

Faculty of Commerce

P.K.University

Shivpuri (MP)



Evaluation Scheme & Syllabus

**Bachelor of Commerce (B.Com.)
(Effective from session 2019-20)**



P.K. University
Shivpuri (M.P.)

Bachelor of Commerce (EXAMINATION SCHEME)

B.com I Year

Paper	Subject Code	Subject Name	Paper Code	Paper's Name	Theory Mark's	TOTAL
Paper I	BCOM-101	Foundation Course	Bcom-101-A	Hindi language	35	100
			Bcom -101-B	English language	35	
			Bcom -101-C	Entrepreneurship	30	
Paper II	BCOM-102	Accounts Group	Bcom-102-A	Financial Accounting	50	100
			Bcom-102-B	Business Maths	50	
Paper III	BCOM-103	Management Group	Bcom-103-A	Business law	50	100
			Bcom -103-B	Business organization & Communication	50	
Paper IV	BCOM-104	Applied Economics Group	Bcom -104-A	Micro Economics	50	100
			Bcom-104-B	Macro Economics	50	
RESULT				MAXIMUM MARK'S	400	400



P.K. University
Shivpuri (M.P.)

Bachelor of Commerce (EXAMINATION SCHEME)

B.Com- II Year

Paper	Subject Code	Subject Name	Paper Code	Paper's Name	Theory Mark's	TOTAL
Paper I	BCOM-201	Foundation Course	Bcom-201-A	Hindi language	35	100
			Bcom -201-B	English language	35	
			Bcom -201-C	Entrepreneurship	30	
Paper II	BCOM-202	Accounts Group	Bcom-202-A	Corporate Accounting	50	100
			Bcom-202-B	Cost Accounting	50	
Paper III	BCOM-203	Management Group	Bcom-203-A	Principles of Statistics	50	100
			Bcom -203-B	Principles of Management	50	
Paper IV	BCOM-204	Applied Economics Group	Bcom -204-A	Indian Company Act	50	100
			Bcom-204-B	Banking & Insurance	50	
RESULT				MAXIMUM MARK'S	400	400



P.K. University
Shivpuri (M.P.)

Bachelor of Commerce (EXAMINATION SCHEME)
B.Com- III Year

Paper	Subject Code	Subject Name	Paper Code	Paper's Name	Theory Mark's	TOTAL
Paper I	BCOM-301	Foundation Course	Bcom-301-A	Hindi language	35	100
			Bcom -301-B	English language	35	
			Bcom -301-C	Entrepreneurship	30	
Paper II	BCOM-302	Accounts Group	Bcom-302-A	Income Tax &Law practice	50	100
			Bcom-302-B		Indirect Taxes	
Paper III	BCOM-303	Management Group	Bcom-303-A	Auditing	50	100
			Bcom -303-B		Management Accounting	
Paper IV	BCOM-304	Applied Economics Group	Bcom -304-A	Public Finance	50	100
			Bcom-304-B		Financial Management	
RESULT				MAXIMUM MARK'S	400	400

Bachelor of Commerce- I Year
(Faculty of Commerce)
P.K. University, Shivpuri (MP)

First Year

FOUNDATION COURSE
(Compulsory Subject)

- 1- हिन्दी भाषा और नैतिक मूल्य (Hindi Language & Moral Values)**
- 2- English Language.**
- 3- Entrepreneurship Development.**

Bachelor of Art- I Year
(Faculty of Art)
P.K. University, Shivpuri (MP)

Subject : Foundation Course (आधार पाठ्यक्रम)
Paper : First
Title of Paper : हिन्दी भाषा और नैतिक मूल्य (Hindi Language & Moral Values)
Compulsory/Optional : Compulsory

Particulars/ विवरण

Unit-1	हिन्दी भाषा 1. स्वतंत्रता पुकारती (कवित)- जयशंकर प्रसाद 2. पुष्प की अभिलाषा (कविता) -माखनलाल चतुर्वेदी 3. वाक्य संरचना और अशुद्धियां (संकलित)
Unit-2	हिन्दी भाषा 1. नमक का दरोगा (कहानी)-प्रेमचंद्र 2. एक थे राजा भोज (निबंध)-डॉ. त्रिभुवननाथ शुक्ल 3. पर्यावाची ,विलोम ,एकार्थी ,अनेकार्थी एवं शब्दयुग्म शब्द (संकलित)
Unit -3	हिन्दी भाषा 1. भगवान् बुद्ध (निबंध)-स्वामी विवेकानंद 2. लोकतंत्र एक धर्म है (निबंध)-डॉ.सर्वपल्ली राधाकृष्ण 3. नहीं रुकती है नदी -हीरालाल बाछोतिया 4. पलवन

