

Shri Rawatpura Sarkar University, Raipur



**Examination Scheme & Syllabus
For
BACHELORS OF COMMERCE
IV Semester**



Shri Rawatpura Sarkar University, Raipur

Faculty of Commerce

Bachelors of Commerce

Semester-IV

(Effective from the session: 2021-22)

S.N.	Course Code	Th/Pr	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	BC-4.1	Th	BUSINESS COMMUNICATION (English/Hindi)	Core Course C-8	3	1		4	70	30			100
2	BC-4.2	Th	CORPORATE ACCOUNTING	Core Course C-9	3	1		4	70	30			100
3	BC-4.3	Th	COST ACCOUNTING	Core Course C-10	3	1		4	70	30			100
4	BC-4.4	Th	E-Commerce	Generic Elective (GE)-4	3	1		4	70	30			100
Total Contact Hr per week: 30			Total Credit: 16					Grand Total Marks:				400	

Board of studies

Miss StutiBaladhare

Dr.Dharmendra Singh

Dr.Shilpi Yadav



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Course Title	BUSINESS COMMUNICATION (English)				
Course Code	BC-4.1				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Student should basic knowledge of English				
Course Objectives	To equip students of the B. Com course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.				
Course Contents	<p>Unit 1: Nature of Communication: Process of Communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers</p> <p>Unit 2 Business Correspondence: Letter Writing, presentation, inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.</p> <p>Unit 3 Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.</p> <p>Unit 4 Vocabulary: Words often confused, Words often misspelt, Common errors in English.</p> <p>Unit 5 Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.</p>				
Course Outcomes	<p>Students will heighten their awareness of correct usage of English grammar in writing and speaking</p> <p>Students will improve their speaking ability in English both in terms of fluency and comprehensibility</p> <p>Students will give oral presentations and receive feedback on their performance</p> <p>Students will increase their reading speed and comprehension of academic articles</p> <p>Students will improve their reading fluency skills through extensive reading</p>				
Text Books	<p>1. Bovee, and Thill, <i>Business Communication Today</i>, Pearson Education</p> <p>2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; <i>Business Communication Making Connections in Digital World</i>, 11th ed., McGraw Hill Education.</p>				
Reference Books	<p>1. Shirley Taylor, <i>Communication for Business</i>, Pearson Education</p> <p>2. Locker and Kaczmarek, <i>Business Communication: Building Critical Skills</i>, TMH</p> <p>3. Leena Sen, <i>Communication Skills</i>, PHI Learning</p>				

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Course Title	CORPORATE ACCOUNTING				
Course Code	BC 4.2				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Student should basic knowledge of corporate accounting				
Course Objectives	To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.				
Course Contents	<p>Unit 1. Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures</p> <p>Unit 2. Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits</p> <p>Unit 3. Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only</p> <p>Unit 4. Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.</p> <p>Unit 5. Accounts of Holding Companies/Parent Companies Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).</p> <p>Unit 6. Accounts of Banking Companies Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)</p> <p>Unit 7. Cash Flow Statement Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.</p>				
Course Outcomes	<p>CO1: To equip the students with the preparation of financial statements of Insurance and Banking companies.</p> <p>CO2: To understand the accounting procedure for reconstruction</p> <p>CO3: To impart knowledge on Liquidation of Companies.</p> <p>CO4: Explain the concept of Amalgamation and External reconstruction</p> <p>CO5: Prepare the accounts of companies undergoing Amalgamation and External reconstruction</p>				
Text Books	<p>1. J.R. Monga, <i>Fundamentals of Corporate Accounting</i>. Mayur Paper Backs, New Delhi.</p> <p>2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. <i>Advanced Accounts</i>. Vol.-II. S. Chand & Co., New Delhi.</p> <p>3. S.N. Maheshwari, and S. K. Maheshwari. <i>Corporate Accounting</i>. Vikas Publishing House, New Delhi.</p> <p>4. Ashok Sehgal, <i>Fundamentals of Corporate Accounting</i>. Taxman Publication, New Delhi.</p>				

