

PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

PANJAB UNIVERSITY, CHANDIGARH

**OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. SECOND
YEAR & THIRD YEAR AND HONOURS EXAMINATIONS, 2015.**

Note : 1. Examination in each subject for B. Com. will be of

Important Note : All numerical papers except Company Law and Auditin

GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS

**SCHEME OF EXAMINATION FOR B.COM. SECOND YEAR & THIRD YEAR AND
HONOURS EXAMINATIONS OF 2015**

<i>Sr. No.</i>	<i>Subjects</i>	<i>Credits</i>	<i>Max. Marks</i>	<i>Number of Lectures (L) & Practical (P) Per Week</i>	
				<i>L</i>	<i>P</i>

ADDITIONAL OPTIONAL

****Environment and Road Safety Education**

***** Introduction to Computer Science**

B. COM. 2nd Year

1.	Company Law & Auditing	2	100	5	1
2.	Corporate Accounting	2	100	5	1
3.	Cost Accounting	2	100	5	1
4.	Business Economics	2	100	5	1

<i>Sr. No.</i>	<i>Subjects</i>	<i>Credits</i>	<i>Max. Marks</i>	<i>Number of Lectures (L) & Practical (P) Per Week</i>	
				<i>L</i>	<i>P</i>

B. COM. 3RD Year

1. Fun q 8.33333 0 0u.33333-18.0723Q-6.0241Q-18.0723Q-6.0241Qj /7.56 0 Td ()Tj.0845(723Q-6.02416(3.01265551(n9

**SYLLABI AND COURSES OF READING FOR B. COM. SECOND YEAR
EXAMINATION, 2015**

PAPER-1 : COMPANY LAW AND AUDITING

UNIT-I

Company—Meaning, Features, Types, Promotion and Registration, Preliminary contracts, Memorandum of Association, Articles of Association. Prospectus Shares and Share Capital, Directors, Borrowing powers (excluding debentures) Members, Meetings (including Board Meetings).

UNIT-II

Definition and Objectives of Auditing, Classes of Audit, Internal Check and Internal Audit, Internal Control, Distinction between Audit and Investigation : Audit Program, Audit Evidence, Introduction to statements of standard audit practices. Vouching, Verification of Assets and Liabilities, Company Auditors—Appointment, Removal, Rights, Duties and Liabilities, Auditor's Report.

Practical Work :

Audit report preparation. Procedure of opening a new company, Practical Training about notice of meeting, Agenda, Quorum, Proxy, Reports, Minutes of meeting, Resolutions, Share Certificates, Share Warrant. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

Note : Relevant Provisions of Company Act 2013 shall be applicable.

PAPER-2 : CORPORATE ACCOUNTING

UNIT-I

Issue, reissue, forfeiture and buy-back of shares, Redemption of preference shares, Issue and redemption of debentures, Underwriting of shares and debentures, Right issue and bonus shares, final accounts of companies (including managerial remuneration & profit prior to incorporation), Accounts of banking and insurance companies.

UNIT-II

Valuation of goodwill and shares, Amalgamation, Absorption internal & external reconstruction (excluding inter-company holdings), Liquidation of companies, Holding companies accounts (excluding cross holding).

Note : Relevant Provisions of Company Act 2013 would be applicable.

PAPER-4 : BUSINESS ECONOMICS**UNIT-I**

Consumer Behaviour : Utility approach—brief outline of Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility. Indifference curve approach. Consumer equilibrium. Income, price and substitution effects. Law of demand, derivation of law of demand based on utility analysis and indifference curve analysis. Price elasticity of demand and its measurement.

Concept of production function, Break even analysis, Profit forecasting of short run, Law of variables proportion. Concept of cost and revenue; Short run and long run cost curves, Concept of total, average and marginal revenue, relationship between average revenue, marginal revenue and elasticity of demand.

Price determination under perfect competition, monopoly and monopolistic competition, price discrimination.

UNIT-II

Distribution : Rent—Ricardian Theory & Modern Theory, Profit—Dynamic Theory, Risk Theory & Uncertainty Theory. Interest—Classical, Neo-classical and Keynesian theories, Wages—Marginal Productivity theory and Modern theory.

Introduction to Macro economics and its importance, National Income, Methods and problems of measurement, particularly in underdeveloped countries. Classical theory of employment and Say's Law of Market. Keynesian Economics—Effective demand : Consumption Function; Investment Function and multiplier and marginal efficiency of capital.

Practical Work :

Project Report on any two out of followings :

Demand forecasting techniques, price elasticity in any market. Effect of advertisement in monopolistic competition, Multiplier effect, Methods for computing National Income.

PAPER-5 : BANKING AND INSURANCE**UNIT-I**

Banks Their types and functions, Management and Organisational set up of commercial banks, Impact of banking reforms on organizational structure of bank

Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking. Structure, Organisation and regulation of Indian Money Market and Capital Market. Introduction to mutual funds. Introduction to merchant banking. Introduction to Asset Liability Management. E-Banking, Electronic Transfer of Funds, Internet Banking.

