

**B.Com –1<sup>st</sup> Semester**

**Group (A) Paper I<sup>st</sup>**

**Introduction to Accounting**

**M.M.: 100**

**UNIT –I**

Definition of accounting. Principle of double entry system. Recording, classification and summarisation of business transaction. Capital and revenue items.

**UNIT –II**

Location and rectification of accounting errors. Preparation of bank reconciliation statement. Preparation of final accounts of manufacturing and trading concerns with adjustments.

**UNIT –III**

Accounting for consignment of goods. Accounting for joint ventures.

**UNIT –IV**

Accounting for non-trading concerns:

Preparation of receipts & payment account income and expenditure account and balance sheet.

**B.Com –I<sup>st</sup> Semester I**

**Group (A) Paper II<sup>nd</sup>**

**BUSINESS ORGANISATION**

**M.M.: 100**

**UNIT –I**

Business: evolution, meaning, nature and scope. Social responsibility of business. Size of business unit- criteria for measuring the size of business, factors determining the size of business unit, optimum size.

**UNIT –II**

Forms of business organisation –sole trader, partnership and company.

Sole traders: - definition, characteristics, merits and demerits.

Partnership: - definition, characteristics, merits and demerits.

Company: - definition, characteristics, merits and demerits.

**UNIT –III**

Business combination –meaning, causes, types & forms of combination. Scientific management:- meaning, features, merits & demerits. Rationalisation:- definition, essential elements and objectives.

**Unit –iv**

Location of business units. Meaning, definition, importance and theories (Alfred Weber's & sergeant Florence's). Produce exchange and stock exchange: organisation, importance, economic function and control.

**B.Com –I<sup>st</sup> Semester I**

**Group (B) Paper I<sup>st</sup>**

**BUSINESS ENVIRONMENT**

**M.M.: 100**

**UNIT –I**

Concept, nature and significance of business environment. Elements of business environment- internal and external. Changing dimension of business environment.

**UNIT –II**

Significance and element of economic environment. Environment system and business environment. Economic planning in india –recent government policies, industrial policy, fiscal policy and monetary policy.

**Unit –iii**

Dimension of political environment, changing dimensions of legal environment in india –mrtp and fema, consumer protection act.

**Unit –iv**

Internal environment- a brief study only. World trade and india. International trade barriers exim policy. Foreign investment policy. International institution –imf, wto, world bank.

**B.Com –I<sup>st</sup> Semester I**

**Group (B) Paper II<sup>nd</sup>**

**BUSINESS REGULATORY FRAMEWORK**

**M.M.: 100**

**UNIT –I**

Law of contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; consideration; free consent; legality of object; agreement declared void.

**Unit –ii**

Performance and discharge of contract; remedies for breach of contract; special contracts; indemnity; guarantee; bailment and pledge; agency.

**Unit –iii**

Sale of goods act (1930); formation of contracts of sale; goods and their classification, price; condition and warranties; transfer of property and goods; performance of the contract of sales; sale by auction; hire purchase agreement.

**Unit –iv**

Negotiable instruments act (1881): definition and features of promissory notes; bill of exchange and cheque; holder and holder in due course; dishonour and discharge of negotiable instruments.

**B.Com –I<sup>st</sup> Semester I**

**Group (C) Paper I<sup>st</sup>**

**BUSINESS COMMUNICATION**

**M.M.: 100**

**UNIT –I**

Communication –concept, importance and features, communication process, basic forms of communication, communication models (aristotle’s communication model. Lesikar and petlit’s communication model, shannon and weaver’s communication model, berlo’s communication model, schramm’s communication model, legan’s communication model), effective communication, principles of effective communication, theories of communication, audience analysis, self development and communication.

**Unit –ii**

Corporate communication: formal & informal communication networks, grapevine: carrier’s to effective communication: improving communication. Practice in business communication, group discussions. Mock interviews, seminars, effective listening exercise, business letters. Enquiry letters, order letters, sales letter, collection letter, supply letter.

**Unit –iii**

Report writing: introduction to proposal, short report and formal report, report presentation. Oral presentation: principles of oral presentation, factors affecting presentation, sales presentation, training presentation, individual and group presentation, conduction surveys, speeches to motivate, effective presentation skills.

**Unit –iv**

Interview skills: appearing in interviews, conduction interviews, writing resume and letter of application. Non verbal aspect of communication- body language, kinetics, proxemics, paralanguage.

**B.Com –I<sup>st</sup> Semester I**

**Group (C) Paper II<sup>nd</sup>**

**FUNDAMENTAL OF BUSINESS MATHEMATICS**

**M.M.: 100**

**UNIT –I**

Introduction: simple interest; compound interest; nominal and effective rate of interest; concept of present value and amount of a sum, annuities: types of annuities, present value and amount of annuity and annuity due.

