

2015-

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FIRST SEMESTER

COURSE MATRIX

- 1.1 ENGLISH BASIC – I
- 1.2 ANY INDIAN LANGUAGE
- 1.3 EXTRA CURRICULAR ACTIVITIES
- 1.4 FINANCIAL ACCOUNTING – I
- 1.5 BUSINESS ECONOMICS
- 1.6 PRINCIPLES OF MARKETING
- 1.7 COMPUTER APPLICATIONS – I

PAPER 1.4  
FINANCIAL ACCOUNTING-1

**Unit-I**

Introduction: Meaning and definition of accounting-Importance of accounting-Accounting cycle- Journal-Ledger-Trial-Balance (Revisions)

**Unit-II**

Accounting Systems and Principles: Accounting concepts-Accounting conventions-Accounting Standards.

**Unit-III**

Final Accounts: Final accounts of Sole trading concerns including manufacture accounts.

**Unit-IV**

Accounting from incomplete records (Single-entry system): Meaning-merits and demerits-synthetical methods of calculating profit-preparation of statement and affairs-Analytical method of calculating profit-conversion into Double entry book keeping

**Unit-V**

Accounting for consignment transactions-Consignment and sale performs invoice-account sale types of commission-goods sent at cost and at invoice price valuation and stock-Normal and abnormal loss.

**Unit-VI**

Joint venture: Methods of maintaining accounts:

- a. Separate set of accounts (Joint bank system)
- b. Maintaining accounts in the books of each venture.

**Reference Books:**

1. Financial Accounting by Dr. S. N. Maheshwari
2. Financial Accounting by Shukla and Grewal.
3. Financial Accounting by B.S. Raman.
4. Advanced Accounting by Radhaswamy and R.L. Gupta.
5. Advanced Financial Accounting by Anil Kumar & others.
6. Advanced Accountancy by S.P. Jain and K.L. Narang.
7. Financial Accounting Vol.-I by M.B. Kadkol.
8. Accounting System proceeding and methods by Gillspic.
9. Accountancy-I by Dr. S.S. Hanchinal and Dr. Chandrashekhar Sheelvant.
10. Financial Accounting – I by Dr. S.S. Hanchinal and Dr. Chandrashekhar Sheelvant.

PAPER-1.5  
**BUSINESS ECONOMICS**

**Unit-1**

Introduction: Meaning and definition of Business Economics-Scope of Business Economics and General Economics-Business Economics as a tool of business decisions.

**Unit-2:**

Demand Function: Law of demand-demand forecasting and elasticity of demand - determinants of elasticity of demand - importance of elasticity of demand.

**Unit-3:**

Production Function: Law of variable proportions - Iso-Quants-Economic regions and optimum factor combination.

**Unit-4:**

Consumption: Consumer equilibrium and consumer surplus.

**Unit-5:**

Theory of Costs: Short-run and long-run curves-traditional and modern approaches.

**Unit-6:**

Market structures: Market structures and business decisions.

**Reference Books:**

1. Business Economics by Ahuja H.L., Pub. S.Chand & Co.
2. The essence of Business Economics by Nellis & Parker, Pub. PHI New Delhi.

PAPERS-1,6  
**PRINCIPLES OF MARKETING**

**Unit-I:**

Concepts and functions of Marketing: Significance of Marketing - Different concepts of marketing (including product concept, sales concept production concept and social concepts) - modern concepts of marketing - marketing mix- functions of marketing (buying, selling, transportation and warehousing).

**Unit-II:**

Marketing Segmentation: Meaning and importance of marketing segmentation- market segmentation strategies - basis of segmentation (Practically segment the market for consumer).

**Unit-III:**

Product: Meaning and features of product -Product mix - Product Life Cycle- new product development - branding, packaging and labeling.

**Unit-IV:**

Price and Promotion: Meaning of Price and Pricing - types of pricing - objectives of pricing -essentials of sound pricing - policy promoting mix.

**Unit-V:**

Marketing and definition of Service: Meaning and definitions of Service- marketing of service classification of service - institutional services with special reference to bank, transport, insurance and hotel sectors.

**Unit-VI:**

Marketing research: Meaning, definition and significance of marketing research - areas of marketing research - process of marketing research - motivation of research.

