



**B.Com. COURSE STRUCTURE**

**SEMESTER – IV**

<b>Paper No.</b>	<b>Type of Course</b>	<b>Course Name</b>	<b>Credit</b>	<b>Internal Marks</b>	<b>Term-End Marks</b>	<b>Total Marks</b>
SS-401	Soft Skill Course	Presentation Skills	2	30	70	100
FC-402	Foundation Course	Business Process Outsourcing	2	30	70	100
BA-CC-403	Compulsory Course	Business Administration – IV	3	30	70	100
BC-CC-404	Compulsory Course	Business Communication – IV	3	30	70	100
ECO-CC-405	Compulsory Course	Indian Economy – II	3	30	70	100
AC-CC-406	Compulsory Course	Accountancy – IV	3	30	70	100
TAX-CC-407	Compulsory Course	Taxation – II	3	30	70	100
F&A-CE-408A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-V (Govt. Utility Account-II)	3	30	70	100
F&A-CE-409A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VI (Financial Account-II)	3	30	70	100



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**SOFT SKILL:**

**SS – 401: Presentation Skills**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Preparation of presentation – 1st part – what, how, for whom, structure, principles and presentation technique, business presentation specifications, Report Writing, Developing Effective Presentation Skills.	6	14+6
Unit-2	Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills. Slide Presentation: Craft your message, Make a visuals, Include proper Content of your presentation	6	14+6
Unit-3	Verbal communication – Communication skills as a work experience, vicious circle of attack and defense Nonverbal communication during presentation – how to manage stress, what to do with hands, legs, activating the audience with nonverbal communication, body language	6	14+6
Unit-4	Work with audience – ice-breaking, get them in the mood, work with emotions, visualization tools, nonstandard situations Improvisation and unprepared presentations Personal typology, professional typology, social aspect, man-woman view	6	14+6
Unit-5	Feedback – appreciation and critique, Paradigm of human cooperation – why there could be problems to start the communication and what to do with it – Defense against manipulation, how to say NO, stress management, Image and etiquette	6	14+6

**Major Readings:**

1. Effective Presentation Skills – Robert Dilts, Meta Publication

2. Business Communication Today - Bovee and Thill: Tata McGraw Hill, Presentation Skills 2011



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**FOUNDATION COURSE:**

**FC – 402: Business Process Outsourcing**

**Credits: 02**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Introduction, Outsourcing and reengineering, Types of outsourcing, ICT opportunities, Outsourcing development phases, Information technology and Outsourcing, Need, Reasons, Benefits of O, Outsourcing risks, Outsourcing success factors	6	14+6
Unit-2	Outsourcing Process, Outsourcing network, Outsourcing drivers, Trends of outsourcing, Business models, Pricing models in outsourcing, Strategic decision to outsource, Outsourcing and BPO, Emerging opportunities in outsourcing industry	6	14+6
Unit-3	BPO- Introduction, Global scene, Outsourcing in India, Trends in high end ITES in India, Key players in Indian outsourcing industry, Strategic business process outsourcing, ITES-BPO industry of India, Growth drivers of Indian ITES-BPO, Domestic BPO market growth	6	14+6
Unit-4	Quality Standards and Methodologies for BPO	6	14+6
Unit-5	Challenges deal by Indian BPO sector, Attrition and Indian BPO Emerging opportunities – KPO, LPO, RPO, MRO etc. The future of outsourcing industry	6	14+6

**Major readings:**

1. BPO Industry in India by S K Awasthi by Jain Book
2. Business Process Outsourcing For Strategic Advantage by Saxena and Bharadwaj By Excel Books.
3. Business Process Outsourcing: Process, Strategies, and Contracts (Wiley Desktop Editions) (Hardcover) By: Barbara Murphy Melby (Author) and John K. Halvey
4. Business Process Outsourcing: The Competitive Advantage [Hardcover] Rick L. Click, Rick L. Click



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**SEMESTER – IV**

**COMPULSORY COURSE**

Paper No. BA- CC- 403

Title of the Paper: **Business Administration – IV**

**Credits:03**

**Total Marks:** 100 Marks  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Note: Each Unit Carry Equal Marks**

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<b>(1) Human Resource Management:</b> meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRMQualities of H.R. Manager-Roles of H.R. Manager	9	14+6
Unit – 2	<b>Human Resources Planning in a Corporate Sector:</b> Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning. <b>Recruitment :</b> Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages.	9	14+6
Unit – 3	<b>Training :</b> Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages. <b>Human Resource Development :</b> Meaning and Characteristics, need for HRD – Functions of HRD – Techniques or methods of HRD.	9	14+6
Unit – 4	<b>Performance Appraisal :</b> Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal.	9	14+6
Unit – 5	<b>Promotion :</b> Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. <b>Transfer :</b> Meaning, causes and guiding principles. <b>Demotion :</b> Meaning, causes and guiding principles. <b>Morale :</b> Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.	9	14+6

**Reference / Text –Books / Additional Reading:**

1. Personnel Management – Juciouc Michel – R.D. Irwin – Homewood.
2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.