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	5. V.K. Goyal and Ruchi Goyal,. <i>Corporate Accounting</i> . PHI Learning.
Reference Books	1 Jain, S.P. and K.L. Narang. <i>Corporate Accounting</i> . Kalyani Publishers, New Delhi. 2. Bhushan Kumar Goyal, <i>Fundamentals of Corporate Accounting</i> , International Book House 3. P. C. Tulsian and Bharat Tulsian, <i>Corporate Accounting</i> , S.Chand 4. Amitabha Mukherjee, Mohammed Hanif, <i>Corporate Accounting</i> , McGraw Hill Education 5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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Course Title	COST ACCOUNTING				
Course Code	BC 4.3				
Course Credits	L	T	P	TC	
	3	1	-	4	
Prerequisites	Student should basic knowledge of to provide the understanding of basic of Manufacturing Accounting				
Course Objectives	To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.				
Course Contents	<p>Unit 1: Introduction Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation</p> <p>Unit 2: Elements of Cost: Material and Labour a. <i>Materials</i>: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses b. <i>Labour</i>: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.</p> <p>Unit 3: Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.</p> <p>Unit 4: Methods of Costing Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).</p> <p>Unit 5: Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts</p>				
Course Outcomes	CO1: Enable the students to understand the basic concepts of costs and fundamentals of cost accounting. CO2: Students are equipped with the preparation of cost sheet				
Text Books	1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, <i>Cost Accounting: A Managerial Emphasis</i> , Pearson Education. 2. Jawahar Lal, <i>Cost Accounting</i> . McGraw Hill Education 3. Nigam, B.M. Lall and I.C. Jain. <i>Cost Accounting: Principles and Practice</i> . PHI Learning 4. Rajiv Goel, <i>Cost Accounting</i> . International Book House 5. Singh, Surender. <i>Cost Accounting</i> , Scholar Tech Press, New Delhi				

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Reference Books	<ol style="list-style-type: none">1. Jain, S.P. and K.L. Narang. <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers2. Arora, M.N. <i>Cost Accounting – Principles and Practice</i>. Vikas Publishing House, New Delhi.3. Maheshwari, S.N. and S.N. Mittal. <i>Cost Accounting: Theory and Problems</i>. Shri Mahavir Book Depot, New Delhi.4. Iyengar, S.P. <i>Cost Accounting</i>. Sultan Chand & Sons5. H.V. Jhamb, <i>Fundamentals of Cost Accounting</i>, Ane Books Pvt. Ltd.
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Course Title	E-Commerce				
Course Code	BC 4.4				
Course Credits	L	T	P	TC	a
	3	1	-	4	
Prerequisites	Basic knowledge of electronic commerce				
Course Objectives	This course seeks to enable the student to grasp the major economic problems in India and their solution.				
Course Contents	<p>Unit 1: Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.</p> <p>Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)</p> <p>Unit 2: Security and Encryption: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),</p> <p>Unit 3: IT Act 2000 and Cyber Crimes IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes</p> <p>Unit 4: E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.</p> <p>Unit 5: On-line Business Transactions: (8 Lectures, 4 Practical Lab) Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, Snapdeal, Alibaba, flip kart, etc.)</p>				
Course Outcomes	Understand the basic concepts and technologies used in the field of management information systems; Have the knowledge of the different types of management information systems; Understand the processes of developing and implementing information systems; Be aware of the ethical, social, and security issues of information systems;				

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Text Books	<ol style="list-style-type: none">1. Kenneth C. Laudon and Carlo Guercio Traver, <i>E-Commerce</i>, Pearson Education.2. David Whiteley, <i>E-commerce: Strategy, Technology and Applications</i>, McGraw Hill Education3. Bharat Bhaskar, <i>Electronic Commerce: Framework, Technology and Application, 4th Ed.</i>, McGraw Hill Education4. PT Joseph, <i>E-Commerce: An Indian Perspective</i>, PHI Learning
Reference Books	<ol style="list-style-type: none">1. KK Bajaj and Debjani Nag, <i>E-commerce</i>, McGraw Hill Education2. TN Chhabra, <i>E-Commerce</i>, Dhanpat Rai & Co.3. Sushila Madan, <i>E-Commerce</i>, Taxmann4. TN Chhabra, Hem Chand Jain, and Aruna Jain, <i>An Introduction to HTML</i>, Dhanpat Rai & Co.

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