**Unit –ii**

Matrices:- definition of a matrices; types of matrices; algebra of matrices; properties of determinants; calculation of values of determinants up to third order; adjoint of a matrix, finding inverse of a matrix through adjoint.

**Unit –iii**

Arithmetic progression: concept of sequence and series; meaning and properties of arithmetic progression; finding general term; sum and means.

**Unit –iv**

Geometric progression: meaning and properties of geometric progression; finding general terms; sum of finite & infinite series and means.

# **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

## **GROUP A PAPER I<sup>ST</sup>**

### **FINANCIAL ACCOUNTING**

**MM:100**

#### UNIT -I

PARTNERSHIP ACCOUNTS: CONCEPTS OF PARTNERSHIP, PARTNERSHIP DEED, FIXED AND FLUCTUATING CAPITAL ACCOUNTS, DISTRIBUTION OF PROFIT, PROFIT AND LOSS ADJUSTMENT ACCOUNT, VALUATION OF GOODWILL AND ITS ACCOUNTING TREATMENT IN PARTNERSHIP.

#### UNIT-II

ACCOUNTING FOR RECONSTITUTION OF PARTNERSHIP: ADMISSION, RETIREMENT AND DEATH OF PARTNERS, REVALUATION OF ASSETS AND LIABILITIES, SETTLEMENT OF AMOUNT DUE, JOINT LIFE POLICY AND ANNUITIES, PREPARATIONS OF BALANCE SHEET OF RECONSTITUTED FIRM.

#### UNIT-3

DISSOLUTION OF FIRMS: PREPARATION OF REALIZATION ACCOUNT AND SETTLEMENT OF ACCOUNT, GRADUAL REALIZATION AND PIECEMEAL DISTRIBUTION, INSOLVENCY OF PARTNER/PARTNERS.

#### UNIT-4

ACCOUNTING FOR PACKAGES AND CONTAINERS, VOYAGE ACCOUNT.

# **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

## **GROUP A PAPER II<sup>ND</sup>**

### **INDIAN ECONOMY**

**MM:100**

#### **UNIT -I**

INDIA ECONOMY: CONCEPT ,COMPONENTS AND IMPORTANCE,TRENDS(OVERVIEW)-INCOME AND SAVINGS,INDUSTRY. TRADE AND BALANCE OF PAYMENT,MONEY AND FINANCE.

#### **UNIT-II**

PROBLEMS OF GROWTH –UNEMPLOYMENT ,POVERTY,REGIONAL IMBALANCES,SOCIAL INJUSTICE,INFLATION AND PRICE TRENDS,PARALLEL ECONOMY,INDUSTRIAL SICKNESS, INVESTMENT AND CAPITAL FORMATION ,ECONOMIC DEVELOPMENT IN INDIA.

#### **UNIT-3**

SMALL AND COTTAGE INDUSTRIES IN INDIA:DEFINATION,ROLE,WEAKNESS,REMEDIAL MEASURES.SIDBI AND ITS ROLE. PUBLIC SECTOR ENTERPRISES :EVOLUTION AND DEVELOPMENT,ROLE,PERFORMANCE,MAJOR PROBLEMS.THE ISSUE OF PRIVATIZATION,DISINVESTMENT.

#### **UNIT-4**

PRIVATE SECTOR IN INDIA: GROWTH ,THE GOVERNMENTS SUPPORTS AND CONTROL, PROBLEMS AND PROSPECTS. FOREIGN CAPITAL IN INDIA:FORMS,NEED, GOVERNMENT POLICY,FOREIGN DIRECT INVESTMENT.MULTINATIONAL CORPORATIONS:ORIGINS,GROWTH,CONTROL OVER MNC's.



## **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

### **GROUP B PAPER I<sup>st</sup>**

**Money, banking and International Trade**

**MM:100**

#### **Unit-1**

Money- Origin, definition, Functions, Significance and classification role of money in capitalist and Socialist Economy, value of Money- Meaning & Determination, Fisher's Quantity theory of Money, Cash Transition approach and cash balance approach.

#### **Unit-2**

Measurement of value of money: Index number: Meaning: Method of Construction and use of Index number, Inflation and Deflation: Meaning and control types of Inflation and effects of Inflation.

#### **Unit-3**

Banking- definitions & Signification, function and Types of banks, Process of Credit Creation and Investment policy, Central Banking: Function, Objectives and Method of Credit Control.

#### **Unit-4**

International Trade: features and roles, balance of trade objectives and methods of Exchange control. Foreign Exchange Ratio, Meaning Determination of Equilibrium Exchange rate the purchase power parity theory and the balance of payment theory.

