

B.Com. – Semester IV

Paper I : Cost Accounting

Unit –I : Definition, Nature, Scope, Significance and function of Cost Accounting, Cost Centre, Costs and its elements, System of ascertainment of cost, Control of Materials, Labour and Overhead, Allocation, Apportionment and Absorption of Overheads.

Unit –II : Output or Unit Costing, (Calculation of Tender, quotation and estimated price), Contract and Job Costing, Process Cost Accounting.

Unit –III : Reconciliation of Cost and Financial Accounts, Service costing, Budgetary Control.

Unit –IV : Marginal Costing, Standard Costing.

Paper II : Contemporary Audit

Unit –I : Nature & Objectives of Auditing; Types of Audit, Auditing Techniques; Internal Control & Internal Check, Audit Programme, Routine checking, Test checking.

Unit –II : Audit Procedure, Vouching, Verification of Assets & Liabilities, Investigation, Divisible Profit and Dividend, Internal Audit.

Unit –III : Government Audit, Audit of Limited Companies, Company Auditor: Appointment, Remuneration, Powers, Duties and Liabilities, Audit report.

Unit –IV : Standards on Auditing, Audit of Special entities : Non Profit Organisations, Educational Institutions, Clubs, Cost Audit, Tax Audit and Management Audit.

Paper III : FOREIGN TRADE OF INDIA

Unit –I Introduction – Trade its meaning and types. Difference between internal and international trade. Concept, Assumptions and Criticism of International Trade Theories. India's Internal Trade- Characteristics and Problems. Coastal trade .Terms of Trade.

Unit-II Foreign Trade of India – Before independence, During Planning Period, Recent trends in India's Foreign Trade. Major Items of Exports: Composition, Direction and Future Prospects, Major Items of Imports: Composition, Direction and Future Prospects.

Unit –III Free Trade and Protective trade policies, India's Major trading partners: USA, UK, China and Japan. National Level Financing Institutions: EXIM Bank, ECGC and other institutions in financing of foreign trade, STC, MMTC, SEZ and EPZ. Export promotions.

Unit –IV Recent World trade Scenario, Recent changes in Foreign trade policy, Trade agreements – Bilateral and Multilateral Trade Agreements. GATT & UNCTAD, WTO. India's Balance of Trade and Balance of Payments: Concept, Problems, Reasons for disequilibrium and Corrective Measures.

PAPER – IV : EXPORT IMPORT PROCEDURES & DOCUMENTATION

Unit I Exports-planning: Adaption, Standardisation and Packaging. Getting ready for Exports. Procurement and processing of an export order and Export Contract. Export Costing & Pricing, Export Documentation: Concept & Types. Steps in Export Procedure.

Unit II Methods/Terms of payments for Exports, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims, INCO Terms.

Unit- III: Central Excise and custom clearance regulations- Procedures and Documentation. Export / trading / star trading / superstar trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits.

Unit- IV Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non-Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new / second hand capital goods. International Logistics.

PAPER – V : MANAGING HUMAN RESOURCES

Unit I: Nature and concept of HRM, importance, present day challenges. Human Resource Planning concept and process

Unit II: Job Analysis: Job Description and job Specification. Recruitment & Selection: difference between them, Process of Selection- Stages; Socialization and Induction

Unit III: Training & Development: Difference between the two, Process and methods of training and development, Performance Appraisal: Methods of Performance Appraisal

Unit IV: Compensation Planning: Meaning and objectives, Developing Pay Structures, Principles of Wage and Salary Administration, Promotions, Demotions, Transfers and Separations.

PAPER – VI : INFORMATION SYSTEMS AND E-COMMERCE

Unit I: Introduction to Computer systems, elements of a Computer System, types of Computers and their features, input, output and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through Internet, business applications and benefits of computerization and Internet.

Unit II: Introduction to Information Systems, business applications and its benefits, functional and cross functional Information Systems: Transaction Processing Systems, Electronic Data Interchange, On Line Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems.

Unit III: Concept of Database and Database Management System centralized and distributed Database Systems, Planning and designing of Information Systems: System Flow Charts, traditional System Development Life Cycle, modern System Development Methods, Implementing Information Systems as planned organizational change.

Unit IV: Concept of E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures.