



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS**  
**DEPARTMENT OF COMMERCE - B.COM. HONOURS**  
**FIRST SEMESTER**  
**ACADEMIC YEAR 2022-2023 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	BE 18101	Business English-I (AECC-1)	3	3	40	60	100	3
1	I	IC 18001	Indian Heritage and Culture (AECC-2)	2	3	40	60	100	2
3	II	BC22001	Business Organization and Management	4	3	40	60	100	4
4	II	BC22002	Financial Accounting-I (CORE-1)	4	3	40	60	100	4
5	II	CH22101	Fundamentals of Business Mathematics (SEC-2)	5	3	40	60	100	5
6	II	BC22003	Fundamentals of Information Technology	4	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	BC22001 P	Business Organization and Management	2	3	40	60	100	1
8	II	BC22004	Financial Accounting-I (CORE-1)	2	3	40	60	100	1
9	II	BC22005	Fundamentals of Information Technology	2	3	40	60	100	1
<b>TOTAL</b>				<b>28*</b> <b>(1 – tutorial)</b>	-	<b>360</b>	<b>540</b>	<b>900</b>	<b>25</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)

\* Skill Enhancement Course (SEC)



**BUSINESS ENGLISH – I**

**Credits : 3**  
**Subject Code : BE 18101**

**Semester: I**  
**No. of lecture hours: 45**

**Objectives:**

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

**Outcome:** Students will be able to comprehend and apply block style layout of letter writing and other business communication related to it.

**UNIT-I**

**Structure and Layout of Letters, Quotations, Orders & Tenders 9Hrs**

- Elements, forms and style of letters (3)
- Inviting and sending quotations & Tenders (4)
- Placing orders (2)

**UNIT-II**

**Sales Letters 9Hrs**

- Qualities and Functions of a Sales letter (2)
- Format of a Sales letter (3)
- Specimen Sales letter (4)

**UNIT-III**

**Memorandum, Notices, Agenda and Minutes 9Hrs**

- Functions and structure of a memorandum (1)
- Types of memorandum (1)
- Specimen memorandum (1)
- Format of Notice, Agenda and Minutes (3)
- Specimen notices ,agenda and minutes (3)

**UNIT-IV**

**Telephone skills and Note making 9Hrs**

- Making effective telephone calls (1)
- General guidelines for answering the telephone (1)
- How to note down telephone messages (2)
- Format of note making (2)
- Specimen note making (3)



## UNIT-V

### Reading Comprehension

9Hrs

- Strategies for reading comprehension (2)
- Aspects of efficient reading (2)
- Speed, accuracy skimming, scanning and proof reading (2)
- Factual comprehension (1)
- Specimen comprehension (2)

### ESSENTIAL READING:

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing.**, New Delhi: Tata McGraw Hill Publishing Company Limited.

### SUGGESTED READING:

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills.** New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations.** U.K: Oxford Publication Oxford.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication.** New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication.** Mumbai: Himalaya Publishing House.



## INDIAN HERITAGE AND CULTURE

**Credits : 2**

**Subject Code : IC 18001**

**Semester: I**

**No. of lecture hours: 30**

**Objectives :**

- To provide the knowledge about various religious philosophies, arts and the contributions of our ancestors.
- To train the students to face competitive exams i.e. Civil Services etc.

**Outcome:** Students will be knowledgeable about Indian customs, traditions and will also be able to attempt competitive exams.

**UNIT – I**

**Introduction – Impact of Geography on Indian Culture 6Hrs**

- Meaning of culture – Characteristics of Indian Culture: Unity in Diversity, Antiquity, caste system, Continuity. (3)
- Indus Valley Civilization and Vedic/Aryan Culture. (3)

**UNIT – II**

**Ancient India -Foundation of Indian Culture 6Hrs**

- Jainism- Buddhism- Ajivikas and Charvakas. (2)
- Political unification and cultural achievements under the Mauryas and the Guptas. (2)
- Cultural conditions under the Satavahanas, Pallavas, Cholas and Chalukyas Administration in South India. (2)

**UNIT – III**

**Medieval India-Influence of Islam on Indian Culture 6Hrs**

- Delhi Sultanate – Cultural Development under the Mughals (2)
- Contribution of Sher Shah and Akbar to Indian Administrative System. (1)
- Cultural Achievements of Vijayanagara and Bahamani rulers. (2)
- Bhakti and Sufi Movements. (1)

**UNIT – IV**

**Indian Religion and Philosophies-Art and Architecture 6Hrs**

- Hinduism- Islam- Christianity- Sikhism- Zoroastrianism. (3)
- Art- Sculpture, Painting, Music and Dance. (2)
- Select historical cultural sites – Sanchi, Amravati, Ajanta, Ellora, Mahabalipuram, Taj Mahal, Charminar, Sun Temple, Brihadeswara Temple. (1)

**UNIT – V**

**Western Impact 6Hrs**

- Western Education – Socio Religious Reform Movement (1)
- Ishwara Chandra Vidyasagar – Emancipation of women and struggle against caste (1)
- Rise of Indian National movement – Mahatma Gandhi – Non violence and satyagraha – Eradication of untouchability (2)
- Legacy of the British Rule. (2)

**ESSENTIAL READING:**



1. Dr.Manassay. 2004. **Indian Heritage and Culture.** Hyderabad: Gamaliael Publisher.

## **BUSINESS ORGANIZATION AND MANAGEMENT**

**Credits: 4**

**Semester: I**

**Subject Code: BC22001**

**No. of lecture hours: 60**

### **Objectives:**

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To acquaint the students with the principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

**Outcome:** Students will be knowledgeable about the different forms of business organizations and various management concepts and theories.

**CO1.** Identify and interpret the various principles and importance of management

**CO2.** Explain and demonstrate the uses of planning and organizing

**CO3.** Classify and combine the various techniques of control and coordination.

**CO4.** Point out and develop the essence of motivation and direction to the students

**CO5.** Interrelate and understand the essence of leadership and the importance of

communication

### **UNIT-I**

**12 Hrs**

#### **Fundamental Concepts**

Concepts of business, trade, industry and commerce	(2)
Business – features of business	(2)
Trade classification – aids to trade	(2)
Industry – classification – commerce	(1)
Relationship between trade, industry and commerce	(1)
Business organization concept	(2)
Functions of business	(2)

### **UNIT-II**

**12 Hrs**

#### **Business Organization**

Forms of business organization	(1)
Classification	(1)
Factors influencing the choice of suitable form of organization	(1)
Objectives of business	(1)
Essentials of a successful business	(1)
<b>Sole Proprietorship</b>	
Meaning – characteristics	(1)
Advantages and disadvantages and suitability	(1)
Partnership – meaning – characteristics	(1)
Kinds of partners	(2)
Registration of partnerships – partnership deed	(1)
Rights and obligations of partners	(1)



**UNIT-III**

**Joint Stock Company**

Meaning – characteristics – advantages	(2)
Kinds of companies	(2)
Difference between private and public companies	(2)
Promotion of a company	(2)
Stages – promoters	(2)
Characteristics – registration	(2)

**UNIT-IV**

**12 Hrs**

**Introduction**

Management – definition - meaning – nature	(1)
Universality of management	
Significance of management	(1)
Principles and functions of management	(1)
Characteristics – objectives of management – management vs. administration	(1)
Levels of management – skills of management	
Scientific management: meaning – principles – objectives – criticism	(1)

**Planning**

Meaning – definition – features- importance	
Steps in planning	(1)
Types of plans – limitations of planning	(1)

**Organizing**

Meaning – definition – features	(1)
Principles of organization	(1)
Organization structure (line organization, functional organization, line and staff organization)	(1)
Delegation of authority - meaning - principles - difficulties in delegation	(1)
Centralization – decentralization - differences between delegation and decentralization	(1)

**UNIT-V**

**12 Hrs**

**Coordination**

Meaning – need – principles and techniques	(1)
Span of control – factors determining span of control	(1)

**Control**

Meaning – definition – process	(1)
Steps – requisites of a good control system	(1)

**Motivation**

Meaning – theories of motivation – Maslow – McClelland and Hertzberg	(2)
Importance of motivation - motivational techniques	(2)

**Leadership**

Meaning – importance – styles	(2)
Theories of leadership – Trait theory – Behavioural theory – Situational theory	(2)



**SUGGESTED READING:**

1. Sharma, R. K. and Gupta Shashi K. 2013. **Business Organization and Management.** 3<sup>rd</sup> revised edition. New Delhi: Kalyani Publishers.
2. Jain Sherlekar S.A.S., Kushpat Kavita. N.V. and Satyavati P. 2010. **Business Organization and Management.** 2<sup>nd</sup> revised edition. Mumbai: Himalaya Publication.
3. Sharma, R.K. and Gupta Shashi, K. 2008. **Industrial Organization and Management.** 7<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.
4. Prasad, L.M. 2001 . **Principles and Practice of Management.** 6<sup>th</sup> edition. New Delhi: Kalyani Publishers.
5. Gupta, R.S., Sharma B.D. and Bhalla N.S. 2012. **Principles and Practices of Management.** 8<sup>th</sup> revised and enlarged edition. New Delhi: Kalyani Publishers.
6. Sharma, R.K. and Gupta Shashi, K. 2012. **Business Organization and Management.** 3<sup>rd</sup> revised edition. New Delhi: Kalyani Publishers.
7. Koontz D'Donnel and Weilrich. **Essentials of Management.** 9<sup>th</sup> Edition. New Delhi: Tata McGraw Hill.



## Fundamentals of Information Technology

**Credits: 4**

**Semester: I**

**Subject Code: BC22003**

**No. of lecture hours: 60**

**Objective:** To help students understand basics of Information Technology (IT), the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data in the context of a business or an enterprise.

**Outcome:** Students will gain knowledge on the fundamental concept of information technology and its application

<b>UNIT-I</b>	<b>12 Hrs</b>
<b>Introduction to Computers</b>	
Definition - Characteristics and limitations of computers	(1)
Block diagram of a computer, CPU	(1)
Primary and secondary storage	(1)
Input and output devices	(1)
<b>Data Representation and Storage</b>	
Data representation in computers, bits and bytes	(1)
Number systems (Binary, Octal and Hexadecimal)	(1)
Conversion from decimal to binary, octal, hexadecimal and vice versa	(2)
Secondary storage	(1)
Random Vs Sequential access, Tracks and Sectors	(1)
Storage characteristics	(1)
Increasing data storage capacity through compression (disk compression and file Compression)	(1)
 <b>UNIT – II</b>	 <b>12 Hrs</b>
<b>Operating Systems:</b> meaning, definition, Functions	(2)
Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS	(1)
Multi Tasking and Multi threading	(1)
Multi User multi processor support	(1)
Miscellaneous tasks	(1)
Batch Processing systems	(1)
Real time systems, Time sharing systems	(1)
<b>User Interfaces:</b> GUI, Pen based, Touch Screen & Conversational interfaces	(2)
Common Operating Systems: DOS, Windows 95/98 and UNIX	(2)
 <b>UNIT – III</b>	 <b>12 Hrs</b>
<b>Applications of Information Technology</b>	
Application programs	(2)



Horizontal Market Applications, Vertical Market Applications	(1)
Customs Applications, Shareware and Public domain software	(1)
<b>Transaction Processing</b> – Centralized transaction processing	(1)
Client Server software, Distributed computing and Replication	(1)
Information tools for management control: DSS, EIS, GIS, OLAP	(2)
Data Warehousing and Data Mining	(1)
<b>IT in Business and Industry</b> – Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding	(1)
<b>IT Enabled Services:</b> BPO, KPO & Call centers	(2)

**UNIT-IV** **12 Hrs**

<b>Systems Development:</b> The six phases of Systems Analysis & Design	(2)
<b>The challenges of Digital Age:</b> Security issues: Threats to Computers & Communications	(2)
Security: Safeguarding Computers & Communications	(2)
Quality of Life Issues	(2)
The ethics of using databases: concerns about accuracy & privacy	(2)
Five generations of programming languages	(2)

**UNIT-V** **12 Hrs**

<b>Modern Communications:</b> Communications, FAX	(2)
Voice Mail and Information Services, Email	(2)
<b>Group Communications:</b> News groups, Mailing lists, IRC, Network games	(2)
Video conferencing	(1)
File exchange, bandwidth	(1)
Modem, Network topologies	(2)
Network Types – LAN, MAN and WAN	(1)
Dialup Access	(1)

**SUGGESTED READING:**

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology – The Breaking Wave.** 7<sup>th</sup> edition. New Delhi: Tata McGraw Hill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology – A Practical Introduction to Computers and Communications.** 6<sup>th</sup> edition. New Delhi: Tata McGraw Hill Publications.
3. SinhaPradeep, K. and SinhaPreeti. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4<sup>th</sup> edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4<sup>th</sup> edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2<sup>nd</sup> edition. New Delhi: Excel Books.





## FINANCIAL ACCOUNTING – I

**Credits: 4**

**Subject Code: BC22002**

**Semester: I**

**No. of lecture hours: 60**

**Objectives:**

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with knowledge of the accounting process and preparation of final accounts.

**Outcome:** The students will be able to prepare financial statements in accordance with GAAP (Generally Accepted Accounting Principles).

**UNIT-I**

<b>Introduction</b>	<b>12Hrs</b>
● Need for accounting — definition	(1)
● Meaning – features – objectives	(1)
● Functions – systems and bases and scope of accounting	(1)
● Books keeping and accounting – branches of accounting – advantages – limitations	(1)
● Basic terminology used – accounting concepts and conventions	(1)
● Accounting equation	(2)
● Classification of accounts – rules of double entry system	(1)
● Journalizing – posting to ledgers – balancing of ledgers	(3)
● Introduction to Accounting Standards – definition, meaning, List of Accounting Standards, Accounting Standards Board (ASB)	(1)

**UNIT-II**

<b>Subsidiary Books</b>	<b>12Hrs</b>
● Subdivision of journal – preparation of subsidiary books	(4)
● Different types of cash books – simple cash books, cash book with cash, and discount	(4)
● Columns	(4)
● Cash book with cash and bank columns – cash book with cash discount and bank columns and petty cash book.	(4)

**UNIT-III**

<b>Bank Reconciliation Statement</b>	<b>12Hrs</b>
● Bank reconciliation statement – need – reasons for the difference between cash book and passbook balances	(2)
● Simple problems on favorable balance	(5)
● Simple problems with overdraft balances	(3)
● Ascertainment of correct cash book balance	(2)

**UNIT – IV**

<b>Trial Balance and Final Accounts</b>	<b>12Hrs</b>
● Trial balance – meaning – objectives	(1)
● Methods of preparation	(1)
● Final accounts – preparation of manufacturing, trading, profit & loss account and	



- Balance Sheet (8)
- Adjusting and closing entries (2)

#### UNIT-V

#### **Errors and Rectification** **12Hrs**

- Errors and their rectification (5)
- Types of errors (2)
- Rectification before and after preparation of final accounts (2)
- Suspense account – effect of errors on profit (3)

#### **SUGGESTED READING:**

1. Jain, S.P&Narang, K.L. 2011. **Financial Accounting Part-1. (11th Revised edition).** New Delhi: Kalyani Publishers.
2. Gupta, R.L and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I. (10th edition).** New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9<sup>th</sup> edition).** New Delhi: Vikas Publishing house Pvt Ltd.



## FUNDAMENTALS OF BUSINESS MATHEMATICS

**Credits : 5**

**Semester: I**

**Subject Code: CH 22101**

**No. of lecture hours : 75**

**Objective:** To enable the students to understand various Business Mathematics concepts and also helps them to prepare for C.A/ICWA exams.

**Course Outcome:**

1. To solve linear equations
2. To get solutions of real life problems by using logarithms and set theory.
3. To solve the problems in business line like banking sector.
4. To get maximum profit and minimum loss in company productivity.
5. To measure areas & volumes

### UNIT-I

<b>Matrix Theory</b>	<b>15Hrs</b>
• Meaning and operations	(1)
• Matrix algebra-types of matrices	(1)
• Matrix addition – subtraction	(2)
• Matrix multiplication	(2)
• Determination (proofs not necessary) – minors – adjoint matrix	(2)
• Co-factors – matrix inversion	(2)
• Solving simultaneous equations by matrix inverse method	(2)
• Cramer’s rule	(3)

### UNIT-II

<b>Set theory and Logarithms</b>	<b>15Hrs</b>
• Set definition – elements of set – methods of describing set	(1)
• Types of sets – Venn diagram	(1)
• Operations on set-intersections of sets-unions of sets	(1)
• Complement of sets	(1)
• DeMorgan’s Laws	(1)
• Difference of two sets – symmetric difference	(1)
• Number of elements in a finite (simple application problems).	(1)
• Problems and results	(1)



## Logarithms

- Laws of operations (1)
- Operations with logarithms (1)
- Compound interest (2)
- Depreciation (1)
- Annuities (2)

### UNIT-III

#### Progressions and permutations and combinations 15Hrs

- Arithmetic progressions (1)
- Nth term in arithmetic progression and – sum of a series in AP and AM (1)
- Geometric progressions (2)
- Nth term in geometric progression– sum of a series in geometric progression (2)
- Geometric mean and problems (2)

#### Permutations and combinations

- Fundamental rules of counting (1)
- Permutations (2)
- Circular permutations (1)
- Restricted permutations (1)
- Combinations and restricted combinations (1)

### UNIT-IV

#### Differential Calculus 15Hrs

- Derivative of a standard functions - rules of differentiation (2)
- Sum – difference – products – quotient of functions (4)
- Substitution method (exclude inverse trigonometric functions) (5)
- Maxima and minima (functions of degree 2 or 3 only). (4)

### UNIT-V

#### Integral Calculus 15Hrs

- Meaning and rules of integration- (simple problems) (2)
- By parts method (2)
- By substitution method (excluding inverse trigonometric functions and half angle functions) (5)
- By partial fractions (3)



- Definite integrals (very simple problems)
- (3)

**SUGGESTED READING:**

1. Sancheti, D.C& Kapoor, V.K. 2004. **Business Mathematics**. New Delhi: Sultan Chand & Co
2. Raghavachary. 2005. **Mathematics for Management**. Mumbai: Himalaya Publishing House.