## **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

### **GROUP B PAPER II<sup>nd</sup>**

#### **Business Economics**

**MM:100**

#### **Unit-1**

Nature, Scope and Significance of Business Economics, cardinal and Ordinal approach (Indifference Curve Analysis) to the study of Consumer Behaviour, Demand and its determinants and uses of price elasticity of demand. Concept of Income and Cross Elasticity of Demand.

#### **Unit-2**

Production and Cost Analysis; Law of Fixed and variable proportion. Returns to Scale; Internal and External economies and diseconomies. Nature of Cost in Short run and Long run.

#### **Unit-3**

Product price determinants under different market forms; Perfect competition, Monopoly, Monopolistic Competition and Oligopoly.

#### **Unit-4**

Factor Pricing- marginal Productivity theory; Determination of Wage Rates under perfect competition and monopoly. Interest theories, profit theories.

## **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

### **GROUP C PAPER I<sup>st</sup>**

#### **Principles of Management**

**MM:100**

#### **Unit-1**

Concept, Nature, Objective, Process and Significance of management. Development of Management thought- Taylor, Fayol, Elton Mayo, management of Objective. Planning, Nature, element, type, process and significance.

#### **Unit-2**

Decision Making- Concept and process.

Organising- Concept, nature, Process and Significance.

Organization structure, Authority and Responsibility relationship, Centralisation and Decentralisation, Departmentation, Delegation of Authority.

#### **Unit-3**

Direction- Concept Objective and Techniques.

Controlling- Concept, Process and techniques of control.

Motivation- Concept, theories- Maslow, Herzberg and McGregor (Z-Theory). Financial and Non-Financial incentives.

#### **Unit-4**

Leadership- Concept qualities and Leadership style.

Coordination- Concept, Importance and Techniques.

Communication- Nature, process, networks and barriers.

Management of change –Concept, nature and process of planned change.

## **B.COM 1ST YEAR SEMESTER II<sup>ND</sup>**

### **GROUP C PAPER II<sup>ND</sup>**

**Business Mathematics**

**MM:100**

#### **Unit-1**

Linear Programming- Formulation of LPP; Graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no redundant constraints.

#### **Unit-2**

Calculus- Differential calculus, Product rule, quotient rule, chain rule, maxima and minima- cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraints.

#### **Unit-3**

Integration:- Integration as anti-derivative process; standard forms; Methods of integration by substitution and by parts.

#### **Unit-4**

Permutation and combination: Meaning of Permutation and Combination; Fundamental theorems of permutation multiplication and addition; factorial notation; calculation of number of Permutation and combination of 'n' different things taking 'r' at a time.

## **B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

### **GROUP A PAPER I<sup>st</sup>**

#### **Business Statistics**

**MM:100**

#### **Unit-1**

Introduction of Statistics: Meaning, Scope, Importance and Limitation.

Collection of Data- Primary and Secondary data; Editing of data- Classification of data, Frequency distribution and Statistical Series.

Tabulation of Data- Diagrammatical and Graphical Presentation of data: Bar diagram, Pie diagram, Histogram, Polygon, Frequency Distribution curve.

#### **Unit-2**

Measures of Central Tendency: Arithmetic Mean, Geometric Mean and Harmonic Mean, Median and Mode.

Partition values: Quartile, Deciles and Percentile.

#### **Unit-3**

Measures of Dispersion- Methods of Limits (Range, Inter-Quartile Range, Percentile Range), Methods of Averaging Deviations (Quartile Division, Mean Deviation, Standard Deviation), Variances and its Co-efficient, Lorenz Curve, Skewness.

#### **Unit-4**

Correlation: Meaning, Application, Types, Degree of correlation, Methods of Correlation –Scattered diagram, Karl Pearson and Spearman's Rank correlation, Co-Efficient of Concurrent Deviations.

## **B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

### **GROUP A PAPER II<sup>nd</sup>**

#### **Public Finance**

**MM:100**

##### **Unit-1**

Nature and Scope of Public Finance: Difference between Public Finance and Private Finance and other Science. Theory of maximum social advantage: Concepts; limitation and optimum allocation of resources.

##### **Unit-2**

Public Expenditure: Nature, Objectives and classification; canons of public expenditure; effects of public expenditure on production, distribution and employment; Wagner Law.

##### **Unit-3**

Public Revenue: Meaning and classification; Source of revenue: tax and non-tax revenue; Classification of tax; impact, shifting and incidence of taxes. Theories of tax: Shifting Concentration theory, Diffusion theory, and modern theory. Economics effect of taxes.

##### **Unit-4**

Canons of Taxation: A sound tax system; Theories of taxation: Physiocratic theory, Expediency Theory, Cost Service Theory and Ability to Pay Theory Indian Tax Structure- Salient Features.

