

Time : 3 Hours

Pass Marks : 35%

Theory: 4 + Practical 2

External Assessment : 60

Internal Assessment : 20

Practical : 20

Periods per week : 6

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 9 marks; total weight of the section shall be 18 marks.

**SECTION-C**

It will consist of 10 very short answer questions from entire syllabus. Students are required to attempt 8 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 24 marks.

**UNIT-I**

Income Tax Authorities, Procedure for Assessment, Collection of Tax, Recovery of Tax and Refunds, Settlement Commission, Appeals and Revisions, Penalties and Prosecution.

**UNIT-II**

Customs Act 1962: Brief Introduction, important definitions, custom duty authorities and their powers. Tax liability and valuation of goods. Computation of customs duty. Penalties and prosecutions, appeals and revision.

Goods and Services Tax: overview of GST, Levy of GST, Liability of tax payer, GST network, Registration procedure , valuation in GST, Payment of GST.

**INSTRUCTIONS FOR PRACTICAL**

Candidate are required to prepare a project report on the topic covered in the above paper on the basis of field work/project work/training. The report will be submitted up to 30th April and the students will appear for viva-voice examination to be conducted by external examiner from a panel of experts approved by Board of Under-Graduate Studies in Commerce. Project report and viva-voce will be of 10 marks each.

( 2017-18 )

**STREAM-I: B COM (WITH HONOURS IN ACCOUNTING)**

**PAPER II: CONTEMPORARY ACCOUNTING-II**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment:70

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Price Level Accounting: Purpose methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guidelines of ICAI on Price level Accounting and its adoption in India, Cash Flow Accounting: Concept, Main Features, Benefits and Criticism.

**UNIT-II**

Human Resource Accounting: Concept, methods, significance and limitations, Disclosure of HRA information by Indian companies, Social Accounting: Concept, uses, scope, various approaches, and social disclosure practices in India.

( 2017-18 )

**STREAM-II: B.COM. (WITH HONOURS IN FINANCE)**

**PAPER II: FINANCIAL SERVICES**

Time allowed : 3 hours

Pass Marks : 35%

Periods per week : 6

Max Marks: 100

Internal Assessment: 30

External Assessment: 70

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Financial Services- Meaning, Types, Nature & Role; Evolution of Financial Services in India, Financial Services in India- An overview, Merchant banking, Leasing and Hire Purchase in Indian context. Mutual Funds in India.

**UNIT-II**

Factoring & Forfeiting, Venture Capital, Housing finance, Securitisation, Consumer finance and Credit rating services in India context.

**COMMON PAPER FOR ALL UNDER  
GRADUATE COURSES  
All UG Courses - II Year  
(Annual & 4th Semester)**

**Environmental and Road Safety Awareness**

**Session: 2017-18**