

**B** (2009)

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Syllabus For B.Com. IT (Entire) Part-I Sem-I & Sem-II

Introduced from June 2013 and Onwards (Subject to the modifications will be made from time to time)

Paper	Semester III	Paper	Semester IV
No.		No.	
301	Accountancy Paper-III	401	Accountancy Paper-IV
302	Human Recourse Management	402	Organizational Behaviour
303	Business Economics Paper-III	403	<b>Business Economics Paper-IV</b>
304	<b>Business Mathematics</b>	404	<b>Business Statistics</b>
305	E-Commerce	405	Tally
306	Lab Course (based on paper 305)	406	Lab Course (based on paper- 405)

# Shivaji University Kolhapur B.Com. (I.T) Entire Syllabus-June 2013 Semester-III Accountancy Paper-III, Paper No-301

# Objectives-

To understand Financial Accounting, Corporate Accounting and Cost Accounting.

- Unit-I- Rectification of errors- Meaning, types of errors, rectification of errors occurring after preparation of Trial Balance and Balance Sheet, Depreciation- Meaning-types of depreciation-SLM and WDV Straight Line Method written Down value change in the method of depreciation
- Unit-II- Accounts from incomplete records-preparation of Final accounts from incomplete records- conversion from single entry into double entry.
- Unit-III- Meaning and importance of cost Accounting- elements of costpreparation of cost sheet-Material Issue pricing-meaning-types of material issues- FIFO, LIFO, simple and weighted average price.
- Unit-IV- Company Accounts-Meaning and features of Company- types of share and shares capital-Preparation of final Accounts (Vertical format only) Reference:-

# Reference:-

- 1- Gupta R.L. and Gupta V.K. principles and practice of Accountancy.
- 2- Shukla and Grewal- Advanced Accounts
- 3- Jain Narang- Advanced Accounting
- 4- Maheshwari and Maheshwari An Introduction to Accountancy.
- 5- Cost Accounting- Methods and practice-B.K.Bhar
- 6- Cost Accounting- problems and solutions-Khanna, pandey Ahuja
- 7- Cost Accounting- Jain Narang

Nature of Question Paper	
	Total Marks-50
Instruction- 1- All questions are compulsory	
2- Use of calculator is allowed	
Q-1 Problem on common Data	20 Marks
a)	
b)	
Q-2 Attempt any two from ABC	20 Marks
A) Independent Problem	
B) Independent Problem	
C) Independent Problem	
Q-3 Write short Notes (Any two out of four)	10 Marks

#### B.Com. (I.T) Entire Semester-III "Human Resource Management Paper No-302

Unit- 1- An overview HRM-10 Meaning nature, Objectives, Functions importance of HRM. The changing role of HRM Unit- 2- HR Acquisition & Development 20 a- HR Planning - Meaning, Objectives & process b- Recruitment - Meaning, Sources- Traditional and Modern - factors affecting recruitment function. c- Selection-Meaning, Essentials of selection, selection procedure d- Training & Development - Meaning, Objectives & methods of employee training. Executive development Unit- 3- HR Compensation Management 15 A- Methods of wage payments -Time wage-Piece wage method and incentive plans. Frienge benefits. B- Performance Appraisal- Meaning, importance and Methods -Traditional and Modern. Unit- 4- International HRM-15 Meaning, importance, factors to be considered in international HRM. Differences between domestic HRM and international HRM.

Impact of globalisation and Information and Communicate Technology (ICT) on international HRM- Recent Trends in HRM

#### **References-**

- 1- Personnel Management- Dale S. Beach.
- 2- HRM-D'Cenzo Robinson
- 3- Geometry if HR -Sadri S. Jayashree S, & Ajagaonkar
- 4- HRM-K .Ashwathappa
- 5- HRM- V.S.P.Rao
- 6- HRM-Patnaik
- 7- Essentials of HRM- Indranil Mutsuddi
- 8- Personnel & HRM PSuhba Rao
- 9- HRM-Gary Dessler.