## **B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

### **GROUP B PAPER I<sup>st</sup>**

## **Information Technology and E-commerce**

**MM:100**

### **Unit-1**

Introduction: development of information Technology (IT) in business Basic features of IT. Impact of IT on Business environment and social fabric, IT as an emerging tool to gain competitive advantage. Introduction to information system audit. Basic of EDP and EDI.

### **Unit-2**

Fundamental of Computers: Generation, Types and classification of computer, Basic anatomy of computer Input Unit, CPU, Output Unit, Classification and characteristics of memories, Operating System.

Computer Based Business Applications: MS Power Point, Data Base Management System (DBMS), Structure of Spreadsheet, Meaning and role of word processing in creation and editing of documents(MS-Word), Accounting Software- Tally.

### **Unit-3**

Introduction to Internet and computer networks- Introduction to Computer Network, Types( LAN, MAN, WAN, Networking), Introduction to Internet, Introduction to internet protocol, IP address, DNS, Distributed Computing, Client Server Computing , E-mail, Internet Service Provider and internet connection. Application of internet in business organization. Intranet and Extranet.

### **Unit-4**

E-Business- Introduction; Evolution of E-Commerce; Application of E-Commerce (C2B, B2B, Intra Business) Benefit of E-Commerce; E-mail , Fax, E-Governance; Call Centres, Tele & Video conferencing; Future and Growth of E-Business., Digital Payment System (POS machine, E-Payment wallet, UPI, Aadhar enabled payment System), E-Banking.

**B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

**GROUP B PAPER II<sup>nd</sup>**

**Business Finance**

**MM:100**

**Unit-1**

Meaning, Nature and Importance of Business Finance. Finance Function- meaning and scope, objective of business financial forecasting, objective of managing finance- profit maximization and wealth maximization.

**Unit-2**

Capitalization- concept, theories of capitalization- Cost theory & Earning theory. Over capitalization- causes, impact and remedies, under capitalisation- causes, impact and remedies.

**Unit-3**

Concept and objective of financial plan, components of financial plan, process of financial planning, characteristics of sound financial plan, limitation of financial planning. Meaning and importance of fixed and working capital, assessment of fixed and working capital requirements.

**Unit-4**

Sources of business Finance- source of long term, medium term and short- term business finance.



**B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

**GROUP C PAPER I<sup>st</sup>**

**Auditing**

**MM: 100**

**Unit-1**

Auditing: Introduction, Meaning, Nature, Advantages and Objectives. Classification of Audit in preparation before the commencement of Audit , Basic principles governing Audit.

**Unit-2**

Audit Programme, Audit Note Book, Audit Working Papers, Audit Filers. Audit Files.

Audit procedures: Routine Checking, Test Checking, Internal Check, Internal Control.

Internal Audit- Meaning, Objective, advantages and disadvantages.

**Unit-3**

Vouching- concept, objective and importance, Vouching of cash receipts and cash payments, purchase book, purchase return book, sales book and sales return book.

Verification- meaning, objects, principles and valuation, verification and valuation fixed assets, current assets and investment.

**Unit-4**

Company Auditor- Appointment, qualification and Disqualification, Remuneration, Rights and Duties.

Audit Report- meaning, concept, importance, essentials of a good audit report, Types of Audit Report.

**B.COM II<sup>nd</sup> YEAR SEMESTER III<sup>rd</sup>**

**GROUP C PAPER II<sup>nd</sup>**

**Corporate Accounting**

**MM: 100**

**Unit-1**

Issue, forfeiture and re-issue of shares.

Redemption of preference shares, Issue and redemption of debentures.

**Unit-2**

Valuation of Goodwill and shares.

**Unit-3**

Accounting for amalgamation of companies as per Indian Accounting Standard 14.

Accounting for internal reconstruction.

**Unit-4**

Consolidated balance sheet of holding companies with one subsidiary only. Liquidation of companies.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP A PAPER I<sup>st</sup>**

**Statistical Techniques**

**MM: 100**

**Unit-1**

Regression Analysis- Concept of regression, relation between correlation and regression, regression equation, regression lines, regression equation by least square method, standard error of estimate. Co-efficient of regression.

**Unit-2**

Index Number: meaning, types and uses, index number- Fixed base Method, Chain Base Methods, Base conversion, Base shifting. Deflating and splicing. Weighted index Number, Fisher Index No. Reversal test- Time Reversal Test, Factor reversal Test.

**Unit-3**

Analysis of time series: Meaning importance and component of time series. Decomposition- Additive and multiplicative models. Determination of trend moving averages method and method of least squares (Including linear, second degree-parabolic and exponential trend). Computation of seasonal indices by simple averages ratio to trend, ratio to moving average and link relative methods.

