

CMJ UNIVERSITY, SHILLONG
REGULATION FOR B.COM

Duration – Three Years

Eligibility - 10+2 in any stream

Scheme of Distribution of Marks

Sr. No.	First Year	Internal Assessment Marks	Term End Examination	Total Marks	Passing Marks
1	Computer Fundamentals	30	70	100	40
2	Principles Of Management	30	70	100	40
3	Principles Of Economics	30	70	100	40
4	Business Communication	30	70	100	40
5	Financial Accounting	30	70	100	40
Sr. No.	Second Year	Internal Assessment Marks	Term End Examination	Total Marks	Passing Marks
1	Money And Banking	30	70	100	40
2	IT Tools And Business Systems	30	70	100	40
3	Management Accounting	30	70	100	40
4	Ecommerce	30	70	100	40
5	Human Recourse Management	30	70	100	40
Sr. No.	Third Year	Internal Assessment Marks	Term End Examination	Total Marks	Passing Marks
1	Database Management System	30	70	100	40
2	Principles Of Marketing	30	70	100	40
3	Practical Auditing	30	70	100	40
4	Accounting For Bankers	30	70	100	40
5	Income Tax	30	70	100	40

B.COM First Year

COMPUTER FUNDAMENTALS BCM 101

UNIT I

Basics of Computing: Introduction & Characteristics of Computer, Generation of Computers, Classification Computers, Micro, Mini, Main Frame, Super, Components of Computer, Input Devices, Output Devices, Processing Devices, Memory Devices

Number Systems: Type of Number System ,Positional NS ,Non-Positional NS , Converting from one Number System to another , Binary to Decimal & Decimal to Binary , Octal to Decimal & Decimal to Octal , Hexa to Decimal & Decimal to Hexa , Binary to Octal , Binary to Hexa

UNIT II

Processor: Function and Structure, CPU, Main Components of CPU, Instruction Execution, MAR, MBR, PC, IR, ALUs, Central Processing Unit (CPU)

Memory Organization: Primary storage, Storage location & Address, Storage capacity, RAM ROM, PROM, EPROM, EEPROM, Cache Memory, and Virtual Memory, Secondary Storage, Sequential & Direct Access Devices, Magnetic Disk, Floppy Disk, Data Organization & Format, Access Time, Seek Time, Latency Time, Optical Memory, CD-ROM, WORM, Erasable Optical Disk

UNIT III

Input and Output services: Input concepts, Keyboard, Mouse, Trackballs, Joysticks, Scanner, Input devices, Output concepts. Output services ,Monitor ,Printer , Non-impact Printers, Ink jet, Liquid Ink-jet Printers, Laser ,Thermal Wax Printers , Color Laser Printers ,Impact Printers, Daisy wheel.

Computer Software: Difference between Hardware & Software, Applications, System Software, Generation of Languages, Machine, Assembly, High level, Fourth Generation Language, Translators, Compiler, Interpreter, Assembler

Operating System: Evolution of Operation System, Serial Processing, Batch Processing, Multiprogramming, Types of OS, Batch, Multi Programming, NOS, Dist. OS

UNIT IV

Computer Fundamental: Introduction to DOS, History and Different parts of DOS, Computer File in DOS, Directory Structure of DOS, System Prompt, Default Drive, Changing Default Drive , File & Director, DOS keys and File name, Commands, Internal, External Command.

UNIT V

Security: Security, Principles of cryptography, Diff. between privacy & security ,Security Status on PC, Physical Security, Software Security, Networking Security, Password Security

Data Communication & Computer Network: Data Transmission Modes, Simplex, Half, Full duplex. Transmission Media, Two Wire, Twisted Pair, Untwisted Pair Cable, Coaxial, Fiber Optics, N/W Concepts & Classification, LAN, WAN, MAN

Virus: History, Type Of virus, Category of Virus, Boot Infectors ,System Infectors, General , Executable Infectors, Prevention.

PRINCIPLES OF MANAGEMENT

BCM 102

Unit I

Evolution of Management throughout – Science or an art – Importance, Challenges and takes to of Management – Basic principles and process of Management – Contributions of Taylor's, Henry Fayol, Elton Mayo, Follet, Max Weber, Barnard & Peter Druker:

Unit II

Nature of Planning – Types – Importance – Steps – Limitations – Establishing an Environment for effective planning. Nature of organizing – formal, Informal organisation – Structure and Process of Organizing – Types of organization

Unit III

Purpose of staffing – job analysis – Recruitment – Selection – Training Placement – Informal – Concept of leadership – Theories of leadership functions of a Managerial leader.

