

Faculty of Commerce
P.K.University
Shivpuri (MP)



Evaluation Scheme & Syllabus
Bachelor of Commerce (Honours)
(B.Com-Hons.)
(Effective from session 2019-20)

BACHELOR OF COMMERCE (HONS.)
SYLLABUS
AND
EXAMINATION SCHEME
(THREE YEAR DEGREE PROGRAMME)

B.COM (H) IST YEAR SYLLABUS

Paper Code	Subjects	Optional/ Compulsory	Paper	MARKS		
				External	Internal Assessment	Maximum Mark s
B.Com(H)- c- 101	1.Accounti ng Group	Compulsory	1. Financial Accounting	40	10	50
B.Com(H)- c- 102			2. Business Mathematics	40	10	50
B.Com(H)- c- 103	2. Managem ent Group	Compulsory	1. Business Organization and Communication	40	10	50
B.Com(H)- c- 104			2.Principals of Management	40	10	50
B.Com(H)- c- 105	3. Applied Economics Group	Compulsory	1. Micro Economics	40	10	50
B.Com(H)- c- 106			2. Macro Economics	40	10	50
B.Com(H)- c- 107	4.General Group	Compulsory	1. Fundamentals of Computer	40	10	50
B.Com(H)- c- 108			2. Corporate Laws	40	10	50
B.Com(H)- c-109		Compulsory	Personality Development	25	25	50
			TOTAL			450

*** Minimum Passing Marks for Exam 36%**

B.COM (H) 2ND YEAR SYLLABUS

Paper Code	Subjects	Optional/ Compulsory	Paper	MARKS		
				External	Internal Assessment	Maximum Marks
B.Com(H)-c- 201	1.Accounting Group	Compulsory	1. Corporate Accounting	40	10	50
B.Com(H)-c- 202			2. Advanced Accounting and Practice	40	10	50
B.Com(H)-c- 203	2. Management Group	Compulsory	1. Marketing Management	40	10	50
B.Com(H)-c- 204			2. Financial Management	40	10	50
B.Com(H)-c- 205	3. Applied Economics Group	Compulsory	1. Public Finance	40	10	50
B.Com(H)-c- 206			2. Advanced Statistics	40	10	50
B.Com(H)-c- 207	4.General Group	Compulsory	1.Income tax law and Practice	40	10	50
B.Com(H)-c- 208			2. Cost Accounting	40	10	50
B.Com(H)-c-209		Compulsory	Tally Certification	25	25	50
			TOTAL			450

*** Minimum Passing Marks for Exam 36%**

B.COM (H) 3rd Year Syllabus

Paper Code	Subjects	Optional/ Compulsory	Paper	MARKS		
				External	Internal Assessment	Maximum Marks
B.Com(H)-c- 301	1.Accounting Group	Compulsory	1.Accounting for Managerial Decision	40	10	50
B.Com(H)-c- 302			2. Corporate Tax Planning	40	10	50
B.Com(H)-c- 303	2. Management Group	Compulsory	1. Human Resource Management	40	10	50
B.Com(H)-c- 304			2. Research Methodology	40	10	50
B.Com(H)-c- 305	3. Applied Economics Group	Compulsory	1. Banking Law and Practice	40	10	50
B.Com(H)-c- 306			2. Indirect Tax Law and Practice	40	10	50
B.Com(H)-c- 307	4.General Group	Compulsory	1. Financial System and services	40	10	50
B.Com(H)-c- 308			2. Auditing and Corporate Governance	40	10	50
B.Com(H)-c-309		Compulsory	Project Report	100	-	100
			TOTAL			500

*** Minimum Passing Marks for Exam 36%**

***Minimum Passing Marks for Project VIVA 50%**

B.COM (H) 1st Year Syllabus

Paper Code	Subjects	Optional/ Compulsory	Paper
B.Com(H)- C- 101	1. Accounting	Compulsory	1. Financial Accounting
B.Com(H)- C- 102	Group		2. Business Mathematics
B.Com(H)- C- 103	2. Management	Compulsory	1. Business Organization and Communication
B.Com(H)- C- 104	Group		2. Principals of Management
B.Com(H)- C- 105	3. Applied	Compulsory	1. Micro Economics
B.Com(H)- C- 106	Economics Group		2. Macro Economics
B.Com(H)- C- 107	4. General Group	Compulsory	Fundamentals of Computer and PC Software
			Corporate Laws

Session	2019-22
Class	B.com(Hons.)
Year	First
Subject	Accounting Group
Title of the Paper	Financial Accounting
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 101
Maximum Marks	50
Internal/ External	10/40

LEARNING OUTCOMES

1. To cultivate accounting knowledge relating to special transactions like Hire purchase and Installment purchase.
2. To develop understanding of various methods of maintaining accounts of branches.
3. To enhance knowledge regarding dissolution, insolvency, amalgamation and conversion of partnership firms.
4. To promote accounting knowledge relating to Royalties.
5. To enable the students to understand the process for valuation of loss of stock in the event of fire.

Unit -1	Concept of Double Entry system, Accounting Principles, Journal, Ledger, Trial Balance, Types of Cash Book (one/Two/Three column) Accounting Standards, IFRS-Basics
Unit -2	Final Accounts- with Adjustments, Bank Reconciliation statement, Depreciation Accounting (As per Accounting Standard 6)
Unit -3	Accounting for Hire Purchases and Installment system Hire Purchase: Meaning, legal provisions (including repossession) calculation of interest - when rate of interest and cash price is graver when cash price and total amount payable is given, when rate of interest and installments amount are given but cash price is not given, calculation of cash price under annuity method. Journal entries and ledger accounts in the books of hire purchaser and hire vendor - accounting treatment of default and repossession of the asset. Concepts of operating and financial lease (theory only). Installment Payment system - Meaning - difference between hire purchase and installment system.
Unit-4	Branch Accounting concept of Dependent Branch: Accounting Aspects, Debtors Method, stock and debtors Method, Branch final accounts Method and whole sale basis system, Independent Branch: Concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Foreign Branch: Concept, Integral Foreign Operation and Non Integral Foreign Operation (Types) Departmental Accounting: Meaning and Definition, Need, Calculation of net profit of various department and allocation of expenses on the basis of suitable base, preparation of common balance sheet and treatment of unrealized profit.
Unit -5	Accounting for the Partnership Firm Partnership: Essential Features of Partnership, Partnership Deed, Final Account, past Adjustment, Fixed and floating capital (FLUCTUATING), Change in profit sharing Ratio, Admission & Retirement of a Partner Partnership Accounts: Death of Partner, Dissolution of partnership Firm with Insolvency of Partners, Gradual Realization of Asset and Piece meal distribution

Suggested Readings:

- 1.Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga,J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
5. P.C. Tulsian, Financial Accounting ,TataMcGraw Hill, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari,FinancialAccounting,Vikas publishing House, New Delhi.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.

Class	B.com (Hons)
Year	First
Subject	Accounting Group
Title of the Paper	Business Mathematics
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 102
Maximum Marks	50
Internal/ External	10/40

LEARNING OUTCOMES

The objective of this course is to teach the mathematical concepts and principles of multivariate calculus, and matrix algebra, differential equations and their applications in business and economics. The course involves concept understanding, problem formulation and solution, graphing, and computer application.

Unit -1	Average, Ratio and Proportion, percentage, logarithms and Antilogarithms Percentages and Calculations, Profit and Loss, Simple Interest, Compound Interests, Annuities, True Discount, Banker's Discount.
Unit -2	Basic Concept of Set Theory :Set, Singleton, Finite and Infinite sets Subsets Proper subsets, Equality of sets, Union, Intersection and Difference of sets, Universal set, De Morgan laws, Symmetric difference of sets, Generalized De Morgan laws, Cartesian product of sets, operations on Sets, Venn Diagram.
Unit -3	Functions, Types of Functions. Linear Equations in two variables. Solutions of linear Equations' Applications of Linear Equations in Business. Simultaneous Equations - Meaning, Characteristic Types and Calculations. Solutions of simultaneous Equations.
Unit-4	Matrices Definitions and Calculations Multiplication of Matrices, Transpose of matrices, Determinants, Minors and Co factor. Adjoint and Inverse of Matrices, System of linear Equations and Its Applications
Unit -5	Quadratic Equations in one Variable, Solution of quadratic equations .Inequalities Programming (Two variables) using Graphical Method. 'Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility. Differentiation of Functions of Single Variable (excluding trigonometric functions), Break Even Analysis, Simple problems of Maxima and Minimum.