**Unit-4**

Business Forecasting: Concept, types and importance general approach to forecasting. Methods of forecasting.

Interpolation and Extrapolation: Method of interpolation and extrapolation- binomial Expansion method. Parabolic curve Method, Newton's Method. Lagrange method.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP A PAPER II<sup>nd</sup>**

**Fundamentals of Insurance**

**MM: 100**

**Unit-1**

Insurance: Meaning, purpose and need. Types of Insurances, future prospects of insurance business in India. Insurance and economic development. Bancassurance and ombudsman: Concept, need and importance. Reinsurance: concept, need and methods.

**Unit-2**

Life Insurance: Nature, Importance, Principles and Procedures, Kinds of life insurance policies. Main features of group insurance and annuity contracts.

**Unit-3**

Marine Insurance- Meaning and significance, characteristics of marine insurance contracts, kinds of marine policies and its main clauses, Marine losses.

**Unit-4**

Fire insurance- Meaning, need, basic principles, physical and moral hazards in fire Insurance. Fire protection and its prevention, types of fire insurance policies, policy condition, motor Insurance importance and basic Principles. Introduction to Group Insurance and Cattle insurance.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP B PAPER I<sup>st</sup>**

**Corporate Financial Analysis**

**MM: 100**

**Unit-1**

Accounting for managerial remuneration. Final statement of companies.

**Unit-2**

Financial statement analysis: Comparative financial statement, Horizontal and vertical analysis. Ratio Analysis.

**Unit-3**

Statement of changes in financial position: Funds flow statement, Cash flow statement (Familiarity with Indian Accounting Standard-3)

**Unit-4**

Corporate Financial Reporting: Knowledge about different forms of corporate reporting with special emphasis on annual report.

Budgeting: Nature, scope and Preparation of cash, Flexible, Production and Sales Budget.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP B PAPER II<sup>nd</sup>**

**Company Law**

**MM: 100**

**Unit-1**

Meaning and features of companies; kinds of companies; Privileges available to private companies; conversion of private companies into public company.

Stages of company formation- Promotion, Incorporation and commencement of business.

Promoters- Rights and duties.

**Unit-2**

Memorandum of association- Concepts and alteration in MUA.

Article of association- Concepts and alteration.

Doctrine of ultracires. Doctrine of Indoor management. Doctrine of consecutive notice.

Prospectus: Contents misstatements in prospectus; statement in lieu of prospectus.

**Unit-3**

Membership of company: Share capital, Types of share capital shares: Meaning & types, transfer, Transmission and forfeiture of shores, share warrants, share certificate, Borrowing power of companies.

Director – appointment, rights, duties and liabilities.

**Unit-4**

Company meeting- kinds, requisite of a valid meeting, winding up of companies, modes of winding up- Compulsory winding, voluntary winding up and winding up under supervision of court.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP C PAPER I<sup>st</sup>**

**Public Budgeting and Fiscal Administration**

**MM: 100**

**Unit-1**

Public Debt: Meaning and significance; private and public debt; classification and sources of public debt; effects of public debt; different methods of repayment of public debt. Limitations of public debt. Public debt in India.

**Unit-2**

Deficit Financing: Concept; Objectives; significance and limitations. Methods of deficit financing.

Deficit financing in India.

**Unit-3**

Public Budget: Concept and Objectives; classification of public budget; Balanced and unbalanced budget; Performance Budget; Zero based budgeting. Zender Budgeting budgets process in India; features of recent Union Budget.

**Unit-4**

Financial administration in India: Concept and principles; instruments of financial administration. Executive Legislature; Parliamentary Committees: Estimate Committee, Public Accounts Committee, COPU. Parliamentary Control, Finance- Commission. Comptroller and Auditor General of India.

**B.COM II<sup>nd</sup> YEAR SEMESTER IV<sup>th</sup>**

**GROUP C PAPER II<sup>nd</sup>**

**Income Tax**

**MM: 100**

**Unit-1**

Basis Concept- Income, Agricultural income, Casual income, assessment year, Previous year, person.

Basis of charges- Scope of total income, residence and tax liability. Exempted income U/S 10 relevant for individual.

**Unit-2**

Computation of Taxable Income under salary Head.

**Unit-3**

Income from house property, Income from business and profession. Capital gain.

**Unit-4**

Income from other sources. Aggregation of income Set off and carry forward losses. Computation of total income and tax liabilities of an individual.



**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP A PAPER I<sup>st</sup>**

**Specialised Accounts**

**MM: 100**

**Unit-1**

Royalty Accounts: Meaning patent and Copyright Royalties. Accounting for higher purchase and instalment System.

**Unit-2**

Department and Branch Accounts: Independent and Foreign Branches.