Unit IV

Line & Staff concepts – Delegation of responsibility and Authority, Centralization – Decentralization, Purpose and importance of communication Process. Need types of communication – Barriers and Breakdowns in communications.

Unit V

Directing – Meaning and Significance – Supervision – Difference between Directing and Supervision – Span of Supervision – Factors Determining Span of Supervision – Kinds of Span of Supervision – Problems with levels of supervision – Works Methods – Making the Work Less tedious. The control process – Control techniques. Co-ordination – Need, Techniques of Co-ordination. Decision making – Types of Decision making M.B.O. and M.B.E. Social Responsibility of Business and case studies

PRINCIPLES OF ECONOMICS

BCM 103

Unit I

Introduction- Definition- Meaning and Scope of Economics- Micro and Macro Economics- Human wants- Basic Concepts.

Unit II

Demand Analysis- Demand Schedule- Demand Curve- Elasticity of Demand- Consumer's Surplus- production Function- Factors Of production- Law of Variable proportions.

Unit III

Nature of costs in economics- opportunity cost VS Real cost- Fixed cost VS Variable Cost- Motion of Marginal cost- Break-Even analysis.

Unit IV

Market structure and pricing- Nature of competition- Types of competition- Monopoly- Monopolistic competition and Oligopoly

Unit V

Theories of distribution- Rent- Wages- Interest- profit- Theories and Concepts

BUSINESS COMMUNICATION

BCM 104

Unit I

Communication

Meaning & Definition-Role of communication in business-Main forms of communication in business-Communication process-Inference model-Modes of Non-Verbal communication-Communicating across cultures

Unit II

Active Listening

Introduction- Anatomy of poor listening- Factors contributing to poor listening- Anatomy of poor speaking- Good listening-Telephoning - Mobile Phones- Teleconferencing

Unit III

Presentation Skills

Introduction-Features of a good presentation- Handling questions- Meeting

Unit IV

Business Letters

Introduction -Format and Layout- E-Mail- Report Writing- Writing Skills

Unit V

Recruitment Correspondence

Definition-Application letter- Contents of resume and CV- Interview letter- Offer of Employment- Letter of Acceptance- Resignation Letter- Letter of recommendation

FINANCIAL ACCOUNTING

BCM 105

UNIT I

Accounting and Finance for Managers

Accounting- Basic Accounting Concepts- Double Entry Accounting-The Accounting Trial-Preparation Of Vouchers-Financial Statements & Their Nature- Sample of Balance Sheet-Income Statement- Cash Flow Statement- The Accounting Equation- Basic Accounting Terms

UNIT II

Journalizing and Bank Reconciliation Statement

Meaning of an Account- Definitions of Accounts- Traditional Classification of Accounts-Classification of Accounts as Per the Accounting Approach- Meaning of Rules of Debit and Credit- Ground Rules of Journalisation - Basics of Journal Entries- Examples of Journal Entries- Bank Reconciliation Statement

UNIT III

Final Accounts Trading and Profit and Loss Account

Trading Account - Profit and Loss Account with Example

UNIT IV

Introduction to Ratio Analysis

Ratio Analysis- Classification of Ratios-Profitability Ratio, Turnover Ratio, Financial Ratio

UNIT V

Funds Flow & Cash Flow Statement and Financial Management

Fund Flow –Introduction-Meaning of Fund Flow Statement- Importance of Funds Flow Statement- Preparation of Fund Flow Statement- Cash Flow Statement-Points to Remember- Finance-Introduction-Business Finance- Financial Services- Financial Management- Organisation of Finance- Aim of Financial Management- Difference between Financial Management and Accounts- Approaches to Finance Function- The Financial Management Process-Role of a Financial Manager- Goals of Financial Manager-Core Concepts in Finance

B.COM Second Year

MONEY AND BANKING

BCM 201

UNIT I

Money: Evolution and functions of money – Significance of money – Quantity theory of money (Fishers and Cambridge) – Demand for and supply of money

UNIT II

Commercial Banking: Functions and kinds – Balance sheet of a commercial bank – Investment policy – commercial bank in economic development – Branch Banking and Unit Banking – Deposit Banking Vs Mixed Banking - credit creation of Commercial Banks.

