

B.COM. (CBCS) SEM-5

Sr. No.	Type	Name of the Subject
1	Core	English Language - 5
2	Core	Indian Economy - 1
3	Core	Business Mathematics and Statistics - 1
4	DSE-1	Consumer Protection - 1
5	DSE-2	Human Resource Management - 1
6	DSE-3	Management Accounting - 1
7	Elective	Accounting - 5
		OR
		Computer Science - 5

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1 **Core** **English Language - 5**

Unit	Content
1	Name of the text: English in Practice - 3, Aravind R. Nair et. al. , Cambridge University Press. 2016 (Unit 1 to 5 of the reading section)
2	Composition/Comprehension Individual Report (Related to business/commerce)(1/2)
3	Composition/Comprehension: Questionnaire (Related to business/commerce) (1/2)
4	Composition/Comprehension: Stock market report (1/2) Essay writing (1/2)

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2 **Core** **Indian Economy - 1**

Unit	Content
1	INDIAN AND INTERNATIONAL BUSINESS ENVIRONMENT: <ul style="list-style-type: none">- The concept of Business.- Meaning of Environment.- "Business Environment"-Clarification of Macro or Aggregative concept.- Main integral units of Business Environment.- Demand, Consumption, Economics policy, Legal system, Technology, Economic institutions.- International Environment: An overview of the main recent trends of business environment at global level
2	THE DIFFERENT ECONOMIC INDICATORS : Income : <ul style="list-style-type: none">- Trends of National and per capital income.- Co-relation of income and business environment. Savings : <ul style="list-style-type: none">- Trends of savings during the last decade.- Co-relation of savings and business environment. The Different economic indicators Investment : <ul style="list-style-type: none">- Quantum of local investments in plans.- With reference to income and savings.
3	PROBLEMS OF ECONOMIC DEVELOPMENT IN THE CONTEXT OF INDIA: <ul style="list-style-type: none">- India as a developing country.- Unemployment :<ul style="list-style-type: none">➤ Meaning - Reasons.➤ Effects of unemployment with reference to business environment
4	POVERTY: <ul style="list-style-type: none">- Meaning with reference to Modern Trends- Remedies for eradication of poverty with reference to business opportunities- Nature of Poverty -Poverty line

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Core

Business Mathematics and Statistics - 1

Unit	Content
1	LINEAR CORRELATION: <ul style="list-style-type: none">- Definition of variables- Meaning and Definition of Correlation- Types of Correlation- Properties of Correlation coefficient- Method of Correlation:<ul style="list-style-type: none">➤ Scatter Diagram➤ Karl Pearson's method➤ Spearman's Rank method- Probable Error of Coefficient of Correlation- Co-efficient of Correlation from bivariate Frequency distribution- Examples
2	LINEAR REGRESSION: <ul style="list-style-type: none">- Meaning and Definition of Regression- Definition of Regression coefficient- Properties of Regression coefficients & Relation between Correlation and Regression coefficient- Two lines of Regression- Regression Co-efficient from bivariate frequency distribution- Examples
3	PROBABILITY: <ul style="list-style-type: none">- Concept of Probability- Mathematical & Statistical Definition of probability- Definition of Different Terms (Random Experiment, Sample Space, Types of Events...etc)- Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof- Examples
4	PROBABILITY DISTRIBUTION-1: <ul style="list-style-type: none">- Concept of Discrete Random Variable & Continuous variable and Its Probability Distribution- Mathematical Expectation of Discrete Random Variable.- Mean & Variance of Discrete probability distribution- Properties and Application of Binomial without proof- Examples

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4 DSE - 2 Consumer Protection - 1