**Unit-3**

Bank Accounts: Accounts Books Slip System in Banks, Revenue Recognition. Asset Classification and Provisioning, Preparation of balance Sheet and Profit and Loss account.

**Unit-4**

Machine Accounting : Special Features, Types of Accounting Machines, Electronic Data Processing- Merits and demerits. Human Resources Accounting: meaning and objectives, methods of HRA, Human Resources Accounting (Theoretical aspects).

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP A PAPER II<sup>nd</sup>**

**Cost Accounting**

**MM: 100**

**Unit-1**

Cost Accounting: Nature, Scope, Elements and their Classification. Installation of costing system. Accounting for material: Material control, Techniques of the pricing of material issues, treatment of material losses.

**Unit-2**

Accounting for Labour- Labour cost control, Rate, labour turnover, idle time and over time, methods of wages payment, time rate and piece rate, incentive schemes.

Accounting for Overheads: Classification and Departmentalization, Absorption of overheads rates (Practical Problems on M.H.R. only).

**Unit-3**

Cost ascertainment- Unit costing, contract costing, job costing & Batch costing.

**Unit-4**

Process costing: Including joint product and Equivalent production, Cost records- Integral and Non-Integral system, reconciliation of cost and financial Accounts.

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP A PAPER III<sup>rd</sup>**

**Business Entrepreneurship**

**MM: 100**

**Unit-1**

Entrepreneurship- Concept, characteristics and types, Main theories of Entrepreneurship. Entrepreneur- Meaning, Classification, and types. Role of Entrepreneur. Intra-preneurship-concept and characteristics.

**Unit-2**

Promotion of Venture, stages of venture Project; concept, classification and Identification, Project Formulation and Project Appraisal, Entrepreneurial environment Techniques SWOT and ETOP analysis.

**Unit-3**

Financing the New Enterprise-Financial Planning, Financial needs and sources of Finance, Institutional Finance to Entrepreneurs, Facilities and Technologies for starting on Enterprise.

**Unit-4**

Entrepreneurial Development Programmes (EDP)- their role, Relevance and Achievements, Role of Government in organizing EDPs, Critical Evaluation, Women Entrepreneurship in India.

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP B PAPER I<sup>st</sup>**

**Financial Management**

**MM: 100**

**Unit-1**

Financial Management: Financial goals profit vs wealth maximization; financial functions- 0 investments, Financing and dividend decisions, financial planning.

**Unit-2**

Capital structure: Theories and determinants, Nature, Theories & significance.

**Unit-3**

Capital Budgeting: nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index: NPV and IRR comparison.

**Unit-4**

Cost of Capital: significance of cost capital: calculating cost of b=debt; preference shares, equality capital, and retained earnings, combined (weighted) cost of capital.

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP B PAPER II<sup>nd</sup>**

**Financial Market**

**MM: 100**

**Unit-1**

Money market: Indian money market's composition: organized sector, unorganized sector; sub markets of Indian money market.

**Unit-2**

Features of Indian money market, characteristics of a developed money market, Reform of Indian money market, new instruments in Indian money market.

**Unit-3**

Capital market: Security market (a) New issue market; (b) Secondary market: reforms of Indian capital market. Functions and role of stock exchanges, Listing procedure and legal requirements.

**Unit-4**

Public Issue: Pricing and Marketing: Stock exchange- National stock exchange and over the counter exchanges.

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP B PAPER III<sup>rd</sup>**

**Financial Services**

**MM: 100**

**Unit-1**

Merchant banking, meaning, functions & types, Regulation by SEBI. Merchant banking of India.

**Unit-2**

Mutual Funds: concept & objectives, types of mutual funds- open ended & close ended, mutual funds schemes; calculation of NET ASSET VALUE...

**Unit-3**

Venture capital Funds; concept & functions, Regulation of venture capital fund by SEBI, status of venture capital fund in India.

**Unit-4**

Credit Rating services- concept & need for credit rating; A brief study of CRISIL ICRA, CARE, Meaning & functions of depository services.

## **B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

### **GROUP C PAPER I<sup>st</sup>**

## **Principles of Marketing**

**MM: 100**

### **Unit-1**

Meaning, scope and significance of marketing, Traditional and modern concepts of marketing, marketing environment, marketing and economic development, marketing mix-concept and elements.

### **Unit-2**

Consumer behaviour and market Segmentation: Nature, Scope and Significance of consumer behaviour, market segmentation-concept and Importance; Bases for market segmentation, marketing Research; concept and process.

### **Unit-3**

Product: concept of product, consumer and Industrial goods: Product Planning and Development; Packing-role and functions; Brand name and Trademark; After sales Service; Product life-cycle concept.

### **Unit-4**

Price: Importance of Price in the marketing mix; Factors Affecting price of a product/Service; Discount and Rebates; Methods of Price.