Suggested Readings:

1. Allen R. G. D., Business Mathematics, MacMillan New Delhi
2. J. P. Singh, Business Mathematics, Himalaya publishing House, Mumbai
3. N.K. Nag, Business Mathematics, Kalyani publisher, New Delhi
4. Kapoor V.K., Business Mathematics, sultan chand and Sons, New Delhi
5. D.c. Agrawal, Discrete Mathematics, shree sai publication, Meerut.
6. Kapoor v.K., operations Research, sultan chand and sons, New Delhi

Class	B.com (Hons.)
Year	First
Subject	Management Group
Title of the Paper	Business Organization and Communication
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 103
Maximum Marks	50
Internal/ External	10/40

LEARNING OUTCOMES

1. To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.
2. The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.
3. Expose students to the theoretical and practical aspects of business communication.
4. Develop necessary skills among students with regard to drafting letter, keeping in mind mail structures and etiquettes.

Unit -1	Foundation of Indian Business Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.
Unit -2	Forms of business organization: Sole proprietorship, One person company Joint Hindu Family Firm, Partnership Firm, Joint stock company, Cooperative society, Limited liability Partnership. Choice of forms of business organization Entrepreneurial Process: Idea generation, Feasibility study , Basic consideration in setting up a Business Enterprise.
Unit -3	Nature, Process and Importance of communication , Types of communication (Verbal & Non Verbal), Different forms of communication Barriers to communication: Linguistic Barriers, Psychological Barriers, Interpersonal. Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers
Unit-4	Business Correspondence Letter writing, Presentation, Inviting quotations, Sending quotations, placing orders, Inviting Tenders, Sales letter, Claim & adjustment letter and social correspondence, Memorandum, Inter-office Memo, Notice, Agenda, Minutes, Job application letter, Preparing the resume. Report Writing Identify the types of reports, define the basic format of a report, Identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, Diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

Unit -5	<p>Business language and presentation Importance of Business language, Vocabulary words often confused, words often misspelt, Common error in English, Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids</p> <p>Technology and Business Communication Role, effects and advantages of technology in business communication like email, text messaging, instant messaging and modern technique like video Conferencing, Social networking. Strategic importance of e-communication.</p>
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Suggested Readings:

1. R.C. Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata McGraw Hill Publishing Company Limited.
2. Dr. Partho Pratim Roy: Business Communication - The basics, Himalayas Publishing House.
3. Singh. B.L. & Chhabla. T.N.. Business Organisation and Management, Sun India Publications. New Delhi.
4. Tulsan. I}.C.: Business Organization & Management, Pearson Education, New Delhi.
5. Tripathi P.C.; Principles of Management, Tata McGraw Hill Publishing. New Delhi.
6. Barry. Linr. Chandler, John, Clark, Heather; Organisation and Management. Thompson Learning, New Delhi.
7. Kotler, Philip: Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi.
8. Robbins, Stephen P : Business Today: New World of Business, Harcourt College.

Class	B.com (Hons.)	
Year	First	
Subject	Management Group	
Title of the Paper	Principals of Management	
Compulsory/ Optional	Compulsory	
Paper Code	B.Com(H) - C- 104	
Maximum Marks	50	
Internal/ External	10/40	

LEARNING OUTCOMES

1. To cultivate conceptual and working knowledge relating to the evolution and functions of managers.
2. To develop understanding of various types and techniques of planning.
3. To enhance knowledge regarding organization of managerial and other business activities.
4. To promote accounting knowledge relating to staffing, motivation and Leadership.
5. To enable the students to understand the process for organization Communication.
6. To provide knowledge to techniques of control.

Unit -1	Introduction to Management concept: Need for Study, Managerial Functions - An overview; co-ordination, Essence of Management. Evolution of the Management Thought, classical Approach - Taylor, Fayol, Neo-classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioral Approach, Systems Approach, contingency Approach - Lawrence&Lorsch, MBo - peter F. Ducker, Reengineering - Hammer and Champy, Michael porter - Five-force analysis, Three generic strategies and value chain, analysis, Senge's Learning Organization, Fortune at the Bottom of the Pyramid'- C.K. prahalad.
Unit -2	Planning Types of Plan - An overview to highlight the differences, Strategic planning - concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environmen0 - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, competitor Analysis), Business environment; Concept and Components, Decision-making - concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)
Unit -3	Organizing concept and process of organizing -An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority, Formal and Informal Structure; Principles of Organizing; Network Organization Structure.
Unit-4	Staffing and Leading Staffing: concept of staffing, staffing process, Motivation: concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need Hierarchy Theory; Hertzberg's Two-factor Theory, vroom's Expectation Theory. Leadership: Concept, Importance, Major theories of Leadership (Linker's scale theory, black and Mouton's Managerial (Grid theory, House's path Goal theoryFredFie lder, situational Leadership), Transformational Leadership, Transforming Leadership, communication: concept, purpose, process; Oral and written communication, Formal and informal communication networks. Barriers to communication, overcoming barriers to communication.
Unit -5	Controlling control: concept, Process, Limitations, principles of Effective control, Major Techniques of control - Ratio Analysis, ROI, Budgetary control, EVA, PERT/CPM. Emerging issues in management

Suggested Readings:

1. P.c. Tripathi& P.N. Reddy principles of Management- Mc Graw Hill
2. Meenakshi Gupta Principles of Management- pHI
3. T.N. Chhabra Principles of Management Dhanpat Rai, New Delhi

Class	B.com (Hons.)
Year	First
Subject	Applied Economics Group
Title of the Paper	Micro Economics
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 105
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

1. To make students aware of the basic economic concepts and theories of economics.
2. Develop the conceptual foundations and analytical methods used in micro economics;
3. Familiarize the students with the basics of consumer behavior, behavior of firms and Market equilibrium;
4. To develop among students the ability to understand and appreciate the economic Theories and their application in real economic life.

Unit -1	The economy and Basic Problem: what is an economy? How an economy Works? Basic Problem of an economy, How Market Mechanism solves the basic Problems of economy Introduction to Microeconomics: An overview on economics, Concept of Microeconomics, Methodology of Positive Economics- Model building, Uses of Microeconomics theories & Limitation,
Unit -2	Utility Analysis: concept, Types of utility, Features of utility, Law of Diminishing Marginal Utility, assumptions & exceptions of Law of Diminishing Marginal utility, Consumer Equilibrium, Consumer Surplus & Indifference Curve
Unit -3	Theory of Demand: Meaning & Definition, characteristics, types of Demand, Law of Demand, Exceptions of Law of Demand, Demand Function (Linear, Non-Linear & Polynomial Demand Function). Elasticity of Demand: concept, Definition, Importance, Types, and Measurement of Elasticity of Demand Supply Analysis: concept, Elasticity of supply & Exception of Law of Supply
Unit-4	Factor of Production - Land, Labor, Capital, Meaning of Production , Production function, Types of Production Functions, Law of variable Proportion, ISOQUANT, Return to Scale, Economies - Internal & External Analysis
Unit -5	Market structure - Concept, Definition, Characteristics, Classification, price determination under perfect competition, Imperfect Competition - Monopoly, Monopolistic competition, Marginal Productivity theory of Distribution

Suggested Readings

1. Deepashree, Business Economics, Ane Books pvt. Ltd., New Delhi.
2. Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
3. Modern Micro Economics Koustsohiarji A. Macmillan New Delhi
4. Mishra & Poori - Himalya publishing House, Mumbai
5. D.N Dwivedi - Vikah publishing House, New Delhi

6. Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
7. Dewett, K.K. Modern Economic Theory, S.chand publication

Session	2019-22	
Class	B.com (Hons.)	
Year	First	
Subject	Applied Economics Group	
Title of the Paper	Macro Economics	
Compulsory/ Optional	Compulsory	
Paper Code	B.Com(H) - C- 106	
Maximum Marks	50	
Internal/ External	10/40	

LEARNING OUTCOME

To provide a systematic introduction to mainstream approaches to the study Of macroeconomics.