UNIT III

Central Banking: Functions of a central bank – credit control – quantitative controls – selective controls - RBI and economic development

UNIT IV

Money market: Structure – organized and unorganized money market – Development of money market – Indian Money Market – London and Newyork Money Markets – Capital Market in India

UNIT V

Inflation: Meaning and definition – Kinds of inflation – causes and consequences of inflation – Deflation – Inflation in a developing economy

IT TOOLS AND BUSINESS SYSTEMS

BCM 202

UNIT I

Technical Evolution of Computers, Categories of Commercial Computers, Systems Software, Application Software, Uses and Impact of Computers, Central Processing Unit, Types of Computer Memory, Number System, Input Concepts, Input Devices, Output Concepts, Output Devices, Soft Copy Devices, Storage Devices, File Organisation

UNIT II

Disk Operating Systems and Windows - DOS Files, Organising Files, DOS Commands, Preparing Fixed Disk, Making more memory available, Control Keys Functions, Windows all versions, Starting and Quitting a Program, Organising Files and Folders, Setting up a Printer, Commonly used Commands, Network Neighborhood, Shared Folders or Printers, Optimizing Computer

UNIT III

Microsoft Office 2000 – MS-Word – Creating, Saving, Finding & Replacing text, Creating hyperlinks, Animation Effects, Subscript & Superscript, Margins, Indenting, Numbering and Bullets, Header & Footers, Tables, Mail Merge; MS-Excel – Workbook, Cells, Formatting, Simple calculations, Referencing formulas, Worksheets, Copy Formulas, Graphs; MS-PowerPoint – Introduction, Preparing Presentation, AutoContent Wizard, Formatting, Editing, Printing slides, Organisation Chart, Transitions, Animations,

UNIT IV

Database Systems – Data Modeling for a Database, Data Integration, DBMS, Entity-Relationship Model, Relational Data Model, Network Data Model, Hierarchical Model, SQL, Data base Design, Normalization, Reliability, Transactions, Database Security, Distributed Databases, Expert Systems

UNIT V

Internet and Web Designing – The Internet, Commerce on Internet, Governance on Internet, Domain Names, Internal Access, World Wide Web, Web Browsers, Search Engines, “Surfing” the Net, Cookies, Downloading, Electronic Mail (E-Mail), Advantages of e-Mail, Different E-Mail Protocols, E-Mail Addresses, Junk e-mailers, Free Web Based Email Service: Hotmail, Spamming,

MANAGEMENT ACCOUNTING

BCM 203

UNIT I

Management Accounting-Nature And Scope- Meaning- Definitions- Objects Of Management Accounting And Financial Accounting –Management Accounting And Cost Accounting.

UNIT II

Analysis And interpretation Of Financial statements- The Concept Of Financial Statement- Limitations Of Financial Statements-Analysis And Interpretation- Tools-comparative Financial Statements- Common Size Financial Statements And Trend Percentages.

UNIT III

Ratio Analysis-Nature, Interpretation and Limitations of ratios- Short-term and Long-term financial ratios-Profitability. Efficiency, proprietary and yielding ratios

UNIT IV

Fund Flow Analysis-Concept of funds-Sources and uses of funds-Concept of Fund Flow Statement- Managerial uses of Fund Analysis-Construction of fund flow Statement- Distinction of Cash from funds- Utility of cash flow statement-Construction of cash flow statement.

UNIT V

Marginal Costing and Break - Even Analysis For Profit Management and Control. Capital Budgeting - Nature of Capital expenses - Concept Of Capital Budgeting- Capital Budgeting Procedures- Methods Of Ranking Investment Proposals- Simple Problems Involving Payback Method- Average Rate Method And Discounted Cash Flow Methods.

ECOMMERCE

BCM 204

UNIT I

Electronic Commerce - Electronic Data Interchange - Value Added Networks - Electronic Commerce Over the Internet - Internet Commerce Examples - CommerceNet. PCs and Networking: Networking - Communication Media. Electronic Mail: Computer Communication Systems - ISO's Open System Interconnection Model - Electronic Mail - The X.400 Message Handling System - Internet Mail - E-Mail Security

UNIT II

Internet Communication Protocols - Internet Services and Resources - Internet Mail - Internet Search - Concerns About The Internet - Browsers - Hypertext Markup Language - Java- The Java Electronic Commerce Framework - Internet 2. Intranets: Intranet - Intranet services - Intranet Implementation - The Webmaster - Electronic Data Interchange: Electronic Data Interchange - Costs and Benefits - components of EDI Systems - EDI Implementation Issues - Legal Aspects.