Unit	Content
1	CONCEPTUAL FRAMEWORK: <ul style="list-style-type: none">- Introduction- Consumer and Markets- Concept of Consumer- Nature of markets- Concept of Price<ul style="list-style-type: none">➤ Retail and Wholesale➤ Maximum Retail Price (MRP)➤ Local Taxes➤ Fair Price- Labeling and Packaging
2	EXPERIENCING AND VOICING DISSATISFACTIONS: <ul style="list-style-type: none">- Introduction- Consumer Satisfaction and dissatisfaction-- Grievances and Complaints- Consumer Complaining Behaviour- Alternatives available to Dissatisfied Consumers- Internal and External Complaint handling- Corporate Redress Systems and Public Redress Systems
3	THE CONSUMER PROTECTION ACT -1986 [CPA-1986]: <ul style="list-style-type: none">- Introduction- Objectives and Basic Concepts of the CPA - 1986- Definitions under the Act:<ul style="list-style-type: none">➤ Consumer➤ Goods and Service,➤ Defect in goods,➤ Deficiency in service➤ Spurious goods and services➤ Unfair trade practice➤ Restrictive trade practice

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ORGANIZATIONAL SET-UP UNDER THE CPA-1986:

- Introduction
- **Advisory Bodies:**
 - Consumer Protection-Councils at the Central
 - State and District Levels-Basic Consumer Rights
- **Adjudicatory Bodies:**
 - District Forums-State Commissions
- **National Commission:**
 - Composition-Powers-Jurisdiction (Pecuniary and Territorial)
- Role of Supreme Court under the CPA-1986

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DSE - 2

Human Resource Management - 1

Unit	Content
1	INTRODUCTION TO HRM: <ul style="list-style-type: none">- Introduction- Meaning and Concept and Perspectives of HRM- Scope and Functions of HRM- Role, Status and Competencies of HR Manager- HR Policies and Principles of HRM- Evolution of HRM- Emerging Challenges of HRM in a Changing Environment- HRM v/s HRD
2	HUMAN RESOURCE PLANNING [HRP]: <ul style="list-style-type: none">- Introduction-Meaning and Concept- Basic elements of HRP- Needs and Corporate objectives of HRP- Type and Process-Stages of HRP- Affecting factors to HRP- Importance and Hindrances of HRP- Pre-requisites for HRP- Human Resource Information System [HRIS]
3	ACQUISITION OF HR AND PERFORMANCE APPRAISAL: <ul style="list-style-type: none">- Introduction-Meaning-Acquisition of Human Resources- Job Analysis-Job Description-Job Specification-- Job Evaluation and Performance Appraisal- Recruitment - Concept and Sources- Selection - Concept and Process-Tests and Interview- Acquisition-Placement and Induction- Barriers and effectiveness to recruitment and selection of HR
4	PERFORMANCE AND INCENTIVE BASED WAGE PLANS AND HR MORALE AND DISCIPLINE: <p>[A] Performance and Incentive based Wage-Plans</p> <ul style="list-style-type: none">- Introduction-Meaning and Ideal characteristics of wage system- Fringe benefits and Performance linked compensation.- Methods of wage payments and Incentive plans <p>[Note: Practical Questions related to Wages are excluded to ask in examination]</p> <p>[B] Human Resource Morale and Discipline</p>

	<ul style="list-style-type: none">- HR Morale : Introduction-Meaning-definition and Importance- Factors affecting to HR Morale- Measurement of HR Morale- Steps and Commandments to raise Morale- HR Discipline : Introduction-Meaning-definition and Importance- Kinds of Discipline- Reasons of HR Indiscipline and Actions against breach of Discipline- Guiding principles to managing successful Discipline
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DSE - 3

Management Accounting - 1

Unit	Content
1	<p>(A) MANAGEMENT ACCOUNTING BRIEF CONCEPT</p> <ul style="list-style-type: none">- Management Accounting [Brief concept only] <p>(B) FUND FLOW STATEMENT</p> <ul style="list-style-type: none">- Introduction- Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement"- Sources and Application of fund Flow- Importance & Managerial utility of fund flow statement- Limitations of fund flow statement- Procedure to prepare Working capital statement,. Profit & loss adjustment account and fund flow statement- Practical Questions Relating to prepare Fund flow statement
2	<p>STANDARD COSTING-1 [MATERIALS VARIANCES]:</p> <ul style="list-style-type: none">- Introduction-Meaning of Standard Cost and Standard Costing- Applications-Advantages and Limitations of Standard Costing- Standard Cost Committee - Types of Standards and its' Setting Procedure- Meaning of Variance and Variance Analysis- Material Standards and Material Variances- Practical Problems Relating To Calculate Material Variances Only
3	<p>STANDARD COSTING-1 [LABOUR VARIANCES]:</p> <ul style="list-style-type: none">- Introduction-Meaning- Labour Standards and Labour Variances- Practical Problems Relating To Calculate Labour Variances Only
4	<p>MARGINAL COSTING:</p> <ul style="list-style-type: none">- Introduction- Meaning of Marginal Cost and Marginal Costing- Assumptions-Characteristics of Marginal Costing- Advantages of Marginal Costing- Limitations of Marginal Costing- Break -Even Analysis:- [Meaning-Assumptions-Utility-Limitations]- Important Terms:- [BEP- Contribution-PVR- Margin of Safety]- Marginal Costing as a Tool for Decision Making- Key Factor [Material & Labour only]- Practical Questions