To stimulate awareness on macroeconomic challenges and policy management in progressive Nations.

To develop the ability for objective reasoning about macroeconomic issues.

Unit -1	Introduction to Macro Economics: Concept, Nature, Importance, Limitation, origin & Growth of Macroeconomics - Classical Macroeconomics, .Keynesian Revolution', & post Keynesian Revolution (Monetarist school, Neo classical Economics, Supply side economics & Neo-Keynesianism), Difference between Macro & Micro Economics
Unit -2	National Income and its related concept: Meaning, definition, gross Domestic Product, Gross National Product, Net National Product, Methods for Measuring National Income in India (Net product Method, Factor Income Method & Expenditure Method) and Its problems.
Unit -3	Theory of Money and Interest: Definition Of Money, the kinds of money, the function of money, the significance of money in modern economy; The Demand and Supply of Money: Demand for Money, Supply of Money, The source of Money supply, The measure of Money supply in India, Monetary Theories - Quantity theory of Money, Modern Theory of Money,Keynes theory of Money.
Unit-4	Consumption Functions: Components of consumption, Determinant of Consumption, Consumption function Investment Function: component of investment, Motivation of Investment, Investment & Capital, Determinant of Investment &Investment Function
Unit -5	Unemployment and inflation: Definition, Cause Of Unemployment , Consequence of Unemployment, Cures for Unemployment Inflation: Definition, Causes of Inflation, consequences of Inflation, Cure of Inflation

Suggested Reading -

1. R. G. Lipsey and K. A. Chrystal -Economics, Chapters 20 to 28; (Oxford University press).
2. Mankiw N. Gregory, Macroeconomic, McMillan worth publishers, New york.
3. DornbuschRudiger and Stanley Fisher, Macroeconomic, McGraw Hill.
4. Deepashree, Yutita Agarwal, 'oMacro Fconomics", Ane Books pvt Ltd, New Delhi

Session	2019-22	
Class	B.com (Hons.)	
Year	First	
Subject	General Group	
Title of the Paper	Fundamentals of Computer and PC Software	
Compulsory/ Optional	Compulsory	
Paper Code	B.Com(H) - C- 107	
Maximum Marks	50	
Internal/ External	10/40	

Learning Outcomes:

After the completion of the course, Students will be able to:

- Understand the concept of input and output devices of Computers and how it works.
- Understand the concepts, structure, types and design of operating Systems.
- Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
- Understand evolution of internet, its application and its basic services.
- Recognize when to use each of the Microsoft office programs to create professional And academic documents.
- Create and design a word document for general office use.
- Students will have a working knowledge of paragraph formatting, macro and mail Merge in MS-Word. Also the working knowledge of MS-Excel and MS-PowerPoint.

Unit -1	Introduction to Computer System: Block Diagram, components, motherboard, processor, main memory, cache memory, hard disk. Input Devices, output Devices, External storage Devices: Floppy Disk, CD ROM, DVD, USB drives. Types of Software: System Software, Application Software. System software: operating system. Utility programs: anti-virus, disk Cleaning, defragmentation, compression and decompression of files. Application Software: examples of commercial software with brief Introduction. Programming Languages: Low-Level Language, Assembly Language, Middle level Language and High Level Language, compiler, Interpreter, Assembler, Difference between Compiler & Interpreter,
Unit -2	Operating System: Definition, Functions of operating system , CUI, GUI, types of operating system like Single user, Multi-user, Real time, Time sharing & Batch processing, Multiprogramming, Multiprocessing, Multitasking,

	<p>Distributed processing. Elementary idea of various common operating system Prevalent round the world.</p> <p>MS windows: Introduction and its Features, desktop, taskbar, files & folders start menu operations, my computer, network neighborhood, recycle-bin, windows explorer, paint, notepad, understanding the OLE features.</p>
Unit -3	<p>Introduction to MS Word: Advantages of word processing ,creating, saving and editing a document : Selecting, Deleting, Replacing Text, Copying text to another file, insert, Formatting Text & paragraph, Using the Font, Dialog Box, Paragraph Formatting Using Bullets and Numbering-in paragraphs, use of smart Art, checking spelling, Line spacing, Margins, Space before and paragraph, after Mail-merge, Customizing the ribbon.</p> <p>Introduction to MS-EXCEL: Entering Information: Numbers, Formula, Editing Data in a cell, Excel Functions - Date, Text, Logical, Mathematical, Moving & copying Data, Inserting & Deleting Row and column in the worksheet, using Format cells Dialog Box, Using chart wizard, to create a Chart.</p> <p>Introduction to MS-Power Point: Introduction to PowerPoint presentation, Slide show, formatting ,creating A presentation, Inserting smart arts, Adding Objects, Applying Transitions, Animations l effects, Adding tables ,charts & media Files.</p>
Unit-4	<p>An Overview MIS – Definition of MIS , MIS as an evolving concept ,MIS and other Academic Disciplines, Subsystems of an MIS, operating Elements of an Information System, MIS Support for Decision Making.</p> <p>Meaning, functions and applications of - Transaction processing Systems, Management Information Systems, Decision Support systems, Executive Support / Information Systems, Expert Systems</p>
Unit -5	<p>Internet: Meaning, Definitions, history, internet protocols, TCP /IP,FTP,HTTP,URL, Browsers, WWW consortium, Search engines, Introduction to internet, Security Terminology-network security, firewall, cryptography, password, biometrics, digital signature, digital certificate. Business applications of internet, e-mail, useNet, Newsgroup, telnet, intranet, extranet, e ticketing, chatting.</p> <p>E Banking and its benefits: Smart card, e-cash, Online Financial Services, Ecommerce and its types.</p>

Suggested Reading

1. Alexis Leon and Mathews Leon - Internet for everyone (Tech world)
2. Douglas Comer - The Internet Book (prentice Hall)
3. D.P. Goyal, Management Information Systems, McMillan
4. Leon A and Leon M - Introduction to Computers (Vikas)
5. C. Xavier - Introduction to Computers

Session	2019-22
Class	B.com (Hons.)
Year	First
Subject	General Group
Title of the Paper	Corporate Laws
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 108
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

1. To understand the concept of a Joint Stock Company and its inherent characteristics That makes it different from other forms of organization structures
2. Providing knowledge about the origin and history about the concept of a Joint Stock Company
3. To provide knowledge about The Companies Act and its significance rules and Governance for a Joint Stock Company in India
4. To help the students understand the laws, rules and regulations about the genesis of a Company, shareholders, directors, documents etc
5. Enabling the students to analyze the different legal aspects of Company law and Application of the law to specific situations.
6. To understand and appreciate the role played by different people like promoters, Directors, Managers and Company Secretary in the successful functioning of a Joint Stock Company.