Unit -4	<p>हिन्दी भाषा</p> <ol style="list-style-type: none"> 1. अफसर (निबंध)- शरद जोशी 2. हमारी सांस्कृतिक एकता (निबंध)-रामधारी सिंह दिनकर(एक भारत श्रेष्ठ भारत के अंतर्गत) 3. संक्षेपण (संकलित)
Unit -5	<p>नैतिक मूल्य</p> <ol style="list-style-type: none"> 1. नैतिक मूल्य परिचय एवं वर्गीकरण (आलेख)-डॉ शशि राय 2. आचरण की सभ्यता (निबंध) सरदार पूर्णसिंह 3. अंतर्ज्ञान और नैतिक जीवन (लेख)-डॉ सर्वपल्ली राधाकृष्ण 4. अप्पो दीपो भव (लेख) -स्वामी श्रदानंद

Bachelor of Commerce- I Year
(Faculty of Commerce)
P.K. University, Shivpuri (MP)

Subject : **Foundation Course**
Paper : **Second**
Paper Name : **English Language**
Compulsory/Optional : **Compulsory**

Particulars/ विवरण

UNIT -1	<ol style="list-style-type: none"> 1. Where is the mind without fear : Rabindranath Tagore. 2. The Hero: R.K. Narayan. 3. Tryst with destiny: Jawaharlal Nehru. 4. Indian Weavers: Sarojni Naidu. 5. The portrait of a lady : Khushwant Singh. 6. The Solitary Reaper :William Wordsworth.
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UNIT -2	Basic Language Skills: Vocabulary, Synonyms, Word formation, Prefixes, suffixes.
UNIT -3	Basic Language Skills: Uncountable nouns, Verb, Tense, Adverbs.
UNIT -4	Comprehension / Unseen Passage.
UNIT -5	Composition and Paragraph Writing.

Bachelor of Commerce- I Year
(Faculty of Art)
P.K. University, Shivpuri (MP)

English version

Subject : **Foundation Course**
Paper : **Third**
Paper Name : **Entrepreneurship Development**
Compulsory/Optional : **Compulsory**

Particulars/ विवरण

UNIT -1	Entrepreneurship Development- Concept and importance, function of Enterpriser, Goal determination- Problems Challenges and Solution.
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UNIT -2	Project Proposal- need and Object- Nature of organization, Production Management, Marketing Management, Consumer Management.
UNIT -3	Role of regulatory Institutions, Role of development Organizations, self-employment oriented sachems, Various growth Schemes.
UNIT -4	Financial Management for project- Financial Institution and their role, Capital Estimation and arrangement, Cost and price determination, accounting management.
UNIT -5	Problem of entrepreneur- problem relating Capital, Problem relating Registration, administration problem and how to overcome from above problems.

B.COM. Ist Year Syllabus

Subjects	Papers
1- Accounts Group 2- Compulsory subject	1- Financial Accounting 2- Business Maths
2- Management Group (Compulsory Subject)	1- Business Law 2- Business Organization and Communication
3- Applied Economics Group (Optional Subject Group)	1- Micro Economics 2- Macro Economics

Class	B.Com
Year	First
Subject	Accounting
Title of the paper	Financial Accounting
Compulsory /अनिवार्य Optional/ वैकल्पिक	Compulsory Paper-I
Maximum Marks :	50

Particular

Unit-1	Concept of Double Entry System, Accounting Concepts and Conventions Preparation of Journals, Sub division of Journal, Preparation of Ledger and Trial Balance. Final Accounts With Adjustments.
Unit- 2	Introduction to India Accounting Standard. Detail Study of accounting Standard-6 and 10, Branch Accounts, Departmental Account.
Unit- 3	Royalty Accounting, Accounting of Non Profit Making Organization.
Unit- 4	Joint Venture Accounts, Consignment and Investment Account
Unit- 5	Partnership Accounts- Dissolution With Insolvency of partner, Amalgamation of partnership firm, Conversion of Partnership Firm into Joint Stock Company.

Recommended Books

Gupta R.L. and Radhaswamy, m	Sultan Chand & Sons, New Delhi,
Shukla. M.C. Grewal T. Sand Gupta S.c	S. Chand & Sons, New Delhi,
Shukma S.M.	Sahitya Bhawan Publication Agra .
Murti Guru Prasad	Himalya Publising House Mumbai.
Jain And Narang	Kalyani Publiser New Delhi,
S.N. Maheshwari	Vikas Publising House New Delhi.