UNIT III

The UN/EDIFACT Standard: An EDIFACT Message - Interchange structure - UN/EDIFACT Message Directories. The Internet and Extranets for Electronic Commerce: E-Commerce - Commerce over the Internet - Commerce over Extranets. Identification and Tracking Tolls for Electronic Commerce: The EAN System - EANCOM - Article. Numbering - Bar Coding - The serial shipping container code and the EAN label - EAN Location Numbers, Bandwidth Issues - Technology Issue for The Internet/NII - NII Standards - NII services - Actors in the NII - NII Agenda - GII.

UNIT IV

Security Concerns - Security solutions - Electronic Cash Over the Internet - Security and UN/EDIFACT Messages - Internet Security - Guidelines for Cryptography Policy. Business Process Reengineering: Introduction - Approach to BPR - Strategic Alignment Model - BPR Methodology. Management of Change: Change Management - Change Management in Public Administration - The Implementation Plan.

UNIT V

Legal Issues – Risks: Paper Document Versus Electronic Document – Technology for Authenticating an Electronic Document – Laws for E-Commerce – EDI Interchange Agreement – Legal Issues from Internet Commerce. E-commerce in India: EDI in India – The internet in India – Laws For E-Commerce in India. Getting Started: Getting Connected: What Do You Need? – Setting Up a Website – Web Servers – Business-to-Business EC – Payment for Goods and Services – Bottlenecks.

HUMAN RESOURCE MANAGEMENT

BCM 205

UNIT I

Human Resource Management–The Demand for Human Resources, Human Resource Planning, Human Resource Planning, HRM In Changing Environment – Human Resource Accounting - Benefits, Methods Of Human Resources Valuation

UNIT II

Job Analysis – Job Description, Contents, Steps, Techniques ,Data, Job Description, Components Or Content Of Job Description, Uses of Job Description, Developing Job Description, Selecting Human Resources, Models Procedure for Effective Personnel Selection, Steps in Selecting Procedure, Essential Of Selection Procedure

UNIT III

Induction, Training And Development, Induction Procedure, Typical Techniques Of Induction Programs, Training And Development, Distinction Between Training And Development, Steps In Training Programs, Element Of Training, Various Training Techniques

UNIT IV

Exit Policy and Implications, Exit Policy, Procedure For Voluntary Retirement Schemes, Performance Appraisal And Evaluation, Approaches To Performance Appraisal, Methods Of Performance Appraisal, Traditional Methods, Modern Methods Of Appraisal, Job Evaluation

UNIT V

Wage Determination, Industrial Relations And Trade Unions, Objective & Principles of Industrial Discipline, Trade Unions, Principles Of Trade Unionism, Dispute Resolution, Grievance Management, Grievance Procedure Step In Unionized Organizations, Labor Welfare And Social Security Measures

BACHELOR OF COMMERCE Third Year

DATABASE MANAGEMENT SYSTEM

BCM 301

Unit I

Introduction to Database System and Database Models

Database System: Introduction - Objectives - Traditional file oriented approach - Motivation for database approach - Database Basics - Three views of data - The three level architecture of dbms - Database management system facilities - Elements of a database management system - Advantages and disadvantages of dbms

Database Models: Introduction - Objectives - File management system - Entity-relationship (e-r) diagram - The hierarchical model - The network model - The relational model - Advantages and disadvantages of relational approach - An example of a relational model

Unit II

File Organisation for dbms and Representing Data Elements

File Organisation: Introduction - Objectives - File organization - Sequential file organisation - B-trees Direct file organization - Need for the multiple access path
Representing Data Elements: Data elements and fields - Representing relational database elements - Records - Representing block and record addresses - Client-server systems - Logical and structured addresses - Record modifications - Index structures - Indexes on sequential files - Secondary indexes - B-trees - Hash tables

Unit III

Relational Model and Normalization

Relational Model: Introduction - Objectives - Concepts of a relational model - Formal definition of a relation - The codd commandments

Normalization: Functional dependency - Normalization

Unit IV

Structured Query Language, Relational Algebra, Management, Considerations

Structured Query Language: Introduction of sql - Ddl statements - Dml statements - View definitions - Constraints and triggers - Keys and foreign keys - Constraints on attributes and tuples - Modification of constraints - Cursors - Dynamic sql

Relational Algebra: Basics of relational algebra - Set operations on relations - Extended operators of relational algebra - Constraints on relations

