



Sunbeam
College for Women

An Autonomous Post Graduate College

BHAGWANPUR, VARANASI-221005 (U.P.)



B.Com. II Sem.

ACADEMIC PLANNER

2024-25

Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. II Semester (Session 2024-25)

Business Management (Course Code: BC24020IT)

Suggested Readings:

Principles of Management- Tripathi & Reddy; McGraw Hill Education

Principles of Management- Charles W.L. Hill; McGraw Hill Education

Principles of Management- L.M. Prasad; Sultan Chand & Sons

Business Organisational and Management-Singh & Chhabra; Sun India Publications

Principles of Management-P.C. Tripathi; Tata Mc Graw Hill

The Human Side of Enterprise - Douglas M.C. Gregor; Tata Mc Graw Hill

Business Organisation & Management- C.B. Gupta; Mayur Paperbacks

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	5	Introduction to the subject. Ethics and Ethos practiced by Indian Business Houses, Management principles in Ramayana, Mahabharata and Bhagwad Geeta
			3rd	5	Introduction to modern management Concept, Characteristics, Process, Significance of Management
			4th	6	Managerial Roles (Mintzberg), An Overview of Functional Areas of Management, Development of Management Thought
			5th	4	Classical and Neo – Classical System
2	I & II	March	1st	1	Contingency Approach
			2nd	6	System Approach, Revision
			3rd	3	Planning: Concept, characteristics, Process, Importance
			4th	6	Planning: Types, Criteria and barriers of effective planning, Decision-Making: Concept, Process, types and importance. Management by Objectives
			5th	6	Organising: Concept, Process, principles and Significance. Authority: Concept and Delegation. Responsibility: Concept.
3	II, III & IV	April	1st	5	Centralization and Decentralization, Departmentation, Organisational Structure: Forms. Revision
			2nd	5	Direction: Concept, Significance and Techniques
			3rd	4	Coordination as an essence of Management, Management of Change: Concept, Nature
			4th	6	Types of Change and Process of Planned Change, Resistance to Change and Method of reducing resistance of change. Revision
			5th	3	Controlling - Meaning, importance and Process, Effective Control System, Techniques of control
4	IV	May	1st	3	Motivation: Concept, Types Importance.
			2nd	6	Motivation Theories- Maslow, Herzberg, McGregor, Ouchi. Financial & Non Financial Incentive.
			3rd	5	Leadership: Concept Functions, Traits and Leadership Style, Tannebaum & Schmidt's Model
			4th	6	Blacke and Mouton's Model. Likert's Fours System of Leadership. Revision

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B. Com. II Semester (Session: 2024-25)

Financial Accounting (Compulsory Paper) Course Code: BC240202T

Suggested Readings:

1. Jain & Narang, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint-2014
2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
4. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
5. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand &Co.
6. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	4	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859- 1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions
			3rd	4	Indian and International Accounting Standards. Accounting Mechanics: Double Entry System
			4th	4	Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement.
			5th	4	Preparation of Final Statement.
2	II	March	1st	1	Preparation of Final Statement.
			2nd	4	Preparation of Final Statement.
			3rd	3	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee
			4th	4	Recoupment of short working, Sub - lease, Short working Reserve Account, Nazarana, Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor
			5th	4	Different Methods of Calculation of Interest and Cash Price
3	III	April	1st	4	Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System
			2nd	4	Accounting Records in the book of Purchaser & Vendor, Interest suspense account.
			3rd	4	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.
			4th	4	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches
			5th	3	Accounting of Branch Accounts under various Methods
4	IV	May	1st	3	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency
			2nd	4	Preparation of Statement of Affairs and Deficiency Account.
			3rd	2	Voyage Accounts - Meaning & Preparation of Voyage Accounts.

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B. Com. II Semester (Session: 2024-25)

Computerised Accounting (Compulsory Paper) Course Code: BC240203P

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013
5. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
6. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	1	Accounting- Concept, Objectives, Advantages And Limitations, Types of Accounting Information
			3rd	1	Users of Accounting Information And Their Needs. Qualitative Characteristics of Accounting Information. Role of Accounting In Business.
	II		4th	2	Introduction To Computer And Accounting Information System { AIS }: (A) Introduction To Computers (Elements, Capabilities, Limitations of Computer System).
2	II	March	2nd	2	(B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part of Management Information System.
			4th	2	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company
			5th	2	Configure and Features settings; Creating Accounting Ledgers and Groups
3	III & IV	April	1st	1	Creating Stock Items and Groups
			2nd	1	Vouchers Entry
			4th	2	Vouchers Entry
4	III & IV	May	2nd	2	Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account
			3rd	3	Balance Sheet, Funds Flow Statement, Cash Flow Statement
			4th	6	Selecting and shutting a Company; Backup and Restore data of a Company.