## Fundamentals of Information Technology (PRACTICALS)

**Credits : 2**  
**Subject Code : BC22005**

**Semester: I**  
**No. of practical hours: 30**

**Objectives:**

- Word is used in documentation
- Excel is used for accounting, analyzing huge amounts of data and for graphical representation of data
- Power Point is used to create presentations
- Access is used to create databases, queries, forms and reports.

**Outcome:** Students will be able to create documents, analyze spreadsheet data, prepare PowerPoint presentations and maintain databases.

**PRACTICALS**

- |  |     |
|--|-----|
| 1. Preparing Resume, time table                    | (1) |
| 2. Newsprint, applying formats                     | (1) |
| 3. Documents using bullets and numbering           | (1) |
| 4. Mail Merge                                      | (2) |
| 5. Creating an Excel worksheet, applying functions | (1) |
| 6. Marks memorandum, Customer bill                 | (1) |
| 7. Creating charts, creating an Excel database     | (2) |
| 8. Sort and filter data                            | (1) |
| 9. Preparing a Power point presentation            | (1) |
| 10. Creating an Access database, tables            | (2) |
| 11. Queries on data, Designing forms and reports   |     |





**BUSINESS ORGANIZATION**  
**(PRACTICALS)**

**Credits : 1**  
**Subject Code: BC22001P**

**I Year / I Semester**  
**No. of lecture Hours: 30**

**Objectives:**

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

**Learning Outcomes:**

- The students will gain knowledge about different form of organization and various management concepts & theories

**Entrepreneur**

**10 Hrs**

LAB WORK: The students should go through and present case studies of entrepreneurs – success and failures.

**Sole proprietorship**

**10 Hrs**

LAB WORK: The students are expected to go through partnership deed and prepare a simple partnership deed.

**Joint Stock Company**

**10 Hrs**

LAB WORK: The students are expected to know the formalities of registration of a company including documents.



**FINANCIAL ACCOUNTING – I  
PRACTICALS**

**Credits : 1**  
**Subject Code : BC22004**

**Semester: I**  
**No. of practical hours: 30**

**Objective:** To develop the skills of recording financial transactions and preparation of reports using computers.

**Outcome:** Students will be independently able to apply theoretical knowledge to practical accounting.

1. Computerized Accounting : Meaning and features – advantages and disadvantages of computerized accounting - Creating an organization – grouping of accounts – creation of accounts (1)
2. Creation of inventory – creation of stock groups – stock categories, units of measurement – stock items (1)
3. Entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers.(1)
4. Preparation of sales register, Purchase register (1)
5. Journal proper, debit note register, Credit note register (1)
6. Different cash books including interest and discount transactions using computers.(1)
7. Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (3)
8. Rectification of errors using computers. (3)
9. Preparation of bank reconciliation statement using computers. (3)

**Accounting packages:** Tally.

**SUGGESTED READING:**

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Noida: Vikas Publishing House.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.



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**DEPARTMENT OF COMMERCE - B.COM. HONOURS**  
**SECOND SEMESTER**  
**ACADEMIC YEAR 2022-23 OF 2022-25 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	BE 18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE 18001	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	BC22006	Company law-I	4	3	40	60	100	4
4	II	BC22007	Financial Accounting-II	4	3	40	60	100	4
5	II	CH22201	Banking and Financial Services	4	3	40	60	100	5
6	II	BC22008	Managerial Economics	4	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	BC22010	Company Law	2	3	40	60	100	1
8	II	BC22009	Financial Accounting-II	2	3	40	60	100	1
9	II	CH22202	Banking and Financial Services	2	3	40	60	100	1
10	II	BC22060	Managerial Economics	2	3	40	60	100	1
11	III	PL 18001	PLANET * (Outreach)	-	-	-	-	-	1
<b>TOTAL</b>				<b>28* (1-tutorial)</b>	-	<b>320</b>	<b>540</b>	<b>900</b>	<b>26</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)



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<b>THEORY</b>									
1	I	BE 18201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE 18001	Value Education and Personality Development (AECC-4)	2	3	40	60	100	2
3	II	BC22006	Company law-I	4	3	40	60	100	4
4	II	BC22007	Financial Accounting-II	4	3	40	60	100	4
5	II	CH22201	Banking and Financial Services	4	3	40	60	100	5
6	II	BC22008	Managerial Economics	4	3	40	60	100	4
<b>PRACTICALS</b>									
7	II	BC22010	Company Law	2	3	40	60	100	1
8	II	BC22009	Financial Accounting-II	2	3	40	60	100	1
9	II	CH22202	Banking and Financial Services	2	3	40	60	100	1
10	II	BC22060	Managerial Economics	2	3	40	60	100	1
11	III	PL 18001	PLANET * (Outreach)	-	-	-	-	-	1
<b>TOTAL</b>				<b>28* (1-tutorial)</b>	-	<b>320</b>	<b>540</b>	<b>900</b>	<b>26</b>

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**BUSINESS ENGLISH - II**

**Credits : 3**  
**Subject Code : BE 18201**

**Semester: II**  
**No. of lecture hours: 45**

**Objectives:**

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

**Outcome:** Students will be able to synthesize the theoretical knowledge of business communication through report writing and letter writing.

**UNIT-I**

<b>Claim Letters and Adjustment Letters</b>	<b>9Hrs</b>
● Hints for Drafting Claim Letters and Adjustment Letters	(2)
● Elements of Claim and Adjustment Letters	(2)
● Specimen Claim and Adjustment Letters	(5)

**UNIT-II**

<b>Credit Letters and Collection Letters</b>	<b>9Hrs</b>
● Nature of a Credit Letter	(1)
● Types of Credit Letters	(2)
● Tone and Style of Collection Letters	(1)
● Examples of Credit and Collection Letters	(5)

**UNIT-III**

<b>Job Applications Letters and Resume writing</b>	<b>9Hrs</b>
● Importance and Functions of an Application Letter	(1)
● General Guidelines to write Application Letters and Resumes	(1)
● The Form and Content of an Application Letter	(1)
● Preparing a Resume	(2)
● Specimen Application Letter and Resume	(4)

**UNIT-IV**

<b>Report Writing – I (Business Report)</b>	<b>9Hrs</b>
● Characteristics of a good Business Report	(1)
● Importance of Business Reports	(1)
● Types and Functions of Business Reports	(2)
● Preparing a Business Report and Specimen	(2)
● Specimen Business Reports	(3)



**UNIT-V**

**Report Writing – II (Technical Reports)**

**9Hrs**

- Techniques of Description (2)
- Describing Machines and Mechanisms (2)
- Describing Process (1)
- Sample Descriptions (2)
- Specimen Technical Reports (2)

**ESSENTIAL READING:**

1. Sharma, R.C., and Krishna Mohan. 2010. **Business Correspondence and Report writing.**, New Delhi: Tata McGraw Hill Publishing Company Limited.

**SUGGESTED READING:**

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills.** New Delhi: Cambridge University Press.
2. Gruscendorf, Marion. 2007. **English for Presentations.** U.K: Oxford Publication Oxford.
3. Pal, Rajendra., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication.** New Delhi: Sultan Chand & Sons Publishers.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication.** Mumbai: Himalaya Publishing House.
5. Guy Brook-Hart. **Business Benchmark-Workbook.** Cambridge University Press.
6. Dr. Francis M.Peter S.J. **Business English Communication.**
7. Leo Jones and Richard Alexander. **New International Business English-Workbook.** Cambridge University Press.
8. TOEFL Study Material for reading comprehension.



## VALUE EDUCATION AND PERSONALITY DEVELOPMENT

**Credits : 2**  
**Subject Code : VE 18001**

**Semester: II**  
**No. of lecture hours: 30**

**Objective:** To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.

**Outcome:** Students will be transformed into conscientious citizens through holistic education and contribute to nation building.

### UNIT – I

**Introduction to Ethics** **6Hrs**

- Why Value Education?
- Reasons to have ethics for life
- Accepted norms and counter values
- Dimensions of human development: Physical, Intellectual, emotional moral, spiritual and social

### UNIT – II

**Approach to life** **6Hrs**

- Conscience and Pseudo-conscience
- Happiness as Life-goal
- Values revealed and lived in religions
- Experience of God
- Love: the three components of Love
- Some of the basic stages and issues of Life: Family, Love, sex, Marriage

### UNIT – III

**Concern for others** **6Hrs**

- Self and another
- Human context
- Moral problems of a society/true society: social desire, social fear, social silence, social indifference

### UNIT – IV

**Transformation of self** **6Hrs**

- Definitions of personality
- Characteristics of personality
- Elements of personality
- Traits of good personality
- Self-identity, self concept
- Self-discovery, self-acceptance
- Self-esteem

WORK SHEET (1): Self Estimation



**UNIT-V**

**Life enrichment skills**

**6Hrs**

- Purpose of life-goal setting
- Characteristics of goals
- Building relationships
- Time management
- Stress management
- Emotional management
- Conflict management
- Team management(group dynamics)

Work sheets (1) & (2): 1) Anger management  
2) Team Management

**ESSENTIAL READING:**

1. Human values – Development Programme –AIACHE
2. In Harmony



# Company Law-I

**Credits : 4**  
**Subject code : BC22006**

**Semesters: II**  
**No. of lecture hours: 60**

**Objective:** To equip the students about the framework of Indian Mercantile Law.

## Course Outcome:

- CO1.** Demonstrate an understanding of the legal environment of the business.  
**CO2.** Explains legality of object and consideration, discharge of a contract and remedies available.  
**CO3.** Identify the recognition of transactions involving the sales of goods act.  
**CO4.** Dramatise the application of consumer protection act.  
**CO5.** To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

## UNIT – I

### Contract Act

**12Hrs**

- Agreement and Contract – Definition, meaning – Essentials of a valid contract – types of contracts (4)
- Offer and Acceptance – definition – essentials of a valid offer and acceptance – communication and revocation of offer and acceptance (2)
- Consideration – definition and importance – essentials of a valid consideration – the doctrines of ‘stranger to contract’ and ‘No consideration – No contract’ (2)
- Capacity to Contract – special rules regarding minors agreements (2)
- Consent – free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation and mistake (2)

## UNIT-II

### Discharge of contract

**12Hrs**

- Legality of Object and Consideration – illegal and immoral agreements – agreements opposed to public policy (4)
- Agreement expressly declared to be void-wagering agreements and contingent contracts (4)
- Discharge of a Contract – various modes of discharge of a contract breach of contract - types remedies for breach of a contract (4)

## UNIT-III

### Sale of goods Act

**12Hrs**

- Contract of Sale: Definition: features – definition of the term goods – types of goods – rules of transfer of property in goods (4)



- Differences between Sale and Agreement to Sell – Rights of an unpaid Seller (4)
- Conditions and Warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale (4)

#### UNIT-IV

##### Consumer Protection Act

12Hrs

- Definitions of the terms- Consumer, Unfair trade practices respective trade practices and Complainant (4)
- Rights of Consumers – consumer protection councils (4)
- Consumer Redressal Agencies – penalties for violation (4)

#### UNIT-V

##### Intellectual property Rights and Information Technology Act

12Hrs

##### Intellectual Property Rights:

- Meaning – need and objectives – Meaning of the terms – Patents, Copyright Trademarks procedure for registration – Infringement, remedies (6)

##### Information Technology act 2000:

- Aims and objectives – provisions regarding secure Electronic records and secure digital signatures – Cyber Appellate Tribunal–offences–penalties– meaning of the terms hacking phishing (4)

**RTI act:** Aims and objectives of the act-Implementation of the act(Mechanism) (2)

#### SUGGESTED READING:

1. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law.** 7<sup>th</sup> revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
2. Kapoor, N.D. **Business Laws.** 5<sup>th</sup> revised edition. Reprint 2011. New Delhi: Sultan Chand & Sons.
3. Kapoor, N.D. 2009. **Elements of Mercantile Law.** 31<sup>st</sup> revised edition. New Delhi: Sultan Chand & Sons.
4. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law.** Mumbai: Himalaya Publishers.
5. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment.** New Delhi: Pearson Publication.



## FINANCIAL ACCOUNTING – II

**Credits : 4**  
**Subject Code : BC22007**

**Semester : II**  
**No. of lecture Hours: 60**

### Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.
- To provide knowledge on single entry system and on special transactions like hire purchase system.

**Outcome:** Students will be able to prepare and maintain accounts for partnership firms and also be knowledgeable about single entry system and hire purchase system.

### UNIT-I

<b>Partnership – Admission</b>	<b>12Hrs</b>
● Legal provisions in the absence of a partnership deed	(1)
● Fixed and fluctuating capitals	(2)
● Preparation of final accounts with adjustments	(2)
● Profit and loss appropriation account – methods of calculating good will – treatment of Good will	(3)
● Calculation of sacrificing, new profit sharing ratio and admission of a partner.	(4)

### UNIT-II

<b>Partnership–Retirement and Death</b>	<b>12Hrs</b>
● Treatment of goodwill	(2)
● Methods of calculating good will	(2)
● Calculation of gaining ratio, new profit sharing ratio	(1)
● Retirement of a partner	(3)
● Death of a partner	(3)
● Including joint life policy	(1)

### UNIT-III

<b>Partnership – Dissolution and Insolvency</b>	<b>12Hrs</b>
● Dissolution of partnership	(4)
● Insolvency of a partner	(4)
● Insolvency of firm (excluding sale to firm, company and amalgamation)	(4)

### UNIT-IV

<b>Single entry system</b>	<b>12Hrs</b>
● Single Entry- Features -Books and Accounts maintained	(2)
● Preparation of Statement of affairs-Difference between statement of affairs and Balance Sheet	(2)
● Recording of transactions- Ascertainment of profits under Single entry system (Statement of affairs method) -Problems	(8)



**UNIT –V**

**Consignment Accounts**

**12Hrs**

- Consignment Meaning – features – Pro-forma Invoice – Account sales – Delcredere commission – Accounting treatment in the books of consignor & consignee – Valuation of stock – treatment of normal & abnormal loss – invoice of goods at a price higher than cost price (simple [problems])

**SUGGESTED READING:**

1. Jain, S.P&Narang, K.L. 2012. **Financial Accounting (Advanced Accounting). (12<sup>th</sup> Revised and updated edition)** New Delhi: Kalyani Publishers.
2. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9<sup>th</sup> edition)** New Delhi: Vikas Publishing House.
3. Gupta, R.L&RadhaSwamy, M. 2001. **Advanced Accountancy – Volume-I. (10<sup>th</sup> edition)** New Delhi: Sultan Chand & sons.



## Banking and Financial Services

Credits : 4

Subject Code : CH22201

Semester : II

No. of lecture Hours: 90

**Objective:** To introduce the students to Banking and its activities with an emphasis on financial instruments and various services rendered by the banks

### Course Outcome:

1. To identify and illustrate the origin and growth of banking in India.
2. To demonstrate and apply the steps involved in opening a bank account
3. To appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.
4. To understand the organizational structure and functions of Co-operative banks, NABARD and RBI
5. To interpret the features of various types of negotiable instruments.

## UNIT-I

### Introduction

#### 12Hrs

- Origin and Growth of Banking in India  
(1)
- Kinds of Banks  
(1)
- Unit Vs Branch  
(2)
- Banking function of Commercial banks  
(1)
- Nationalization of Commercial Banking in India  
(2)



- Narsimham Committee Report
- (1)
- **SBI** – Organization structure – objects – functions
- (1)
- Electronic Banking – traditional Vs E – banking – facets of E-banking, E-banking transactions
- (1)
- Models for E-banking –
- a) Complete Centralised Solution
- b) Cluster approach
- c) High Tech banking within bank
- (1)
- Advantages & Constraints in E-Banking
- (1)

## UNIT-II

### Banker and Customer Relationship

#### 12Hrs

- Definition of Banker and Customer
- (1)
- Special feature of relationship
- (2)
- Opening of Accounts
- (1)
- Special types of customer like Minors



- (1)
  - Married women
  
- (1)
  - Companies
  
- (1)
  - Partnership Firms
  
- (2)
  - Clubs and Non-trading institutions
  
- (3)

### UNIT-III

#### Loans & Advances

##### 12Hrs

- Loans & Advances- Meaning, Definition
  
- (1)
  - Precautions to be taken while advancing loans against securities
  
- (1)
  - Goods
  
- (1)
  - Documents of Title to Goods
  
- (2)
  - Real Estate
  
- (2)
  - Insurance Policies



(2)

- Collateral Securities

(1)

- Banker's Receipts

(2)

## UNIT-IV

### Types of Banks

#### 12Hrs

- Co-operative Banks

(2)

- District Co-op banks in India

(2)

- Land Development banks

(2)

- Regional Rural banks

(2)

- NABARD Central Bank (RBI) – need and importance – constitution – organization structure – management – objectives – functions

(1)

- Credit Centre – quantitative and selective credit control methods

(2)

- Critical Crossing of RBI it's working

(1)



## UNIT-V

### Negotiable Instruments

#### 12Hrs

- Characteristics - Types of negotiable instruments  
(1)
- Promissory Notes - Bills of exchange  
(1)
- Cheques – crossing – types of crossing  
(1)
- Holder in due course privileges of a holder  
(1)
- In due course – endorsement – types of endorsements  
(2)
- Presentment Dishonour – noting & protest - Discharge of parties from liability  
(1)
- Duties and Responsibilities of Paying Banker - Collecting banker  
(1)
- Circumstances under which a banker can refuse payments of cheques  
(1)
- Consequences of Wrongful Dishonour - Rule in Clayton's case Garnishee order  
(1)
- Mortgage – types of mortgages  
(1)
- Loans against Equitable mortgage and Legal mortgage and distinction between



them

(1)

**SUGGESTED READING:**

1. Mithani, D.M. and Gordon. 2013. E. **Financial Services – Banking and Insurance. (4<sup>th</sup> Revised Edition)** Mumbai: Himalaya Publishing House.
2. Dr. Srivastava, P.K. 2003. **Banking Theory & Practice. (9<sup>th</sup> Revised Edition)** Mumbai: Himalaya Publishing House.
3. Gordon, E. and Natarajan, E. 2008. **Banking Theory, Law & Practice. (21<sup>st</sup> revised edition)** Mumbai: Himalaya Publishing House.
4. Varshney, P.N. 2007. **Banking Law and Practice. (22<sup>nd</sup> revised edition)** Delhi: Sultan chand & sons.
5. Sekhar, K.C & Lekshmy Shekar. 2006. **Banking Theory and Practice. (19<sup>th</sup> edition)** Delhi: Vikas publications
6. Ranganadha Chary, A.V and Paul R.R. 2008. **Banking and financial systems.** New Delhi: Kalyani Publishers



## MANAGERIAL ECONOMICS

**Credits : 4**  
**Subject Code : BC22008**

**Semester: II**  
**No. of lecture hours: 60**

### Objective:

1. To enable students to use micro economic principles and quantitative tools to make sound managerial decision.
2. To present business topics using graphs, equation and numerical tools.