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Elective - 1

Accounting - 5

Unit	Content
1	ACCOUNTING FOR INVESTMENTS: <ul style="list-style-type: none">- Introduction-Meaning- Introduction of Indian Accounting Standard -13- Accounting Treatments-:Journal Entries and Ledger Accounts- Practical Questions As per Indian Method (Calculate brokerage on market value of security)
2	CONVERSIONS OF SINGLE ENTRY INTO DOUBLE ENTRY: <ul style="list-style-type: none">- Introduction-Meaning-Characteristics- Forms of Single Entry System- Single Entry System and Double Entry System- Difference- Methods to ascertain Profit/Loss under Single Entry System- Important guiding points to find out missing items- Accounting treatments to convert Single Entry into Double Entry- Practical Questions
3	OPERATING COSTING OF HOTEL, HOSPITAL AND THEATRE: <ul style="list-style-type: none">- Introduction-Meaning-characteristics- Unit of Operating cost- Expenses-Income in Operating costing- Accounting for<ul style="list-style-type: none">- Hotel Operating Costing- Hospital Operating Costing- Theatre Operating Costing- Practical Questions
4	PROCESS COSTING [Only Inter Process Profit excluding Incomplete product]: <ul style="list-style-type: none">- Introduction - Meaning -Characteristics-Main Elements- Specific Points : [Normal-Abnormal Wastage -By Product-Joint Product]- Inter Process Profit-Explanation for calculation- Accounting treatment- Practical Questions

7	Elective - 4	Computer Science - 5 (Introduction to Visual Basic)
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**Unit No. 1 to 4 -> Theory of 70 Marks and
Unit No. 5 -> Practical of 30 Marks**

Unit	Content
1	<p>INTRODUCTION TO VISUAL BASIC AND WORKING WITH CONTROLS:</p> <p>Visual Basic project, Visual Basic programming environment and naming objects, text Box, List Box, Combo Box, Option Button, Check Box, Frame, Timer, Scroll Bars, Label, Form, Drive list box, Directory list box, File list box, Picture, Image, Shape</p>
2	<p>PROPERTIES FOR RELEVANT CONTROLS:</p> <p>Name, Appearance, alignment, Auto size, Back color, Back Style, Border Style, Caption, Cancel, Default, Enable, Font, Height, Width, Top, Left, Locked, Min, Value, Max Button, Min Button, Max</p>
3	<p>OTHER PROPERTIES:</p> <p>Max Length, Multi Select, Multi Line, Password Character, Interval, Style, Tab Index, Tab Stop, Visible, Word Wrap, Window State, SelLenth, SelStart, SelText, Picture, Down Picture, Disable Picture, List, List Count, List Index, Text, Image, Icon, Fore Color, Index, Sorted, Print</p>
4	<p>EVENTS AND METHODS FOR RELEVANT CONTROLS:</p> <p>Click, Change, DblClick, Key down ,Key Up, Key Press, Mouse Down, Mouse Up, Mouse Move, Load, Got Focus, Lost Focus, Activate, Timer, Scroll, Initialize, Paint, Activate, Resize, Unload, Deactivate, Show, Hide, Z Order, Add Item, Remove Item, Clear, Set Focus, Move</p>
5	<p>PRACTICAL (Practical Exercise of Unit 1 To 4)</p>