UNIT-II

Insurance : Concept, principles and its relevance in developing country like India. Attitude towards the insurance cover.

Life Insurance : Nature & use of life insurance—distinguishing characteristics of life insurance contracts. Origin and growth of non-life insurance. Salient features of Insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Practical Work :

**SYLLABI AND COURSES OF READING FOR B. COM. THIRD YEAR
EXAMINATION, 2015**

PAPER-1 : FUNCTIONAL MANAGEMENT

UNIT-I

Human Resource Management—Meaning, Significance, Scope & Operative Functions. Manpower Planning, Recruitment, Selection & Training, Promotion, Demotion and Transfer, Wages and Salary administration. Performance Appraisal and Worker's participation in Management, Quality of Work Life, Grievance Handling Machinery, Collective bargaining.

Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II

UNIT-II

Meaning of Business Finance, Aims and Scope of Finance Function, Financial Planning. Sources of Company Finance—Long Term and Short Term, SEBI Guidelines for Raising Company Finance, Dividend Policy, Working Capital Management and its estimation (Excluding cash, receivable and inventory management) Capital structure.

Cost of Capital, Capital Budgeting, Planning of Capital Expenditure, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge).

Responsibility Accounting : Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical Work :

Use of various software packages to obtain different management accounting outputs like : (i) Fund flow

Account-42.687(1)390267(7)5.3012(a)-1.78252(c)-1.70241(-)-75.3012(-)-30.1205(u)15041(o)-uk23.2051(a)-1.78252(r)-n1.782

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HO

PAPER 5 : ENTREPRENEURSHIP AND SMALL BUSINESS**UNIT-I**

PAPER 6 (ii) : OPERATIONS RESEARCH**UNIT-I**

Operations Research—Meaning, Significance and Scope.

Introduction to Linear Programming, Formulation of Linear Programming Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into

UNIT-II

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment clk79le039.1566(r)33-8912.is

INTRODUCTION TO COMPUTER SCIENCE
(Additional Optional Subject)

Note : The students with no background of Computer knowledge will opt for Module I while those familiar with the use of Computer systems at the operating system level and application level, may opt either Module II or Module III.

SYLLABUS AND COURSES OF READING

Module I : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Max. Marks	:	100
Theory	:	75
Practical	:	25

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : None

Objectives of Module : The objective of the module is to familiarize the students with developments in Information Technology and use of computer systems at operating systems level and application level.

1. Basics of Computers and Number Systems :

Block diagram of a computer, booting process, introduction to the concepts – bit, byte, word, hardware, operating system, system and application software, machine, assembly and high level languages, compilers, assemblers, loaders and linkers.

ASCII and EBCDIC codes, Binary, Octal, Decimal and Hexadecimal number systems and their conversion, integer and floating point representation, error detection techniques.

(4 hours)

2. Operating Systems—DOS, Windows and Unix :

Features of DOS, Windows and Unix operating systems and their comparison.
Internal and External Commands of DOS, File and di

Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as Ls, mkdir, cp, mv, rm, process management commands such as ps, kill, nohup; communication commands such as news, mesg, wall; working with vi editor, introduction to shell programming.

(10 hours)

3. Input, Output and Memory :

Various input devices such as keyboard, mouse, joystick; output devices such as monitor (CGA, EGA, VGA, and SVGA), different types of printers and plotters.

Primary and Secondary memory : RAM, ROM, PROM, EPROM, Cache, extended and expanded memory.

- | | | | |
|-----|--------------------------------|---|---|
| 6. | Peter Dysen | : | Understanding PC Tools. |
| 7. | Peter Dysen | : | Understanding Norton Utilities. |
| 8. | Ron Mansfield | : | MS Office, BPB Publications. |
| 9. | Curtin | : | Information Technology. |
| 10. | E. Balaguruswamy and B. Sushil | : | Computer Science Theory and Applications |
| 11. | Ron Mansfield | : | Compact Guide to Windows, Word and Excel, BPB Publishers. |

Module II : COMPUTER PROGRAMMING through C&C++

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals

Objectives of the Module : The objective of the module is to familiarize the students with steps in problem solving on computers and create skill in programming using C & C++. The students should be able to independently develop computer based projects.

1. Problem Solving :

Problem Identification, Analysis, Flow charts, Decision Tables, Pseudo code and algorithms, Program Coding, Program Testing and Execution.

(10 hours)

2. Computer Programming Language (C Language) :

Introduction to Structured Programming : Concept of variable and constants, structure of a C program, various operators, expressions and their evaluation using rules of hierarchy. Assignment Statements, Control Structures : Sequencing, alteration and iteration; arrays, Manipulating vectors and matrices, pointers, String, Function, Structures, User defined functions, Input/Output files, Pre-Processors, Macro.

