B. Com. Semester Course

B. Com Semester IV
Paper No. : CP 4.1

COST ACCOUNTING

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

Objectives:

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

2. To provide the student knowledge about use of costing data for planning, control and decision making.

COURSE CONTENTS:

Unit – I

Unit – II

Unit – III
Accounting and Control of Labour Cost: Time keeping and time booking, concept and treatment of idle time, over time and labour turnover.

Unit – IV
Overheads: Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.
Unit – V


15 Lectures

Unit – VI

Reconciliation of Cost and Financial Accounts

4 Lectures

Unit – VII

*Marginal Costing:* Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, make / Buy, pricing decisions.

15 Lectures

Unit – VIII

*Budgetary Control:* Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget.

5 Lectures

**Suggested Readings:**


**Note:** Latest edition of text book may be used.
B.Com Semester IV  
Paper No. : CP 4.2

INCOME TAX AND AUDITING

Duration: 3 hrs.  
Max. Marks: 100

Objective: (i) To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961. (ii) To provide basic knowledge and equip students with principles of auditing.

Section – A

Lectures: 50

<table>
<thead>
<tr>
<th>Unit</th>
<th>S. No.</th>
<th>Contents</th>
<th>Number of lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit I</td>
<td>1.1</td>
<td>Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.</td>
<td>3</td>
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<tr>
<td>Unit II</td>
<td>2.1</td>
<td>Residential status</td>
<td>2</td>
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<td>2.2</td>
<td>Scope of total income on the basis of residential status</td>
<td>2</td>
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<td>2.3</td>
<td>Exempted income under section 10 relevant for individuals</td>
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<td>Unit III</td>
<td>3.1</td>
<td>Computation of income under different heads</td>
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<td></td>
<td></td>
<td>- Salaries</td>
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<td></td>
<td>- Income from house property</td>
<td>4</td>
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<td>- Profits and gains of business or profession (only simple problems)</td>
<td>7</td>
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<td>- Capital gains (excluding special cases)</td>
<td>8</td>
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<tr>
<td></td>
<td></td>
<td>- Income from other sources excluding sec 2(22)</td>
<td>2</td>
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<tr>
<td>Unit IV</td>
<td>4.1</td>
<td>Total income and tax computation</td>
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<tr>
<td></td>
<td></td>
<td>- Income of other persons included in assessee’s total income</td>
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<td></td>
<td>4.2</td>
<td>- Aggregation of income and set-off and carry forward of losses</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>4.3</td>
<td>- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>4.4</td>
<td>- Computation of total income and tax liability of individuals</td>
<td>3</td>
</tr>
</tbody>
</table>
Section - B

AUDITING

COURSE CONTENTS:

1. **Auditing**: Meaning, scope, objects and advantage
   3 Lectures

2. **Types of Audit**: Statutory audit, interim audit and continuous audit.
   2 Lectures

3. **The Audit Process**:
   a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
   b) Audit Programmes
   6 Lectures

4. **Vouching**: Cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages.
   3 Lectures

5. **Verification of assets and liabilities**: Land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities.
   4 Lectures

6. **Audit of Joint Stock Companies**:
   a) Company Auditor – appointment, qualification, right, and duties
   b) Audit Report – Meanings and Types.
   7 Lectures

Suggested Readings:

**Income Tax**:

B.Com. Semester Course

Auditing:
1. S. K. Basu, Auditing-Principles and Techniques, Pearson Education
3. Aruna Jha, Student Guide to Auditing, Taxman Allied Service (P) Ltd.
6. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.

Note: Latest edition of text book may be used.
B.Com. Semester IV
Paper No.: CP 4.3

ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

Unit – I Regulation of Domestics Markets

1.1 Market Success and Market Failure
Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.  Lectures 5

1.2 Foreign Trade Policy and Procedures
Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOU, EHTPs, STPs, BPTs, and SEZs. Lectures 7

Unit – II

2.1 Industries Development Regulation

2.2 The Consumer Protection Act, 1986

2.3 The Competition Act, 2002
Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Lectures 18

Unit – III Foreign Exchange Market & Regulations

3.1 Foreign Exchange Market
Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Lectures 5

3.2 The Foreign Exchange Management Act, 1999

Lectures 15

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester Course

B.Com. Semester IV
Paper No. : CP 4.4
BUSINESS COMMUNICATION

Duration: 3 hrs.                           Max. Marks: 100
Lectures: 75

Objectives: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Contents:
1. Theory of Communication
   Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication.  
   10 Lectures