# Nature of question paper B. Com. II (I.T.) Entire semester system. Human Resource Management Semester- III & Semester-IV

Total Marks-40 Each Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	08 Marks
Q.7 – Attempt any Two out of Three	08 Marks

# B.Com.Part-II (I.T) Entire Semester-III Business Economics Paper-III Paper No-303

**Objectives-**

- 1) To study the basic concepts and theories in Macro economics.
- 2 To create awareness of Macro economic policies and changes in various Macro economic theories.

Unit I - Macro Economics - Meaning- Nature, -Scope, -Significance and limitations (10 Lectures)

#### Unit II - National Income --

#### (15 Lectures)

- A) Meaning and concepts--GDP,GNP NNP, Personal Income, Disposable income, Per Capita Income, National income at current and constant prices.
- B) Methods of computing National income and it's difficulties -
  - 1) Production Method
  - 2) Income Method

3) Expenditure Method

## Unit III—Value of Money

- A) Concept of value of money-Quantity theory of money-Transaction Approach- Cash Balance Approach
- B) Inflation--Causes--Effects--Control
- C) Index Number--Meaning and construction of simple and weighted index number

# Unit IV –Output and Employment

- A) J. B. Say's law of market
- B) Consumption Function--Average and marginal propensity to consume-factors influencing Consumption function.
- C) The investment multiplier
- D) Investment Function Marginal Efficiency of capital –factors determing

# MEC

# Reference Books

- 1. Monetary Theory –Varsh M. C
- 2. principals of Economics Agarwal H.S.
- 3. Advanced Economics Theory Jhingan M L.
- 4. Economics Benkam
- 5. Theory of International trade Haberler
- 6. Economics of J.M. Keynes ,Dillard Dudley
- 7. Economics 114 Ed by P.A. Samuelson and Willam D.Nordhan (McGraw Hill International)
- 8. An introduction to positive economics ,R.G. Lipsey and k.A. Criyatal (8<sup>th</sup> ed) ELBS,Oxford University Press.
- 9. Monetary Theory K.K.Dewett
- 10. Modern Economic theory D.M.Mithani

## (15 Lectures)

(20 Lectures)

# Nature of question paper B. Com. II (I.T.) Entire semester system.

### Business Economics, Semester III, Paper, III

(Total Marks-40 Each Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Write short Answers (Any Two out of Three)	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	0 8Marks
Q.7 – Write short notes ( Any Two out of Three)	08 Marks

# B.Com.( IT) Entire Semester-III BUSINESS MATHEMATICS

# Paper No-304

Unit-1:	SETS	16
	1.1 Meaning of a set.	
	<b>1.2 Methods of describing of a set.</b>	
	1.2.1 Tabular form	
	1.2.2 Set builder form	
	1.3 Types of a set	
	1.3.1 Finite set, Infinite set, Empty set, Subset, Universal	
	set.	
	1.3.2 Equal sets, Disjoint sets, Complementary set.	
	1.4 Operation on Sets	
	1.4.1 Union of sets	
	1.4.2 Intersection of sets	
	1.4.3 Difference of sets.	
	1.5 De Morgan's Laws (without proof).	
	1.6 Venn diagram.	
	1.7 Cartesian product of two sets.	
	1.6 Idempotent laws, Identity laws, Commutative Laws, Associative laws, Distributive laws, Inverse laws,	