**Reference Books:**

1. Marketing management- analysis, planning and control by Philip Kotler.
2. Fundamentals of marketing by William. J. Stanton.
3. Principles of marketing and salesmanship by Sontakki and Deshpande.
4. Marketing by Gandhi.J.C.
5. Modern marketing management by Rustom S.Davar.
6. Modern marketing management by Sheriekar and others.
7. Principles of modern advertising by Agarwal P.K.
8. Service marketing by Payne.
9. Marketing by Rajan Nair.
10. Essentials of marketing.

PAPER-1.7  
PAPER-COMPUTER APPLICATIONS-1

**Computer Fundamentals:**

Introduction to computer, five generation of modern computers, classification of computers components of computer system, computer architecture, memory units, auxiliary system device, input and outputs devices, number system, Boolean algebra and logic circuits.

**Computer Software:**

Operating systems- DOS, Windows-98, Utilities, compilers and interpreters, word processor, spread sheets, presentation graphics, Word processing, Microsoft Word, creating documents, toolbars, typing text, inserting graphics, undoing and redoing, setting data and time, saving document, operating document, creating and modifying tables, printing a document, Electronic spread sheets, characteristic of a spread sheet, table format, data forms, recalculation, storage and retrieval, presentation, standard formats, spread sheet packages, MS-Excel, navigating in workbook, functions, macros, graphs and charts. Computer crimes, computer security, computer viruses.

**Practicals:**

Practicals: 2 hours per week

Assignments on word processing and spread sheets, given below shall be practices.

**Microsoft Word:** Creating document/template, Creating tables, Formulas in tables, inserting picture, Indentation Bullets, Mail-merge.

**Ms-Excel:**

Creating Excel Sheets, working with functions and macros, creating graphs and charts.

**Reference Books:**

1. Computers for every one by Alexis Leon, Mathews Leon, Pub. Vikas (2001).
2. A First course in computer by Sanjay Saxena, Pub. Vikas (2001)
3. MS Office 2000 for every one by Sanjay Saxena Pub. Vikas
4. Introduction to computer by Peter Norton Pub. TataMcGraw Hill 2001.
5. Fundamentals of computer by Rajaram Pub. PHI, 2001, 3rd Edition.

## SECOND SEMESTER

### COURSE MATRIX

- 2.1 ENGLISH – II
- 2.2 ANY INDIAN LANGUAGE (INCLUDING COMMUNICATION SKILLS)
- 2.3 EXTRA CURRICULAR ACTIVITIES
- 2.4 FINANCIAL ACCOUNTING – II
- 2.5 INDUSTRIAL ECONOMICS
- 2.6 PRINCIPLES OF INSURANCE
- 2.7 COMPUTER APPLICATIONS – II

PAPER-2.4  
**FINANCIAL ACCOUNTING-II**

**Unit-I:**

Dissolution of Firms: Dissolution due to insolvency of a partner-applicability of Garner Vs. Murray rule-insolvency of all partners - piecemeal distribution-need for piece meal distribution-proportionate capital method- maximum loss method preparation of statement of distribution and capital accounts.

**Unit-II:**

Sale of partnership to a limited company - calculation of purchase consideration under Net assets and net payment methods-preparation of journal and ledger in the books of the firms.

**Unit-III:**

Amalgamation of firms: Meaning and objects-journal and ledger accounts in the books of old and new firms and the preparation of balance sheet in the books of the new firms.

**Unit-IV:**

Departmental accounts and their need subsidiary records-principles basis of allocation of expenses and inter departmental transfers preparation of final accounts.

**Unit-V:**

Branch accounts: Dealing with cash sales, credit sales, goods received at invoice price-independent branches-incorporation of branch transactions in head office book. (Excluding foreign branches) depreciation of branch assets, goods and remittance in transit.

**Unit-VI:**

Royalty accounting (including sub-lease): Meaning- treatment of minimum rent-short working strike period - delay in payment journals and ledgers in the books of concerned parties.

**Reference Books:**

1. Financial Accounting by Dr. S.N.Maheshwari.
2. Financial Accounting by Shukla and Grewal.
3. Financial Accounting by B.S.Raman.
4. Advanced Accounting by Radhaswamy and R.L.Gupta.
5. Advanced Financial Accounting by Anil Kumar & others.
6. Advanced Accountancy by S.P.Jain and K.L.Narang.
7. Financial Accounting Vol-II by M.B.Kadkol.
8. Accounting System proceeding and methods by Gillspic.