<b>Unit 1- Introduction to managerial economics</b>	<b>12hrs</b>
Managerial economics-meaning, definition, nature and scope	(4)
Concepts of managerial economics-incremental principle, opportunity cost	(2)
equi- marginal utility analysis, discount principle, time perspective	(2)
Relation of managerial economics with other disciplines	(2)
Role and responsibilities of managerial economist	(1)
Managerial economics bridges the gap between theory and practice	(1)
<b>Unit 2-Demand analysis</b>	<b>12hrs</b>
Demand-meaning, types, determinants	(2)
Law of demand	(2)
Consumer surplus	(2)
Revealed preference theory	(2)
Elasticity of demand-meaning, types, methods to measure ED	(2)
Demand forecasting methods	(2)
<b>Unit-3 Theory of production and cost analysis</b>	<b>12hrs</b>
Production function-meaning and types	(2)
Production function with one variable input	(2)
Production function with 2 variables input	(2)
Returns to scale	(2)
Economies and diseconomies of scale	(2)
Cost-output relation in short run and long run	(1)
Learning curve	(1)
<b>Unit4- Market structures and pricing policies</b>	<b>12hrs</b>
Meaning and features of perfect competition, monopoly,	(3)
Oligopoly and monopolistic competition	
Price-output decision in perfect market, monopoly, oligopoly,	(3)
Monopolistic competition	
Price leadership in oligopoly- basics of game theory	(3)
Pricing policies-methods of pricing-marginal cost pricing,	(3)
Limit pricing, market skimming pricing, penetration pricing, bundling pricing,	
Peak load pricing, pricing in life cycle of product, dumping.	



**Unit 5 - Profit analysis and investment analysis**

**12hrs**

Meaning and nature of profit	(2)
Profit theories- innovation theory of profit, risk bearing theory of profit	(2)
uncertainty bearing theory of profit	(2)
Break even analysis	(2)
Capital budgeting- meaning, need and steps involved in capital budgeting	(2)
Cost of capital- meaning and importance of cost of capital	(2)

**SUGGESTED BOOKS FOR READING**

1. Yogesh Maheshwi "Maanagerial economics"
2. D.N. Dwiedi"managerial economics"
3. A.R.Aryasri" managerial economics and financial accounting" tata Mcgraw hill education private limited **h.L. Ahuja "Managerial economics", chand publications**



**Company Law-I  
(PRACTICALS)**

**Credits : 1**  
**Subject Code : BC22010**

**Semester: II**  
**No. of practical hours:30**

**Objective** – To equip the students about the framework of Indian Mercantile Law.

**Course Outcome:** To demonstrate an understanding of the legal environment of the business.

1. Agreement to contract – Case Laws
2. Consideration – Case Laws
3. Breach of Contract – Case Laws
4. Free Consent – Case Laws
5. Agreement to sell – Case Laws
6. Contingent Contracts – Case Laws
7. Consumer Redressal Agencies – Case Laws
8. Intellectual Property Rights – Case Laws



**FINANCIAL ACCOUNTING – II  
(PRACTICALS)**

**Credits : 1**

**Subject Code : BC22009**

**Semester: II**

**No. of practical hours:30**

**Objective:** To develop the skills of recording of transactions relating to partnerships organizations using computers.

**Outcome:** Students will be able to record transactions relating to partnership firms using computers.

1. Recording of partnership transactions and preparation of final accounts using computers (3)
2. Admission of partners (3)
3. Retirement of partners (3)
4. Death of partners (2)
5. Dissolution of partners (2)
6. Insolvency of partners (2)

**SUGGESTED READING:**

5. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Noida: Vikas Publishing House.
6. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
7. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
8. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.



**Managerial Economics  
(PRACTICALS)**

**Credits : 1**  
**Subject Code : BC22060**

**Semester: II**  
**No. of practical hours:30**

**Objective:**

- To enable students to use micro economic principles and quantitative tools to make sound managerial decision.
- To present business topics using graphs, equation and numerical tools.

1. Diagrammatic representation of Law of demand.
2. Diagrammatic representation of Elasticity of Demand
3. Diagrammatic representation of Production Function
4. Diagrammatic representation of Law of returns to Scale
5. Diagrammatic representation of Price determination under Perfect Competition
6. Diagrammatic representation of Price determination under Monopoly
7. Diagrammatic representation of Price determination under Monopolistic Competition
8. Diagrammatic representation of Break-even Analysis



## Banking and Financial Services (PRACTICALS)

Credits : 1

Subject Code : CH22202

Semester: II

No. of lecture Hours: 30

**Objective:** To give the clear picture of all the financial instruments and their utilization in real life situations.

### LEARNING OUTCOME

Students will be able to evaluate the key functions in banking sectors and across the role of bankers in Socio-Economic Environment.

#### UNIT-I

**Lab work:** Working & operations of ATM, Credit Cards, E-banking. (3)

#### UNIT-II

**Lab work:** Application forms for opening a/c, cheque books, pass books, requisition forms for withdrawals and deposits, bank statements, format of demand draft, cheque, travel cheques etc. (3)

#### UNIT-III

**Lab work:** Promissory notes, B/E, \_\_\_\_\_ cheques various modes. (3)

#### UNIT-IV

**Lab work:** Documents required for sanction of loans & advances and the procedure. (3)

#### UNIT-V

**Lab work:** Scurvy of different co-operative banks and preparation of a report on the role of cooperative banks – a report on the impact of charges in interest rates etc. (recently). (3)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS  
DEPARTMENT OF COMMERCE - B.COM. (HONOURS)  
THIRD SEMESTER  
ACADEMIC YEAR 2022-23 OF 2021-24 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	G 18CH1T	General Elective (Taxation) (GE-3)	2	3	40	60	100	2
2	I	CH 18301	Advanced Statistics (GE-4)	5	3	40	60	100	4
3	II	CH 18302	E-Commerce (SEC-2)	4	3	40	60	100	3
4	II	BC18005	Advanced Accounting (CORE-6)	6	3	40	60	100	4
5	II	CH 20303	Direct Taxes (Core-7)	5	3	40	60	100	4
6	II	BC 18009	Business Laws (CORE-8)	4	3	40	60	100	3
<b>PRACTICALS</b>									
7	II	G 18CH1P	General Elective (GE-3)	2	3	40	60	100	1
9	II	CH 18305	Web Programing (SEC-2)	2	3	40	60	100	1
<b>TOTAL</b>				<b>30</b>	<b>-</b>	<b>360</b>	<b>540</b>	<b>900</b>	<b>22</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)

\* Skill Enhancement Course (SEC)



**GENERIC ELECTIVE  
(INTER-DEPARTMENTAL/INTER-DISCIPLINARY)**

**UG COURSES**

S.No.	Department	Subject
1.	Chemical Technology	Solar Processing Technologies
2.	Agri. Science & Rural Development	Fundamentals of Horticulture
3.	Biotechnology	Medical Lab Technology
4.	Food Technology	Food Processing & Quality Control
5.	Mathematics	Quantitative Aptitude
6.	Statistics	Data Analysis
7.	Multimedia & Animation	Creative Arts
8.	Computer Science & Engg.	Shell Programming
9.	Computer Systems & Engg.	PC Hardware, Installation and Networking
10.	B.Sc. Computer Data Science & Data Analytics Engg.	Python Programming
11.	B.Sc. Electronics Technology	Repair and Maintenance of Home Appliances
12.	Commerce (Honours)	Taxation
13.	Commerce (Advertising, Sales Promotion & and Sales Management)	Marketing Management
14.	Commerce (General)	Banking
15.	Commerce (Computers & IAF)	Accounting
16.	B.B.A.	Principles of Management
17.	Mass Communication	Photography
18.	Mass Communication	Film Appreciation
19.	English	Communication Skills
20.	English	Career Skills
21.	Psychology	Psychology for Living



**TAXATION**  
**(GE Inter-Departmental/Inter-Disciplinary)**

**Credits : 2**

**Subject code : G18CH1T**

**Semester: III**

**No. of lecture hours: 30**

**Objective:** To enable the students understand the taxation system (for the working class) in India.

**Course Outcome:**

**CO1.**To understand various basic concepts and requirements of salary assessment.

**CO2.**To enable students in understanding tax allowances and adjustments.

**CO3.**To enable students in understanding prerequisites for calculating salary income.

**CO4.**To educate students about tax deductions applicable in computation of tax liability.

**CO5.**To describe different retirement benefits and leave encashment techniques for calculating tax liability.

**UNIT-I**

<b>Introduction</b>	<b>6Hrs</b>
• Concepts of Income-person-assessee-assessment year-previous year-casual income	(1)
• Total income-PAN-residential status of individual - Indian income and foreign Income	(2)
• Incomes exempt from tax (Only theory).	(1)
• Agricultural income and its assessment (Theory only)	(2)

**UNIT –II****Income from salary-Allowances** **6Hrs**

• Income from salary –meaning –allowances-allowances fully taxable	(2)
• Allowances partly taxable	(2)
• Allowances not taxable (Theory only)	(2)

**UNIT –III****Income from salary – Perquisites** **6Hrs**

• Perquisites –meaning –taxable in all cases	(2)
• Perquisites taxable in case of specified employees	(2)
• Tax free perquisites (Theory only)	(2)

**UNIT –IV****Income from salary – profits in lieu of salary** **6Hrs**

• Profits in lieu of salary – meaning- provident fund and its treatment	(2)
• Deductions from salary u/s 16	(2)
• Entertainment allowance and professional tax (theory only)	(2)

**UNIT-V****Income from salary –leaves and retirement benefits** **6Hrs**

• Gratuity- commutation of pension	(2)
• Casual leaves-leave encashment	(2)
• Proforma of gross total income (Theory only)	(2)

**SUGGESTED READING:**

1. Dr. Singhanian Vinod, K. and Dr. Singhanian, Kapil.2017-18.**Direct Taxes Law and Practice.** 48<sup>th</sup> edition. New Delhi: Taxman Publishers.
2. Raja Prem, H. 2012. **Systematic Study of Income Tax.** 27<sup>th</sup> edition. New Delhi: Sri Hamsrala Publications.
3. Gaur, V.P., Narang, D.B. and Ghai Puja. 2011. **Elements of Income Tax.** 26<sup>th</sup> revised edition. : New Delhi: Kalyani Publishers.
4. Dr. Ahuja Girish and Dr. Gupta Ravi. 2012. **Systematic Approach to Income Tax.** 27<sup>th</sup> edition. New Delhi: Bharat Publications.
5. Dr. BangarYogendra, BangarVandana and SodhaniVineet, C.A. 2012. **Students Guide to Direct Taxes.** 16<sup>th</sup> edition. Jaipur: AadhyaPrakashan Publications.



**ADVANCED STATISTICS**  
**(GE Discipline-Specific)**

**Credits : 4**

**Subject code : CH 18 301**

**Semester: III**

**No. of lecture hours: 75**

**Objective:** To provide concepts and applications of Statistics in real life situations.

**Course Outcome:**

**CO 1.** Derive the probability mass and density functions of random variables and then to calculate mean and variance.

**CO 2.** Identify the characteristics of different discrete distributions like binomial, Poisson and Negative Binomial distributions.

**CO 3.** Able to perform and analyze hypothesis tests of means, proportions and variances using both one-and two-sample data sets.

**CO 4.** Able to apply the appropriate Chi-Squared test for independence and goodness of fit.

**CO 5.** Demonstrate understanding of the concepts of time series and its applications in different areas.

**UNIT-I****Probability Random variables and Mathematical Expectation****15Hrs****Probability**

- Basic concepts in probability-deterministic and random experiments- trail Course Outcome-  
Sample space- event and operations of events-mutually exclusive and exhaustive events- And equally likely and favorable Course Outcomes with examples (1)
- definitions – importance of probability and its applications in real life (1)
- theorems on probabilities of events (4)
- Conditional Probability – independent events and Baye's theorem and its applications in real life (3)

**Random variables**

- Definition of random variable-discrete and continuous random variables-functions of random variables-probability mass function and probability density function with illustrations (2)

**Mathematical Expectations**

- Mathematical expectation of random variable-raw and central moments and covariance using mathematical expectation with examples-addition and multiplication theorems of expectation. (1)

**UNIT-II****Theoretical probability Distributions****15Hrs****Discrete distributions**

- Bernoulli-binomial-poisson and Negative binomial distributions-derivation of only mean, variance and m.g.f. of these distributions-properties of these distributions and their real life applications (4)
- Fitting of binomial-poisson and negative binomial distributions (4)

**Continuous distributions**

- Chief characteristics of normal distribution-area property-fitting of normal distribution-real life applications of normal distribution (excluding derivations) (6)

**UNIT-III Statistical Inference****15Hrs**

- Concepts of population-parameter-random sample-statistic- sampling distribution and standard error-standard error of sample mean(s) and sample proportion(s) (1)

**Estimation**

- Point estimation of a parameter-properties of good estimator (2)
- Confidence intervals for mean(s) and proportion(s) (1)

**Testing of hypothesis**

- Concepts of null and alternative hypothesis-type I and type II errors-critical region-level of significance (2)

**Tests of significance for large samples**

- Test of significance for
  - (a) Single proportion
  - (b) Difference of proportions
  - (c) Single mean
  - (d) Difference of means
  - (e) Difference of standard deviations (4)



**Test of significance based on t-distribution:**

- Statement and properties of t-distribution (3)
- T-test for single mean-t-test for difference of means-paired t-test – t-test for correlation coefficient (2)

**UNIT-IV**

**Tests of significance based on  $\chi^2$  and F-distributions 15Hrs**

- Statement and properties of  $\chi^2$  Distribution (3)

**Applications of  $\chi^2$  –distribution:**

- $\chi^2$  Test for goodness of fit- $\chi^2$  test for independence of attributes- $\chi^2$  Test for specified Population variance (6)

**Applications of F-distribution:**

- F-test for equality of variances (5)

**UNIT – V**

**Time series and Index numbers 15Hrs**

**Time Series:**

- Components of time series-additive/multiplicative models-measurement of trend by graphical- semi average-least squares and moving average methods (7)

**Index numbers:**

- Construction-uses and limitations of index numbers-simple and weighted index numbers-consistence tests for an index number-base shifting and deflation-cost of living index numbers-wholesale price index numbers (8)

**SUGGESTED READING:**

1. Gupta, S.P. 2009. **Statistical Methods**. 38<sup>th</sup> revised edition. New Delhi: Sultan Chand Publications.
2. Gupta, S.C. 2014. **Fundamentals of Statistics**. Mumbai: Himalaya Publishing House.



## E-COMMERCE

**Credits : 3**  
**Subject code : CH18302**

**Semester: III**  
**No. of lecture hours: 60**

**Objective:** To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.

### Course Outcome:

- CO1: Explain electronic commerce framework and WWW architecture.
- CO2: Select mercantile process models and types of electronic payment systems.
- CO3: Apply EDI implementations and analyze intra organizational electronic commerce
- CO4: Design corporate digital library, advertising and marketing on the internet.
- CO5: Identify consumer search and resource discovery, on demand education and digital copy rights.



<b>UNIT-I</b>	<b>12Hrs</b>
<b>Introduction to Electronic Commerce</b>	
• Electronic Commerce Framework – electronic commerce and media convergence	(1)
• The anatomy of E-Commerce applications	(1)
• Electronic commerce consumer applications	(2)
• Electronic commerce organization applications	(2)
<b>Electronic Commerce and World Wide Web</b>	
• Architectural framework for electronic commerce	(1)
• World Wide Web (WWW) as the architecture	(1)
• Web background	(2)
• Hypertext publishing	(1)
• Technology behind the web	(1)
• Security and the web	(1)
<b>UNIT-II</b>	<b>Consumer – Oriented Electronic Commerce</b>
<b>12Hrs</b>	
• Consumer – oriented applications	(1)
• Mercantile process models	(2)
Mercantile models from the consumer’s perspective	(1)
• Mercantile models from the merchant’s perspective	(2)
<b>Electronic Payment System</b>	
• Types of electronic payments	(1)
• Digital token-based electronic payment systems	(1)
• Smart cards and electronic payment systems	(2)
• Credit card-based electronic payment systems	(1)
• Risk and electronic payment systems	(1)
<b>UNIT-III</b>	
<b>EDI Implementation, MIME and Value Added Networks</b>	<b>12Hrs</b>
• Standardisation and EDI	(2)
• EDI Software Implementation	(1)
• EDI envelope for message transport	(1)
• Value Added Networks (VANs)	(2)
• <b>Intra-Organizational Electronic Commerce</b>	
• Internal information systems	(1)
• Macro-forces and internal commerce	(2)
• Work flow automation and co-ordination	(1)
• Customization and internal commerce	(1)
• Supply chain management	(1)
<b>UNIT-IV</b>	
<b>The Corporate Digital Library</b>	<b>12Hrs</b>
• Dimensions of internal electronic commerce systems	(2)
• Making a business case of document library	(1)
• Types of digital documents	(2)



- Issues behind document infrastructure (1)
- Corporate data warehouses (1)

**Advertising and Marketing on the Internet**

- The new age of information – based marketing (2)
- Advertising on the internet (1)
- Charting the on-line marketing process (1)
- Market research (1)

**UNIT-V**

**Consumer Search and Resource Discovery 12Hrs**

- Search and resource discovery paradigms (1)
- Information search and retrieval (2)
- Electronic commerce catalogues or directories (1)
- Information filtering, consumer (1)
- Data interface emerging tools (2)

**On Demand Education and Digital Copyrights**

- Computer based education and training (1)
- Technological components of education on demand (2)
- Digital copy right and E-Commerce (2)

**ESSENTIAL READING:**

1. Kalkota, Ravi. Whinstone, Andrew B. **Frontiers of Electronic Commerce.** International Student edition. 2009 Impressed edition. New Delhi: Pearson Publication.
2. Treese, G. Winfield and Stewart, Lawrence C. 1998. **Designing Systems for Internet Commerce.** Low priced edition. Addison-Wesley-Tokyo Publications.



