

Syllabi for Discipline Specific Course(s)

Semester I

Session: 2024-25

Name of Program	B.com	Program Code	DSC
Name of the Course	Financial Accounting	Course Code	24COM401DS01
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate.

Course Learning Outcomes (CLO):

CLO 1: Students will be able to explain the fundamental concepts of financial accounting, including basic terms and Generally Accepted Accounting Principles (GAAP).

CLO 2: Students will develop the ability to differentiate between capital and revenue items and understand the methods and implications of computing depreciation.

CLO 3: To Identify and rectify accounting errors, and prepare final accounts with adjustments.

CLO 4: To Compare manual and computerized accounting systems, understand their advantages and limitations, and source appropriate accounting software, with a focus on accounting for non-profit organizations.

Unit 1: Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles; Accounting Standard- ASI, Journalizing, Posting, and Preparation of trial balance.

Unit 2: Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation-- straight line method and diminishing balance method, change of method. Accounting Standard 10

Unit :3 Accounting Error and Their Rectification, Final Accounts with adjustments

Unit 4: Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting for non-profit organizations

References:

- Goel, D.K., *Financial Accounting*, Avichal Publishing company, New Delhi
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) *Accounting: Text and Cases*, Mc Graw-Hill Education, 13th Edition.
- S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi, 6th Edition.
- SPyengar (2005), *Advanced Accounting*, Sultan Chand & Sons, Vol. 1.
- Goyal, B. K., & Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.
- Tulsian, P.C. "Financial Accounting" S Chand Ltd., New Delhi.
- Monga, J. R. & Bahadur, R. "Financial Accounting: Concepts and Applications" ScholarTech Press, New Delhi.

Semester I

Session 2024-25

Name of Program	B. Com	Program Code	DSC
Name of the Course	Business Statistics	Course Code	24COM401DS02
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note:The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidates shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

Course Learning Outcome: -

CLO1: Students will be able to explain the meaning, definition, needs, and objectives of statistics, and demonstrate the ability to collect, classify, and tabulate data, as well as present it graphically and diagrammatically.

CLO2: To understand and calculate measures of central tendency and variation, including mathematical and fractional averages, and measures of absolute and relative variations.

CLO3: Students will develop the ability to calculate and interpret moments, skewness, and kurtosis (including Sheppard's corrections), and understand the construction and application of index numbers.

CLO4: To explain the meaning and importance of probability, understand different schools of thought on probability, and calculate probability using the addition, multiplication, and Bayes' theorems, as well as compute mathematical expectations and solve numerical problems involving probability.

Unit :1

Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit 2:

Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

Unit 3:

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit 4: Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

References:

1. Dr.S.P.Gupta, *Statistical methods*, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, *Fundamentals of Statistics*, Kitab Mahal.
3. N.P.Aggarwal, *Quantitative Techniques*, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, *Statistics for Business and Economics*, Mcmillan India Ltd., New Delhi.

Syllabi for Skill Enhancement Course(s)

Semester I

Session: 2024-2025

Name of Program	UG (Single Major)	Program Code	SE
Name of the Course	Business Communication	Course Code	24COM401SE01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Course Learning Outcomes (CLO):

CLO 1: To impart a basic understanding of written business communication, including letters, reports, and email in different business situations.

CLO 2- To improve students' Interpretation, reading, writing and speaking skills for official communication.

CLO3- To enhance proficiency and competencies in verbal and non-verbal communication skills with a holistic long-term perspective of professional career of students.

CLO 4- To educate about preparing clear and concise written business documents.

CLO 5- To make students conversant with business or official communication terms useful in routine business operations.

Unit 1:

Business Communication- Meaning and Process of Business Communication, Importance of effective Communication, Types of Business Communication, Barriers to Communication, Essentials of an Effective Communication System.

Unit 2:

Communication Skills: Reading skills, listening skills, note making, persuasive speaking, Body language, Gestures.

Unit 3:

Business Email Writing: Process of writing Email, Writing Style and Skills, Email Etiquette and Email Samples

Unit 4:

Business Letter Writing: Points to be considered before writing business letters, Types of Business Letters, Business letter Format and Samples

Skill Enhancement Activities:-

- Use word processor to prepare Resume
 - Use of mail merge in Word Processor
 - Systematically draft different emails
 - Prepare a Letter of Internship requisition and send email.
 - Install and uninstall a Web Browser and Record the Steps
- Any other activities, which are relevant to the course.