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B.Com II Semester (Session: 2024-2025)

Business Economics (Course Code: BC240205T)

Suggested Readings:

1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
 2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed
 3. Ahuja, H.L., "Managerial Economics", S.Chand, 8th Ed
 4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed
 5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
 6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited
 7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
 8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
 9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub
 10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra
- Note- Latest edition of the text books should be used

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	5	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc.
			3rd	5	Introduction: Nature And Scope Of Business Economics, Meaning, Kinds, Law Of Demand
			4th	6	Law Of Marginal Diminishing Utility; Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Income Elasticity
			5th	4	Cross Elasticity ,Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand
2	I & II	March	1st	1	Revision
			2nd	6	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion;
			3rd	3	Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale;
			4th	6	Internal And External Economics And Diseconomies; A. Perfect Competition: Meaning, Price And Output Determination.
			5th	6	B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry;
3	III & IV	April	1st	5	C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition
			2nd	5	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory
			3rd	4	Theory of Wages: Meaning, concepts
			4th	6	Determination Of Wage Rate Under Perfect Competition And Monopoly
			5th	3	Revision
4	IV	May	1st	3	Rent Concept: Modern Theories Of Rent
			2nd	6	Interest Concept- And Theories Of Interest
			3rd	5	Profit- Concept And Theories Of Profit.
			4th	6	MCQs Practice and Revision

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B.Com II Semester (Session: 2024-2025)

Introduction to Computer Application (Course Code: 240207TM)

Suggested Readings:

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava" Fundamental of Computer& Information Systems" (Wiley Dreamtech)
3. Leon A and Leon M ., " Introduction to Computers" (Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
9. Laudon & Laudon, "Management Information System"

Note- Latest edition of the text books should be used.

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	2	Computer: An Introduction Computer in Business, Elements of Computer System, Computer Setup
			3rd	3	components of a computer system, Generations of computer
			4th	3	Computer languages, Disk Operating system and windows
			5th	2	Introduction to Database and DBMS, DBMS advantages and disadvantages
2	II	March	1st	1	Interpretations of Applications, Purpose of Database Systems
			2nd	3	DBMS system Network, Hierarchical and relational database
			3rd	2	Introduction to word-Processing, Word-processing concepts, Use of Templates and styles
			4th	3	Working with word document: Editing text, Find and replace text, Formatting, Bullets and numbering
			5th	3	Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break
3	III	April	1st	2	Spell check, Autocorrect, Auto-text; table of contents
			2nd	3	Tables: Inserting, filling and formatting a table; Inserting Pictures and Video
			3rd	2	Mail Merge; Printing documents; Citations, references and Footnotes.
			4th	3	Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking
			5th	2	Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos
4	IV	May	1st	1	Spreadsheet concepts, managing worksheets
			2nd	3	Formatting, conditional formatting, entering data, Editing, and Printing and Protecting worksheets
			3rd	2	Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs
			4th	3	Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges, Working with basic function. Data Communication Networking-LAN& WANS.

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B.Com. II Semester (Session: 2024-25)

E-Taxation (Vocational Paper) (Course Code: 240208V)

Suggested Readings:

1. Dr. Vinod Kumar Singhania- Direct Taxes Ready Reckoner, Taxman Publication
2. Digital Taxation- A Holistic view, Taxman Publication
3. Nitin Verma- E-Commerce- Taxation Prospects & Challenges- Global vision Publishing House
4. IBFD- E-Commerce and Source Based Income Taxation

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1		February	2nd	2	E-Taxation- Definition, Purpose
			3rd	2	Importance of taxation
			4th	2	Types of taxes
			5th	2	Direct Taxes- Types of Direct Taxes
2	I	March	1st	1	Indirect Taxes- Types of indirect Taxes,
			2nd	2	Difference between Direct and Indirect Taxes
			3rd	2	Tax Management
			4th	2	Tax Planning
			5th	2	Tax Evasion
3	II	April	1st	2	Tax Avoidance
			2nd	2	Fundamental principle of Taxtion,
			3rd	2	An evaluation of Taxation
			4th	2	Issues related to E-commerce
	III	5th	2	Table of contents about Income Tax basics in India	
4	IV	May	1st	2	Relevant ITR form at the time of e-filling of Income Tax
			2nd	2	E-tax payment facilities
			3rd	2	Payment of direct taxes online by tax payers
			4th	2	To avail of this facility- Net Banking/Debit card/Credit card facility is required

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B. Com. Second Semester (2024-2025)

Raag and Taal (Vocational) Course code: 240209V

Suggested Readings:

1. Harishchandra Srivastava-Raag parichay part-1
2. Vishnu Narayan bhatkhande-Hindustani sangeet paddhati kramik pustak malika part-1