## ADVANCED ACCOUNTING

**Credits : 4**  
**Subject Code : BC18005**

**Semester: III**  
**No. of lecture hours: 90**

### Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

### Course Outcome:

- CO1.** States various methods for preparing branch accounts.  
**CO2.** Describes the allocation and interdepartmental transfer of expenses.  
**CO3.** Analyses the financial position of non trading concerns.  
**CO4.** Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.  
**CO5.** Explains about sources of funds through issue of debentures and various methods of redemption.

**UNIT-I****Branch Accounts****18Hrs**

- Introduction to branch accounts-features, types of branches (1)
- Dependent branches- Features (1)
- Books of accounts- Methods of accounting of dependent branches (1)
- Debtors system –Invoicing goods at cost-Invoice Price Method. (Problems) (7)
- Stock and debtor system-Goods Charged to Branch at Cost price and at Selling Price. (Problems) (8)

**UNIT-II****18Hrs****Departmental Accounts**

- Need- Features- Basis for allocation of expenses-Distinction between Departmental and Branch Accounts (theory) (4)
- Departmental Accounts –Treatment of inter-departmental transfers at cost or Selling price (4)
- Treatment of expenses that cannot be allocated- Preparation of departmental Profit and loss account. (problems) (10)

**UNIT-III****Accounting of Non-Profit Organizations****18Hrs**

- Non profit entities- Introduction (1)
- Receipts and Payments Account- Meaning- Features- Proforma (1)
- Income & Expenditure Account- Meaning- Features- Proforma (1)
- Differences between Receipts & Payments Account and Income & Expenditure Account (1)
- Problems in preparation of Income & Expenditure Account and Balance Sheet (8)
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only) (6)

**UNIT-IV CompanyAccounts****18Hrs**

- Issue of shares at par, premium and at discount (1)
- Forfeiture and reissue of shares (2)
- Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems) (8)
- Issue of bonus shares (1)
- Provisions of company's Act and SEBI guidelines – accounting treatment for issue of bonus shares (5)
- Rights issue (1)

**UNIT-V****Issue and Redemption of Debentures****18Hrs**

- Introduction to Debentures-Features and Kinds of Debenture) (1)
- Accounting treatment for issues and redemption of debentures (1)
- Redemption out of profits (3)



- Sinking fund method- Accounting Treatment-(Simple Problems)  
(Excluding ex-interest and cumulative interest problems) (12)
- underwriting of shares (Theory only) (1)

**SUGGESTED READING:**

1. Jain, S.P & Narang, K.L. 2011. **Financial Accounting (Advanced Accounting)**. 11<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.
2. Mukherjee, A and Haneef, M. **Modern Accountancy– Volume I**. 2<sup>nd</sup> edition. New Delhi: Tata McGraw Hill Publication.
3. Mukherjee, A. and Haneef, M. 2010. **Modern Accountancy– Volume II**. 2<sup>nd</sup> edition 12<sup>th</sup> reprint. New Delhi: Tata McGraw Hill Publication.
4. Jain, S.P. and Narang, K.L. 2012. **Corporate Accounting**. 11<sup>th</sup> edition. New Delhi: Kalyani Publishers.
5. Maheshwari, S.N and Maheshwari, S.K. 2005. **Corporate Accounting**. 4<sup>th</sup> revised and enlarged edition. New Delhi: Vikas Publishing House Private Limited.



## DIRECT TAXES

**Credits : 4**  
**Subject Code : CH 20303**

**Semester: III**  
**No. of lecture hours: 75**

**Objective:** To equip the students with the knowledge of different heads of income and assessment of individuals, HUFs and partnership firms.

### Course Outcome:

- CO1. To understand the basic definitions of Income Tax, Agricultural Income, Residential Status and Exempted Incomes.
- CO2. To show the computation of income from the Head Salaries and House property as per IT act.
- CO3. To identify the Income from Business, Profession and Capital Gains.
- CO4. To compute Total Income of individuals and HUF.
- CO5. To assess the tax liability of Individuals and HUF as per IT act.

**UNIT-I****Introduction****15Hrs**

- Introduction to Income Tax Law – basic concepts – definition (4)
- Assessment year, previous year – person – income under section 2(24) (2)
- Residential Status of Individual, HUF, Company & AOP / BOI –  
Scope of total income (incidence of tax – (theory only) (3)

**Assessment of Agricultural Income**

- Meaning – inclusion of agricultural income with non-agricultural income for tax purpose (2)
- Exempted Income under section 10 (2)
- Capital and Revenue Income / Expenditure – and tax on it. (Theory only) (2)

**UNIT-II****Heads of Income****15Hrs****Income from Salary:**

- Salary, Allowances, Perquisites (7)
- Profit in Lieu of Salary (problems only) (3)

**Income from House Property**

- Gross Annual Value- Net Annual Value-Unrealised rent (2)
- Loss due to vacancy (1)
- Deductions u/s 24 (problems only) (2)

**UNIT-III****Heads of Income****15Hrs****Income from Business/Profession**

- Income from Business / Profession (Problems) (5)
- Depreciation (Theory only) (1)
- Maintenance of bonus under section 44AA and tax audit under section 44 AB (problems only) (2)

**Capital Gains**

- Income from capital gains -long term & short term(3)
- Exemptions under section 54 (4)

**UNIT-IV****Heads of Income****15Hrs****Income from other sources:**

- Income from other sources, casual income (3)

**Aggregation of Income**

- Aggregation of Income (2)
- Deemed Incomes (1)
- Set off of Losses (2)
- Carry forward of Losses (2)
- Deductions under section 80 – from gross total income (Problems only) (2)

**Assessment of Individuals**

- Assessment of Individuals (2)
- Computation of Tax Liability (Problems only) (1)



**UNIT-V      Assessment of HUF      15 Hrs**

**Assessment of Hindu - Undivided family (problems only).      (11)**

**Income tax authorities**

- Income Tax Authorities      (1)
- Powers      (1)
- Assessment Procedure      (2)

- **Note:** Problem should be solved as per relevant assessment year for which subject is taught.

**SUGGESTED READING:**

1. Dr. Singhania Vinod, K. and Dr. Singhania, Kapil.. 2017-18. **Direct Taxes Law and Practice.** 48<sup>th</sup> edition. New Delhi: Taxman Publishers.
2. Raja Prem, H. 2012. **Systematic Study of Income Tax.** 27<sup>th</sup> edition. New Delhi: Sri Hamsrala Publications.
3. Gaur, V.P., Narang, D.B. and Ghai Puja. 2011. **Elements of Income Tax.** 26<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.
4. Dr. Ahuja Girish and Dr. Gupta Ravi. 2012. **Systematic Approach to Income Tax.** 27<sup>th</sup> edition. New Delhi: Bharat Publications.
5. Dr. BangarYogendra, BangarVandana and SodhaniVineet, C.A. 2012. **Students Guide to Direct Taxes.** 16<sup>th</sup> edition. Jaipur: AadhyaPrakashan Publications.



## BUSINESS LAWS

**Credits : 3**  
**Subject code : BC18009**

**Semester: III**  
**No. of lecture hours: 60**

**Objective:** To equip the students about the framework of Indian Business Law.

### Course Outcome:

- CO1.** Demonstrate an understanding of the legal environment of the business.
- CO2.** Explains legality of object and consideration, discharge of a contract and remedies available.
- CO3.** Identify the recognition of transactions involving the sales of goods act.
- CO4.** Dramatise the application of consumer protection act.
- CO5.** To recognize intellectual property rights and introduction to IT act 2000 and right to information act.

**UNIT – I****Contract Act****12Hrs**

- Agreement and Contract – Definition, meaning – Essentials of a valid contract – types of contracts (4)
- Offer and Acceptance – definition – essentials of a valid offer and acceptance – communication and revocation of offer and acceptance (2)
- Consideration – definition and importance – essentials of a valid consideration – the doctrines of ‘stranger to contract’ and ‘No consideration – No contract’ (2)
- Capacity to Contract – special rules regarding minors agreements (2)
- Consent – free consent – flaw in consent – coercion – undue influence – fraud – misrepresentation and mistake (2)

**UNIT-II****Discharge of contract****12Hrs**

- Legality of Object and Consideration – illegal and immoral agreements – agreements opposed to public policy (4)
- Agreement expressly declared to be void-wagering agreements and contingent contracts (4)
- Discharge of a Contract – various modes of discharge of a contract breach of contract - types remedies for breach of a contract (4)

**UNIT-III****Sale of goods Act****12Hrs**

- Contract of Sale: Definition: features – definition of the term goods – types of goods – rules of transfer of property in goods (4)
- Differences between Sale and Agreement to Sell – Rights of an unpaid Seller (4)
- Conditions and Warranties – meaning and distinction – express and implied conditions and warranties – sale by non-owners – auction sale (4)

**UNIT-IV****Consumer Protection Act****12Hrs**

- Definitions of the terms- Consumer, Unfair trade practices respective trade practices and Complainant (4)
- Rights of Consumers – consumer protection councils (4)
- Consumer Redressal Agencies – penalties for violation (4)

**UNIT-V****Intellectual property Rights and Information Technology Act****12Hrs****Intellectual Property Rights:**

- Meaning – need and objectives – Meaning of the terms – Patents, Copyright Trademarks procedure for registration – Infringement, remedies (6)

**Information Technology act 2000:**

- Aims and objectives – provisions regarding secure Electronic records and secure digital signatures – Cyber Appellate Tribunal – offences – penalties – meaning of the terms hacking phishing (4)



**RTI act:** Aims and objectives of the act-Implementation of the act(Mechanism) (2)

**SUGGESTED READING:**

6. Garg, K.C., Sareen, V.K., Sharma Mukesh and Chawla R.C. 2010. **Business Law.** 7<sup>th</sup> revised edition. 2013 reprint. New Delhi: Kalyani Publishers.
7. Kapoor, N.D. **Business Laws.** 5<sup>th</sup> revised edition. Reprint 2011. New Delhi: Sultan Chand & Sons.
8. Kapoor, N.D. 2009. **Elements of Mercantile Law.** 31<sup>st</sup> revised edition. New Delhi: Sultan Chand & Sons.
9. Maheshwari, S.N. and Maheshwari, S.K. 2011. **A Manual on Business Law.** Mumbai: Himalaya Publishers.
10. Sheth, Tejpal and Balan, Salavarani. 2012. **Business Law and Environment.** New Delhi: Pearson Publication.



**TAXATION**  
**(GE Inter-Departmental/Inter-Disciplinary)**

**PRACTICALS**

**Credits : 1**  
**Subject code : G18CH1P**

**Semester: III**  
**No. of practical hours: 30**

**Objective:** To equip the students with the knowledge of part filing of returns(Up to form 16) of individuals.

**Course Outcome:** Students will gain knowledge of part filing of returns(Up to form 16) of individuals.

1. Requirement for PAN – form No. 49A (1)
2. Statement of perquisites –Form No. 12BA (1)
3. Certificate of TDS – form no. 16 (1)
4. Simple problems on residential status of an assessee (individual) (2)
5. Simple problems on allowances (2)
6. Simple problems on perquisites (2)
7. Simple problems on profits in lieu of salary (2)
8. Simple problems on computation of salary income-gross and net (3)
9. Form –ITNS 280 challan (1)



## WEB PROGRAMMING PRACTICALS

**Credits : 1**

**Subject code : CH18305**

**Semester: III**

**No. of practical hours: 30**

**Objective:** To develop skills in designing a web page and also to create interaction pages for validation.

**Course Outcome:** Students will be independently able to design web pages and to apply validation for interactive web pages

1. Basic text formatting tags (1)
2. Inserting images (1)
3. Creation of ordered lists (1)
4. Creation of unordered lists (1)
5. Creation of definition lists (1)
6. Creation of tables (1)
7. Creation of forms (1)
8. Creation of frames (1)
9. Creation of links (1)
10. Using arithmetic operators in JavaScript (1)
11. Programs using conditional statements (1)
12. Programs using loops (1)
13. Programs using functions (1)
14. Programs using data validation (1)
15. Working with style sheets (1)



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS**  
**DEPARTMENT OF COMMERCE - B.COM. (HONOURS)**  
**FOURTH SEMESTER**  
**ACADEMIC YEAR 2022-23 OF 2021-24 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	I	ES 18001	Environmental Studies (AECC-5)	3	3	40	60	100	3
2	I	CH 18401	Economic Environment of Business (GE-5)	5	3	40	60	100	4
3	II	BC 18006	Corporate Accounting (CORE-9)	6	3	40	60	100	4
4	II	CH 18402	Company Law (CORE-10)	5	3	40	60	100	4
5	II	CH 18403	Indirect Taxes (CORE-11)	6	3	40	60	100	4
6	II	BC 18011	Research Methodology (CORE-12)	4	3	40	60	100	4
<b>TOTAL</b>				<b>29</b>	<b>-</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>23</b>

\*Ability Enhancement Compulsory Course (AECC)

\* Generic Elective (GE)

\* Skill Enhancement Course (SEC)



## ENVIRONMENTAL STUDIES & GENDER SENSITIZATION

**Credits: 3**

**Subject Code: ES 18001**

**Semester: IV**

**No. of lecture hours: 45**

### **Objectives:**

- To understand the importance of ecological balance for Sustainable Development
- To understand the impacts of developmental activities and mitigation measures
- To understand the environmental policies and regulations.
- To develop students sensibility with regard to issues of gender in contemporary India
- To provide a perspective on the socialization of men and women
- To expose the students to debate on the politics and economic works and on gender violence

### **Course Outcome:**

**CO1.** To describe changing dimensions of business environment.

**CO2.** Select key macroeconomic indicators and differentiate between economic growth and development.

**CO3.** To analyse problems and policies of Indian Industries.

**CO4.** To compare merits and demerits of foreign capital in Indian Economy.

**CO5.** To combine various business regulations for effective corporate governance.



### **UNIT- I**

#### **NATURAL RESOURCES, ECOSYSTEMS, & BIODIVERSITY**

**9Hrs**

- Definition, Scope and importance of environmental studies- Need for public awareness.
- Renewable & Non Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bio-energy).
- Definition of Ecosystem, Structure and functions—food chains, food webs, ecological pyramids, producers, consumers and decomposers.
- Energy flow and example ecosystems--- Forest, Desert, Aquatic ecosystems.
- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India- mega diversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).

### **UNIT-II**

#### **ENVIRONMENTAL POLLUTION**

**9Hrs**

- Definition of Environmental pollution
- Brief account of causes, effects, prevention and control measures of
  - (a) Air pollution
  - (b) Water Pollution
  - (c) Soil pollution
  - (d) Noise pollution
  - (e) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes
- Disaster Management: floods, Earth quakes, and Cyclones.

### **UNIT-III**

#### **Social Issues and Environment**

**9Hrs**

- Rain-Water Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.
- Global Warming, Ozone depletion, and Acid rains
- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wildlife Act.
- Environmental & Human Health---- HIV/AIDS
- Welfare Programs---- Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

### **UNIT-IV**

#### **Gender Studies**

**9Hrs**

- Why should we study gender issues?
- Socialization- Making women and making men
- Being together as equals-Through the lens of gender
- Missing women: Gender selection and its consequences
- Health issues of Women

### **UNIT-V**



**Gender & Labour - Gender Violence & Law**

**9Hrs**

- House work : The invisible labour- my mother doesn't work "share the load"
- Sexual harassment – say no eve teasing – the caste based violence –Nirbhaya Act
- Domestic violence - Is home a safe place? - Blaming the victim.-Domestic violence Act
- Forums of justice-Hindu Inheritance Act(2005)

**Field Visit for Environmental Studies:**

1. Visit to a local Polluted site- Industrial effluent plant/ Polluted Lake/Agricultural Land
2. Visit to any Ecosystem

**ESSENTIAL READING (for Gender Sensitization)**

1. A.Suneetha, Uma Bhugubanda, Duggirala Vasanta, Rama Melkote, Vasudha Nagaraj, Asma Rasheed, Gogu Shyamala, Deepa Sreenivas and Susie Tharu. 201. **Towards a World of Equals : A Bilingual Text on Gender.**Hyderabad: Telugu Akademi.

**SUGGESTED READING**

**(for Environmental Studies)**

1. Rajagopalan R. 2015.**Environmental Studies-from Crisis to Cure.** Third Edition. Chennai: Oxford University Press.
2. Dr D K Asthana and Dr Meera Asthana. 2014.**A Text Book of Environmental Studies** Revised Edition. New Delhi: S. Chand & Company.
3. Anubha Kaushik and C.P. Kaushik Published. 2016. **Perspectives in Environmental Studies.** Fifth Edition. New Delhi: New Age International.

**(for Gender Sensitization)**

4. Sen Amartya **More Than One Million Women Are Missing.** New York Review of Books 37.20 (20 December 1990). Print. **We Were Making History...Life Stories of Women in the Telangana People's Struggle.** New Delhi: Kali for Women. 1998.
5. Tripti Lahiri. **By the Numbers: Where Indian Women Work.** **Women's Studies Journal** .(14 November 2012). Available online at: <<http://blogs.wsj.com/India/real-time/2012/11/14/by-the-numbers-where-Indian-women-work/>>
6. K. Satyanarayana and Susie Tharu. Ed. **Steel Nibs Are Sprouting : New Dalit Writing From South India, Dossier 2: Telugu and Kanada** Code=3732.
7. Vimala. **Vantillu( The Kitchen)". Women Writing in India: 600 Bc to the Present. Volume II.**The 20<sup>th</sup>Century.Ed.Susie Tharu and K.Lalitha. Delhi: Oxford University Press, 1995.599-601.
8. Shatrughna, Veena. **Women's Work and its Impact on Child Health and Nutrition.**Hyderabad: National Institute of Nutrition, Indian Council of Medical Research .1993.