Managerial Skills
Course Code: 24DMBA402D001

L-T-P
3-1-0

External Marks: 70
Internal Marks: 30
Time: 3 Hours

Course Objectives:

1. To acquaint the students with the basics of managerial skills and their application in managing the business more effectively and more efficiently.
2. To offer exposure to students of the importance of social psychological setup in becoming a dynamic manager.

Course Outcomes:

On successful completion of the course, the students will be able to:

1. Understand the essential managerial skills and the applications;
2. Learn how to solve an analytical problem, and why employee empowerment and delegation of work are crucial;
3. Know the importance of team building and group behavior in an organization;
4. Analyze the importance of communication and motivation skills in developing effective and efficient managers.

UNIT-I

Introduction to managerial skills: Meaning and concept of managerial skills, Need and its importance, Techniques of skill development for effective management, Application of management skills. Coordination and Interpersonal roles.

UNIT-II

Problem-solving: Problem-solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity Empowering and delegating: Meaning of empowerment, dimensions of empowerment, how to develop empowerment, inhibition of empowerment, delegating works.

UNIT-III

Teams and Groups: Team Building, developing teams and teamwork, advantages of a team, leading a team, team membership, Group Dynamics, Group Behaviour, Cohesion, Importance of Brain Storming, Sensitivity Training, Nominal Group techniques, Leadership and competence development.

UNIT-IV

Communication: Process of communication, Need and Importance of communication skills, Types of communication, conduct of meetings, Interviews, reporting of projects, reporting of case analysis, Building self-confidence, Role of motivation skills in developing managers

Suggested Readings:

1. *Essentials of Management* by Herald Koontz, Weihrich and Camke, Tata-McGraw Hill Publishing House.
2. *Management* by James A.E. Steer, Freeman, Gilberth, Pearson Publishing House.
3. *Management* by Robbins, Coulter, Fernandez Pearson Publishing House.
4. *Richard L. Dutt: Principles of Management*, Cengage Learning India.
5. *V.S.P. Rao Managerial Skills* Excel Books, 2010, New Delhi
6. *David A Whetten, Career Developing Management skills*, PHI 2008
7. *Ramnik Kapoor Managerial Skills* Path Makers, Bangalore
8. *Kevin Gallagher, Skills development for Business and Management Students*, Oxford, 2010
9. *Munipally, Multidisciplinary Business Communication Strategies* Tata McGraw Hill.
10. *Robbins Stephen P: Organizational Behaviour*, Pearson.

Instructions for External Examiner: The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal marks.

Syllabi for Multidisciplinary Courses

Semester I
Session: 2024-25

Name of Program	B.COM	Program Code	MDC
Name of the Course	Financial Literacy	Course Code	24COM401MD01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Course Learning Outcomes (CLO):

CLO 1: Understand the significance of financial literacy and the process of financial planning, including the preparation of personal, family, business, and national budgets.

CLO 2: Identify and differentiate between various types of banks and banking products/services, as well as post office savings schemes and services provided by India Post Payments Bank.

CLO 3: Gain knowledge about different life insurance policies, health insurance plans, and property insurance policies, and understand the offerings of post office life insurance schemes.

CLO 4: Familiarize with key terms and concepts used in stock markets, including various types of shares, market indices, and stock market transactions, as well as the taxation on capital gains and mutual funds.

Unit 1: INTRODUCTION, FINANCIAL PLANNING AND BUDGETING

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy - level of education, numerical and communication ability; Various financial institutions - banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services.

Meaning, importance and need for

budget deficit.

Unit 2: BANKING SERVICES AND FINANCIAL SERVICES IN INDIAN POST OFFICE

Types of banks; Banking products and services - Various services offered by banks; Types of bank deposit accounts - savings bank account, term deposit, current account, recurring deposit; pan

Various types of loans - education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge; Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, che

counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearances services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.

Post office savings schemes; savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen saving scheme, Sukanya samridhi yojana

; India post payments bank. Money transfer: money order, e-money order, Indian postal order.

Unit 3: INSURANCE SERVICES

Life insurance policies; life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies.

Property insurance policies, Post office life insurance schemes; post life insurance and rural postal life insurance.