Unit -1	Introduction Administration of Company Law [including National Company Law Tribunal (NCLT), National company Law Appellate Tribunal (NCLAT), special courts Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their Legal position, pre-incorporation contracU6n-line registration of a company.
Unit -2	Documents of Company Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission Of shares, buyback and provisions regarding buyback; issue of bonus shares.
Unit -3	Management and Administration of a Company Classification of directors, women directors, independent director, small shareholders director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal Ballot, meeting through videoconferencing, e-voting. Committees of Board of Directors-Audit

	committee, Nominations and Remuneration committee, Stakeholders Relationship Committee, corporate social Responsibility committee.
Unit-4	Dividends, Accounts, Audit, Winding Up, Insider Trading, Whistle Blowing Dividends Accounts, Audit: Provisions relating to payment of dividend, provisions relating to Books of Account, provisions relating to Audit, auditor's appointment, Rotation of auditor, Auditors' Report, Secretarial Audit. Winding Up: Concept and Modes of Winding Up Insider Trading, whistle Blowing: insider Trading; Meaning & Legal provisions; blowing: Concept and whistle Mechanism.
Unit -5	Depositories Law: The Depositories Act 1996 - Definitions; rights and obligations of depositories; participants issuers and beneficial owners; enquiry and inspections, penalty.

Suggested Reading

1. M.c. Kuchhal, and Vivek Kuchhal, Business Law (2010). New Delhi: Vikas Publishing House
2. Avtar Singh, Business Law (2011). Lucknow: Eastern Book Company
3. P. C. Tulsian and Bhamti Tulsian. Business Law (2010). McGraw Hill Education

B.COM (H) 2nd Year Syllabus

Paper Code	Subjects	Optional/ Compulsory	Paper
B.Com(H)- C- 201	1. Accounting	Compulsory	1. Corporate Accounting
B.Com(H)- C- 202	Group		2. Advanced accounting and Practice
B.Com(H)- C- 203	2. Management	Compulsory	1. Marketing Management
B.Com(H)- C- 204	Group		2. Financial Management
B.Com(H)- C- 205	3. Applied	Compulsory	1. Public Finance
B.Com(H)- C- 206	Economics Group		2. Advanced Statistics
B.Com(H)- C- 207	4. General Group	Compulsory	1. Income Tax law & Practice
B.Com(H)- C- 208			2. Cost Accounting

Class	B.com (Hons.)	
Year	Second	
Subject	Accounting Group	
Title of the Paper	Corporate Accounting	
Compulsory/ Optional	Compulsory	
Paper Code	B.Com(H) - C- 201	
Maximum Marks	50	
Internal/ External	10/40	

Learning Outcomes

- To make the students understand the statutory provisions final regarding preparation of accounts of companies
- Evaluate the different situations of capital issue to public tike issue at premium, issue at discount, forfeiture of shares etc.
- Understand the various types of capital structure of the company and their representation in the balance sheet.
- Demonstrate an understanding about the profits of the company and their division.
- Understand the valuation of shares and goodwill and prepare financial statements accordingly.
- Develop the ability to prepare consolidated accounts for a corporate group.
- To help the students, understand the techniques of restructuring and liquidating the corporate entities.

Unit -1	Share: Meaning, types, issue of shares: over subscription, under subscription, forfeiture and re-issue of shares, buy-back of shares, issue & redemption of preference shares, Valuation of
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	Goodwill and shares.
Unit -2	Debentures: Meaning, Types, Issue and Redemption of debentures Final Accounts of companies- (vertical format) (Including calculation of managerial remuneration) disposal of profits, calculation of pre and post incorporation profit/loss. Valuation of goodwill and shares, methods of valuation, Accounts of public utility companies (Electricity company).
Unit -3	Meaning of holding and subsidiary company .Preparation of consolidated balance sheet of holding with one subsidiary company (AS-21), Accounting for liquidation of companies.
Unit-4	Accounting of merger as per AS-14.Internal reconstruction of a company as per Indian accounting standard -14 (excluding inter-company holdings and external reconstruction scheme).
Unit -5	Accounts of banking companies, Asset structure of a commercial bank, Non- performing assets (NPA). Accounts of insurance companies with claim settlement.

Suggested Readings:

1. Maheshwari. S'N. and S. K. Maheshwari. Corporate Accounting. Vikas publishing House, Nerrv Delhi.
2. Naseem Ahmed, " corporate Accounting", ANE Books pvt. Ltd. New Delhi.
3. Gupta, Nirmal. Corporate Accounting. SahityaBhawan, Agra.
4. Jain, S'P' and K'L. Naran g. Corporate Accounting. Kalyam publishers, New Delhi.
5. compendium of Statements and Standards of Accounting. The Accountants Institute of chartered

Session	2019-22
Class	B.com (Hons.)
Year	Second
Subject	Accounting Group
Title of the Paper	Advanced Accounting and Practice
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 202
Maximum Marks	50
Internal/ External	10/40

Learning Outcomes

1. The objective of this paper is to help students to acquire conceptual financial knowledge of the accounting and to impart skills for recording various kinds of business transactions.
2. Students will learn how accounting as an information development and communication system that supports economic decision making and provides value to entities and society.
3. To develop understanding of various methods of maintaining accounts of Royalty.

Unit -1	Accounting of Non-Profit organization : Non-profit entities- feature of Non-profit entities, accounting process , preparation of summaries , receipts and payment account, meaning and special features , Process for preparation- use and limitations
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	Income and expenditures account – features, procedures for preparation of balance sheet.
Unit -2	Value added accounting : meaning , concept and types, reporting of value added , causes of value added , advantage and limitation of value added , preparation of value added statement Meaning of consignment: objective of consignment accounts, accounting in the books of consigner and consignee.
Unit -3	Royalty accounts: Min rent , short working –redeemable dead rent , access Working, ground rent, recoupment of short working, strike and lockout. Higher purchase and installment payment system: meaning and concept, Accounting for higher purchase transactions, problems based on installment payment system.
Unit-4	Banking and insurance companies: legal provision, accounts and books, final accounts of banking, insurance Company: journal, various types insurance, regulation of insurance business, final account, life insurance business, reserve for unexpired risk.
Unit -5	Indian Govt. accounting: commercial accounting and Govt. accounting , terms and Expression of Govt. Finance, basic principles of Govt. accounting in India, Govt. Financial administration, accounting procedure of Govt. expenditure.

Suggested Readings:

1. Maheswari S.N. & Maheswari S.K (2009).Advanced accountancy , New Delhi :Vikas
2. A Mukherjee and m Hanif Advance Accountancy Vol.2 by A K Sehgal.
3. B.K Banerjee Financial Accounting PHILearning Pvt Ltd, New Delhi .

Class	B.com (Hons.)
Year	Second
Subject	Management Group
Title of the Paper	Marketing Management
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 203
Maximum Marks	50
Internal/ External	10/40

Learning Outcomes

1. The objective of this course is to provide basic knowledge of concepts, principles, Tools and techniques of marketing.
2. Able to understand and find the market segments
3. To gain better understanding of marketing mix.

Unit -1	Marketing; Introduction, nature and scope of marketing , importance of marketing ,Marketing concept; tradition and modern Selling vs. marketing , marketing mix, marketing environment, recent trend in Marketing- e-commerce, e marketing, e retailing, mobile marketing and green marketing.
Unit -2	Consumer Behavior and marketing segmentation; nature, scope and significance Of consumer behavior, market segmentation, concept and importance. Basis for market segmentation, positioning, marketing information system, marketing research;

	process and significance.
Unit -3	Product: concept of product, consumer and industrial goods, product planning and development, new product development process, packing; role and function, brand name and trade mark, after sale service, product life cycle
Unit-4	Price: importance of price in marketing mix, factors affecting price of product/ Service, pricing methods, distribution channels: concept, rote and types.' Factors Affecting choice of a distribution channel. retailer and wholesaler Physical distribution channel: Introduction, Concept and advantages. Physical distribution of goods; Transportation, warehousing and logistics.
Unit -5	Sales Promotion: nature and importance of sale promotion, methods of Promotion, optimum promotion mix, advertising. media- their merits and demerits, characteristics of an effective advertisement, personal selling, selling as a career, qualities of a successful sales person, function of salesman. Public relation: meaning and its importance New age media: Internet and mobile advertisement,

Suggested Reading -

- Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha, Marketing Management: A South Asian Perspective, pearson Education.
- McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
- Majaro, Simon, The Essence of Marketing, prentice Hall, New Delhi.
- chhabra, T.N., Principles of Marketing, sun India publication.
- Etzel, Michael J., walker, Bruce J., Staton, william J., and Ajay pandit, Marketing concepts and cases, Tata McGraw Hill (special Indian Edition).
- czimkota, Marketing Management, vikas publishing House (p) Ltd.
- Armstrong, Gaty, and Kotler, Philip, The Essentials of Marketing, pearson Education

Class	B.com (Hons.)
Year	Second
Subject	Management Group
Title of the Paper	Financial Management
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 204
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

1. To enable the students to acquire the knowledge of corporate finance.
2. To give understanding to the students the various areas of corporate finance.
3. To develop knowledge of sources of finance and its management.
4. To give insight into financial decisions relating to capital structure, working capital, dividend decisions etc.