**ECONOMIC ENVIRONMENT OF BUSINESS**  
**(GE Discipline-specific)**

**Credits : 4**

**Subject code : CH 18401**

**Semester: IV**

**No. of lecture hours: 75**

**Objective:**To familiarize students with nature & dimensions of evolving business environment in India to influence managerial decision.

**Course Outcome:**Students will be knowledgeable about the changing nature of business environment in the context of rational economic landscape.

**UNIT-I****Business & its environment****15Hrs**

- Business – meaning & nature of business (2)
- Environment of business (internal & external environment) (3)
- Market failure (2)
- Natural Environment & Business
- Growth & Environmental Degradation (3)
- Environmental Protection & Sustainable Development (3)
- Environment policy (2)

**UNIT-II****Economic growth, development & business****15Hrs**

- Economic Growth & Development – concepts & factors (3)
- Basic characteristics of Indian Economy (3)
- Human Development & HDI (3)
- PQLI (3)
- Population Growth & Economic Development (3)

**UNIT-III****Problems & Policies of Indian economy****15Hrs**

- Industrial Development pattern during plan period-Nitiayog-formation  
-aims and objectives (2)
- Industrial Policies in India – IPR 1948 (2)
- IPR 1956 (2)
- 1991 (2)
- Monetary Policy (2)
- Fiscal Policy - meaning, instrument & problems (2)
- Industrial Sickness – causes & measures. (3)

**UNIT-IV****Trade Environment****15Hrs**

- Composition of Foreign Trade (4)
- Foreign aid in India (4)
- Pvt. Foreign Investment- & MNCs – Inbound and outbound-types (4)
- Merits & Demerits Foreign Capital - & components (3)

**UNIT-V****Business Regulatory Framework****15Hrs**

- Competition Law 2003 – meaning, scope, features (2)
- FEMA – objective, scope, features (3)
- Intellectual Property Right – WTO rule as to patent (2)
- FOREX Market (2)
- Role of Euro-zone crisis (3)
- Corporate Governance & Social Responsibility (3)



**SUGGESTED READING:**

1. Dutt&Sundaram. 2011. **Indian Economy**. New Delhi: S.Chand and Co.
2. Mishra and Puri. 2012.**Economic Environment of Business**. 7<sup>th</sup> Revised Edition. Mumbai: Himalaya Publishers.
3. Ashwathappa. 2011. **Economic Environment of Business**. Mumbai: Himalaya Publishers.
4. Subba Rao. 2011.**International Business**. Mumbai: Himalaya Publishers.
5. Garg, K.C. Sareen, V.K. and Mukesh Sharma. 2011. **Business Laws**. 7<sup>th</sup> revised edition. New Delhi: Kalyani Publishers.
6. Dhar,P.K. 2016. **Indian Economy Its Growing Dimensions**. 24<sup>th</sup> Enlarged Edition. Mumbai: Kalyani Publishers.
6. World Bank Reports (latest)
7. RBI Annual Reports(latest)
8. Economic Survey(Latest)
9. Official websites of the World Bank, UNCTAD, RBI, GOI(Ministry of Commerce).



## CORPORATE ACCOUNTING

**Credits : 4**  
**Subject Code : CH 18006**

**Semester: IV**  
**No. of lecture hours: 90**

### Objectives:

- To enable students to prepare final accounts of companies and also recording of transactions relating to amalgamation of companies.
- To enable the students to prepare financial statements of Insurance and Bank Companies.

### Course Outcome

**CO1.** To understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

**CO2.** Explains the valuation of shares and goodwill.

**CO3.** Analyses amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.

**CO4.** Demonstrates the accounting systems of a banking company under the guidance of RBI.

**CO5.** Helps to prepare insurance accounts as per IRDAI guidelines.

**UNIT-I****Company Final Accounts and profits prior to incorporation 18Hrs****company final accounts:**

- Introduction to Company Final Accounts. (1)
- Format of Profit & Loss A/c and Balance Sheet (1)
- Treatment/Provisions relating to preparation of Final Accounts- (2)
- Statement of Profits and Balance Sheet (problems) (10)

**profits prior to incorporation**

- Profits prior to incorporation- Meaning and Methods of computing (1)
- Profits prior to incorporation (Problems) (3)

**UNIT-II****Valuation of Goodwill and Shares 18Hrs****Valuation of goodwill**

- Need and methods of Valuing Goodwill- Average profit method (3)
- Super profit method (3)
- Capitalization method (Problems) (3)

**Valuation of shares**

- Need for valuation- Methods of valuation Net assets method (3)
- Yield Basis Method (3)
- Fair Value Method (Problems) (3)

**UNIT-III****Amalgamation and Internal Reconstruction 18Hrs****Amalgamation of Companies**

- Amalgamation: Meaning, Definition, Features-Types of Amalgamation (1)
  - Amalgamation in the nature of merger and purchase (1)
  - Calculation of Purchase Consideration (2)
  - Treatment in the books of Transferor and Transferee (1)
  - Problems on Amalgamation in the nature of merger and purchase (6)
- (As per accounting Standard 14, Excluding inter- company holdings)

**Internal Reconstruction of Companies**

- Internal Reconstruction: Meaning of Internal reconstruction (1)
- Capital Reduction and Reconstruction (1)
- Accounting Treatment in Internal reconstruction (1)
- Preparation of post reconstruction Final statements (1)
- Problems on Internal Reconstruction. (3)

**UNIT-IV****Bank Accounts 18Hrs**

- Accounting system of a banking company (1)
- Registers to be maintained by banks (1)
- Slip system of posting (1)
- Rebate on bills discounted (1)
- Advances classification of Bank advances (1)
- Non Performing assets (1)
- Legal provisions and guidelines for preparation of Form A and Form B (2)



• Problems on banking companies (final accounts)	(10)
<b>UNIT-V</b>	
<b>Accounts of Insurance Companies</b>	<b>18Hrs</b>
<b>Life Insurance Companies:</b>	
• Meaning of Life Insurance	(1)
• Legal provisions relating to Preparation of Revenue Account	(1)
• Profit and loss Account	(1)
• Balance Sheet and Valuation Balance sheet	(1)
• Problems on Life insurance	(5)
<b>General Insurance:</b>	
• Meaning of General Insurance	(1)
• Legal provision regarding preparation of Final Accounts of GIC	(1)
• Revenue A/C, P&L A/c, and Balance Sheet with special reference to ( Fire & Marine insurance only )	(1)
• Problems on GIC	(6)

**SUGGESTED READING:**

1. Jain, S.P. and Narang, K.L. 2012. **Accountancy–III**. New Delhi: Kalyani Publishers.
2. Haneef and Mukherjee. 2004. **Modern Accountancy–II** 2<sup>nd</sup> edition. New Delhi: Tata Mcgraw Hill Publication.
3. Maheshwari S.N. and Maheswari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.
4. Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11<sup>th</sup> edition. New Delhi: Kalyani Publishers.
5. Goyal, V.K. **Corporate Accounting**. Excel.
6. Verma, K.K. **Corporate Accounting**. Excel.



## COMPANY LAW

**Credits : 4**  
**Subject code : CH 18402**

**Semester: IV**  
**No. of lecture hours: 75**

**Objective:** To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

**Course Outcome:**

**CO1.** To develop basic knowledge of provisions of companies act 2013.

**CO2.** To describe the capital structure of company through issues of shares and alteration of share capital.

**CO3.** Explain the borrowing powers of a company and consequences of ultra vires borrowing.

**CO4.** State various provisions of the companies act relating to company management and meetings.

**CO5.** To identify various modes of winding up and legal provisions applicable.

**UNIT-I****Introduction to Companies Act 2013** **15Hrs**

- Definition of company (2)
- Nature and Characteristics of a Company-Objectives of Companies Act 2013 (2)
- Lifting the Corporate Veil (2)
- Incorporation of Company – memorandum and articles of association –doctrine of constructive notice (3)
- Doctrine of Indoor Management (3)
- Alteration of Memorandum and articles of association (3)

**UNIT-II****Kinds of Companies, Prospectus, Shares** **15Hrs**

- Kinds of Companies – Issue of Prospectus – contents of prospectus (4)
- Issue of Shares – surrender – forfeiture – reissue of forfeited shares – transfer – issue of bonus shares and right shares (4)
- Depository System (2)
- Share Capital – alteration, reduction, consolidation, sub-division and reorganization of share capital (5)

**UNIT-III****Borrowing Powers and debentures and its types** **15Hrs**

- Borrowing Powers (3)
- Ultra Vires – borrowing (3)
- Registration of Charges (2)
- Debentures – types of debentures (3)
- Mortgages and creation of charges (4)

**UNIT-IV****Company Management** **15Hrs**

- Company Management – directors – number of directorships (2)
- Appointment – qualifications – disqualification (3)
- Removal and Resignation (2)
- Managerial Remuneration – powers, duties & liabilities of directors (2)
- Contracts in which directors are interested – meetings – kinds of meetings, notice, agenda (2)
- Resolutions – types of resolutions (2)
- Quorum and Proxy (2)

**UNIT-V****Reconstruction and Amalgamation** **15Hrs**

- Reconstruction and Amalgamation (3)
- Winding up – meaning – modes – winding up by court – powers of court – grounds for winding up (4)
- Provisions applicable for winding up proceedings (2)
- Types of Winding Up – voluntary winding up – creditors winding up (4)
- Consequences of Winding Up (2)

**SUGGESTED READING:**



1. Kapoor, N.D. 2015. **Elements of Company Law.** 30th edition. New Delhi:Sultan Chand & Co.
2. Kapoor, N.D. 2009. **Elements of Mercantile Law.** 31<sup>st</sup> revised edition.NewDelhi:Sultan Chand & Co.
3. Garg, K.C. Sareen,V.L.Mukseh Sharma & Chawla, R.C. 2004. **Mercantile Law including Company Law & Industrial Law** 10<sup>th</sup> revised and enlarged edition. New Delhi:Sultan Chand & Co.
4. Kapoor, N.D. 2009. **Elements of Company Law.** 3<sup>rd</sup> revised edition. New Delhi:Sultan Chand & Co.



## INDIRECT TAXES

**Credits : 4**

**Subject code : CH 18403**

**Semester: IV**

**No. of lecture hours : 90**

**Objective:** To acquaint the students with the basic and latest developments in the area of Indirect Taxes.

### Course Outcome:

- CO1.** To describe basic scheme of GST , GST council power and functions.
- CO2.** To explain various GST acts and also various definitions
- CO3.** To identify the registration procedure , levying of GST and exemptions
- CO4.** To analyze different types of assessments and returns under GST
- CO5.** To appraise the EXIM procedure as per customs legislations in India.



**UNIT-I**

**INTRODUCTION TO GOODS AND SERVICES TAX (GST)**

**18Hrs**

- Objectives and basic scheme of GST (2)
- Meaning and Salient Features of GST
- Subsuming of taxes, Benefits of implementing GST
- Constitutional amendments, Structure of GST (Dual Model) – Central GST-State GST/UTGST-IGST
- GST Council: Structure, Powers and Functions, Provisions for amendments. (1)

**UNIT-II**

**GST Acts: CGST Act, SGST Act (Telangana State), IGST Act**

**18Hrs**

- **Salient Features** of CGST Act, **SGST Act (Telangana State)** and **IGST Act**
- **Meaning and Definition:** Aggregate turnover, Adjudicating authority, Agent, Supply, Outward supply, Principal Supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person, Export of goods/services, Import of goods/services, Intermediary, Location of supplier of service, Location of recipient of service.

**UNIT-III**

**18Hrs**

Procedure and levy under GST

- Registration under GST: Procedure for registration
- Persons liable for registration and Persons not liable for registration
- Compulsory Registration
- Deemed Registration
- Special Provisions for Casual Taxable Persons and Non-Resident taxable persons.
- Exempted goods and services – Rates of GST

**Procedure relating to levy**

- Scope of supply, Tax liability on Mixed and composite
- Value of taxable supply
- Computation of taxable value and tax liability (theory only)

**UNIT-IV**

**ASSESSMENT AND RETURNS**

**18Hrs**

- Furnishing details of outward supplies and inward supplies
- First return
- Claim of input tax credit
- Matching , Reversal and reclaim of ITC
- Annual Return and final return

**UNIT-V**

**Customs act 1962**

**18Hrs**

- History, Coverage of Custom Law (1)
- Types of Custom Duties (2)
- Classification – taxable event & date for determination of rate of duty – assessment (types) (3)



- Various Classes of Customs and their Ports (2)
- Appointment of Custom Ports, Airports, and Ware housing Station (3)
- Valuation (determination of assessable value) (2)
- Transaction Value (conditions when transaction value become assessable value) (5)

**SUGGESTED READING:**

1. Datey, V.S. **Indirect Taxes – Law and Practices.** 27<sup>th</sup> edition. New Delhi:Taxman Publishers.
2. Raja Prem, H. 2012. **Taxation Direct and Indirect Taxes.** 4<sup>th</sup> edition. Sri Hamsrala Publications.
3. **APVAT Act, Rules 2005 & CST Act1956 & Rules1957.** 3<sup>rd</sup> Edition. Asia Law House, Hyderabad:Galgotia Publications.
4. **Service Tax Taxmann Publications.** 27<sup>th</sup> edition. New Delhi: Taxman Publishers.
5. Chandrasekhar P.S. **Essay on CST.** Sai Publications.



## RESEARCH METHODOLOGY

**Credits : 4**

**Subject code : BC 18011**

**Semester: IV**

**No. of lecture hours: 60**

**Objective:** To give students a general understanding of research as applicable to business and its use in areas of management.

### Course Outcome:

**CO1.** To understand and interpret the basic meaning of research, to define the research problem at hand and construct the procedure for undertaking research.

**CO2.** To formulate hypothesis and develop an appropriate research design.

**CO3.** To classify the different sources of data and analyze the various methods of data collection.

**CO4.** To develop the most appropriate sample size and design as well as determination of sampling and non sampling errors.

**CO5.** To classify the various types of attitude measurement scales and applies the principles and format of report writing and presentation.

**UNIT-I****Introduction** **12Hrs**

- Definition of Research – meaning – nature – scope and objectives of research (3)
- Basic Research terms – types of research (3)
- Research Problem defined – necessity (3)
- Factors to be considered while defining research problem – procedure and pre-requisites (3)

**UNIT-II****Research design** **12Hrs**

- Hypothesis and related terms (2)
- Formation of Hypothesis – characteristics of good hypothesis (2)
- Fundamentals of Research Design – significance – features – steps (2)
- Types of Research Design (3)
- Review of Literature-need-sources-literature planning-review work and note-taking (3)

**UNIT-III****Data collection** **12Hrs**

- Data Collection and Measurement – definition and characteristics of data (2)
- Sources of Data-Primary data and Secondary data – characteristics – advantages and disadvantages (2)
- Methods of data collection (2)
- Observation Method – personal interview – forms, schedules and Questionnaire method –drafting the questionnaire, pre-testing the questionnaire and specimen questionnaire. (2)
- Documented sources of data (2)
- Case study method (2)

**UNIT-IV****Sampling** **12Hrs**

- Sampling and Sampling Design – definitions – variables (3)
- Methods of Sampling – probability sampling methods – simple random sampling – stratified sampling – systematic sampling – multi-stage sampling – non-probability sampling – judgement sampling – convenience sampling – quota sampling – hit or accidental sampling (3)
- Size of Sample – determination of sampling size (3)
- Sampling and Non-Sampling Errors (3)

**UNIT-V****Attitude measurement, data processing and report writing** **12Hrs**

- Attitude Measurement and Scales – definition of attitude – importance – measurement of attitudes (2)
- Concept of Scale – basis for scale classifications – attitude scales (2)
- Thurston's Scale – Likert's scale – Guttman's or cumulative scale – radio scales - Opinion scales – basic statistical tools (2)
- Data Processing – editing – codification (2)
- Classification and tabulation of data quantitative analysis of data (2)
- Report writing and presentation – definition – purpose – report synopsis



- Types of report - Characteristics of a Good Report – structure of a good research report – writing and formatting of reports (1)
- Styles of referencing and citations-Chicago, MLA, APA and Tura bean (1)

**SUGGESTED READING:**

1. Kothari, C.R. 2013 print. **Research Methodology**. New Delhi: Sage publications.
2. Swamy Krishna, R. and Ranganathan, M. 2008. **Methodology of Research in Social Sciences**. 1<sup>st</sup> edition. 2<sup>nd</sup> revised reprint. Mumbai: Himalaya Publications.
3. Sachdeva, J.K. 2008. **Business Research Methodology**. 1<sup>st</sup> edition. Mumbai: Himalaya Publications.
4. Malhotra, K.Naresh and Dash, Satyabhushan. 2002. **Marketing Research – An Applied Orientation**. Noida, U.P: Pearson Publications.
5. Tull, S. Donald and Hawkins. D. 2000. **Marketing Research**. New Delhi : Ashok K Ghosh



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS  
DEPARTMENT OF COMMERCE - B.COM. (HONOURS)  
FIFTH SEMESTER  
ACADEMIC YEAR 2022-23 OF 2020-23 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	II	BC 18013 / BC 18028	Marketing management / Advanced Corporate Accounting (DSE-1)	4	3	40	60	100	4
2	II	BC 18019/ BC 18008	International Marketing and Export management / Corporate Governance and Business Ethics (DSE-2)	4	3	40	60	100	4
3	II	CH 18501	(Financial Management-I CORE-13)	6	3	40	60	100	6
4	II	CH 18502	Cost Accounting and Control – I (CORE-14)	6	3	40	60	100	6
5	II	CH 18503	Accounting for Management - I (CORE-15)	5	3	40	60	100	5
<b>PRACTICALS</b>									
6	II	CH 18504	DBMS (SEC-3)	4	3	40	60	100	2
<b>TOTAL</b>				<b>29</b>		<b>240</b>	<b>360</b>	<b>600</b>	<b>27</b>

\* Skill Enhancement Course (SEC)

\*Discipline Specific Elective(DSE)