**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP C PAPER II<sup>nd</sup>**

**International Marketing**

**MM: 100**

**Unit-1**

International marketing: Nature, definition and scope of international, marketing; domestic marketing vs international marketing; Comparative cost theory and Modern theory of International Trade.

**Unit-2**

International marketing environment-external and internal Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

**Unit-3**

Product Planning for international market: Product designing: Standardization vs adaptation; Branding and packaging; labelling and quality issues; After sales service.

**Unit-4**

International pricing: Factors influencing international price; Pricing process- Process and methods; international price quotation and payment terms.



**B.COM III<sup>rd</sup> YEAR SEMESTER V<sup>th</sup>**

**GROUP C PAPER III<sup>rd</sup>**

**Agriculture & Rural Marketing**

**MM: 100**

**Unit-1**

Agricultural Marketing –Concept, Types and significance, Problems of Agricultural Marketing in India marketing of Agricultural seeds & fertilizer only. Pricing and Distribution of Agricultural products, Cooperative marketing.

**Unit-2**

Rural Consumer: Characteristics, Attitudes & Behaviour, Buying Patterns & Influences, segmenting Rural Market, Product & Pricing strategies.

**Unit-3**

Promotion & Distribution in Rural markets: Media & Copy decisions, distribution channels & logistic in rural markets.

**Unit-4**

Marketing of Agricultural Inputs: Pricing & Distribution of Agricultural products; Role of government's organization in marketing of Agricultural products; co-operative marketing problems in Agricultural; Marketing.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP A PAPER I<sup>st</sup>**

**Higher Accounting**

**MM: 100**

**Unit-1**

Insolvency Accounts: Insolvency of Individual and Firms, preparation of Statement of Affairs and Deficiency/ Surplus Accounts.

**Unit-2**

Accounts of Insurance Companies: Preparation of Revenue Account, Ascertainment of profit; Preparation of Balance sheet of Life Insurance and General Insurance companies.

**Unit-3**

Double Accounts: Special features; preparation of Revenue Account; Net Revenue Account; Capital Account and General Balanced Sheet; Accounting for Extension and Replacement of Fixed Assets.

**Unit-4**

Government Account: Commercial v/s Govt. accounting; Classification of Receipts and Expenditures System of Financial Administration in India; Government funds and treasuries; Comptroller and Auditor General of India-powers and duties.

## **B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

### **GROUP A PAPER II<sup>nd</sup>**

### **GST & Custom Duty**

**MM: 100**

#### **Unit-1**

Introduction to GST- Genesis of GST, Salient features of GST, Concept and Definition: Person, Assessee, Types of Assesses, Goods-Services: Input Services. Input tax, Output Services, Output Tax, CGST, SGST, IGST, UTGST, Place, time and value of supply.

#### **Unit-2**

Registration & filling- Procedure of Registration, Compulsory registration, Deemed registration, Cancellation of registration, Accounts & Records: Account & other Records. Period of Retention of Accounts, returns: Procedure of filling return, various forms of filling of returns, Default in return, Levy of late fees, Self return, Provisional Return, Assessment of Non-Filers of Return, Assessment of Unregistered person. Assessment of Scrutiny of Return.

#### **Unit-3**

Levy exemption of Tax & Administration – Meaning Scope of supply, Specific Rates, Composition Levy, tax liability on Composite and Mixed supplies, value of taxable Supply, Payment of tax, tax under central GST and state GST, Return under GST, Taxation of services, Revision of tax Adjustment and Refund of GST, officers under GST act, Appointment and powers of officers, Administration of officers of state & union territory.

#### **Unit-4**

Definitions of certain term relating to custom Act, Basic features of Custom Duty, types of custom duty, prohibition of Importation and Exportation of Goods, Valuation of Goods under custom Act, valuation of custom duty, Levy and Exemption from customs duties, Custom duty authorities and their powers, penalties and prosecutions.

## **B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

### **GROUP A PAPER III<sup>rd</sup>**

## **Business Ethics and Corporate Governance**

**MM: 100**

### **Unit-1**

Conceptual Framework- Concept of Ethics and Governance; Domain of Ethics and Governance- Equality, Justice, Rights and Liberties, Society, Morality and Socio-Cultural Values, Importance of Ethics and Governance.

### **Unit-2**

Ethical Mind and Action: Concept of Mind; Objective and Subjective Mind; Duality of Personality; Theory of Action (Karma); Managing Mind for Ethics-Aspirations and Greed, Lust, Anger, Haughtiness, Infatuation, Agitations and Disturbances, Stress of Immoral Act; Paths of Self Development; Stages of Self Development.