(20 hours)

3. Object Oriented Programming Language (C++ Language) :

Introduction to Object Oriented Programming—Objects, Classes, Data abstraction, Data encapsulation, Inheritance (Single, Multiple, Hierarchical, Multilevel, Hybrid) Polymorphism, Dynamic binding, Message Passing. Tokens, expressions, data types, variables, operators, control statements. Arrays, constructor & destructors, classes, objects, functions & methods. File handling, exception handling and templates.

(20 hours)

4. **Program Design and Development :**

Developed by Dr. P. K. S. Reddy, Professor, J. J. College of Commerce, Hyderabad

3. **Fox Pro :**

Introduction to Fox-Pro, Fox-Pro under Windows, Harnessing Fox-Pro, Starting Fox-Pro, Data Types, Creating Databases, Adding records, Viewing database, Positioning databases, Saving databases. Editing–Browse Deleting–records. Modifying database structure, opening and closing database files, Invoking and Quitting Fox-Pro. Sorting and Indexing. Types of Index, Indexing Commands (Set Index, Set Order, Re-Index, Close Index), Sorting Vs. Indexing. Querying, Query with Menu-goto, locate, continue, seek, Query with commands – locate, find, seek, find Vs. Seek. Locate and Continue, Set filter commands, view files, queries and reports. Creating query with RQBE—use of AND, OR condition, use data range, Adding sort order to query result, selecting fields for query result, changing output of query, saving query, executing saved query, modifying existing query.

Introduction to report generation—report dialog box, creating selective reports, Advanced reports, report generation commands, generating custom columnar report, report using RQBE window. Using functions—if, page no, date, time, month, day, year. Adding pictures, creating and printing, Mailing labels, modifying labels.

Fox-Pro Programming, creating command files, memory variables, operations—mathematical, relational, logical, string. Functions—eof, bof, date and time, upper, lower, ctod and dtoc, dtos, space, trim, Itrim, Strim. Commands-set talk, skip, return, accept and input, count, sum, average, @, ?, ??, Text.

More on Fox-Pro Programming (Loop construct), Scan and Endscan. Do., while, If, Else, Endif, nested if, case, exit, cancel, wait, zap, use macro, memo field handling, window light bar menu, program code for data entry, deleting reports, generating reports, sending reports to printer.

(15 hours)

4. **Oracle :**

Introduction to SQL : Oracle Data types, Starting SQL *Plus, Querying database tables, Conditional, retrieval of rows, Working with Null Values, Matching a pattern from a table, Ordering the Result of a Query, Aggregate Functions, Grouping the Result of a Query, ROLLUP Operation : Getting Sub Totals, CUBE Operation : Getting Cross Tabs, Command Summary of SQL *Plus Editor.

Querying Multiple Tables : Collating Information : Equi Joins, Cartesian Joins, Outer Joins; Self Joins; SET Operators : Union, Intersect, Minus; Nested Queries.

Functions : Functions, Column Functions : Arithmetic Functions, Character Functions, Date Functions, General Functions; Group Functions.

Data Manipulation and Control : Data Definition Language (DDL), Creating Tables, Creating a Table with data from another table, Inserting Values into a Table, Updating Column (s) of a table, deleting Row(s) From a Table, Dropping a Column, Introduction to VIEWS; Manipulating the Base Table (s)*, through VIEWS, Rules of DML Statements on Join Views, Dropping a VIEW, Inline Views, Materialized Views. Database Security and Privileges, GRANT Command, REVOKE Command, Application Privileges Management, Enhancing Performance, Sequences, Maintaining Database Objects, COMMIT and ROLLBACK

PL/SQL : Introduction to PL/SQL, The Advantage of PL/SQL, PL/SQL Block Structure, PL/SQL

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HO

PAPER-II : ACCOUNTING THEORY AND CORPORATION FINANCE**UNIT-I**

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion : Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work :

- (a) To study disclosure in financial reporting in Corporate Sector.
- (b) Practical application of HRA.
- (c) Project Evaluation.

Note : Non programmable calculator is allowed.

OPTION-III : MARKETING MANAGEMENT

PAPER-

Product Decisions : Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle—strategic implications; New product development and consumer adoption process.

UNIT-II

Pricing Decisions : Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

Promotion Decisions : Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Marketing Research : Meaning and scope of marketing research; Marketing research process.

Marketing Organisation and Control : Organising and controlling marketing operations.

Practical Work :

Project work on Market Research and Studying distribution channel of various products

PAPER-II : ADVERTISEMENT & SALES PROMOTION

UNIT-I

Advertising :

PAPER-II : BUSINESS APPLICATIONS OF E-COMMERCE**UNIT-I**

The legal and policy environment of e-Commerce, Ana