## MARKETING MANAGEMENT (DSE-1)

**Credits: 4**

**Subject Code: BC 18013**

**Semester: V**

**No. of Lecture hours: 60**

**Objectives:** To help the students understand the concept of marketing and its applications.

**Course Outcome:**

**CO1.**Explains the concept of marketing and sketches the marketing environment.

**CO 2.**Classifies the market and identifies the various market segments

**CO 3.**Point outs the marketing mix with reference to product and price

**CO4.**Analyzes the promotion mix and the channels of distribution.

**CO5.**Explains service marketing mix and points out the importance of direct and online marketing.



<b>UNIT-I</b>	<b>12Hrs</b>
<b>Marketing</b>	
Concept of marketing – evolution – definition	(2)
Nature and Scope	(2)
Marketing management tasks	(3)
Marketing concept as applied to marketing management	
Significance of marketing in profit and nonprofit organization	(3)
Marketing process	(2)
 <b>UNIT-II</b>	 <b>12 Hrs</b>
<b>Marketing Environment</b>	
Micro environment – meaning	(2)
Factors influencing micro environment – company consumers – competitors – suppliers – marketing intermediaries	(4)
Macro environment – meaning	
Factors influencing macro environment –cultural / social environment – demographic environment – physical / natural – legal /political – economic – technological environment	(4)
SWOT analysis (with reference to India)	(2)
 <b>UNIT-III</b>	 <b>12 Hrs</b>
<b>Marketing Mix Elements</b>	
<b>Product</b>	
Definition of product- levels of product- classification of products	(1)
Product-mix decisions- product-life decisions	(1)
Brand decisions – packaging and labelling decisions	(2)
New product development – stages in new product development process	(2)
Product life cycle – stages involved	(1)
<b>Price</b>	
Concept – meaning of price and pricing – importance of pricing	(1)
Pricing objectives – factors influencing pricing- new product pricing strategies	(1)
	(1)
Price setting procedure – selecting a price method – adapting the price	(1)
Geographical pricing – price discounts and allowances	(1)
Promotional pricing – discriminating price	(1)
 <b>UNIT-IV</b>	 <b>12Hrs</b>
<b>Place</b>	
Marketing channels – number of channel levels	(1)
Channel design – channel dynamics	(2)
<b>Promotion</b>	
Promotion mix variables	(1)
The communication process	(1)
Advertising – designing effective advertising programmes	(2)
Deciding on the media	(2)
Sales promotion – purpose	(1)
Major decisions in sales promotion	(2)



## UNIT-V

12 Hrs

### Service Marketing

Concept, reasons for growth of services importance / role of services in Economy	(2)
Nature of services	(1)
Classifications of services	(1)
Service Marketing mix	(2)
Strategies for service Marketing – Service Quality – its determinants	(2)

### Introduction to Digital marketing

Meaning-scope-importance-process of digital marketing	(2)
Dimensions in Digital Marketing- online advertising, SEO, social media marketing, mobile web marketing, Content marketing	(2)

### SUGGESTED READING:

1. Kotler Philip, Gary and Armstrong, **Principles of Management**, 13<sup>th</sup> Edition. New Delhi: Ehsan UI Haque Publications.
2. Sherlekar, S.A. 2011. **Marketing Management**. 13<sup>th</sup> Revised Enlarged Edition. Mumbai: Himalaya Publications.
3. Karunakaran, K. **Marketing Management**. 3<sup>rd</sup> Revised and Enlarged Edition.
4. Swamy, Rama V. and Namakumari, S. 2002. **Marketing Management**.
5. Puneet singhhatia **Fundamentals of digital marketing**



## **Advanced corporate accounting** (DSE – 1)

**Credits:4**

**Subject code: BC 18028**

**Semester: V**

**No. of lecture hours:60**

**Objective:** To familiarise the students understand the techniques of holding and liquidating the corporate entities.

**Course Outcome:**

**CO1.** To explain legal provisions of holding company's under schedule III of Companies Act and preparation of consolidated balance sheet.

**CO 2.** To show the capital structure of holding company and subsidiary companies and preparation of accounts relating to Intercompany transaction.

**CO 3.** To analyse public utility company's double accounting system.

**CO4.** To differentiate between operating and financial lease.

**CO5.** To appraise the liquidation process of the company through preparation of statement of affairs, deficiency account, liquidated financial statement.

**UNIT-I****12 Hrs****The accounts of Holding companies-I**

Nature of holding companies, legal requirements for a holding company	(1)
Schedule III of the companies Act and subsidiary companies	(2)
Preparation of consolidated Balance sheet	(4)
Cancellation of investment account	(2)
Minority Interest-cost of acquiring control or goodwill – capital reserve (Simple problems on calculation of minority interest, goodwill )	(3)

**UNIT-II****12 Hrs****The accounts of Holding Companies-II**

Preference share capital in Subsidiary Companies (1)	
Debentures in Subsidiary Companies	(1)
Pre-acquisition Profits/Reserves	(1)
Pre-acquisition Losses	(1)
Inter-company Transactions	(2)
Unrealised Profit on Stock	(2)
Contingent liabilities	(2)
Realisation of Assets	(1)
Bonus shares (Excluding: Treatment of dividend received from subsidiary Company- goodwill in the Balance Sheet of a subsidiary company-Proposed dividend- Interim dividend by Subsidiary Company)	(1)
Problems on Holding Companies	

**UNIT-III 12Hrs****Accounting of Electricity Companies (Double-Accounting System)**

Meaning of Double Accounting System	
Revenue Account and Net-Revenue Account	(1)
Capital Account (Receipts and Expenditure on Capital) and General Balance Sheet	(2)
Replacement of an Asset	
Important provisions of Indian Electricity Act 1910, Electricity Supply Act 1948 and Companies Act 1956	
Formats of Relevant Accounts	(2)
Calculation of reasonable Return and Disposal of Surplus	
Preparation of Net Revenue Account and Balance Sheet (Including problems)	(3)
Problems on Electricity Companies	(4)

**UNIT-IV****Lease Accounting: -**

Introduction-Accounting for finance leases-Books of Lesser & Lessee	(4)
Accounting for operating leases-Accounting for Sale & Lease back- Leading to finance lease-Accounting for Sale & Lease back- Leading to Operating lease	(4)

**UNIT-V****Liquidation of Companies****12Hrs**

Liquidation of Companies	(1)
Meaning of Liquidation-Compulsory and Voluntary Liquidation	(1)
Liquidators Remuneration	(2)
Statement of Affairs	(2)
Deficiency accounts as per List 'H'	(2)



Liquidators Final Statement	(2)
Problems on Liquidation	(2)

**Suggested Readings:**

1. Dr. Ashok Shegal, Dr. Deepak Shegal, **Advanced Accounting (4<sup>th</sup> Edition)**
2. SP. Jain and Narang – 2015, **Advanced Corporate Accounting (3<sup>rd</sup> Revised)** New Delhi, Kalyani Publishers. Edition)



## INTERNATIONAL MARKETING AND EXPORT MANAGEMENT (DSE-2)

**Credits : 4**

**Subject code : BC 18019**

**Semester: V**

**No. of lecture hours: 60**

**Objective:** To serve as an invaluable guide for students who want to enter into International Marketing.

**Course Outcome:**

- CO1.** Analyze the process of international markets and classify India's export trade
- CO2.** Describe the important factors of international marketing environment and differentiate marketing research, market selection, and market segmentation
- CO3.** Analyze the importance of product and distribution strategies
- CO4.** Differentiate the need for promotion mix strategies and pricing decisions
- CO5.** Explain foreign exchange strategies, differentiate balance of payments and balance of trade, and interpret international economic organizations



<b>UNIT-II Introduction</b>	<b>12Hrs</b>	
• Nature of international markets-process		(2)
• International dimensions of Marketing-domestic vs international		(2)
• Importance and framework of International marketing		(2)
• Objectives of international business		(1)
• Reasons and benefits of international Trade		(1)
• International marketing decisions		(1)
• <b>India's Export Trade:</b>		
• Growth trend, composition direction-assessment of prospectus		(1)
• Evaluation of exim policy- problems of India export sector		(1)
• Export promotion and incentives EOU & EPZ- Export procedure		(1)
<b>UNIT-III International Marketing Environment</b>	<b>12Hrs</b>	
• Economic and trade environment-social,culture and demographic environment – political and legal movement		(2)
• Technologies environment		(2)
• Regional trading blocks- economic integration		(2)
• <b>Planning For International Market:</b>		
• Marketing Research and information system		(2)
• Market selection and Segmentation		(2)
• Market analysis and foreign market strategies		(1)
• Organization and international marketing coordination & control		(1)
<b>UNIT-III Product Strategies</b>	<b>12Hrs</b>	
• Basic decisions and product planning		
Product-new product development – Product positioning		(2)
• Product planning and adoption- Theory of International Product life cycle		(2)
• Product standardization Vs. Product Adaptation		(2)
• marketing of services - Branding packaging and labeling decisions.		(2)
<b>Distribution:</b>		
• Channels of distribution- direct and indirect		
Types of intermediaries in direct and indirect channels		(1)
• Channel development - Channel adaptation and channel decisions		
Determination of channel types		(1)
• physical distribution – transportation- cargo and marine Insurance – packaging		
Agents of importers and exporters –documentation		(2)
<b>UNIT-IV Promotional Strategies</b>	<b>12Hrs</b>	
• Promotions and communication-promotion mix		(2)
• Personal selling –publicity Sales promotion international advertising-patterns		(2)
• Advertising regulations Advertising media		(2)
• Standardized international advertising-case studies		(1)

**Pricing Strategies:**



- Basic Decisions-role of price and price standardization (1)
- Pricing decisions-alternative pricing strategies-dumping (1)
- Pricing distortion-inflation- transfer pricing – counter trade (1)
- price quotation-terms of sale-methods of finance and payment (2)

**UNIT-V      Special Topic      12Hrs**

- Foreign exchange-meaning-importance  
Determination of Foreign exchange-demand for and supply of Foreign Exchange  
Equilibrium rate of foreign exchange Theories of Foreign Exchange (2)
- purchasing power parity theory-Balance of payments theory  
Devaluation of currency (2)
- Balance of payments- concept-importance  
Balance of payments vs balance of trade (3)
- Causes for Disequilibrium in balance of payments – removal of disequilibrium. (3)
- International economic organizations-  
World bank, IMF, IDA, IFC and WTO (2)

**BOOKS RECOMMENDED:**

1. SakOnkvisit & John J. Shaw. **International Marketing (Analysis and strategy).**
2. Rathore, B.S. & Rathore, J.S. 2010. **Export Marketing (3<sup>rd</sup> Edition).**
3. Francis Cherunilam. **International Marketing (including export management).**
4. Varshney, R.L. & Bhattacharya. **International Marketing Management : An Indian perspective.**
5. Varma, M.L. **International Trade.**
6. Subba Rao, P. 2012. **International Business (3<sup>rd</sup> revised & enlarged edition).**  
Himalaya Publishing House: Mumbai



**CORPORATE GOVERNANCE AND BUSINESS ETHICS  
(DSE-2)**

**Credits : 4**

**Subject code : BC 18008**

**Semester: V**

**No. of lecture hours: 60**

**Objectives:**

- The paper seeks to develop an understanding of policy, practices, theory and doctrine concerning the governing of business corporations.
- To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business

**Course Outcome:**

**CO1.** Identify and explain the importance of values and ethics.

**CO2.** Analyze and interpret the various theories of ethical value system.

**CO3.** Point out the relationship between law and ethics and understand the impact of law on the business.

**CO4.** Explain the corporate governance codes, transparency and disclosure in the corporate.

**CO5.** Identify and point out the global issues of governance.



<b>UNIT-I</b>	<b>Values</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Values – Importance -Sources of value systems (2)</li> <li>• Types -Values, loyalty (2)</li> <li>• Ethical behavior (2)</li> <li>• Values across cultures (2)</li> </ul>	
	<ul style="list-style-type: none"> <li>• business Ethics-Nature - Characteristics and Needs (2)</li> <li>• Ethical practices in Management (2)</li> </ul>	
<b>UNIT –II</b>	<b>The ethical value system</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Universalism theory – Utilitarianism theory (2)</li> <li>• Distributive Justice Theory – Social Contracts Theory (2)</li> <li>• Individual Freedom of choice – the concept (2)</li> <li>• Professional Codes in the corporate (1)</li> <li>• Relationship between culture and Ethics (1)</li> <li>• Ethical values in different cultures (2)</li> <li>• Relation between Culture and Individual Ethics (2)</li> </ul>	
<b>UNIT-III</b>	<b>Law and ethics</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Meaning of Law and Ethics – Relationship between Law and Ethics (2)</li> <li>• Other Bodies in enforcing ethical business behavior (Corporates, Government, Financial institutions and NGO) (2)</li> <li>• Impact of laws on business ethics – social responsibilities of Business – environmental Protection (2)</li> <li>• Fair trade practices (2)</li> <li>• Fulfilling all National obligations under various laws (implementation of government Act and Policies) (2)</li> <li>• Safeguarding of health and well-being of the customer (marketing) (2)</li> </ul>	
<b>UNIT-IV</b>	<b>Corporate governance</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Meaning of corporate Governance –Issues and need (3)</li> <li>• Corporate Governance code- transparency and disclosure in the corporate (3)</li> <li>• Role of auditors-Board of directors-shareholders (3)</li> </ul>	
<b>UNIT-V</b>	<b>Global issues of governance</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Global issues of governance (2)</li> <li>• Accounting and regulatory frame work –corporate scams (4)</li> <li>• Committees in India and abroad dealing with corporate governance (4)</li> <li>• Corporate social responsibility (2)</li> </ul>	

**BOOKS RECOMMENDED:**

1. Fernando A.C. 2012. **Business Ethics. (Eighth edition)** Pearson Publication.



2. Murthy C.S.V. 2004. **Business Ethics (First edition)** Himalaya Publishing house, Mumbai.
3. Francis Cherunilam. 2011. **Business Ethics and the Government (12<sup>th</sup> revised edition)** Himalaya publishing house, Mumbai.
4. Laura Hartman .P. 2008. **Business Ethics.** Tata Mcgraw Hill Co; New Delhi.
5. Ghosh, B.N. 2014. **Business Ethics and Corporate Governance (3<sup>rd</sup> reprint).** Mc Graw Hill Education (India):New Delhi.
6. Dr.Khanka, S.S. 2014. **Business Ethics and Corporate Governance (Principles and practices) (1<sup>st</sup> edition)** S.chand and Co. Pvt. Ltd: New Delhi.
7. Manuel Velasquez, G. 2003. **Business Ethics (Concepts and cases) (5<sup>th</sup> edition, 2<sup>nd</sup> reprint).** Pearson Education Ltd. India: New Delhi.



**FINANCIAL MANAGEMENT – I**  
**(Core – 13)**

**Credits : 6**  
**Subject code :CH 18501**

**Semester: V**  
**No. of lecture hours : 90**

**Objective:**

- To provide the necessary basic tools for the students to manage the finance.
- To make students understand the management of the financing of the long term capital needs of the business organization.

**Course Outcome:**

**CO1.** To interpret the concept of business finance, finance decision and functions of finance manager.

**CO2.** To understand the concept of capital budgeting and evaluate NPV and Cash Flows for investment analysis.

**CO3.** To explain the basic concepts of cost of capital and its significance.

**CO4.** To distinguish between financial and operating leverages and to explain the capital structure theories.

**CO5.** To appraise the knowledge on dividend theories.

**UNIT-I Introduction****18Hrs**

- Nature of Financial Management – evolution – scope of financial Management (4)
- Finance Function – job of the financial manager (4)
- Financial goal: Profit Vs. Wealth Maximisation – goals – Management vs. Owners (5)
- Organization of the Finance Function (5)

**UNIT-II Capital Budgeting****18Hrs**

- Capital Budgeting process – analysis of capital budgeting decisions – nature of investment decisions (4)
- Investment Evaluation criteria – Net Present Value – profitability index – internal rate of return – pay back – accounting rate of return (7)
- Determining cash flows for Investment Analysis – cash flows vs. profit – Incremental approach for cash flow estimation – components of cash flows (3)
- Risk analysis in Capital Budgeting – description of basic risk concepts (including problems) (4)

**UNIT-III Cost of Capital****18Hrs**

- Basic concepts of the Cost of Capital – significance (1)
- Determining component Cost of Capital (2)
- Cost of Debt (3)
- Cost of Preference Capital (3)
- Cost of Equity Capital (3)
- Cost of Retained Earnings (3)
- Weighted Average Cost of Capital (WACC) – WACC and Investment (3)
- Evaluation (including problems) (3)

**UNIT-IV Leverage Analysis****18Hrs**

- Financial and Operating Leverage – meaning (2)
- Financial Leverage – Operating Leverage (4)
- EBIT – EPS analysis – Combined Leverage – Total risk. (3)
- **Capital Structure:**
- Capital Structure theories – capital structure controversy (2)
- NI approach (2)
- NOI approach (2)
- Optimum Capital Structure – traditional views (1)
- Irrelevance of Capital Structure (1)
- MM Hypothesis (1)

**UNIT-V Dividend Decision****18Hrs**

- Dividend theories – issues in dividend policy (3)
- Walter's model (4)
- Gordon's model (4)



- MM Hypothesis – dividends and uncertainty (3)
- Dividend Irrelevance (2)
- Determinants of dividend policy – dividend policy in practice
- (Including problems) (2)

**BOOKS RECOMMENDED:**

1. Pandey, I.M. 2011. **Financial Management(10<sup>th</sup> Edition)**Vikas Publishing House Pvt Ltd: Noida.
2. Khan, M.Y. and Jain, P.K. **Financial Management(6<sup>th</sup> Edition)**TataMcgraw Hill Education Pvt Ltd.
3. ShashiGupta, K. and Sharma, R.K. 2011. **Financial Management(7<sup>th</sup>revised edition)**Kalyani Publishers: New Delhi.
4. Sudarshan Reddy, G. 2010. **Financial Management Principles &Practice(2<sup>nd</sup> revised edition)** Himalaya Publishers: Mumbai.



