



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## B.COM (Plain)

### II-Year

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 201- Corporate Accounting	85	15	28	05
2	BCOM 202-Cost Accounting	85	15	28	05
3	BCOM 203- Principals of Statistics	85	15	28	05
4	BCOM 204- Principals of Management	85	15	28	05
5	BCOM 205- Indian Company Act.	85	15	28	05
6	BCOM 206- Banking & Insurance	85	15	28	05

**TOTAL**



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

Course            B.Com.  
Subject Code    BCOM 201-

Subject- Corporate Accounting

### Unit I

Final Accounts of companies (Including calculation of managerial remuneration)  
.Declaration of dividend , profit and loss Appropriation Account and disposal of profits.  
Calculation of pre and post incorporation profit /Loss.

### Unit II

Valuation of Goodwill and shares, Methods of Valuation. Accounts of Public Utility companies (Electricity Company).

Unit III Meaning of Holding and Subsidiary Company. Preparation of consolidated Balance Sheet of a holding company with one subsidiary company , Accounting for liquidation of companies.

### Unit IV

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and External reconstruction scheme)

### Unit V

Accounts of Bankind companies, Accounts of Insurance Companies with claim settlemen.

### Recommended Books :-

1. Sharda Gagwar ; Himalaya publishing House, Mumbai
- 2 Mangal Ramesh; Company Accounts, Universal publication, Agra Delhi
3. Sharda Gagwar ; Himalaya publishing House, Mumbai
4. Gupta R .L. Radhaswamy M.; Company Accounts , sultan chand and sons,
5. Maheshwari S.N. ; New Delhi. Corporate Accounting vikas publishing
6. Modi , oswal and S.k. Khatik; House, New Delhi corporate Accounting in Hindi and English (both) College Book House, jaipur
- 7 Mehta, Brahmhatt; Coprorate Accounting , Devi Ahilya prakashan ,Indore
- 8 Jain and Narang; Kalyani Publishers, New Delhi
- 9 Shukla S. M. ; sahitya bhavan publication, Agra



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

Course **B.Com.**  
Subject Code **B.com 202**

Subject **Cost Accounting**

### **Unit I**

Cost ; Meaning , concept and classification. Elements of cost , Nature & importance , Material costing . Methods of valuation of material issue . concept and material control and its techniques. Labour costing , Methods of wages payments.

### **Unit II**

Costing, preparation of cost sheet and statement of cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

### **Unit III**

Contract and job costing , operating costing .(Transport cost)

### **Unit IV**

Process costing (Including inter process profit and reserve).

### **Unit V**

Marginal costing – Profit – Volume ration ,Break –Even point , Margin of safety , Application of Break –even Analysis standard costing , and variance analysis (Material and Labour only)

### **Recommended Books :-**

1. Jain & Narang ; kalyani publishers New Delhi ( Both Medium)
2. Arora M.N. cost Accounting ,principles and practice , vikas New Delhi
3. Mahesheari S.N. advance problems and solutions in cost accounting; sultan chand, New Delhi
4. Agrawal M.L.S.B. Agra; cost accounting ( in Hindi).
5. Jain B.K. prof .jain N.C. ;Cost accounting and in English ramesh book depot , jaipur
6. Mehta, Brahmabhatt; cost Accounting Devi Ahilya prakashan ,indore



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

**Course** B.Com. **Subject** Principal of statistics  
**Subject Code** B.com 203

### Unit I

**Statistics –Meaning and Definitions, Significance, scope and limitations of statistics. Statistical investigation. process of data collection, primary and secondary Data , Methods of sampling , preparation of Questionnaire, classification and Tabulation of Data , preparation of statistical series and its types.**

### Unit II

**Measurement of central Tendency- Mean, Median, Quartile, mode, Geometric Mean and Harmonic Mean**

### Unit III

**Dispersion and Skewness. Analysis of time series – Meaning, importance, components, Decomposition of time series, Measurement of long term trends, Measurement of cyclical and irregular Fluctuations.**

### Unit IV

**Correlation- Meaning, Definitions, Types and Degree of correlation, Methods of correlation. Regression Analysis – Meaning , Uses, Difference between correlation and Regression , Linear Regression, Regression Equations, Calculation of coefficient of Regression.**

### Unit V

**Index Number- Meaning , characteristics, importance and uses. Construction of index Numbers – cost of living index , Fisher’s ideal index Number. Diagrammatic and Graphic presentation of Data**