**Domination** Laws, Absorption laws, Involution laws. 1.7 Duality. 1.8 Examples based on above.

- Unit-2 Permutation and Combination 10 2.1 Meaning of Factorial of a number. 2.2 Meaning of Permutation and Combination. 2.3Statement of Fundamental Principle of Counting. 2.4 Determination of number of permutations of n objects taken r at a time ( when all n objects are different). 2.5 Determination of number of combinations of n objects taken r at a time ( when all n objects are different). 2.6 Examples. MATHEMATICAL LOGIC Unit-3 **3.1 Introduction.** 3.2 Meaning of Statement (Proposition).
  - 3.3 Simple and compound statements.
  - 3.4 Truth values of a statement.
  - 3.5 Law of excluded middle.
  - 3.5 Logical Operations: Negation, Conjunction, Disjunction, **Implication, Double Implication.**
  - 3.6 Equivalence of Logical statements.
  - 3.7 Truth Tables and construction of truth tables.
  - 3.8 Converse, Inverse and Contra positive.
  - 3.9 Statement forms: Tautology, Contradiction, Contingency.
  - 3.10 Duality, Laws of logic : Idempotent laws, Commutative laws, Associative laws, Identity laws, Involution laws, Distributive laws, Complement laws, De Morgan's laws.
  - 3.11 Argument : Valid and Invalid arguments.
  - 3.12 Examples based on above.
- Unit-4 Matrices
  - 4.1 Meaning of a matrix, Order of matrix.
  - 4.2 Types of matrices

4.2.1 Row matrix, Column matrix, Null matrix, Unit matrix

- 4.2.2 Square Matrix, Diagonal matrix, Scalar matrix,
- 4.2.3 Symmetric matrix, Skew symmetric matrix
- 4.2.4 Transpose of a matrix, Singular matrix, Non singular matrix.
- 4.3 Algebra of matrices
  - 4.3.1 Equality of matrices
  - 4.3.2 Scalar Multiplication of matrix
  - 4.3.3 Addition of matrices, Subtraction of matrices
  - 4.3.4 Multiplication of matrices.
- 4.4 Minor, Cofactor, Adjoint of a matrix, and Inverse of a square matrix (Adjoint method).

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4.5 Examples based on above.

Reference Books :
Business Mathematics by G.V, Kumbhojkar
Business Mathematics by G. R Venna, New Age International
Publishers,
New Delhi.
Business Mathematics by Dr. Ramesh Dixit & Dr. Jinendra Jain,
Himalaya Publishing.
Business Mathematics by Sancheti & Kapoor, Sulthan Chand & Co.
New Delhi.

Nature of question paper B. Com. II (I.T.) Entire semester system.

Subject:- BUSINESS MATHEMATICS Semester III Paper No-304

### (Total Marks-40 Each Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	08 Marks
Q.7 – Attempt any Two out of Three	08 Marks

# B.Com. (I.T) Entire Semester-III E-Commerce Paper No- 305

**Unit-I- Introduction to E-Commerce:** Meaning and definition of E-Commerce and E-Business, characteristics and significance of E-Commerce. Key drivers of E-Commerce. Advantages and dis-advantages of E-Commerce. Difference between Traditional and E-Commerce. Scope of E-Commerce - Macro Environmental perspective and transacting partnewise.

# **Unit-II- Technical Infrastructure for E-Commerce**:

- a) Network Infrastructure
- b) Multimedia- containt and network publishing infrastructure.
- c) Messaging and information distribution Infrastructure
- d) Common business service Infrastructure
- e) Infrastructure for E-Commerce in India

# Unit-III- E-Commerce security-

Concept, need and significance of E-Commerce Security. Basic- security issues Types of forests and attacks Non -Technical and Technical attacks. Managing E-Commerce Security.

# Unit-IV- Legal, Ethical and Societal Issues of E-Commerce:

Legal Issues: Privacy, Intellectual property rights, patents, Electron contracts. Ethical Issues: Channel conflict, Internal conflicts, Dis-intermediation, Trust,

Non work related use of internet and code of ethics.

Societal Issues: Digital divide, Education, public safety and criminal justice, Health aspects and virtual communities.