**COST ACCOUNTING AND CONTROL – I**  
**(Core – 14)**

**Credits : 6**  
**Subject code : CH 18502**

**Semester: V**  
**No. of lecture hours:90**

**Objective**

- To implant conceptual knowledge of Cost Accounting and to equip with skills of ascertainment and control of costs

**Course Outcome:**

**CO1.** To understand importance of cost accounting in organization.

**CO2.** To describe the principles of managing inventories of materials and the procedures for accounting inventory.

**CO3.** To describe the principles and practice of costing labour to a business.

**CO4.** To describe the principles and process of overhead cost analysis.

**CO5.** To apply the operation of process costing methods.



<b>UNIT – I Introduction</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Meaning of Cost, Cost Accounting &amp; Cost Accountancy (3)</li> <li>• Scope &amp; Objectives of Cost Accounting, Functions &amp; Importance of Cost Accounting (3)</li> <li>• Cost accounting Vs. Financial accounting – advantages &amp; limitations of cost accounting (3)</li> <li>• Installation of a Good Costing System (3)</li> <li>• Methods, Techniques &amp; Systems of costing (3)</li> <li>• Cost concepts, Elements of Costs, Classification &amp; analysis of costs – Cost Unit and Cost Centre (3)</li> </ul>	
<b>UNIT-II Materials</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Types of Materials – purchase department – purchase routine (2)</li> <li>• Stores Routine – classification &amp; codification of stores (2)</li> <li>• Fixation of Inventory Levels (Problems to be discussed on calculation of minimum, maximum, recorder levels and EQQ) (5)</li> <li>• Bin Cards &amp; Stores Ledger – materials losses (treatment of waste, scrap, spoilage and defectives in cost accounts) (2)</li> <li>• Issue of Materials and Procedure of Issuing – methods of pricing of issues (problems to be discussed on FIFO, LIFO, Simple, Weighted average and base stock method) (6)</li> <li>• Inventory Control – perpetual inventory system – ABC &amp; VED analysis (1)</li> </ul>	
<b>UNIT-III Labour</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Types of Labour, Labour Cost and its Control – labour turnover – its causes and effects – measures to reduce labour turnover (4)</li> <li>• Time Keeping department and Time Booking department – treatment of leave with pay, idle time, overtime in cost accounts (2)</li> <li>• Systems of Wage Payments – time wage &amp; piece rate system – incentive wage plans (problems to be discussed on time wage, piece rate system) (8)</li> <li>• Halsey’s &amp; Rowan’s incentive plans, Taylor’s &amp; Merrick’s Differential piece rate system (4)</li> </ul>	
<b>UNIT-IV Overheads</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Nature and Classification of Overheads – allocation and Apportionment of overheads (2)</li> <li>• Basis and Principles of Apportionment – overhead absorption rates (4)</li> <li>• Under-Absorption and Over-Absorption of overheads (2)</li> <li>• Methods of Re-apportionment or Re-distribution of service department’s overhead costs to production departments (10)</li> </ul>	
<b>UNIT-V Cost Book-Keeping; Cost Control &amp; Reduction; Cost Audit</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Cost Ledger Accounting – cost ledgers (2)</li> <li>• Reconciliation of cost accounts and financial accounts (2)</li> <li>• Cost Control &amp; Cost Reduction – meaning of cost control - Techniques of cost control – cost reduction (2)</li> <li>• Distinction between cost control and cost reduction – Areas of cost reduction (2)</li> <li>• Tools &amp; techniques of cost reduction – advantages of cost reduction (2)</li> <li>• Cost Audit – definition – objectives of cost audit (2)</li> <li>• Advantages of cost audit – appointment of cost auditor (2)</li> </ul>	



- Rights and duties of cost auditor – cost audit programme - Cost audit techniques (2)
- Cost audit report – certain companies to maintain cost records (2)

**BOOKS RECOMMENDED:**

1. Jain, S.P. and Narang, K.L. 2012. **Cost Accounting Principles and Practices (23<sup>rd</sup> edition)**. Kalyani publishers: New Delhi.
2. Jain, S.P. and Narang, K.L. 2012. **Advanced Cost Accounting(23<sup>rd</sup> Edition)**. Kalyani Publishers: New Delhi.
3. Arora, M.N. 2014. **Cost and Management accounting (third revised edition 2007)**. Himalaya publishing house: Mumbai.
4. Arora, M.N. 2012. **Cost Accounting**. Himalaya Publishing house:Mumbai.
5. Made Gowda, J. 2001. **Advanced Cost accounting (1<sup>st</sup> edition)**. Himalaya Publishing house: Mumbai.
6. Bhar, B.K. 1993. **Cost accounting (methods and problems) (9<sup>th</sup> edition)**. Academic publishers: Calcutta.
  7. Gauri Shankar. 2003. **Practical costing (self-tutor) (1<sup>st</sup> edition)**. Himalaya publishing house: Mumbai.



**ACCOUNTING FOR MANAGEMENT – I**  
**(Core – 15)**

**Credits : 5 Semester: V**

**Subject code : CH 18503**

**No. of lecture hours: 75**

**Objective:** To familiarize and acquaint the students with application of managerial accounting techniques.

**Course Outcome:**

**CO1.** To explain an overview of management accounting, Its need, Scope and functions.

**CO2.** To prepare the financial statements and show its analysis and interpretation.

**CO3.** To apply different formula in ratio analysis.

**CO4.** To illustrate the preparation of funds flow statement.

**CO5.** To illustrate the preparation of cash flow statement.



**UNIT-II Introduction**

**15Hrs**

- Management Accounting – an overview – evolution of management accounting – meaning – definition (2)
- Nature – scope – functions – objectives (2)
- Need & Importance of Management Accounting (2)
- Its relationship with Financial Accounting & Cost Accounting (2)
- Management Accounting Principles – tools & techniques of management Accounting - limitations (3)
- Installation of Management Accounting System (2)
- Management Accountant – his functions & duties – organization for management accounting (theory only) (2)

**UNIT-II Financial Statement – analysis and interpretation 15Hrs  
(Theory and problems)**

- Meaning of Financial Statements – objectives of financial statements (1)
- Income Statement and Balance Sheet – their contents – limitations of financial statements (1)
- Meaning and Process of analysis of Financial Statements (1)
- Types of analysis (2)
- Objectives – importance (2)
- Techniques of analysis and interpretation (2)
- Preparation of Comparative Statement – common size statement – Trend analysis (6)

**UNIT-III Ratio analysis**

**15Hrs**

- Meaning of ratio – need and significance (1)
- Utility of ratio analysis – limitations of ratio analysis (1)
- Classification of ratios - Liquidity ratios – profitability ratios – activity ratios – solvency ratios – leverage ratios (4)
- Calculation & interpretation of ratios – projections through ratios (theory & problems) (9)

**UNIT-IV Funds Flow Statement**

**15Hrs**

- Meaning – definition – objectives of F.F.S. (1)
- Need & importance of F.F.S. – limitations (1)
- Meaning and Concept of Fund – concept of flow of funds (1)
- Preparation of statement of changes in working capital (2)
- Statement of sources & preparation of funds (8)
- Superiority of F.F.S. over balance sheet, profit & loss account, receipts & payments account (theory & problems) (2)

**UNIT-V Cash Flow Statement 15Hrs**

- Meaning – definition – utility & significance – Limitations (4)
- Preparation of cash flow statement (8)
- Superiority of CFS over FFS; income statement receipts & payment account; profit & loss account (theory & problems) (3)

**Books Recommended:**



1. Pandey, I.M. 2006. **Management Accounting. (3<sup>rd</sup> Revised Edition.)** Vikas Publishing House: New Delhi.
2. Gupta, Shashi K. and Sharma, R.K. 2010. **Management Accounting(12<sup>th</sup> revised edition)** Kalyani Publishers: New Delhi.
3. Jawahar Lal. 2003. **Accounting For Management(3<sup>rd</sup>Edition)**Himalaya Publication House: Mumbai.
4. Arora,M.N. 2010. **Accounting for Management. (1<sup>st</sup> edition.)**Himalaya Publishing House: Mumbai.
5. Atkinson, Kapal and Young. 2007. **Management Accounting. (4<sup>th</sup>Edition)** Pearson Prentice Hall.



**DATABASE MANAGEMENT SYSTEMS (DBMS)  
PRACTICALS  
(SEC – 3)**

**Credits : 2**

**Semester: V**

**Subject code : CH 18505**

**No. of lecture hours: 15**

**Objective:** To enable students to design databases and to manipulate data through queries and programs using SQL and PL/SQL.

**Course Outcome:** Students will not only be able to create and maintain the tables, but also to access its contents through procedural and non – procedural languages.

- |   |     |
|---|-----|
| 1. Creation of tables.                              | (1) |
| 2. Applying integrity constraints to tables.        | (1) |
| 3. Application of INSERT, DELETE & UPDATE commands. | (2) |
| 4. Applying built-in functions.                     | (2) |
| 5. Queries using set operators.                     | (1) |
| 6. Queries using various types of joins.            | (2) |
| 7. Selecting data using sub queries.                | (2) |
| 8. Programs using cursors, exceptions.              | (2) |
| 9. Executing triggers, functions and procedures.    | (2) |
- Problems related to database management.



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS  
DEPARTMENT OF COMMERCE - B.COM. (HONOURS)  
SIXTH SEMESTER  
ACADEMIC YEAR 2022-23 OF 2020-23 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
<b>THEORY</b>									
1	II	BC 21025/ BC 18016	Financial Markets and Institutions/Human Resource Management (DSE-3)	4	3	40	60	100	4
2	II	BC 21029 / BC 18030	Accounting for Management – II /Labour Law (DSE-4)	4	3	40	60	100	4
3	II	CH 18601	Financial Management - II (CORE-16)	5	3	40	60	100	5
4	II	CH 18602	Cost Accounting and Control – II (Core-17)	6	3	40	60	100	6
5	II	BC 18022	Auditing and Accounting Standards (Core-18)	4	3	40	60	100	4
<b>PRACTICALS</b>									
6	II	CH 18603	PROJECT	6	-	40	60	100	6
<b>TOTAL</b>				<b>29</b>	<b>-</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>29</b>

\* Discipline Specific Elective (DSE)



**FINANCIAL MARKETS AND INSTITUTIONS**  
(DSE – 3)

**Credits : 4**

**Subject code : BC 21025**

**Semester: VI**

**No. of lecture hours: 60**

**Objective:** To implant conceptual knowledge of Financial Market and institutions

**Course Outcome:**

**CO1.** To classify about financial markets and services.

**CO2.** To explain about the capital markets with reference to stock market as per SEBI regulations.

**CO3.** To sketch the working of money market in the Indian Financial System.

**CO4.** To analyse the derivatory and depository system.

**CO5.** To appraise financial service system relating to mutual funds and merchant banking.



<b>UNIT-I</b>	<b>Introduction</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Overview of Indian financial system- (2)</li> <li>• Functions, various segments, developments and defects, (2)</li> <li>• Remedial measures-financial reforms- (2)</li> <li>• Financial services-meaning , fund based non fund based (2)</li> <li>• Modern activities – innovative financial instruments – (2)</li> <li>• Challenges facing the financial service sector (2)</li> </ul>	
<b>UNIT-II</b>	<b>Capital Markets</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Constituents-primary and secondary market (1)</li> <li>• Growth rate-defects of Indian capital markets (1)</li> <li>• SEBI norms, stock exchanges, meaning, functions (2)</li> <li>• Organization listing procedure, types of brokers, function (2)</li> <li>• NSE, OTCEI (2)</li> <li>• <b>New Issue Markets:</b></li> <li>• Fractions methods of floating new issues (2)</li> <li>• General guidelines for new issue, SEBI guidelines – recent trends (2)</li> </ul>	
<b>UNIT-III</b>	<b>Money markets</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Structure, features, objectives, (2)</li> <li>• Importance of money markets (2)</li> <li>• Segments of money markets – (2)</li> <li>• Call markets -bill markets, commercial papers, (2)</li> <li>• Certificates of deposits, inter -bank certificate, (2)</li> <li>• Repo-discount finance house of India (2)</li> </ul>	
<b>UNIT-IV</b>	<b>Securitization of Debts</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Meaning, modus operandi, role of merchant bankers, and other agents (2)</li> <li>• Structure of securitization (2)</li> <li>• Securitisable assets – benefits – drawbacks- future prospects</li> <li>• <b>Derivatives</b></li> <li>• Meaning, kinds of financial derivatives, concepts of forwards, futures, options</li> <li>• Swap, importance of derivatives (2)</li> <li>• <b>Depository System</b></li> <li>• meaning, process of depository systems in India (2)</li> <li>• SEBI norms, benefits drawbacks (2)</li> <li>• NSDL &amp; Central depository system (2)</li> </ul>	
<b>UNIT-V</b>	<b>Mutual Funds</b>	<b>12hrs</b>
	<ul style="list-style-type: none"> <li>• Meaning, origins, types or classification (2)</li> <li>• Importance of mutual funds- operation (2)</li> <li>• Concept of net assets value method – guidelines – reasons for slow growth (2)</li> </ul>	



- Future prospects of mutual funds (2)  
**Merchant Banking**
- Concept, origins, role of merchant bankers (2)
- Services- regulatory framework pre and post issue management-challenges (2)

**BOOKS RECOMMENDED:**

1. Gordon &Nataraj. 2012. **Financial Markets and Services ( 3<sup>rd</sup> Edition)** Himalaya Publishing House: Mumbai.



## HUMAN RESOURCE MANAGEMENT

(DSE – 3)

**Credits : 4Semester: VI**

**Subject code : BC 18016**

**No. of lecture hours: 60**

**Objective:** To gain conceptual knowledge and application of Human Resource Management.

**Course Outcome:**

**CO1.** To understand the concept of HRM, functions and changing role of a hr manager

**CO2.** To distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

**CO3.** To explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.

**CO4.** To analyse the core concepts of HRD,TQM and understand the concept of career development.

**CO5.** To explain the various concepts of worker's participation and quality of work life.



**UNIT-I: INTRODUCTION: Human Resources Management (HRM):12Hrs**

Concepts – Significance – Objectives – Scope – Functions	(2)
Changing role of Human Resource Manager	(2)
HRM Policies	(2)
Impact of Environment on HRM.	(2)
Human Resource Development (HRD): Concept - Scope – Objectives	(2)
Brief introduction of Techniques of HRD.	(2)

**UNIT-II: ACQUISITION OF HUMAN RESOURCE:12Hrs**

Job Design - Approaches - Job Rotation - Job Enlargement	
Job Enrichment - Job Bandwidth	(4)
Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification)	(2)
Methods of Job Analysis.; Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.;	(2)
Recruitment: Objectives - Sources of recruitment – Selection: Concept – Selection - Procedure – Tests and Interview - Placement - Induction - Promotion - Transfer.	(4)

**UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE: 12Hrs**

Training - Assessing training needs - Methods and Evaluation of Training	(2)
Development: Techniques of Management Development – Evaluating Effectiveness	(2)
Performance Management: Concept - Performance Appraisal – Concept Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, Assessment Centers and Career Planning and Development.	(4)
Concept of Empowerment – Participative Management: Objectives – Types – Quality Circles – Brief Introduction to forms of Workers Participation in Management in India	(4)

**UNIT IV: INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM:**

**12Hrs**

Introduction-Global recruitment	(3)
global selection approach-cross culture training, compensation.	(4)
Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E-Training and Development, E-Hr Records And Audit	(5)

**UNIT-V: RECENT TRENDS IN HRM:12Hrs**

Knowledge Management: Concept - KM Architecture	(3)
Knowledge Conversion - Knowledge Management Process.	(3)
Employer’s Brand, Business Process Outsourcing - HR Issues.	(3)
Learning Organization: Concept – Role of Leader in Learning Organizations.	(3)



**Suggested Readings:**

1. Subba Rao P: Personnel and Human Resource Management, Himalaya.
2. K. Aswathappa Human Resource And Personnel Management.
3. David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
4. BiswajeetPattanayak: Human Resource Management, PHI
5. Srinivas K. R: Human Resource Management in Practice, PHI.
6. 6.. Gupta CB, Human Resource Management, Sultan Chand & Sons.



**ACCOUNTING FOR MANAGEMENT – II**  
**(DSE – 4)**

**Credits : 4**

**Subject code : BC 21029**

**Semester: VI**

**No. of lecture hours : 60**

**Objective:** To familiarize and acquaint the students with application of Management Accounting Techniques

**Course Outcome:**

**CO1.** To find/ understand the relation among cost, volume & profit

**CO 2.** Enable the students to prepare various kinds of budgets.

**CO 3.** To solve linear programming problems, transportation problems.

**CO 4.** To understand responsibility accounting, human resource accounting & Inflation accounting.

**CO 5.** To create and write the various reports to provide the required information for management.



<b>UNIT-I</b>	<b>Differential Cost and CVP Analysis and Absorption Costing</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Differential Cost – meaning – characteristics of differential costs – differential costing Vs marginal costing (1)</li> <li>• Practical applications of Differential Cost Analysis (1)</li> <li>• Absorption Costing – marginal costing and direct costing – pricing decisions – product pricing methods (2)</li> <li>• Marginal Cost Contribution – key factor – profit planning – CVP analysis – break even analysis – break even chart – advantages and limitations of marginal cost – applications of marginal costing technique (4)</li> <li>• Decisions involving alternative choices (including problems) (4)</li> </ul>	
<b>UNIT-II</b>	<b>Budgeting &amp; Budgetary Control</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Meaning and need for Budget – meaning of estimate, forecast budget &amp; budgetary control – objectives of budgetary control – advantages – limitations (2)</li> <li>• Installation of Budgetary Control System – budget manual – budget period – classification of budgets (1)</li> <li>• Functional Budgets – Sales budget – Production budget – Capacity utilization budget – Overhead budget – Flexible budgets – Master budget (7)</li> <li>• Zero – based budgeting – its application and advantages – limitations – budgetary control and reporting (including problems) (2)</li> </ul>	
<b>UNIT-III</b>	<b>Operations Research &amp; Quantitative Techniques</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Operations Research – meaning – features – advantages – limitations - applications of operations research (1)</li> <li>• Linear Programming – applications – formulation of linear programming Problem (2)</li> <li>• Graphical solutions of Linear Programming problem (2)</li> <li>• Simplex method – without Artificial Variable technique (2)</li> <li>• Cost – minimization problems using transportation method – applications of transportation problem – finding Initial Basic Feasible Solution using Nort-West Corner Rule, Least Cost or Matrix Minima Method (2)</li> <li>• Vogel’s approximation Method (VAM) or Penalty Method – Excluding Optimum Solution (1)</li> <li>• Network techniques – PERT &amp; CPM – advantages &amp; limitations of PERT &amp; CPM – PERT Vs. CPM (including problems) (1)</li> <li>• Calculation of Earliest Time Latest Time and Critical Path using CPM &amp; PERT (1)</li> </ul>	
<b>UNIT-IV</b>	<b>Responsibility Accounting, Human Resources Accounting &amp; Accounting for Price level changes</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Responsibility Accounting – meaning – objectives (2)</li> <li>• Responsibility Centres – expense centres – profit centres - (2)</li> <li>• Investment centres (2)</li> </ul>	



- Human Resources Accounting – definition – objectives – advantages – Objections (2)
- Valuation methods – human resources accounting in India (2)
- Accounting for Price Level changes (inflation accounting) introduction - price level changes & financial statements – meaning of Accounting for Changing Prices (2)
- Approaches to Price-level accounting – current purchasing power accounting – current cost accounting – specific & general price level accounting – their characteristics & limitations (theory only) (2)

**UNIT-V      Management Information System & Reporting      12Hrs**

- Meaning – nature – features – objectives – applications (3)
- Financial Information Systems – marketing information systems - Human resources information systems (3)
- Reporting – essentials of a good reporting system (3)
- Report – kinds of reports – review of reports (theory only) (3)

**BOOKS RECOMMENDED:**

1. Gupta, Shashi K, and Sharma, R.K. 2011. **Financial Management (7<sup>th</sup> Edition)**. Kalyani Publishers: New Delhi.
2. Jain, S.P. and Narang, K.L. 2005. **Advanced cost accounting (Cost Management) (10<sup>th</sup> revised & enlarged edition)**. Kalyani Publishers: New Delhi.