2. Forms of Communication
   (a) Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents.
   (b) Non-verbal Communication
   (c) Oral Communication: Art of Public Speaking, Effective Listening, Making oral presentations
   20 Lectures

3. Applications of Communication
   (a) Writing a Summer Project Report, Citing references, and using bibliographical and research tools
   (b) Writing annual report of companies
   (c) Writing minutes of meeting
   (d) Writing CVs & Application Letters
   (e) Group Discussions & Interviews
   (f) The Employment Interview
   20 Lectures
4. Important Parameters in Communication
(a) The Cross Cultural Dimensions of Business Communication
(b) Technology and Communication, e-correspondence
(c) Ethical & Legal Issues in Business Communication

5 Lectures


10 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.

Or

B.Com. Semester IV
Paper No. : CP 4.4
Vyapaar Sanchar

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
B.Com. Semester IV
Paper No. : CP 4.4

व्यावसायिक संप्रेषण : हिंदी

समय : 3 घंटे
पूर्णक : 100 अंक

1. संचार व्यवस्था एवं व्यवसाय : अंतरासंबंध
(क) संचार के सिद्धांत – संचार की प्रकृति, महत्त्व एवं भूमिका; संचार प्रक्रिया – बाणांतर एवं समाधान

2. संचार के रूप
(क) लिखित संचार – प्रभावकारी लिखित संचार के सिद्धांत, व्यावसायिक पत्र-लेखन, रिपोर्ट लेखन, भाषण लेखन, दस्तावेजों का संकेतण, उत्तर का विपरीतकोत्तर, कॉपी लेखन
(ख) साहित्यिक संचार (Non Verbal)
(ग) मीडिया संचार – सारणिज्ञातिक भाषण कला, पेडरन भवन, मीडिया प्रतिति

3. संचार के प्रयोग
(क) प्राथमिकतीन परियोजना लेखन (सर्वाधिक, पुस्तक मुख्य, शोध उपकरण के प्रयोग)
(ख) कंप्यूटरों का वाणिज्यिक प्रतिवेदन लेखन
(ग) वैज्ञानिक जीवन-वृत्त, आवेदन-लेखन
(घ) समुद्र चर्चा, प्रशासकीय
(ङ) नैदंतिक तौर पर साक्षात्कार

4. संचार के महत्वपूर्ण पक्ष
(क) व्यावसायिक संचार में संस्कृति की भूमिका
(ख) टेक्नोलॉजी एवं संचार, ई-संचार
(ग) व्यावसायिक संचार के नैदंतिक और कानूनी पक्ष
(प) जनसंचार – विज्ञापन, विज्ञापन निर्माण की प्रक्रिया (प्रिंट एवं इलेक्ट्रॉनिक माध्यमों में)
प्रसार, प्रेस विज्ञापन, जनसंचार आदि।

व्यवसायिक संबंध – संबंध प्रक्रिया और प्रबंधन, उत्पाद और उसका विज्ञापन, उत्पाद की विकासित, उत्पाद-विक्री की रणनीति

15 अंक/12 दिन

Note:

1. Lecture per Week – 5

2. आंतरिक मूल्यांकन योजना का प्राप्ति प्रवर्तन एवं अंक-विभाजन विभिन्नविभागों के नियमानुसार होगा।
हिंदी 'क' (Hindi 'A')
(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है)

पर्यावरण : 100 अंक
अंक/परिणाम : 25/18

भाषा खंड
1. हिंदी भाषा का विकास : सामाजिक परिवर्तन
2. हिंदी की उपभाषाएं और बोलियां : सामाजिक परिवर्तन
3. मानक भाषा की अवतारण : वर्तमान और नियम का मानकीकरण
4. व्याकरणिक पद-शब्द : विवेक-रूप, मूल-कृति, पर्याय-पृथ्वि, प्रकृति
5. उच्च-रूपेन (महामार्गीकरण, व्याकरण, व्याकरण, विवेक-रूप, प्रकृति)
6. कौश-परिवर्तन : एक्ष-वाङ्क, वाङ्क-वाङ्क, वाङ्क-वाङ्क, समानता कोष
7. पर्यायवाचिक शब्दावली : बौद्ध, बौद्ध, व्याकरण तथा व्याकरणिक क्षेत्रों से संबंधित