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	2	Introduction to swar(how to sing them properly.Basic Alankar and palta.
			3rd	2	Elementary knowledge of Raag Bhupali and yaman.
			4th	2	Raag Bhupali swarmalika (sargam geet)
			5th	2	Raag yaman bandish and revision of Raag Bhupali swarmalika.
2		March	1st	1	Introduction of taals.Teentaal and kaharwa.
			2nd	2	Details of Teentaal, practice with hand movements
			3rd	2	Details of kaharva taal with hand movements.
			4th	2	Teentaal and kaharva taal practice with tabla.
	5th		2	Introduction the definitions of musical items.	
3	II	April	Ist	2	Definitions and explanation of Naad, Shruti.swar, Sangeet, Saptak, Alankaar.
			2nd	2	Explanation of Thaata, Raag, vadi, samvadi, anuvadi, vivadi
			3rd	2	Definitions of Pakad, Meend,Kan.Alaap.
			4th	2	Definitions of Lay Taal, Taan,
	III		5th	2	Definitions of Theka, Sam, Taali, Khali.
4	IV	May	Ist	2	Introduction to the Life sketches of Indian legends in music.
			2nd	2	Life sketch of Pt. Vishnu Narayan Bhatkhande.
			3rd	2	Life sketch of Pt.V.D. Palushkar.
			4th	2	Compare the contributions of Pt.V.N.Bhatkhande and Pt.V.D. Palushkar in Indian classical music.

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B. Com. II Semester (Session: 2024-2025)

First Aid and Health (Co-curricular) Course code: 2402011C

Suggested Readings:

1. Indian First Aid Manual-<https://www.indianredcross.org/publications/FA-manual.pdf>
2. Red Cross First Aid/CPR/AED Instructor Manual
3. First aid and Health by E. Bhaskara Raj and Jyoti Marthe, Thakur Publication, Lucknow

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	February	2nd	2	Basic First Aid, Aims of first aid & First aid and the law
			3rd	2	Dealing with an emergency, Resuscitation (basic CPR). Recovery position, Initial top to toe assessment. Hand washing and Hygiene Types and Content of a First aid Kit
			4th	2	First AID Technique Dressings and Bandages. Fast evacuation techniques (single rescuer). Transport techniques.
			5th	2	First aid related with respiratory system. Basics of Respiration. No breathing or difficult breathing, Drowning, Choking, Strangulation and hanging, Swelling within the throat, Suffocation by smoke or gases and Asthma.
2	I & II	March	1st	1	First aid related with Heart, Blood and Circulation. Basics of the heart and the blood circulation. Chest discomfort, bleeding. First aid related with Wounds and Injuries. Type of wounds, Small cuts and abrasions. Head, Chest, Abdominal injuries. Amputation, Crush injuries, Shock.
			2nd	2	First aid related with Bones, Joints Muscle related injuries. Basics of the skeleton, Joints and Muscles. Fractures (injuries to bones). First aid related with Nervous system and Unconsciousness. Basics of the nervous system. Unconsciousness, Stroke, Fits – convulsions – seizures, Epilepsy.
			3rd	2	First aid related with Gastrointestinal Tract. Basics of The gastrointestinal system. Diarrhea, Food poisoning. First aid related with Skin, Burns. Basics of The skin. Burn wounds, Dry burns and scalds (burns from fire, heat and steam).

2	I & II	March	4th	2	Electrical and Chemical burns, Sun burns, heat exhaustion and heatstroke. Frost bites (cold burns), Prevention of burns, Fever and Hypothermia. First aid related with Poisoning. Poisoning by swallowing, Gases, Injection, Skin.
			5th	2	First aid related with Bites and Stings Animal bites, Snake bites, Insect stings and bites. First aid related with Sense organs. Basic of Sense organ. Foreign objects in the eye, ear, nose or skin. Swallowed foreign objects.
3	II & III	April	1st	2	Specific emergency satiation and disaster management. Emergencies at educational institutes and work. Road and traffic accidents. Emergencies in rural areas. Disasters and multiple casualty accidents. Triage Emergency Child birth.
			2nd	2	Basic Sex Education. Overview, ground rules, and a pre-test Basics of Urinary system and Reproductive system.
			3rd	2	Male puberty — physical and emotional changes. Female puberty — physical and emotional changes. Male-female similarities and differences.
			4th	2	Understanding Depression and Anxiety Disorders.
			5th	2	Sexual intercourse, pregnancy, and childbirth. Facts, attitudes, and myths about LGBTQ+ issues and identities.
4	III & IV	May	1st	2	Birth control and abortion. Sex without love — harassment, sexual abuse, and rape. Prevention of sexually transmitted diseases.
			2nd	2	Mental Health and Psychological First Aid, What is Mental Health First Aid? Mental Health Problems in the India.
			3rd	2	The Mental Health First Aid Action Plan. Crisis First Aid for Suicidal Behavior & Depressive symptoms. What is Non-Suicidal Self-Injury? Non-crisis First Aid for Depression and Anxiety. Crisis First Aid for Panic Attacks, Traumatic events.
			4th	2	Understanding Disorders in Which Psychosis may Occur. Crisis First Aid for Acute Psychosis. Understanding Substance Use Disorder. Crisis First Aid for Overdose, Withdrawal. Using Mental Health First Aid