Unit 4: STOCK MARKETS - SOME BASIC CONCEPTS

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, Initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call

References:

Avadhani, V.A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.

Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.

Kothari, A. (2010). Financial Services in India - Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.

Milling, B.E. (2003). The Basics of Finance: Financial Tools for Non-

Financial Managers. Indiana: universe Company.

Mitra, S., Asl, S.K., Sahu, A.P., & Stern, H.J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.

Zokalyte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

B.Com II - IIIrd Semester w.e.f. session 2018-19

Paper: Corporate Accounting-I

Code: 3.01

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & **Sweat shares**; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types, Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit- IV

Profit or loss before and after incorporation. Final accounts of companies.

Suggested Readings:

1. Shukla M.C., Grewal T.S. and Gupta S.C. *Advance Accounts: S.Chand & comp., New Delhi.*
2. Gupta R.I. & Radha Swami M. *Company Account: Sultan Chand, New Delhi*
3. Monga J.R., Ahuja Girish and Sehgal Ashok *Financial Accounting: Mayur paper backs, Noida*
4. Goel, D.K., *Corporate Accounting, Arya Publications, New Delhi*

B.Com II - IIIrd Semester w.e.f. session 2018-19
Paper: Business Statistics- I
Code 3.02

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement: Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit- II

Central Tendency and Partition values: Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.

Unit- IV

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

Suggested Readings:

1. Dr. S.P. Gupta, *Statistical methods*, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, *Fundamentals of Statistics*, Kitab Mahal.
3. N.P.Aggarwal, *Quantitative Techniques*, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, *Statistics for Business and Economics*, Memllan India Ltd., New Delhi.

B.Com II - IIIrd Semester w.e.f. session 2018-19

Paper: Business Regulatory Framework- I

Code: 3.03

Time: 3 Hours

Theory Paper Max Marks: 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Suggested Readings:

1. *M.C. Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D. Kapoor, Merchantile Law, Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C. Sarkar and Sons, kolkata.*

B.Com II - IIIrd Semester w.e.f. session 2018-19
Paper: Corporate Law- I
Code: 3.04

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit- III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Aytar Company Law Eastern Book Company, Lucknow.

B.Com II - IIIrd Semester w.e.f. session 2018-19
Human Resource Management
Code 3.05

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

An Introduction to Human Resource Management

Definition, Importance objectives and scope of Human Resource Management (HRM).

Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization.

Evolution and Growth of Human Recourse Management (HRM) India.

Unit-II

Recruitment Selection and Training

Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.

Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training.

Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India.

Unit-III

Wage and Wage Incentives

Wages: - Meaning, Objective and Theories of wages,

Methods of wage Programme: - Time wages and Piece wages methods

Concept of wages: - Fair, Minimum and Living wage, Factors determining wage

Structure of an organization, essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives

Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

Unit- IV

Industrial Relations and Industrial Unrest

Industrial Relations: - Concept, Importance and Objectives of industrial relations,

Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of

Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.

Suggested Readings:

1. *Human Resource Management: Concepts and Issues*, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.
2. *Human Resource Management* by R. Wayne Mondy, Pearson Publications, Delhi.
3. *Human Resource Management* by C.B. Gupta.

B.Com II - IIIrd Semester w.e.f. session 2018-19

Optional Paper: Basics of Retailing

Code: 3.06 (ii)

Time: 3 Hours

Theory Paper Max Marks: 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser - franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

B.Com.III Pass Vth Sem w.e.f. from 2018-19

Paper: Taxation Law-I

Code 5.01

Time: 3 Hours

Theory Paper Max Marks: 80

Internal marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.

Unit-II

Income from Salaries (including retirement benefits); Income from House property.

Unit-III

Profits and Gains from Business or Profession; Depreciation; Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.

Suggested Readings:

1. *Income Tax Law and Accounts-* Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House Agra
2. *Direct Taxes law & Practice* – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra
3. *Direct Taxes law & Practice* – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. *Simplified Approach to income Tax:* Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Paper: Cost Accounting – I
Code: 5.02

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least **THREE** numerical and **THREE** theoretical questions in the question paper.

Unit-I

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.

Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – II

Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – III

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit – IV

Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts : Meaning, Objectives and procedure.

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sulian Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Paper: Accounting For Management
Code : 5.03

Theory Paper Max Marks: 100
Internal marks: 20

Time: 3 Hours

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Important: The Examiner will set at least **THREE numerical** and **THREE theoretical** questions in the question paper.