पाठ्यक्रम खंड
1. खंड काव्य : काव्य (न्याय तीन गंग) - न्याय प्रशासन
2. नाटक : मानवी - भौम सहजी
3. उपन्यास : उपन्यास - प्रेमचंद

अंक/परिणाम : 25/18
अंक/परिणाम : 25/17
अंक/परिणाम : 25/17

नोट : 1. Lecture Per Week - 5
२ पाठ के क्रमानुसार मुक्ति प्राप्त करने के लिए शिक्षण कार्यक्रम का विकास एवं अंक-विभाजन विविध विविध धाराओं के निर्धारण करें।
B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory ‘A’

Duration: 3 hrs. 
Max. Marks: 100
Lectures: 75

(Note: for candidate who opted Punjabi in XIIth Class)

Syllabus

1. Paath-pustak “Peeddan Maléy Raah” by Mahinder Singh Sarna
   (Arsee Publishers, Delhi, 2002)
   - Novel: Paribhasha te tait (रापरिभाषा तेन ठाई)
   - Novel da Visha-Vastu / Kathanak (राखद्य चा विश्वास / कथानाक)
   - Kise Kaand da Saar (किसे काँड दा सार)
   - Chhote Prashnara de Uttar (Five out of Eight) (छठो प्रश्नां दे उत्तर)

2. Madhkaleen Punjabi Sahit da Itihaaas
   (मध्यकालीन पंजाबी इतिहास)
   - Gurmnt Kaav-Dhaara (गुर्मत गाव-धारा)
   - Suti Kaav-Dhaara (सूती गाव-धारा)
   - Qbga Kaav-Dhaara (क्वाब गाव-धारा)
   - Vaaq Kaav-Dhaara (वाक गाव-धारा)

3. Punjabi Bhaasha (पंजाबी भाषा)
   - Nikas te Vikaas (निकस ते विकास)
   - Visheshtaan (विशेषतां)

4. Karak: Paribhaasha te Kismat (राखांश: परिभाषा तेन किस्मत)

5. Vaak - Shudhi (वाक - शुद्धि)

6. Akhaann (अखाँड)

Dep:
Delhi
University of Delhi, Delhi-110007
Recommended Books:


(Note: Teachers are free to recommend more standard source books)
B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory ‘B’

Duration: 3 hrs.
Max. Marks: 100
Lectures: 75

(Syllabus)

1. Paath-puntak “Pagdandiyan”
   by Bachini Kaur
   (Navyug Publishers, Delhi, 1999)
   ➢ Swaejeevani: Paribhasha te Tatt (स्वाजीज्वनी परिभाषा के तत्त्व)
   ➢ Kise Kaand da Saar (किसे कोण का सार)
   ➢ Vaartak: Shaille te Dalit Chehra (वार्तक: शील्सें दे दलित चेहरा)
   ➢ Chhote Prashnan de Uttar (छोटे प्रश्नान के उत्तर)
   ➢ इंट्रो दूरस्थे से दूरस्थ (इंट्रो दूरस्थे से दूरस्थ)
   ➢ ‘Pagdandiyan’ da Punjabi Swaejeevani Sahit vich Sthan
   ‘श्रीमद्भागी’ दा पंजाबी स्वाजीज्वनी साहित्य विच स्थान

2. Gurmukhi Lippi (गुरमुखी लिप्पी)
   ➢ Janam te Vikaas (जन्म ते विकास)
   ➢ Visheshtaavan (विशेषतावन)

3. Lok-Kaav (लोक-कविता)
   ➢ Paribhasha te Mahatav (परिभाषा के महत्त्व)
   ➢ Pramukh Punjabi Lok Kaav Roop (प्रमुख पंजाबी लोक-कवि-रूप)

4. Chithi-Pattar (चिथी-पट्टर)

5. Naav. Paddnaiv te Visheshan (नाव, पद्दनाव ते विशेषण)

6. Agetar-Pichhetar (अजेतर-पिच्छेतर)

(Note: for candidates, who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level but have sufficient knowledge of the language concerned)

Internal Assessment: 25

(Intermedia Course)
(w.e.f. Academic Session 2011-2012)

Dep:
Delhi
University of Delhi, Delhi-110007
Recommended Books:


(Note: Teachers are free to recommend more standard source books)