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**COMPULSORY COURSE**

Paper No. BC-CC-404

Title of the Paper: **Business Communication – IV**

Credit:03

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<b><u>Public Speaking:</u></b> Components of Speech: Introduction-Body – Conclusion Presentation Method: Impromptu Speech – Memorizing- Reading – Audience Analysis – Body Language of Speaker –	12	14+6
Unit – 2	<b><u>Sales Letters:</u></b> Importance of Sales Letter-Sales Letter as Ambassador of Businessmen -A-I-D-C-A; Pattern-Sales Letters on various white goods & daily utility products. eg. washing machine; Television, Water purifiers, etc. Colour LCD; Two wheelers; four wheelers etc.	08	14+6
Unit – 3	<b><u>Business Reports:</u></b> Defining Reports- Structure of report- Characteristics of a Good Report- Reports by Individual – Reports by Committee and Subcommittee	10	14+6
Unit – 4	<b><u>Personnel Correspondence</u></b> Interview Letters – Letter of Appointment- Letter of Job Confirmation- Letter of Promotion- Resignation Letters- Testimonials- Memo Letters	05	14+6
Unit – 5	<b><u>Questionnaire</u></b> Define Questionnaire-Characteristics of Good Questionnaire- Questionnaires on Survey of various habits- Academic Educational Survey- Socio- Economic Survey-Market Research and Commercial Survey.	10	14+6

**Break up of continuous internal evaluation:**

Assignment : 30 marks



**Reference / Text -Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himalaya Publishing House, Mumbai
5. Business Communication – Homai Pradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – Rohini Aggrawal – Taxman
10. Business Communication Strategies – Monipally Mathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – Oxford University Press  
Business Communication and Organisational and Management – C.B.Gupta  
Comprehensive Business Communication – Saroj Karnik, P.P.Mehta,-P.V.Kulkarni



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**COMPULSORY COURSE**

**ECO-CC-405: Indian Economy –II**

**Credit: 03**

**Total Marks: 100 Marks**  
**Semester End Examination: 70 Marks**  
**Internal Evaluation: 30 Marks**



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**COMPULSORY COURSE**

**AC-CC-406: Accountancy-IV**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Absorption of Company</u></b> Journal entries and accounts in the book of vender company Acquisition entries and opening balance sheet in the books of purchasing company	9	14+6
Unit- II	<b><u>Valuation of Goodwill:</u></b> Simple average method Weighted average method Super profit method Capitalization method Annuity method Sliding scale valuation method	9	14+6
Unit- III	<b><u>Profit or loss prior to incorporation:</u></b> Ascertainment of such profit Base of Apportionments	9	14+6
Unit- IV	<b><u>Accounts of Government companies (Only theory):</u></b> Meaning, maintenance of books, accounts, audit and annual report <b><u>Accounts of Statutory Corporations (Only theory):</u></b> Meaning, maintenance of books, accounts, audit and annual report	9	14+6
Unit- V	<b><u>Performance Measurement Techniques (Only theory):</u></b> Introduction, Techniques for goal settings, profit as a goal, Model of profit maximization, various techniques for performance measurement, accounting ratio for overall performance measurement, methods of performance appraisal <b><u>JIT and Material Planning (Only theory):</u></b> JIT- Just in time Approach, meaning, Characteristics , overview, merit-demerit, technique, MRP-material requirement plan – introduction, objective merit-demerit	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks





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**COMPULSORY COURSE**

Paper No. TAX- CC-407

Title of the Paper: **Taxation – II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Profit and gain form business and profession	9	14+6
Unit-2	Income from capital gain	9	14+6
Unit-3	Income from other sources.	9	14+6
Unit-4	Introduction of Value added Tax, Concealed and unexplained Income, Deduction and Relief, Set – off and carry forward of losses.	9	14+6
Unit-5	Tax management, Advance payment of tax, Assignment procedure, Tax planning for individuals, Tax evasion, avoidance	9	14+6

**Reference / Text –Books / Additional Reading:**

1. Singhanai V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.



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**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-408A: Finance & Accounts-V (Govt. Utility Account-II)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>General Insurance Companies Account(As per Schedule Based):</u></b> Fire Department Marine Department Miscellaneous	9	14+6
Unit- II	<b><u>Insolvency Accounts:</u></b> Statements of affairs Deficiency Account – List H	9	14+6
Unit- III	<b><u>Account of Electricity Company:</u></b> Final Accounts according to Single Account System Final Accounts according to double Account System	9	14+6
Unit- IV	<b><u>Hotel Companies Accounts (only theory):</u></b> Nature of Hotel Business Hotel Organization Heads of Revenue and Expenditure Important terms System of Book Keeping Night Audit	9	14+6
Unit- V	<b><u>Reserves and Provisions (only theory):</u></b> Introductions, Meaning, types Distinguish of general reserve and reserve Investment of reserves Reserves and reserves fund, specific reserves Provisions, some specific provisions Capital reserves, reserves capital, sinking fund, secret reserves	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

Maheshwari S.N. – Advanced Accountancy, Vikas Publishing  
Hrishikesh Chakraborty – Advanced Accountancy, Oxford  
R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand  
Maheshwari S. N. – Corporate Accounting, Vikas Publishing



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**SEMESTER – IV**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

F&A-CE-409A: Finance & Accounts-VI (Financial Account-II)

Credits: 03

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Leverage:</u></b> Degree of Financial leverage Degree of Operating leverage Degree of Combined leverage	9	14+6
Unit- II	<b><u>Capital Budgeting:</u></b> Pay Back period method Average rate of return method Net present value Profitability Index Internal rate of return	9	14+6
Unit- III	<b><u>Management of Inventory:</u></b> Stock level Economic Ordering Quantity Material turnover rate Last In first out method First in first out method Weighted Average methods	9	14+6
Unit- IV	<b><u>Management of Cash (Only theory):</u></b> Conceptual frame work of Management of Cash	9	14+6
Unit- V	<b><u>Management of Receivable(Only theory):</u></b> Conceptual frame work of Management of receivable	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

Van Home – Financial Management and Policy, Prentice.

Kahn and Jain – Financial Management, Tata

Pandey I. M. – Financial Management, Vikas

Ravi Kishore – Financial Management, Taxman

S. N. Maheshwari – Financial Management, S. Chan.