Future of E-Commerce in India

# **References:-**

- 1- Introduction to E-Commerce- SAGE Publication- New Delhi
- 2- Electronic Commerce -2004 (A managerial Perspective ) Efraim Turban and others- PEARSON publication
- 3- E-Commerce : Kamlesh Bajaj & Debjani Nag.(TMH)
- 4- E-Commerce: S. Jaiswal
- 5- E-Commerce A Managers Guide. by Ravi Kalakota
- 6- E-Commerce By Kenneth C Lauden and Carol Guercio Traver, Pearson Edn.
- 7- E-Commerce By C.S.V Murthy, Himalaya Publication
- 8- E-Commerce Fundamentals and applications by Henry Chan, Raymond Lee, Tharan Dillon and Elizabeth Chang.

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	08 Marks
Q.7 – Attempt any Two out of Three	08 Marks

B.Com. (I.T) Entire Semester-III Paper No- 306 Lab Course (based on paper 305)



# B.Com. Part-II (I.T) Entire Semester-IV Accountancy Paper-IV Paper No- 401

# **Objectives-**

1-To acquaint the students with the meaning and process of Auditing.

- 2- To introduce the students with the computation of taxable income from salary & business
- Unit-I Introduction to Audit: Meaning and Role of Audit, Types of Audit Internal and External /Statutory Audit, Continuous and Periodic Audit, Internal check
- Unit-II- Process of Audit: Vouching, Verification and Valuation of Assets and Liabilities, Preparation of Audit Report, Clean and Qualified Audit Reports.
- **Unit-III-** Income Tax: Important Definitions, Exemptions u/s 10 Deductions from total Income under chapter VI-A, Different Heads of income.
- **Unit-IV-** Computation of Taxable Income from salary and Business and profession: Deductions allowable for business and Professions.

Reference Books

- 1- Practical Auditing -Ghatalia, Spicer & Pogglar
- 2- Practical Auditing- B.N. Tondon
- 3- Counterparty Auditing-Kamal Gupta
- 4- Students Guide To Income Tax-Dr. Vinod singhania.
- 5- Income Tax-A simple Approach-Dr. Prakash Hereker
- 6- Income Tax Law & practice- Dinkar Pagare

# **Nature of Question Paper**

**Total Marks-50** 

Instruction- 1- All questions are compulsory	
2- Use of calculator is allowed	
Q-1 Essay Type Question (Audit)	10 Marks
Q-2 Essay Type Question (Income Tax)	10 Marks
Q-3 Short Notes (Any two out of Three) (Audit)	10 Marks
Q-4 Problem (Income Tax)	10 Marks
Q-5 Problem (Income Tax)	10 Marks

#### B.Com. Part- II (IT ) Entire Semester IV Organisational Behaviour Paper Number 402

Objectives:

- 1. To make students aware about individual and group behavior at work place.
- 2. To familiarize students about impact of technology at work place.
- 3. To provide knowledge about E-Organization.
- Unit-1: Basics of Organizational Behaviour: Evolution of an organizational behavior, Hawthorne studies, meaning, definitions, characteristics and significance of OB. Disciplines contributing to OB. (10)

# **Unit- 2: The Individual and The Group:** Individual ability, learning, theories of learning. Attitudes – components of attitudes, major job attitude.

Personality – meaning, stage of personality development.

Perception – perceptual process, perceptual destruction, perception and individual decision making.

Group – meaning, definition, characteristics, types. Stages of group development. Factors influencing group performance.

(20)

**Unit-3: Organizational Behaviour in an E-World:** concept of E-Organization, E-Business, E-Commerce. Uniqueness of E-Organization.

E-Organization and individual behaviour – emotions, ethics and privacy.

Impact of E-Organization on group behaviour – decision making, building trust, politics and networking, sexual harassment and verbal abuse.

E-Organizations and organizational systems – team structures, work design, employee selection, work life balance.

**Unit-4: The Organizational System and Managing Change:** organizational deligns Conditions affecting multinational operations – social, legal and ethical, political, economic and individual differences.

Change – change at work – nature, response to change, costs and benefits. Resistance to change – nature and effects, reasons for resistance, types of resistance, benefits of resistance. Implementation of change successfully. Organizational culture, organizational development –development techniques. (15)

References:

- 1. Robbins Stephen P., Organizational Behavior, 9<sup>th</sup> Edition, Prentice Hall Publication, new Jersey.
- 2. Robbins Stephen P., Judge Timonthy A. and Sanghi Seems, Organizational Behavior, Person Education, 13<sup>th</sup> Edition.
- 3. Newstrom John W., Organizational Behavior: Human Behavior at work, McGraw-Hill India, 12<sup>th</sup> Edition, Ninth Reprint 2010.
- 4. Luthans Fred, Organizational Behavior, McGraw Hill International Edition, 11<sup>th</sup> Edn. 2008.
- 5. Aswathappa K., Organizational Behavior, Himalaya Publishing House, New Delhi, 8<sup>th</sup> revised edn.
- 6. Keith Devis and John Newstorm, Human Behavior at work.
- 7. P.Subba Rao, 'Management and Organizational Behavior, Himalaya Publishing House, 1<sup>st</sup> edn, 2004.

# Nature of question paper B. Com. II (I.T.) Entire semester system. Organisational Behaviour Semester-IV

#### (Total Marks-40 Each

# Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	08 Marks
Q.7 – Attempt any Two out of Three	08 Marks

#### B.Com. Part- II (IT ) Entire Semester—IV Business Economics Paper—IV Paper No-403

#### Unit—I Business Cycles

(8 Lecture)

A) Meaning and Phases

- B) Theories of Trade cycles—Hawtrey—Schumpeter,-and Keynes.
- C) Control of trade cycles

#### Unit—II Public Finance

(22 Lecture)

- A) Meaning-Nature-and scope of public finance—The principal of maximum social advantage.
- B) Direct and Indirect taxes-Merits and demerits -Concepts & Meaning of Value Added Tax (VAT)
- C) Public Expenditure—Causes of growth in public expenditure—Effects of public expenditure
- D) Public Debt—Causes of Growth and Effects of public debt
- E) Budget -Meaning and Types

#### Unit III—International Trade

(10 Lecture)

- A) Advantages and Disadvantages –,Ricardian theory of international trade— Terms of trade, Factors influencing terms of trade
- B) Balance of Payment Disequilibrium Causes-and Remedies

Unit IV—Foreign Exchange –

(10 Lecture)

- A) Exchange rates—Fixed and Floating -Spot and Future
- B) Purchasing Power parity theory
- **Reference Books**
- 1. Monetary Theory –Varsh M. C
- 2. principals of Economics Agarwal H.S.
- 3. Advanced Economics Theory Jhingan M L.
- 4. Economics Benkam
- 5. Theory of International trade Haberler
- 6. Economics of J.M. Keynes ,Dillard Dudley
- 7. Economics 114 Ed by P.A. Samuelson and Willam D.Nordhan (McGraw Hill International)
- 8. An introduction to positive economics ,R.G. Lipsey and k.A. Criyatal (8<sup>th</sup> ed) ELBS,Oxford University Press.
- 9. Monetary Theory K.K.Dewett
- 10. Modern Economic theory D.M.Mithani

# Nature of question paper B. Com. II (I.T.) Entire semester system.

# Subject:- Business Economics, Semester IV, Paper IV

(Total Marks-40 Each Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.
- Q.1—Write short Answers (Any Two out of Three)08 MarksQ.2—Broad question08 MarksQ.3 Broad question08 Marks
- Q.4— Broad question 08 Marks

Q. 5 – Broad question

Q.6 – Broad question

08 Marks

08 Marks

0 8Marks

Q.7 – Write short notes (Any Two out of Three)

# B.Com.( IT) Part-II, (I.T.) Entire Semester-IV BUSINESS STATISTICS

# Paper No-404

Unit-1: Introduction to Statistics:

Meaning of word Statistics, Primary and secondary data, Qualitative and Quantitative data, Discrete and continuous data,