Unit – I

Management Accounting: Nature and Scope of Management Accounting; Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer Management Accounting Principles, Management Accounting vs Financial Accounting vs Cost Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit – II

Analysis and Interpretation of Financial Statements: meaning and types of financial statements analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit – III

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning

Unit – IV

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

Suggested Readings

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot, Jaipur.
2. R.Kishore – Advance Management Accounting – Taxam allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata McGraw Hill.
4. A.Morngren, Sundem, Stratton – Introduction to Management Accounting – Pearson Accounting
5. S.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Paper: Financial Market Operations
Code : 5.04

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing. Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit – II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Unit - III

Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository.

Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit – IV

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, types, SEBI guidelines.

Suggested Readings:

1. *Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.*
2. *Gupta Suraj b: Monetary Planning in India: Oxford, Delhi.*
3. *Gupta Suraj b: Monetary Economics: S.Chand & Co. New Delhi.*
4. *Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.*
5. *Hooda, R.P.: Indian Securities Markets- Investors View Point; Excell Books, New Delhi.*

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Paper: Entrepreneurship and Small Scale Business
Code : 5.05

Time: 3 Hours

Theory Paper Max Marks: 100
Internal marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and relation to the economy. Entrepreneurship as a interactive process between the individual and environment. Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing entrepreneurial motivation and capacity and capability building).

Unit – II

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. (The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.)

– III

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification, Crises in business growth.

Unit – IV

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Optional Paper : Essentials of E-Commerce -I
Code 5.06 (iii)

Time: 3 Hours

Theory Paper Max Marks: 80
Internal marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit – I

Introduction of E-Commerce:- Definition, Main activities of E-Commerce Benefits of E-Commerce, E-Commerce Applications, E-Commerce systems, Advantages and disadvantages of E-Commerce, E-Commerce Technologies, Types of E-Commerce: B2B, B2C, C2B, B2G,G2C, Mobile commerce, E-Commerce and the Trade cycle, E-Markets, Future of E-Commerce Introduction to Portals: Functions of Portals, Advantages of Portals, Market place for E-Commerce, E-Commerce Portals, Types of Portals.

Unit – II

Business to Business Electronic Commerce: Inter organization Transactions, Introduction to Electronic Market, Online Shopping, Online Purchasing, Models of Electronic Market, Markets Category, E-Business, B2B E-Commerce, B2B application, B2B Electronic Commerce requirements, Virtual Supply Technologies, Electronic Applications Categories, Electronic Tailing, E-Tailing in India, Auctions and the Emerging Electronic market place, Essential Elements of an Electronic Business, Differentiation in Catalogs for B2B as opposed to B2C, Instant Messaging, Electronic Date interchange (EDI): Definition, Benefits of EDI, Applications of EDI.

Unit –III

Business to Commerce electronic commerce: Definition, e-shop, Internet Shopping and the Trade cycle, Advantages and disadvantages of consumer e-Commerce. **Electronic Payment Systems:** Introduction, Traditional Payment Systems, Modern Payment system: PC Banking, Credit cards, Electronic Cheque, Micro payments, Smarts cards, E-cash, EFT. **Security Schemes:** Encryptions, Digital Signatures, Security Certificates, Protocols used in Internet Security; Secure Socket Layer (SSL), Secure Hypertext Transfer Protocol (SHTTP), Secure Electronic Transaction (SET), e- Commerce, I.T.Act. 12

Unit – IV

E-Banking/ Online Banking: Introduction, Advantages of Online Banking, issues in Internet Banking, Tools of Financial Banking, E-Banking Risks, e-Commerce and Internet: Definition, e-Commerce Technical components: Web resources, ISP, Cookies; Evolution of the Internet, Internet for Business, TCP/IP and OSI Model protocol, Broad Band Technology. Supply chain management; Definition, Different categories of supply chain, Functions of SCM, Benefits of SCM;

Books suggested

1. *e-Commerce, CSV, Murthy, Himalaya Publishing House.*
2. *e-Commerce, Keunth. L. Landon, Pearson Education.*
3. *e-Commerce, Renu Gupta, Mahavir Publications.*
4. *e-Commerce, David Whiteley, Tata Mcgraw-Hill.*