**LABOUR LAW**  
(DSE – 4)

**Credits : 4**  
**Subject code : BC 18030**

**Semester: VI**  
**No. of lecture hours: 60**

**Objective:**

- The objective of this course is to provide brief idea about the framework of Industrial Law.
- To make the students know the basics of Industrial law.

**Course Outcome:**

- CO1.** To understand various provisions of factories act.  
**CO2.** To explain the rules regarding workmen compensation and provident fund act.  
**CO3.** To illustrate the gross profits of a banking company and non banking company.  
**CO4.** To show various adjudication machinery.  
**CO5.** Tells about rights, duties and liabilities of registered trade unions.



<b>UNIT-I</b>	<b>Law relating to Factories Act</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Introduction to Factories Act, 1948-meaning and definitions of certain terms Under the act. (3)</li> <li>• Provisions regarding the health of workers (2)               <ul style="list-style-type: none"> <li>• Provisions regarding the safety of workers (2)</li> <li>• Provisions regarding the welfare of workers (2)</li> <li>• Provisions regarding the employment of young persons and women (2)</li> <li>• Rules relating to annual leave with wages (1)</li> </ul> </li> </ul>	
<b>UNIT-III</b>	<b>Law relating to Workmen and Employees</b>	<b>12Hrs</b>
	<p><b>Workmen's compensation act, 1923</b></p> <ul style="list-style-type: none"> <li>• Introduction to the Act, meaning-aims and objects – definitions (2)</li> <li>• Rules regarding workmen's compensation-Amount of compensation. (1)</li> </ul> <p><b>The employees' state insurance act, 1948</b></p> <ul style="list-style-type: none"> <li>• Definitions-Employees' State Insurance Corporation - constitution – powers and Duties (2)</li> <li>• Employees State Insurance Fund-purposes for which the fund may be expended (1)</li> <li>• Contributions-rates of contribution-rules regarding contribution (1)</li> <li>• Benefits-sickness benefit-maternity benefit-disablement benefit-dependants' Benefit-medical benefit-funeral expenses. General provisions regarding benefits. (2)</li> <li>• Employees' Insurance Court-constitution-matters to be decided by Employees' Insurance Court-adjudication of claims-powers-appeal. (1)</li> </ul> <p><b>The employees' provident fund act, 1952</b></p> <ul style="list-style-type: none"> <li>• Definitions- basic elements - EPF scheme 1952- Employees' pension scheme 1995-Employees' Deposit Linked Insurance scheme 1976. (2)</li> </ul>	
<b>UNIT-III</b>	<b>Law relating to payment of gratuity and Bonus</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• <b>The payment of Gratuity Act, 1972</b>-definitions-provisions regarding payment and forfeiture of Gratuity (2)</li> <li>• Compulsory insurance and protection of gratuity-nomination-rules determination and recovery of gratuity (2)</li> <li>• Inspectors-penalties and offences. (2)</li> <li>• <b>The payment of Bonus act, 1965</b>-definitions and eligibility and Disqualifications for bonus (2)</li> <li>• Computation of gross profits of a banking company and non-banking Establishments (2)</li> <li>• Determination of available and allocable surplus (1)</li> <li>• Penalties and offences (1)</li> </ul>	
<b>UNIT –IV</b>	<b>Industrial disputes act, 1947</b>	<b>12Hrs</b>
	<ul style="list-style-type: none"> <li>• Aims and objects-definitions-unfair labour practices (1)</li> <li>• Procedure for settlement of industrial disputes and authorities Conciliation machinery-works committees-conciliation officers-board of conciliation Courts of inquiry (4)</li> <li>• Adjudication machinery-Labour courts-Industrial tribunals-National tribunals (3)</li> <li>• Strikes and lock-outs-penalties, lay-off and retrenchment-rights of workmen laid off for compensation-closure –compensation to workmen (3)</li> </ul>	



- Special provisions relating to lay-off, retrenchment and closure. (1)

**UNIT-V                      The trade unions act, 1926                      12Hrs**

- Definitions –aims and objectives-registration of trade unions-rights and privileges of Registered trade union (4)
- Duties and liabilities of a registered trade union- General fund and political fund (4)
- amalgamation of trade unions-dissolution of trade union-regulations-penalties. (4)

**Books Recommended:**

- 1) Kapoor, N.D. 2009. **Elements of Mercantile Law. (31<sup>st</sup> revised edition)** Sultan Chand & Co: New Delhi.
- 2) Srivastava, S.C. 2012. **Industrial relations and labour laws (5<sup>th</sup> edition).** Vikas Publishing house: New Delhi.
- 3) Kapoor, N.D. 1997. **Handbook of Industrial Law (10<sup>th</sup> revised and updated edition).** Sultan Chand & sons: New Delhi.
- 4) Garg, K.C. Sareen, V.K. and Mukesh Sharma and Chawla, R.C. 2004. **Mercantile Law (10<sup>th</sup> revised and enlarged edition).** Kalyani Publishers: New Delhi.



## FINANCIAL MANAGEMENT – II

**Credits : 5**

**Subject code : CH 18601**

**Semester: VI**

**No. of lecture hours: 75**

**Objective:** To gain conceptual knowledge and application of Financial Management.

### **Course Outcome:**

**CO1.** To show the working capital management of an organization.

**CO2.** To demonstrate various techniques of inventory management and receivables management.

**CO3.** To prepare cash budget as part of cash management.

**CO4.** To analyse security and portfolio management.

**CO5.** To appraise mergers and acquisitions for restructuring of corporation.

**UNIT-I****Working Capital Management 15Hrs**

- Theory and Principles of Working Capital Management – concepts –Definitions (2)
- Determining the Financing Mix – need for working capital (2)
- Operating Cycle and Cash Cycle – determinants – dimensions (2)
- Estimating Working Capital Needs (7)
- Financing and Control of Working Capital (including problems) (2)

**UNIT-II****Inventory Management 15Hrs**

- Nature of Inventories – need to hold inventories – objective of inventory management (2)
- Inventory Management Techniques – analysis of investment in inventory (2)
- Selective Inventory control ABC analysis (2)
- The Inventory Management Process (including problems) (1)

**Receivables Management:**

- Establishing Optimum Credit Policy – optimum credit policy –Benefit Analysis (2)
- Credit Policy Variables (2)
- Credit procedure for Individual Accounts (2)
- Monitoring Book Debt – factoring receivables (including problems) (2)

**UNIT-III****Cash Management 15Hrs**

- Facts of Cash Management – motives of holding cash (2)
- Cash Management: objectives – cash planning – factors determining Cash Needs (2)
- Managing the Cash Flows – determining the optimum cash balance (3)
- Cash budget (4)
- Cash Management: Tool – cash management techniques / process – investment in marketable securities (including problems) (4)

**UNIT-IV****Security Analysis and Portfolio Management 15Hrs**

- Introduction to Securities – investment – security – portfolio (2)
- Investment Vs. Speculation (2)
- Security Analysis – investment process – risk – return analysis and Relationships (1)
- Fundamental Analysis (2)
- Economic Analysis (1)
- Industry analysis Company analysis (theory only) (1)
- Portfolio analysis – why portfolio – effects of combining securities (1)
- Risk and return on Portfolio – regression equation – alpha – beta – correlation coefficient (1)
- Portfolio Selection – risk and investors preferences – selection the best portfolio – management disqualification (1)
- Portfolio Management Consumption Relation and Equation  
Portfolioperformance measures as advocated by Sharpe, Treynor & Jensen (2)
- Capital Market Theory and CAPM model (Simple problems and theory). (1)

**UNIT-V**



**Corporate Restructuring**

**15Hrs**

- Merges and Acquisitions – types of combinations – reasons / motives and benefits of mergers (3)
- Economics of Mergers – analysis of mergers – scheme and legal procedure for mergers (3)
- Terms of Merger – steps involved in merger – merger negotiations – significance of P/E ratio and EPS analysis (3)
- Sell-offs and changes in Ownership: Divestitures – spin-off and split-ups (2)
- Going public – Privatization – Leveraged buy – outs tender offer – Buy-back of shares (2)
- Joint Ventures Regulation of Mergers and takeovers in India (theory only) (2)

**SUGGESTED READING:**

1. Pandey, I.M. 2011. **Financial Management(10<sup>th</sup> Edition)**. Noida:Vikas Publishing House Pvt Ltd.
2. Khan, M Y and Jain, P.K. 2008. **Financial Management(4thEdition)**. New Delhi:Tata Mcgraw Hill Education Pvt Ltd.
3. Gupta, Shashi K and Sharma, R.K. 2011. **Financial Management Theory & Practices (7<sup>th</sup> Edition)**. New Delhi:Kalyani Publishers.
4. Avadhani,V.A. 2000. **Security Analysis and Portfolio Management (3<sup>rd</sup> revised edition)**. Mumbai:Himalaya Publishing House.



## COST ACCOUNTING AND CONTROL – II

**Credits : 6**

**Subject code : CH 18602**

**Semester: VI**

**No. of lecture hours: 90**

**Objective:** To impart conceptual knowledge of Cost Accounting and to equip with skills of ascertainment and control of costs

**Course Outcome:**

**CO1.** To distinguish between service costing, job costing and batch costing systems.

**CO2.** To prepare contract accounts with reference to long term and continuous projects.

**CO3.** To show the preparation of process accounts.

**CO4.** To compare variances between standard cost and actual cost

**CO5.** To develop tenders and quotations.



<b>UNIT – I Service Costing, Job Costing and Batch Costing</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Service or Operating Costing: Transport costing – classification of costs – determination of unit of cost (3)</li> <li>• Preparation of statement of operating cost (6)</li> <li>• Job Costing: Nature, purpose and procedure of job costing (3)</li> <li>• Job cost estimations – preparation of job cost sheets (5)</li> <li>• Batch Costing: Nature &amp; Use of Batch Costing - determination of economic batch quantity (1)</li> </ul>	
<b>UNIT-II Contract Costing</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Nature of Contracts – types of contracts - Escalation clause (2)</li> <li>• Preparation of Contract Accounts (3)</li> <li>• Calculation of work-in-progress (3)</li> <li>• Ascertainment of profits from incomplete contracts (3)</li> <li>• Ascertainment of profits from complete contracts (3)</li> <li>• Ascertainment of profits from multiple contracts (2)</li> <li>• Ascertainment of profits from continuous contracts (2)</li> </ul>	
<b>UNIT-III Process Costing</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Features – application of Process costing (4)</li> <li>• Preparation of Process Cost Accounts – treatment of process losses, scrap &amp; waster - [excluding calculation of equivalent production units &amp; Inter process profits] (7)</li> <li>• Accounting for Joint Products &amp; By-products (7)</li> </ul>	
<b>UNIT-IV Standard Costing &amp; Variance Analysis</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• <b>Standard Costing:</b> Definition of standard costing – application of standard costing techniques (3)</li> <li>• Advantages &amp; limitations of standard costing – meaning and determination of standard cost (5)</li> <li>• <b>Variance Analysis:</b> Meaning of variance – causes of variance (2)</li> <li>• Analysis of variance's relating to direct materials, direct labour, overhead, sales, profit or loss – control of variance (simple problems) (8)</li> </ul>	
<b>UNIT-V Unit or Ourput Costing</b>	<b>18Hrs</b>
<ul style="list-style-type: none"> <li>• Collection of Costs, Costing procedure (2)</li> <li>• Preparation of Statement of Cost &amp; Profits (7)</li> <li>• Treatment of Scrap (3)</li> <li>• Production account (3)</li> <li>• Tenders &amp; Quotations (3)</li> </ul>	

**SUGGESTED READINGS:**

1. Jain, S.P. and Narang, K.L. 2012. **Cost Accounting Principles and Practices (23<sup>rd</sup> edition)**. Kalyani publishers: New Delhi.
2. Jain, S.P. and Narang, K.L. 2012. **Advanced Cost Accounting (23<sup>rd</sup> Edition)**. Kalyani Publishers: New Delhi
3. Arora, M.N. 2014. **Cost and Management accounting (third revised edition 2007)**. Himalaya publishing house: Mumbai.
4. Arora, M.N. 2012. **Cost Accounting**. Himalaya Publishing house: Mumbai.
5. Made Gowda, J. 2001. **Advanced Cost accounting (1<sup>st</sup> edition)**. Himalaya Publishing house: Mumbai.



6. Bhar, B.K. 1993. **Cost accounting (methods and problems) (9<sup>th</sup> edition)**. Academic publishers: Calcutta.
7. Gauri Shankar. 2003. **Practical costing (self-tutor) (1<sup>st</sup> edition)**. Himalaya publishing house: Mumbai.



## AUDITING & INTRODUCTION TO ACCOUNTING STANDARDS

**Credits : 4**

**Subject code : BC 18022**

**Semester: VI**

**No. of lecture hours: 60**

**Objective :** To acquaint oneself with Auditing procedure and report writing.

### **Course Outcome:**

**CO1.** To understand the basic concepts of Auditing and the nature and scope of auditing.

**CO2.** To organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.

**CO3.** To analyze the features and importance of Internal Control, Check and Audit.

**CO4.** To prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.

**CO5.** To understand the regulatory framework in which accounting standards are formulated and operated.



<b>UNIT- I Nature of Auditing</b>	<b>12Hrs</b>
• Introduction – Definition of Auditing	(1)
• Objectives of Audit – Scope of Audit	(2)
• Advantages and limitations of an Audit	(2)
• Types of Audit	(2)
• Fraud	(1)
• Error – Basic concepts in auditing - Audit evidence, auditor	(1)
• Independence, materiality	(1)
• Qualities and classification of auditors	(2)
<b>UNIT-II Preparation for an Audit</b>	<b>12Hrs</b>
• Audit process – procedure – Techniques	(1)
• Planning – Programme – Audit working papers	(2)
• Audit Note book – Test checking (its features, advantages, limitations)	(2)
• Audit Sampling (methods of sampling)	(1)
<b>Vouching &amp; Verification:</b>	
• Vouching of Cash Payments - purchase of goods	(2)
• Assets, payment of taxes, traveling expenses, salaries & wages	(1)
• Vouching of Cash Receipts - cash sales	(1)
• Rental Receipts, Sale of Assets	(1)
• Income from Investments	(1)
<b>UNIT-III Internal control, Check and Audit</b>	<b>12Hrs</b>
• Definition of Internal Control – Objectives & environment of internal controls – features and limitations of internal controls	(4)
• - Internal Check (Meaning and features)	(4)
• - Internal Audit (meaning and objectives)	(4)
<b>UNIT-IV Company Audit</b>	<b>12Hrs</b>
• Appointment of Auditor	(1)
• Qualification and Disqualification of Auditor	(2)
• Duties and Rights of Auditor	(2)
• Procedure for Removal of Auditor	(2)
• Audit Reports	(2)
• Clean Report - qualified report	(2)
• Adverse Report and disclaimer of opinion	(1)



<b>UNIT-V Introduction to Accounting Standards (issued by CA)</b>	<b>12Hrs</b>
• Meaning of Accounting Standards – Objectives of accounting standards	(1)
• Advantages of setting AS	(1)
• The Accounting Standard board – Objectives of accounting standard board – functions of accounting standard board	(2)
• Applicability and Scope of accounting standards	(3)
• Importance of accounting standards, responsibility of management and auditor's responsibility (2)	
• A brief introduction to list of accounting standards issued by institute of Chartered Accountants of India (As-1 to As-29)	(3)

**SUGGESTED READINGS:**

- 1) Tandon, B.N. 1999. **Principles of Auditing (2<sup>nd</sup> edition)**. Himalaya Publications: Mumbai.
- 2) Tripathi. 2012. **Auditing. (1<sup>st</sup> edition.)** Himalaya publications: Mumbai.
- 3) Pradeep Kumar. 2014. **Auditing Theory & Practice.** Kalyani Publishers: New Delhi.
- 4) Rawat, D.S. 2013. **Student Guide to Accounting standards.** Taxmann publication: New Delhi.
- 5) Sharma, D.G. and Srinivasan Anand, G. 2013. **Accounting standards.** Taxmann Publication: New Delhi.



## PROJECT REPORT

**Credits : 6**  
**Subject code : CH 18603**

**Semester: VI**  
**No. of project days: 15**

Students will be assigned to generate data on certain research projects and compile available information and draw conclusions there from, on a given topic. The project work will span over a period of one semester (VI semester) under the supervision of chosen faculty member and / or authorized person from the company where student seeks to do project work.

1. Project report is a part of the three year B.Com(Hons) course.
2. Project report should be prepared by two or three students.
3. Project report may be related to any subject which the student has studied / is studying.
4. Project report may be based on either primary data or secondary data or both.
5. Project report should be submitted in four copies.

### PROJECT EVALUATION (INTERNAL):

1. Project proposal seminar : 20 marks
2. Project report seminar : 20 marks