Management Considerations: Introduction - Objectives - Organisational resistance to dbms tools - Conversion from an old system to a new system - Evaluation of a dbms - Administration of a database management system

Unit V

Concurrency Control and Transaction Management

Concurrency Control: Serial and serializability schedules - Conflict-serializability - Enforcing serializability by locks - Locking systems with several lock modes - Architecture for a locking scheduler - Managing hierarchies of database elements - Concurrency control by timestamps - Concurrency control by validation

Transaction Management: Introduction of transaction management - Serializability and recoverability - View serializability - Resolving deadlocks - Distributed databases - Distributed commit - Distributed locking

PRINCIPLES OF MARKETING

BCM 302

UNIT I

Marketing Concepts: Meaning – Evolution – Purpose of marketing – Components & basic characteristics of marketing – Implementation of marketing concepts – The marketing system – Marketing mix – Elements of marketing mix

UNIT II

Marketing Functions: Marketing process – Concentration – Dispersion – Buying – Selling – Financing – Risk bearing – Market information – Standardization – Transportation – Storage

UNIT III

Market Segmentation: Definition & Importance – Bases of market segmentation – Consumer market segmentation in India - Buying Behaviour – Buying motives – Pattern of buying behaviour – Determinants of buyer behaviour.

UNIT IV

Product: Product Life Cycle – Pricing – Importance – Methods of pricing.

UNIT V

Marketing Channels: Definition – Types of Channels of distribution – Factors affecting the choice – Wholesaler, Agent, Middlemen, and Retailer – Organization of Wholesaler business.

PRACTICAL AUDITING

BCM 303

UNIT I

INTRODUCTION TO AUDITING: Introduction-meaning, definition, difference between accountancy and auditing types of audit, advantages of auditing, preparations before commencement of new audit.

UNIT II

INTERNAL CHECK: Meaning and objects of internal check, internal control, meaning definition fundamental principles, internal check as regards wages, cash sales, cash purchases, internal check in a departmental store, internal audit, meaning, importance, advantages and disadvantages.

UNIT III

VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES: Meaning and objectives, position of an auditor as regards the valuation of assets, verification and valuation of different items assets-fixed assets-goodwill-stock in trade- investments-liabilities, capital debentures-bills payable-sundry creditors-contingent liabilities.

UNIT IV

AUDIT OF DIFFERENT ORGANISATION: Drafting an audit program of trading and non-trading organization in a tabular form. Preparation of clean and qualified audit report with special reference to Manufacturing and Other Companies Audit Report 1975

UNIT V

AUDITING UNDER COMPUTERISED ENVIRONMENT: Uses and constraints of computerized audit, tallying, voucher entry, account information

ACCOUNTING FOR BANKERS

BCM 304

UNIT I

Basic Accounting : Concept and Conventions – Accounting Equations – Meaning of Accounting – Groups Interested in Accounting Information – Journal, Ledger, Subsidiary Books – Trail Balance – Final Accounts of Sole – Proprietorship.

UNIT II

Bank Reconciliation Statement-Average Due Date – Account Current

Unit III

Bills of Exchange - Meaning - Entries in the Books of Drawer and Drawee - Dishonor - Noting and Protest - Renewal – Accommodation Bills

UNIT IV

Classification of Errors – Rectification In different States of Accounting Cycle – Suspense Account – Effect of Rectification on Net Profit – Rectification of Errors during the subsequent accounting period

UNIT V

Final Accounts of Banking Companies Special Features of Bank Accounting, Revised formats of Bank Accounts: P&L A/c. and Balance Sheet: Preparation of Final Accounts of Banking Companies.

INCOME TAX

BCM 305

Unit I

Basic concepts – Definitions – Previous year, Assessment year, Income, Assessee, Person – Residential Status – Tax Free Income, Agricultural Income.

Unit II

Heads of Income – Computation of Income under the head salaries – Income from House Property – Profits and Gains of Business (or) Profession – Depreciation and other Allowances – Deemed Income.

Unit III

Capital Gains – Income from other sources – Deductions from other sources – Deductions From Gross Total Income.

Unit IV

Computation of Total Income – Individuals – Assessment of Firm – Tax Deducted at Source – Advance Tax – Penalties – PAN – Income Tax Authorities.

Unit V

Aggregation of Income – Set off and Carry Forward of Losses – Classification of Companies for Income Tax Purpose – MAT – TAX on Distributed Profits – An Outline of Wealth Tax.