### Recommended Books :-

1. Digamber patri ; Kalyani publishers, New Delhi
2. Oswal, Sahu; Business statistics, Ramesh Book Depot , jaipur
3. Gupta B.N ;Statistics, sahitya Bawan , Agra (Hindi & English)
- 4.Gupta B.N. & Silawat ; statistics, S.B.P.D ,Agra
- 5 . Nagar K.N.; Statistics, Meenakshi prakashan ( Hindi & English)
- 6 ;Shukla and Sahay; sahitya bhavan publication, Agra ( Hindi & English)
- 7 ; Gupta S.P.; Statics, S. chand Deihi (Hindi English)



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

Course **B.Com.** Subject **principles of management**

Subject Code **B.com 204**

### **Unit I**

Management- Meaning , Nature and importance, Functions and principles of management , management V/S Administration. Development of managerial thought , contribution by objectives social responsibility of management.

### **Unit II**

Planning- Meaning- Nature & importance, Elements types, process of planning , Barriers to Effective planning, Forecasting – Need & Techniques. Decision making, concept and process, coordination.

### **Unit III**

Organizing ; Meaning, importance and principal , span of management , centralization and Decentralization , forms of organization, staffing ; Nature & scope of staffing , manpower planning , selection & Training, performance Appraisal , Delegation of Authority.

### **Unit IV**

Motivation; concept , importance characteristics , classification of motives- theories of motivation . Leadership- concept and Leadership styles , Leadership theories.

### **Unit V**

Direction- concept , Nature , importance process and methods. Controlling – concept , Nature, importance , process of controlling , control technique.

Recommended Books :-

1. Ramasamy T. principle of management, Himalya publishing House, Mumbai (Both medium)
- 2-Gupta & Sharma ; principal of management , kalyani publishers , new delhi (both medium)
- 3 Sen & Gupta, Principals of Management, Vikas publishing house New Delhi



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

**Course** B.Com. **Subject** Indian Company Act.  
**Subject Code** B.com 205

### UNIT – I

Company- Definition, Characteristics, Types of Company Formation of company, promotion, Incorporation and Commencement of Business.

### UNIT – II

Detailed study of Memorandum of Association, Articles of Association and Prospectus.

### UNIT – III

Share- Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company Debentures- Meaning and Types, Borrowing powers mortgages and charges.

### UNIT – IV

Directors- Managing Directors, Whole time Director, Their qualifications, Appointment, Powers Duties and Liabilities Company meetings Types quorum voting resolution ans minutes

### UNIT – V

Majority Power and Minority rights Prevention of oppression and mismanagement Winding – up of companies – Types and Methods.

### Suggested Readings:

- 1.Shukla S.M Company Adhiniyam S/B, Agra (Hindi & English)
2. Nowlkha jain & Tripathi ; company Law , Universal – Agra (Hindi)
- 3 Dr .Bajpai & jain ; company Law, M.P. Hindi Granth Academy, Bhopal
- 4 Chawla & Garg ; Company Law & S. vikas Publishing House. Chand, Delhi.
- 5 Bagrial A.K. ; Company Law, New Delhi
- 6R.N. Nolakha; company Law, R.B.D Jaipur



# SARVEPALLI RADHAKRISHNAN UNIVERSITY

## SECOND YEAR

Course **B.Com.**  
Subject Code **B.com 206**

Subject **Banking & Insurance**

### **Unit I**

Principal of Banking ; Definition of Bank, Creation of Money ; Present Structure of Commercial Banks in India . Principles of Management in Banks; Managerial Functions in Bank Indian Banking system- Features , control of credit by RBI , Powers of RBI.

### **Unit II**

Management of Deposits and Advances, Deposit Mobilization, Classification and Nature of Deposit Accounts, Advance, Lending Practice Types of advances Investment Management: Nature of Bank Investment, Liquidity and Profitability Cheques, Bills and their Endorsement Government Securities Procedure of E-Banking.

### **Unit III**

Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.

### **Unit IV**

Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life insurance claims.

### **Unit V**

Organization of General Insurance Corporation and its Subsidiary Companies and its Function Settlement of General Insurance Claims. Health Insurance Need Scope & Importance.

### **Recommended Books :-**

1. Dr. R.L. Nolakha – Principles of Insurance R.B.D. Jaipur
2. Dr. Balchandra Shrivastava Principles of Insurance
3. H.C. Sharma – Banking Law and Practice
4. Dr. Maliram – Banking Law and Practice
5. Dr. V.C. Sinha - Banking Law and Practice
6. Gupta B.P. – Banking in India, R.B.D. Jaipur
7. Dr. Shakti Prathban – Principles of Insurance, Himalaya Publication