Sampling Techniques: Need and meaning, Definition of population, Sample and Sampling, Advantages of sampling method over Census method. Methods of Sampling: Simple random sampling (SRSWR and SRSWOR), Stratified random sampling( concept only)

Unit-2 Measures of Central Tendency and Dispersion:

Concept of Central tendency and Dispersion, Requirements of good statistical average, Definitions of Arithmetic Mean, Median and Mode, Empirical relation between mean, median and mode. Absolute and Relative measures of dispersion, Mean Deviation, Standard Deviation and their relative measures, Combined mean and combined S.D. for two groups, Variance and Coefficient of Variation(C.V.), Merits and demerits of mean, median, mode and S.D., Numerical Examples.

Unit-3 Probability:

Definitions of various terms used in probability, Classical definition of probability and examples based on it, Addition and Multiplication laws of probability( without proof), Conditional probability, Examples of probability without use of permutations and combinations.

# Unit-4 Index Numbers:

Need and Meaning of Index numbers, Problems involved in Construction of index numbers, Price, Quantity and Value based index numbers, Simple (unweighted) I. Numbers by aggregate method and average of relatives by A.M., Weighted I. numbers: Lasperye's, Paasche's and Fishers I. numbers, Numerical Examples.

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14

16

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Reference Books :

Business Statistics by S. S. Desai. Business Statistics by G. V. Kumbhojkar. Introduction to Mathematical Statistics by S. C. Gupta. Business Statistics by G. C. Beri.

Note: Use of Nonprogrammable calculator is allowed.

Nature of question paper B. Com. II (I.T.) Entire semester system. Semester IV BUSINESS STATISTICS Paper No-404

(Total Marks-50 Each

Semester)

Instructions:-

- 1) All questions carry 8 marks.
- 2) Attempt any FIVE Questions out of seven.

Q.1—Attempt any Two out of Three	08 Marks
Q.2—Broad question	08 Marks
Q.3 – Broad question	08 Marks
Q.4— Broad question	08 Marks
Q. 5 – Broad question	08 Marks
Q.6 – Broad question	08 Marks
Q.7 – Attempt any Two out of Three	08 Marks

B.Com. (I.T) Entire Semester-IV Tally Paper No-405

Unit-I- Fundamental of Tally ERP 9 -

Introduction, Salient features, Getting Functional with Tally, Start-up, Screen Components, Switching between Screen Areas, gutting Tally, Creation of Company, Base Currency Information, Working with Multiple

#### companies.

Unit-II- Creating Accounting Masters in Tally-Features, configurations, voucher Entry, Invoice/ Order Entry, Setting up account heads, creating Inventory masters.

Unit-III- Advanced Accounting in Tally-

Bill-wise details, Cost Centers and Cost categories, voucher class and Cost Centre Class, Bank reconciliation, interest Calculation, Budgets and Contorts.

Unit-IV- Value Added Tax (VAT) and Central Sales Tax (CST)-Configuring VAT in Tally, Creating masters, Entering transactions, VAT reports, CST-Basics of CST, Enabling CST in Tally, CST reports.

References:-

- 1- Accounting by Tally-L.B. Singh and V.P. Singh
- 2- Computerized Financial Accounting using Tally- Rajan Chougule

3- Tally & (Implementing ) Comprehensive Guide for Tally & and 8,1-A.K. Nadhani, K.K.Nadhani,

Nature of Question Paper

**Total Marks-40** 

#### Instruction- 1- Attempt any five out of Seven questions. 2- All questions carry equal marks

2- All questions carry equal marks	
Q-1 Short answers(any two out of three)	8 Marks
Q-2 Broad question	8 Marks
Q-3 Broad question	8 Marks
Q-4 Broad question	8 Marks
Q-5 Broad question	8 Marks
Q-6 Broad question	8 Marks
Q-7 Short answers (any two out of three)	8 Marks

B.Com. (I.T) Entire Semester-III Lab Course (based on paper 405) Paper No- 406