Unit -1	Financial Management - Meaning and definition, nature, scope and importance of Finance; Financial Goal - Profit vs. Wealth maximization; Financial function Traditional and modern concept - Investment, Financing And Dividend Decisions, Responsibility of Financial Manager.
Unit -2	Capital Budgeting (Investment Decision) - Concept, Types of Investment' Methods of Evaluation - PBP, MPV, IRR, ARR & PI Methods.
Unit -3	Cost Of Capital –Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined cost of capital (weighted); cost of Equity and CAPM.
Unit-4	Capital Structure Theories: meaning and definitions, capital structure theories (net income approach theory , net operating income theory , Modigliani and Miler theory, and traditional theory) optimum capital structure, determination of capital Structure.
Unit -5	Operating and Financial Leverage: Measurement of leverage: Effects of operating and financial leverage on profit; Analyzing alternate financial plans, Calculation of operating financial and combine leverage, Degree of Operating and financial leverage.

Suggested Reading –

1. Pandey, I.M. (2010): Financial Management, Vikas Publishing House(P) Ltd, New Delhi.
2. Essential Reading / Recommended Reading
3. Khan, M.Y. & Jain, PK(2010) Financial Management, Tata McGrawHill Publishing Co.Ltd, New Delhi.
4. Chandra,Prasanna,(2009) Financial Management, Tata McGraw HillPublishing co. Ltd.New Delhi.
5. Kulkarni, P.V.(2011) Financial Management, Himalaya PublishingHouse, Bombay.
6. Maheshwari, S.N.(2012) Principles of Financial management. SultanChand & Sons, Delhi
- 7.R. K Sharma, Shashi .K Gupta.(2012) Financial Management, KalyaniPublishers,New Delhi.

Session	2019-22
Class	B.com (Hons.)
Year	Second
Subject	Applied Economics Group
Title of the Paper	Public finance
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 205
Maximum Marks	50
Internal/ External	10/40

Learning outcomes

1. Understand the course goal, methods and expectations;
2. Discuss trends in public sector reforms;
3. List most important developments in the practice of public finance in the world
4. Discuss the role of administrative, political, and economic constraints in public Finance reforms.
5. Develop a general budgeting framework for organization
6. Develop structure of revenue, cost and income budgets; Extract relevant information From budgeting system for decision making process
7. Understand the concept of public expenditure and revenue
8. Understand the concept of financial institutions and market

Unit -1	Public Finance: Meaning, Nature, scope and Importance, Difference between Private and public finance. Role of Public Finance in economic development. Principle of Maximum Social advantage. Role of State in public finance. Centre State Relationship.
Unit -2	Sources of Revenue: Sources of Public revenue, Taxes, Loans , Grants and aid -Meaning and types, canons of Taxation, problem of Justice in incidence of taxation, taxable capacity, Impact of taxation & Tax characteristics of Indian Tax System, Defects & steps of reform. Budgets: Classification of Budgets, Budgets and planning
Unit -3	Principle of public expenditure: Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India, debt to GDP ratio, Importance subsidies. Public Debt: Need, source and repayment, effect of public debt on -Money supply, economic growth and economic stability
Unit-4	Public Finance in India: Sources of revenue of Central and State Government, concept and types of budget, Fiscal Deficit, financing and deficit budget, Introduction of Fiscal Responsibility and Budget Management. Loan Finance: Sources of loan finance, financial dependence on the state governments, measures for improvement of local finance
Unit -5	Financial Institution and Market- Role of RBI, Stock Exchange, Recent Development in financial Market. Constitution and function of finance commission, Recommendation of latest finance Commission, latest budget of central and M.P. Govt., Main heads of revenue and expenditure of Central and State Government.

Suggested Reading:

1. Public Finance-H.L.Bhatia, Vikas Publishing House pvt. Ltd.
2. India Public Finance Administration-Manjusha Sharma, O.P.Bohra, Rar,i Books.
3. Money Banking International Trade and Public Finance-Nee. Thai. Somshekhar. Anmol,2004.
4. Public Finance Supreet Singh and Anil K. Gupta, Dominant, 2012.
5. Public Finance-Nand Kishore Parsad, ABD Publication. 2011.
6. Bhargava R.N. Theory and Working of Union Finance in India

Session	2019-22
Class	B.com (Hons.)
Year	Second
Subject	Applied Economics Group
Title of the Paper	Advanced Statistics
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 206
Maximum Marks	50
Internal/ External	10/40

Learning Outcomes:

1. Knowledge in statistics provides you with the necessary tools and conceptual Foundations in quantitative reasoning to extract information intelligently from the Given data.
2. The objective of this course is to familiarize students with the basic statistical tools Used in summarize. And analyze quantitative information for decision making.
3. The student is expected to be equipped with the tools of processing and description Of statistical data.

Unit -1	Introduction to Statistics, Concept of population and sample, Types of data Primary and Secondary data, Collection of data, organization of data frequency tables and Frequency Distributions. Presentation of Data - Bar. Diagram, Pie Diagram, Line Graph, Histograms and Frequency polygons.
Unit -2	Measures of Central Tendency - Mean, Medium and modal and geometric Mean. Measures of Dispersion - Range, Quartile Deviation, Mean Deviation. Standard Deviation and Basic concept of Skewness and Kurtosis.
Unit -3	Theory of Probability – Experiments, sample space and events, Addition and Multiplication Theorem, Conditional Probability. Concept of Discrete and Continuous Random Variables. Probability Distributions, - Binomial, poisson and Normal distributions.
Unit-4	Time series, Association of Attributes. Sampling Distribution - concept parameter and Statistic. Sampling Distribution of Mean and Central Limit Theorem, Point and Interval estimation Of a Population Mean (Large and Small Sample Case). Basic concepts of Hypothesis testing. Hypothesis Tests based on a Single Sample for Mean and Proportion - Z test, T test.
Unit -5	Correlation - Meaning, Definition and types of correlation, Karl Pearson's Coefficient of correlation, Coefficient of determination, Spearman's Rank

	Correlation coefficient. simple Linear Regression - Lines of Regression (Estimating Lines), Regression Coefficients and their Properties. Application of Regression in forecasting. Index Number - Meaning, Characteristics, Importance and Uses. Construction of Index Numbers. - Cost of Living Index, Fisher's Ideal Index Number.
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Suggested Readings:

1. Gupta S.P.. Statistics. Sultan Chand and Sons, Nerv Delhi
2. Varshaneya R.P., Statistics, Jawaharprakashan, Agra
3. Shukia and Sahay, SahityaBhavan publication, Agra

Class	B.com (Hons.)
Year	Second
Subject	General Group
Title of the Paper	Income Tax Law and Practices
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 207
Maximum Marks	50
Internal/ External	10/40

Learning Objectives:

1. Describe the different entities subject to tax and reporting requirements
2. Distinguish sources of income, exempted income
3. To compute taxable income and tax liability of an individual
4. To use of various deductions to reduce tax liability
5. To make students to understand the real life situations involving taxation and to Equip them with techniques for taking tax-sensitive decisions.
6. Students will learn how to file e-return.