### **Unit-3**

Ethics in Business: Concept of Business Ethics; Features of Business Ethics; Elements of Business Ethics; Ethics and Profit Motive; Ethics and Business Management- Ethical Issues Concerns in India Business Scenario; Importance of Ethics in Business.

### **Unit-4**

Corporate Governance: Concept of Corporate Governance; Issues in Corporate Governance; Corporate Governance and Managerial Obligations; Good Corporate Governance- Obligation to Society, Obligations to Investors, Obligation to Employees, and Obligations to Customers; Importance of Corporate Governance; Need for Corporate Governance in India.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP B PAPER I<sup>st</sup>**

**Corporation Finance**

**MM: 100**

**Unit-1**

Operating and Financial Leverage: their measures; effects on profit, analyzing alternate financial plants, combined financial and operating leverage.

**Unit-2**

Divided Policies: issues in divided policies; Walter's Model' Gordon's Model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

**Unit-3**

Management of Working Capital: nature of working capital, significance of working capital, operating cycle and factors determining working capital requirements.

**Unit-4**

Management of working capital- cash, receivable and inventories.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP B PAPER II<sup>nd</sup>**

**Securities Market Operations**

**MM: 100**

**Unit-1**

Indian Securities Market: An introduction, Corporate Securities- Equity Shares, Bonds and debentures, Preference Shares, Derivatives.

**Unit-2**

Securities Trading: Main Provisions of securities contract and Regulation Act 1956 relating to stock exchanges and brokers.

**Unit-3**

SEBI guidelines for new issue market and stock exchanges-issue managers, bankers, registrars, underwriters, brokers e.t.c.

**Unit-4**

Investor Protection: Meaning and Significance Investor Protection under SEBI Act and Indian Companies Act 1956.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP B PAPER III<sup>rd</sup>**

**Indian Financial System**

**MM: 100**

**Unit-1**

Finance: role of finance in an economy; kinds of finance; financial system; components; financial intermediaries; markets and instruments and their functions.

**Unit-2**

Development Banks a brief study of IDBI, IFCI, SIDBI and other non-banking financial institution: their main features; Unorganised credit markets in India-main features.

**Unit-3**

Problems and policies of allocation of Institutional Credit: problems between the government and the commercial sector: inter0-sectoral and inter-regional problems; problems between large and small borrowers; operating of conflicting pressure before and after bank nationalization in 1969.

**Unit-4**

Interest Rates: various rates in India (viz bond rate, bill rate, deposit rates, etc.) administered rated and market determines rates, source of difference in rates of interest; behaviour of average level of interest rates since 1951- impact of inflation and inflationary expectations.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP C PAPER I<sup>st</sup>**

**Retailing and Distribution Management**

**MM: 100**

**Unit-1**

Retailing: Types, Functions: Departmental Stores, Convenience Stores, Supermarkets, chain stores, Specially stores, Door to Door selling, Direct Marketing Retail vending Machines, Retail Cooperatives.

**Unit-2**

Distribution channels: Concept, role & types. Process of Distribution- Meaning, Types of Process of distribution. Retailer & whole seller; Meaning, Characteristics, Service & Classification.

**Unit-3**

Physical distribution of goods: Meaning, factors affecting physical distribution system, functions Importance & responsibility. Transportation; Meaning & Different Modes, Ware housing: Importance & types, Inventory control, order processing. Marketing Logistics: A brief discussion only.

**Unit-4**

Personal selling: Meaning, characteristics, Process & importance, Qualities of salesman, Classification of a successful sales person, functions of salesman.



**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP C PAPER II<sup>nd</sup>**

**International Marketing Management**

**MM: 100**

**Unit-1**

Promotion of Product/ Services Abroad: Methods of International promotions; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

**Unit-2**

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sale agents.

**Unit-3**

Export Policy and Particles in India: EXIM policy –an overview; Trends in India's foreign trade: Export assistance and incentives.

**Unit-4**

Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; export procedures.

**B.COM III<sup>rd</sup> YEAR SEMESTER VI<sup>th</sup>**

**GROUP C PAPER III<sup>rd</sup>**

**Advertising and Sales Promotion**

**MM: 100**

**Unit-1**

Advertising: Concept, Scope, role, functions & benefits of Advertising, Legal, Social & ethical aspects of advertising Media- Important media and their merits & Demerits, media Selection.

**Unit-2**

Advertising Strategy, Creative Advertising, Copy Evaluation, Layout of Advertisements, Appeals in Advertising, Advertising Agencies and its role.

**Unit-3**

Promotion- Meaning, Objective, Importance & Methods of Promotion, Promotion Mix Schemes of Sales and Promotion.

**Unit-4**

Sales Promotion- Nature, Importance & Process, Methods/ Techniques of Sales Promotion, Sales Forecasting. Sales Budget, Sales Quotas and Sales Territories.