PAPER-2.5  
**INDUSTRIAL ECONOMICS**

**Unit-I:**

Introduction: Industrialization factors influencing industrialization in India-under developed economy, evolution of industry in India- handicrafts, cottage and small scale industries- tiny and SSI sectors, large and medium industries.

**Unit-II:**

Industrial policy of India: Industrial policy 1991, LPG-consequences and challenges of LPG, issues of privatization, information technology revolution.

**Unit-III:**

Industrial Finance: The need for finance, types of finance, sources of finance, structure of institutional finance for industries in India.

**Unit-IV:**

Industrial Productivity: Meaning and scope of productivity, factors influencing productivity, National productivity council.

**Unit-V:**

Foreign capital: The need, merits and demerits of inflow of foreign capital.

**Unit-VI:**

International and Technological aspects of Industry: MNC's foreign collaboration and Indian business, non-resident Indians and corporate sector, foreign trade policies of India and technological policies and developments.

**Reference Books:**

1. Indian industrial economy by Sivayya & Das VBM, Pub. S.Chand & Co.
2. Industrial economy by Agarwal D.C. Pub. Kalyani Pub.
3. Indian industrial economy by Rangandachari & Lekhi Pub. Kalyani Pub.
4. Industrial Growth in India by Ahluwalia I.3. Pub. Oxford University Press.
5. Economic environment of business by Ghosh Pub. Vikas Pub.



PAPER-2.6  
PRINCIPLES OF INSURANCE

**Chapter-I:**

**Introduction:** Definition and Nature of Insurance, Evolution of Insurance, Role and importance of insurance and Insurance Contract, Essentials of General Contract as applied to Insurance.

**Chapter-II:**

**Types of Insurance:** Life Insurance Nature of Life Insurance contract, classifications of policies, surrender and converting of policies in the paid up policies Laps, revival, maturity, Nomination and assignment, Loan to policy holders.

**Chapter-III:**

**Fire Insurance:** Nature and use fire insurance. Fire insurance contract, kinds of policies, Re-insurance.

**Chapter-IV:**

**Marine Insurance:** Nature and use of Marine Insurance. Marine Insurance Policies.

**Chapter-V:**

**Miscellaneous Insurance:** Motor insurance, Burglary insurance, personal Accident insurance, crop insurance.

**Chapter-VI:**

Role of private insurance companies. Combining Insurance and Banking business.

**Books for Reference:**

1. Insurance, Principles and practice By M.N.Mishra.
2. Insurance, by Sharma.
3. Principles of Insurance law, By M.N.Shrinivasen.
4. Insurance, by Dins Dale.

PAPER-2.7  
COMPUTER APPLICATIONS-II

**Presentation Graphic:**

Presentation basics, ingredients of a good presentation, presentation packages, Microsoft Power Point, Power Point startup dialogue box, Power point views, creating and saving a presentation using content wizard setting slide transitions, slide show view.

**Data Processing:**

Data information for processing, quality of information, information processing, need form database, characteristics of data in a database, types of DBMS database design, data normalization, keys relationships.

**MS-ACCESS:**

Blank Access database, Access database wizards, pages and projects. Opening an existing database, viewing data, creating an Access database and tables, creating forms, entering and updating data using forms, editing and deleting data in a form, creating and printing reports.

**PRACTICALS : TWO HOURS PER WEEK**

Assignments relating to the aspects covered are to be handled.

**References:**

1. Alexis Leon, Mathews Leon, Introduction to Computer, Leon, Vikas (1999).
2. Alexis Leon, Mathews Leon, Computers for Every One, Leon-Vikas (2001).
3. Hunt and Shely, Computers and Commonsense, 4<sup>th</sup> Edition PHI.
4. A first course in computer, Sanjay Saxena, Vikas Publishing (2001).
5. Sanjay Sexena, MS Office 2000 for every one, Vikas Publishing.
6. Alexis Leon, Mathews Leon, A Beginners Guide to Computers Leon-Vikas (2001).
7. Peter Norton, Introduction to computers 4<sup>th</sup> Edition, Tata McGraw Hill (2001).