Unit -1	General Introduction of Indian Income tax Act 1961, Basic Concept: Income, Agriculture Income, Casual Income, Previous year, Assessment Year, Gross Total Income, Total Income, Person, Assesse, Residential Status and tax Liability, exempted Income, Income from salary including retirement benefits.
Unit -2	Income from house property, Income from business and profession.
Unit -3	Capital gains, Income From Other Sources, set off and carry forward of losses, Deemed income & clubbing of Income, Rebate & Reliefs
Unit-4	Deductions From Gross Total Income, Computation of total Income & Tax Liability of an individual.
Unit -5	Assessment Procedure – types of return, permanent account number, assessment procedure, tax deduct at source , advance payment of tax, income tax authorities, appeal and revision and penalties, E-filing of return: Provisions and Procedures.

Suggested readings:

- Singhania, Vinod K. and Monica Singhania. Students" Guide to Income Tax. Tax.,tann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharatlaw House, Delhi.
- Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and practice. PragatiPrakashan, Delhi.
- Pagate,Dinkar. Law and Practice of Incomelar. Sultan Chand and Sons, New Delhi.
- Mehrotra, H.C. Income Tax Law. SahityaBhawan, Agra.
- Lal,B.B.Income Tax Law and practice. Konark publications, New Delhi.

Journals

- 1 Income Tax Reporls. company Law Institute of India pvt. Ltd.. chennai.
2. Taxman. Taxman Allied Services pvt. Ltd., New Delhi.

Class	B.com (Hons.)
Year	Second
Subject	General Group
Title of the Paper	Cost Accounting
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 208
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

1. To enable the students acquire an understanding of the concept and meaning of cost, The classification of cost and various statements of cost and profit.
2. To enable the students to assess and understand cost incurred in manufacture of a Product or service.
3. To develop in students towards cost consciousness and prepare them for careers in the Areas of costing.
4. To help students develop skills regarding, various methods of costing and cost control Techniques.

Unit -1	Meaning, objectives and advantages of cost accounting, Difference between financial, Cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in an organization.
Unit -2	Materials: Material/inventory control- concept and techniques, Accounting and control Of purchases, storage and issue of materials. Methods of pricing of materials issues - FIFO, LIFO, simple Average, weighted Average, Replacement, standard, Treatment of Material Losses. Labor: Accounting and Control of labor cost, time keeping and time booking, concept And treatment of idle time, over time, labor turnover and fringe benefits.
Unit -3	Classification, allocation, apportionment and absorption of overhead. Under- and over absorption. Capacity costs. Treatments of certain items in costing, like interest on Capital, packing expenses, debts, research and development expenses, Activity based costing.
Unit-4	Uni costing, Job costing, Contract Costing, process costing (process losses, valuation of

	work in progress, joint and by-products). Service costing (only transport). Accounting Systems: integral and non-integral systems, Reconciliation of cost and financial accounts.
Unit -5	Concept of Marginal Costs and Marginal Costing: Assumptions of Marginal Costing; Marginal Costing vs. Absorption Costing; Advantages and Limitations of Marginal Costing; Break Even Analysis: Break-Even Point, Margin of safety, Angle of incidence. Decision Making Areas -products mix, make/buy, pricing decisions.

Suggested readings:

- 1.B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
2. Bhabatos Banerjee, "Cost Accounting -Theory and Practice" PHI pvt. Ltd, New Delhi.
- 3.H. V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi.
- 4.M. N. Arora, Cost Accounting - Principles and Practice, Vikas Publishing House, New Delhi.
- 5.M.c. shukla, T.s. Grewal and M p. Gupta, cost Accounting, Text and problems, s. Chand & Co. Ltd., New Delhi.
- 6.S.P' Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kayla publishers,Jalndhar

B.COM (H) 3rd Year Syllabus

Paper Code	Subjects	Optional/ Compulsory	Paper
B.Com(H)- C- 301	1. Accounting Group	Compulsory	1. Accounting for Managerial Decision.
B.Com(H)- C- 302			2. Corporate Tax Planning
B.Com(H)- C- 303	2. Management Group	Compulsory	1. Human resource Management
B.Com(H)- C- 304			2. Research Methodology
B.Com(H)- C- 305	3. Applied Economics Group	Compulsory	1. Banking law and Practice
B.Com(H)- C- 306			2. Indirect Taxes Law and practice
B.Com(H)- C- 307	4.General Group	Compulsory	1. Financial System and services
B.Com(H)- C- 308			2. Auditing and Corporate Governance
B.Com(H)- C- 309			Project Report

Class	B.com (Hons.)
Year	Third
Subject	Accounting Group
Title of the Paper	Accounting for Managerial Decision
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 301
Maximum Marks	50
Internal/ External	10/40

Learning outcomes:

1. To acquaint the students with the fundamentals principles of financial; cost And management accounting
- 2 To enable the students to prepare; analyze and interpret financial statements and
- 3.To enable the students to take decisions using management accounting tools.

Unit -1	Management Accounting: Meaning, Nature, Scope, Functions and role of management accounting in Decision Making , Management Accounting vs. financial Accounting and Cost Accounting , Tools and techniques of management Accounting , Need , Importance , Limitations of Management Accounting , cost control, cost reduction , Financial statement: Meaning Importance and limitations, objectives and methods of financial statement analysis.
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Unit -2	Ratio Analysis, Classification of ratios- profitability ration, turnover Ratios and financial Ratios, Advantages of Ratio Analysis, Limitations of accounting. Ratios, Trend Analysis, Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard -3)
Unit -3	Standard Cost- Variance Analysis, Concept and Types: material, labor, overhead and sales variances.
Unit-4	Absorption and marginal costing – marginal and differential costing as a tool for Decision Making, difference between absorption and marginal costing, I cost behavior and its impact over marginal costing. Absorption versus variable costing: distinctive features and income I determination. Cost-Volume-Profit Analysis: Break-even analysis. Contribution I / sales ratio, Margin of safety Make or buy, change of product Mix, pricing, Break Even Analysis, Exploring New Markets Shutdown Decisions.
Unit -5	Budgetary Control , Meaning of Budget and Budgetary Control: Concept of budget , budgeting and budgetary control, objectives, Merits and limitations Budgeting vs forecasting , budgeting process, functional budgets, Types of budget: cash budget, fixed and flexible budget, zero base budget , Concept of Management Audit, Responsibility Accounting, Management Reports, Types of Management Reports and Quality of Good Reports.

Suggested Reading –

1. Surendra Singh Management Accounting- PHI
2. Jain S. P. Naraga K.L. Management Accounting, Kalyani Publisher New Delhi
3. Shashi Gupta Management Accounting, Kalyani publisher New Delhi
4. S. P. Gupta Management Accounting, ShahityaBhawan, Agra
5. Trivedi. Sharma and Mehta Management Accounting, Devi Ahilya V. V. publication
6. Khan, M.Y. and P.K. Jain, Management Accounting, Tata McGraw Hill, publishing Co., NewDelhi.
7. Garrison, R. H. (2017). Managerial Accounting (15th ed.). 15th ed. Boston: Irwin/McGraw-
8. Hill. Griffin, Ricky.

Class	B.com (Hons.)
Year	Third
Subject	Accounting Group
Title of the Paper	Corporate Tax Planning
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 302
Maximum Marks	50
Internal/ External	10/40

Learning outcomes

1. To provide Basic knowledge of corporate tax planning and its impact on decision making.
2. Student will be able to understand Tax Planning with reference to Dividend
3. Student will be able to understand tax planning with reference to Special Economic Zones

Unit -1	Introduction Concept of income and its components concepts of tax planning, Tax avoidance, Tax evasion, Tax Management Tax Planning with Reference to setting up of a new business: Location of business, nature of business, forms of business organization Residential status of companies and tax incidence.
Unit -2	Tax planning with reference to financial management Decisions- Capital structure Decision, Dividend policy, inters corporate Dividend, Bonus and Share. Tax Planning with reference to specific management decision- Own or lease, Make or Buy decisions, repair, Replacement, Renewal, Renovation of an Assets, Shut Down or continue decision.
Unit -3	Computation of Total Income: Tax liabilities of Companies, Minimum Alternate Tax, Dividend Tax, and Dividend Tax on Mutual funds, double Taxation Avoidance Agreements, Fringe Benefit International Transactions Tax. Tax provision relating to FTZ, Infrastructure sectors, backward areas, Tax incentives to exporters Carry forward and set off of losses in case of certain companies, Deduction available to corporate assesses.
Unit-4	Tax Management: Return of Income and Assessment procedure, Tax Deducted at Source, Tax Collection of Source, Advance payment of tax Collection and Recovery of Tax, Refund of Tax, Appeals and Revisions, Income Tax Authorities and Their Powers. Tax Planning with reference to receipt of insurance compensation.
Unit -5	Case studies related to the entire syllabus.

Suggested Readings:

- 1.V.P Gaur, corporate tax planning and management-Dr. H.c. Mehrotra
- 2.Singhania, vinod K. and Monica Singhania. corporate Tax
Planning. Taxmann Publications pvt. Ltd., New Delhi.
- 3.Ahuja, Girish. and Ravi Gupta. Corporate TaxBharat Law House, Delhi.
Planning and Management.
- 4.Acharya, shukrendra and M.G. Gurha. Tax pranning under Direct taxes.
Modern Law publication, Allahabad.
- 5.Mittal, D.p. Law of Transfer pricing. Taxmann pubications pvt. Ltd., New Delhi.

Class	B.com (Hons.)
Year	Third
Subject	Management Group
Title of the Paper	Human Resource Management
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 303
Maximum Marks	50
Internal/ External	10/40

Learning outcomes

1. To understand various concepts of Human resource management and apply them in Organizations.
2. To gain better understanding about recruitment and selection.
3. To familiarize students with the training needs and methods of training.

Unit -1	Concepts and Perspective on Human Resource Management , HRM- Definition concept, Functions, Roles, Human Resource Management in changing Environment, corporate objective and Human Resource planning.
Unit -2	Career and Succession Planning, Methods of career Planning, Career Life Stages, Job Analysis and Role Description, HR Audit, Methods of Manpower Search, Attracting and Selecting Human Resource, Advantage of Internal and External recruitment.
Unit -3	Induction and socialization, Manpower training and development concept , Need, Methods, Benefits of Training, Evaluation of Training, Concept & Methods of Management Development, Design of a Training module . Employee Engagement.
Unit-4	Performance Evaluation: performance Appraisal and Potential Evaluation, Various Methods of Appraisal, Uses of Performance Appraisal, Job Evaluation & wage Determination.
Unit -5	Employee Welfare: Industrial Relation and Trade Union , Dispute Resolution, Grievance Management, Essentials of Effective collective bargaining, Employee Empowerment , Quality Circles, International Labor Organization.

Suggested Readings:

1. Aswathappa, K Human Resource and Personnel Management", Tata McGraw-Hill, NewDelhi,1997
2. Edwin B. Flippo personnel Management',New york, McGraw-Hill Book Company, International Edition,1984.
3. Monappa, A & Personnel Management", 2nd Ed, New Delhi ,TataMcGraw_Hill,1966.

Class	B.com (Hons.)
Year	Third
Subject	Management Group
Title of the Paper	Research Methodology
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 304
Maximum Marks	50
Internal/ External	10/40

Learning outcomes

1. Write a literature review that synthesis and evaluates literature in a specific topic area to justify a research questions.
2. Apply appropriate research designs and methods to address a specific research question and acknowledge the ethical implications of the research.
3. Develop a research proposal as the basis for a thesis
4. Present and defend a research proposal

Unit -1	Background: <ol style="list-style-type: none"> 1. Introduction to Research and The Research process. 2. Types of Research. 3. Developing Research Questions 4. Contributions of Research to Theory and practice. 5. Research Ethics and Integrity.
Unit -2	Literature Review : <ol style="list-style-type: none"> 1. Identifying, Accessing and Managing Information and scholarly Literature 2. Academic Writing and Referencing. 3. Literature Review Development. 4. Argumentation and Synthesis. Quantitative Methods - I : <ol style="list-style-type: none"> 1. Data and Variables. 2. The Nature of Quantitative Research. 3. Descriptive and Influential Statistics. 4. Sampling. 5. Designing and Coding Questionnaires. 6. Data Entry and Screening. 7. Hypothesis Testing.
Unit -3	Quantitative Method – II: <ol style="list-style-type: none"> 1. Association: Correlation Coefficients. 2. Bivariate Regression 3. Association - Chi-square Tests.
Unit-4	Quantitative Methods -III: <ol style="list-style-type: none"> 4. Difference: t-tests. 5. Difference: ANOVA. 6. Reliability, validity and Rigour.
Unit -5	Report preparation <ol style="list-style-type: none"> 1. Reporting a Quantitative Study. 2. Types and Layout of Research Report. 3. Precautions in preparing the Research Report. 4. Bibliography and Annexure in the Report.

Suggested Readings:

- Chapman , C (2015), R for marketing research and analytics. New York , NY: Springer Science +Business Media , LLC.
- Cooper , D.R & Schindler P.S. (2014) , Business Research methods (Twelfth Tower).New York , NY: McGraw-Hill/Irwin.
- Malhotra . N.K. & Briks , D.F. (2007). Marketing Research : An Applied Approach (3.ed). Harlow : Financial Times Prentice Hall.

Class	B.com (Hons.)
Year	Third
Subject	Applied Economics Group
Title of the Paper	Banking Law and Practice
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 305
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

- To understand the sources and development of funds by banks.
- To understand the regal compliance for their investments and fund uses.
- To understand the operating system of the banks.

Unit -1	<p>Banking Legislations and Reforms.</p> <p>1st part ,Banking Regulation Act as applicable to banking companies and public sector banks Share capital-capital brokerage -restriction on holding of shares in other companies-Directors, managing agents, chairman and their powers-constitution of board of directors-Appointments of a whole time chairman- Shareholders and their rights-Reserve fund, cash reserve etc. Reserve banks power opening of new banks and branch licensing-audit inspection-submissions of reports to RBI- corporate governance – winding up of a banking companies-Amalgamation of banking companies 2nd,part- Banking Regulation Act as applicable to certain co-operative banks Cooperative societies to which the act applies-co-operative societies to which the act does not apply-Main provision of the fact as applicable to cooperative banks-Non applicability of companies act 1956-Licensing of co-operative banks, Use of Word bank, or banker or banking –Minimum paid up capital –Cash reserve.</p>
Unit -2	<p>Central Banking</p> <p>Evolution Development of central Banks in other countries-objectives and Functions- Monopoly of note issue-Monetary and fiscal policy- methods of credit control- quantitative credit control- qualitative or selective credit control. Banking assets liability accounting for central bank, money multiplier theory and credit creation – Recent Trends in Central Banking – State and central Bank –Central Bank and Economic Development: with particular reference to Developing Economies.</p>

Unit -3	Reserve Bank Of India Reserve Bank of India- Objectives: Organization Structure – Nationalization of the RBI- Nationalization of the bank –liquidity management –functions of the Bank- Monopoly of notes issue –different departments of the RBI Reserve Bank and Agricultural Credit – The Reserve Bank and Industrial Finance –Banker to Government , exchange control , Development role- Measures to develop a Bill Market in India –Discount and Finance House of India .
Unit-4	Banking Organizations. Private individuals-Prohibition of acceptance of deposits by unincorporated bodies - partnership firms-Hindu joint family system-Banking and companies and corporation- Legal position of directors- Discretions of directors-Directors of the 20 nationalized banks- Directors appointed by the banks on the boards of the company-Director’s civil liability –duties of bank directors – Uniform provisions for term of office of Director’s –General Manager: qualification , scope of authority , rights and liabilities.
Unit -5	Management of Capital Funds in Commercial Banks Management of capital funds in commercial banks: meaning & functions of capital funds; Necessity of adequate capital funds; Asset Securitization: Introduction, objectives, process of asset securitization, cash flow in asset securitization, global scenario, ratings approach to asset securitization , objective, concept, concerns, rating process, rating agencies, mortgage Backed securitization, (commercial); auto loan receivable securitization; future flow receivable securitization.

Suggested Reading

Shekar. K. c., shekarLekshmy .,(2013). Banking Theory and practice,(13th ed.) vikas Publishing House pvt. Limited., Delhi
Reddy.P.N.&AppannaiahH.R,(2007).Banking theory & practice(10th ed.).Bangalore :Himalaya Publishing House private Limited.

Class	B.com (Hons.)
Year	Third
Subject	Applied Economics Group
Title of the Paper	Indirect Taxes Law and Practice
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 306
Maximum Marks	50
Internal/ External	10/40

Learning Outcomes

1. Understand the basic principles underlying the indirect Taxation Statues (with reference to GST, Central Excise Act, Service Tax, Value Added Tax, and Central Sales Tax)
2. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
3. Identify and analyze the procedural aspects under GST.
4. Learn the requirements of filing of return and assessment process.

Unit -1	Introduction of Indirect Tax Meaning, features, objectives, types of indirect tax-central excise duty: Concept , salient feature importance , ad-valorem duty central sales: Concept , salient feature, importance Value added Tax(VAT): Concept , salient feature, importance Service Tax: Concept , salient feature, importance
Unit -2	GST: Introduction Introduction to GST: Meaning Objectives and basic schemes of GST , salient features, subsuming of taxes, Benefits of implementing GST, Constitutional amendments , structure of GST(Dual Model).GST Council –structure , power & Functions, Provisions for amendments. GST Acts- CGST, SGST (M.P), and IGST act.
Unit -3	Procedures & Levy under GST Registration under GST: Procedure for registration, Types of registration, Special provisions for casual taxable persons and non-resident taxable persons, exempted goods & services/rates of GST. Procedure relating to levy: CGST & SGST: scope of supply , tax liability on mixed & composite supply , time of supply of good services , value of taxable supply –Computation of taxable value and tax liability. Procedure relating to levy: IGST: Inter-state supply, Intra-state supply, zero rate supply, value of taxable supply – Computation of taxable value & tax liability. Input tax credit: eligibility, appointment, inputs on capital goods, distribution of credit by input service distributor (ISD) - transfer of input tax credit –simple problems on utilization of input tax credit.
Unit-4	Assessment & Returns Furnishing detail of outward & inward supply, first return, claim of input tax credit, matching reversal and reclaim of input tax credit, Annual return Final return, Problem of Assessment of tax and tax liability. GST and Technology: GST Network: Structure, vision, & Mission, Power & functions. Goods & Service tax Suvidha providers (GSP): Concept, framework & Guidelines & architecture to integrate with GST system, GSP eco system.
Unit -5	Custom Duty: Introduction & nature , types of custom duty , provision of import & export , valuation of rules , transaction value & assessable value , computation of assessable value and calculation of custom duty.

Suggested Readings:

1. Khatoon, C.M., Venkatesh, Himalaya publishing House
2. Swain & Agrawal, Himalayafubhshing House
3. Modi& Gupta. SahityaBhawan publicatiion Depot

Class	B.com (Hons.)
Year	Third
Subject	General Group
Title of the Paper	Financial System and Services
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 307
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

1. To gain comprehensive knowledge of all aspects relating to financial services Industry in India
2. To give good knowledge about mutual fund industry and analyze various funds mutual
3. To provide good knowledge about Hire purchase and leasing industry.
4. Understand the institutional structure of the depository system and the business partners of a depository.

Unit -1	Framework of Indian financial System Financial System- Significance, Components, Designs, Nature and role, financial System & Economic Development. Financial Markets - Money and capital Market, Recent Trends in Indian Money Market And Capital Market, Derivative Market.
Unit -2	Factoring and Forfeiting: Distinctive Functions of factors, types, Difference between Factoring and Forfeiting. Legal Aspects, Advantages, Factoring vs Bills Discounting, International Factoring.
Unit -3	Consumer Finance and Lease Financing : Bill Discounting – Types of Bills, Discounting of Bills, Purchasing of Bills, Drawer & Drawee Bills. Credit Cards: Functioning of Credit Cards. Lease Financing: Meaning and Types, Financial Evaluation from Lessor & Lessee Point of View, Economic Aspects of Lease. Hire Purchase- Meaning of legal Aspect/Position; Hire Purchase vs. Lease Finance, Hire Purchase vs. Installment Payment.
Unit-4	Financial Intermediaries Insurance: Introduction, significance, IRDA , Insurance Intermediaries, Reinsurance , Life Insurance , General Insurance , Pension Fund, Pension Plans Today. Credit Rating: Need, Rating Methodology, Rating Symbols, Credit Ratings Agencies-CRISIL, CARE, MOODY and Standard & Poor's Fifth Rating.
Unit -5	Mutual Funds: Significance, Types of Organization, Association of Mutual Funds in India, UTI Disinvestment of PSUs.

Suggested Readings:

- Bharti, P. (201s). Indian Financial system (Fifth Edition). pearson Education.
Gurusamy, S. (2009)' Indian Financial System (Second edition); Tata McGraw-Hill.
Khan, M. (2015). Indian Financial system (Ninth Edition). Tata McGraw-Hill.

Session	2019-22
Class	B.com (Hons.)
Year	Third
Subject	General Group
Title of the Paper	Auditing and Corporate Governance
Compulsory/ Optional	Compulsory
Paper Code	B.Com(H) - C- 308
Maximum Marks	50
Internal/ External	10/40

Learning Outcome

To provide knowledge of auditing principles and techniques

To familiarize the students with the understanding of issues and practices of corporate Governance in the global and Indian context including case studies.

Unit -1	Auditing Basic Principles and Techniques; classification of Audit, Audit planning, control - Internal control -Internal check and Internal Audit; Audit procedure-vouching and verification of Assets & Liabilities; company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report_ contents and Types, Liabilities of statutory Auditors under the companies Act 2013.
Unit -2	Special Areas of Audit Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance standards (AASs).
Unit -3	Conceptual Framework of Corporate Governance Meaning, Theories, Models and Benefits of corporate Governance; Board Committees and their Functions; insider Trading; Rating Agencies; Green Governance/E-governance; clause 49 of Listing Agreement; class Action; whistle Blowing; Shareholders Activism.
Unit-4	Major Corporate Governance Failures BCCI (UK), Maxwell communication (UK), Enron (USA), world.com (USA), Andersen worldwide (USA), vivendi (France), Harshad Mehta scam, satyam computer Services Ltd, and Kingfisher Airlines; Common Governance problems Noticed in various corporate Failures; codes and standards on corporate Governance; Initiatives in India.
Unit -5	Business Ethics and CSR 20 Lectures Morality and Ethics; Business values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; corporate Ethics; Benefits of Adopting Ethics in Business; Ethics programme; code of Ethics; Ethics committee; concept of corporate Philanthropy, CSR, CR, corporate sustainability; Environmental Aspect of CSR; CSR provision under the companies Act 2013, csR committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

Suggested Readings:

1. Institute of Chartered Accountants of India , Auditing and Assurance Standards , ICAI, New Delhi.
2. Relevant Publications of ICAI on Auditing (CARO).
3. Gupta, Kamal and Ashok Arora , Fundamentals of Auditing , Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi.
4. Ghatalia , S.V., Practical Auditing , Allied Publisher Private Ltd ., New Delhi.
5. Singh , A.K. and Gupta Lovleen , Auditing Theory and Practice .Galgotia Publishing Company.