Sharma and Gupta	RBD Publising House, Jaipur.
Khatik S.k., Jat Jitendra, Saxena k.	Extol Publication , Bhopal
Gangwar Sharda	Himalya Bublising House, Agra .

Class	B.Com
Year	First
Subject	Accounting
Title of the paper	Business Maths
Compulsory Optional	Compulsory Paper-II
Max. Marks :	50

Particular /विवरण

Unit-1	Ratio- Gaining and Sacrificing Ration, Proportion, Percentage, Commission, Discount and Brokerage.
Unit- 2	Simultaneous Equations –meaning, Characteristic Types and Calculations, preparation of Invoice.
Unit- 3	Elementary Matrices- Definition and Calculations, Types of Matrices.
Unit- 4	Logarithms and Antilogarithms – Principles and Calculations, Simple and Compound Interest.
Unit- 5	Averages- Simple, Weighted and Statistical Averages Arithmetic Mean, Harmonic Mean, Geometric Mean , Profit and Loss

Recommended Books

Allen R.G.D.	Mac Millan New Delhi
Soni R.S.	Pitamber Publishing House, New Delhi
Kapoor V.K	Sultan Chand & Sons, New Delhi
Holden	Macmillan India, New Delhi
Dr. V.K. Shukla	Madhya Pradesh Hindi Granth Academy, Bhopal, (Both Hindi & English)
J.P Singh	Himalya Publishing House, Mumbai ,
N.K Singh	Kalyani Publisher, New Delhi ,

Class	B.Com
Year	First
Subject	Management group
Title of the paper	Business Law
Compulsory /Optional	Compulsory Paper-I
Max. Marks :	50

Particular/विवरण

Unit-1	Indian Contract Act 1872- Definitions, Nature of Contract, offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, Expressly declared void agreement, performance of Contracts.
Unit- 2	Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts, Special Contracts- Bailment, Pledge and Agency.
Unit- 3	Negotiable Instrument Act, 1881 Definition, Features, Promissory Note, Bill of Exchange and

	cheques, Holder and Holders in Due Course . Crossing of Cheque, Type of Crossing Dishonor and Discharge of Negotiable Instruments.
Unit- 4	Consumer protection Act 1986 Main Provision consumer Disputes, Consumer Disputes Redressal Agencies . MRTP Act. Meaning Scope, Importance and Main Provision
Unit- 5	Foreign Exchange Management Act 2000(FEMA) – Objectives and main Provision Introduction to Intellectual property Right Act- Copyright, patent and Trademark.

Recommended Books

Singh Avtar	Eastern Book Company Law.
Kuchal M.C.	Vikash Publishing House, New Delhi,
Bulchandani K.R	Himalya Publising House, Mumbai, (Both Medical)
R.N.S Pillai & V. Bhagvati	S. Chand. & Company New Delhi

Class	B.Com/
Year	First
Subject	Management
Title of the paper	Business Organization and Communication
Compulsory/ Optional	Compulsory Paper-II
Max. Marks :	50

Particulars

Unit-1	Business Organization: Definition, Concept, Characteristics, responsibilities Objectives, Significance, Components functions, Business, Ethics, Social responsibilities of Business, promotions of Business: Meaning, Functions, Stages, of promotions, Form of Business Organization : Detailed Study of sole proprietorship and Partnership
Unit- 2	Company Organization: Meaning, Definition, Formation of private and Public Company, Merits and Demerits and Demerits, types of Companies Cooperative Organizations- Need-Meaning, Significance and its Merits - Demerits Public Enterprises – Concept, Meaning characteristics, Objectives and Significance, Multinational, Corporation (MNC's)- An

	Introduction in India.
Unit- 3	Communication – Introduction, Definition, Nature, Objected Importance of Communication to Manager, Elements of Communication, Feedback, Dimension and Directions of Communication, means of Communication, Verbal Communication SWOC Analysis.
Unit- 4	Non- Verbal Communication, Body Language, paralanguage, sign language, Visual and Audio Communication, channel of Communication Barriers in Communication, Written Business Communication – Concept, Advantages, Disadvantages, Importance Need and Kinds of business Letters, Essential if an Effective Business Letter .
Unit- 5	Modern forms of Communication- Fax, Emails, Video Conferencing International Communication for Global Business, Group Business, Group Communication Network . Preparation of Business Survey Report .

Recommended Books

Dr Ramesh Managal (English)	Business Communication, Universal Pub. Agra.
Mehta D & Mehta N.K	A Hand Book of Communication Skill Practices- Radha Pub . New Delhi
Jain K	Himalaya Publishing House, Mumbai,
Shashi K Gupta	Kalyani Publishing New Delhi
Nolkha R.C	RBD Publishing, House, jaipur,

Class	B.Com
Year	First
Subject	Applied Economics
Title of the paper	Micro Economic
Compulsory / Optional	Compulsory /Paper-I
Max. Marks :	50

Particular

Unit-1	Micro Economics-Definition, Meaning, inductive and Deductive Methods, Importance and Limitations of Micro Economics.
Unit- 2	Law of demand- Meaning and Definition, Characteristics, Type of Demand, Exception of Law of Demand .
Unit- 3	Elasticity of Demand- Concept, Definition, Importance, Type and Measurement of Elasticity of Demand, Production Function (With one and Two Variables) Economies- Internal and External.
Unit- 4	Factors of Production – Land, Labour, Capital, Organization and Enterprise. Cost and Revenue Analysis.
Unit- 5	Market Structure- Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect completion. Marginal Productivity Theory of Distribution.

Suggested Reading:

1. Modern Micro economics koustsoharji A. Macmillan New Delhi.
2. D.N Dwivedi - Vikas Publising House New Delhi

Class	B.Com
Year	First
Subject	Applied Economics
Title of the paper	Macro-Economic
Compulsory /Optional	Compulsory Paper-II

Max. Marks :	50
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Particular

Unit-1	Macro Economics- Concept, Nature, Importance, Limitations, Difference between Micro and Macro Economics.
Unit- 2	Nation Income – meaning, Definition and Concept, Methods for Measuring National Income in India and its problems.
Unit- 3	Theories of Wages, Interest and Employment.
Unit- 4	Monetary Theories – Quantity theory of Money, Modern theory of Money , Keynes’ theory of Money and price.
Unit- 5	Recent Industrial Policy, Industrial Growth in Phase II and III Disinvestments, foreign Direct Investment.

Suggested Reading:.

1. M.C Bals - Vikash Publishing House, New Delhi.

B.COM. IIndYear Syllabus

Subjects	Papers
1- Accounts Group 2- Compulsory subject	1- Corporate Accounting 2- Cost Accounting
2Management Group (Compulsory Subject)	1- Principles of Statistics’ 2- Principles of Management
3- Applied Economics Group (Optional Subject Group)	1- Indian Company Act 2- Banking & Insurance

Class	B.Com
Year	First
Subject:	Accounting Group
Title of the paper	Corporate Accounting
Compulsory / Optional	Compulsory / Paper-I
Maximum Marks :	50

Particular

Unit-1	Final Accounts of Companies (Including Calculation of Managerial remuneration) Declaration of Dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of per and Post incorporation profit/ Loss.
Unit- 2	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 a holding Company With one Subsidiary Company, Accounting for liquidation of Companies
Unit- 4	Accounting for Merger as per As 14. Internal Reconstruction of a Company as per Indian Accounting Standard 14 (Excluding Inter Company holding and External reconstruction Scheme)
Unit- 5	Accounts of Banking Companies, Accounts of Insurance Companies With Claim Settlement.

Suggested Reading -

3-	Sharda Gagwar	Himalaya Publishing House, Mumbai
4-	Mangal Ramesh	Company Accounts, Universal Publication, Agra
5-	Gupta R.L Radhaswamy M.	Company Accounts, Sultan Chand and Sons,
6	Maheshwari S.N.	New Delhi Corporate Accounting Vikas Publishing

7-	Modi, Oswal and S.k Khatik	House, New Delhi Corporate Accounting in Hindi and English (both) College Book House, jaipur
8-	Mehta, Brahmhatt	Corporate Accounting, Devi Ahilya Prakshan, Indore
9-	Jain and Narang	Kalyani Publishers, New Delhi
10-	Shukla.M	Sahitya Bhavan Publication, Agra

Class	B.Com
Year	Second;
Subject;	Accounting Group
Title of the paper	Cost Accounting
Compulsory Optional	Compulsory / Paper-II
Maximum Marks :	50

Particular

Unit-1	Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material. Issue. Concept and Material Control and its techniques. Labour Costing, Methods of Wages Payments.
Unit- 2	Unit Costing, preparation of Cost Sheet and Statement of Cost (Including Calculation of tender price) overhead costing, (Including Calculation of Machine Hour rate)
Unit- 3	Contract and Job costing Operating Costing (Transport cost)
Unit- 4	Process Costing (Including Inter Process Profit and Reserve) . Reconciliation of Cost and Financial Accounts
Unit- 5	Marginal costing – Profit – Volume Ratio, Break- Even point , Margin of Safety , Application of Break – even Analysis Standard Costing and variance analysis (Material and Labour only)

Suggested Reading -

1-	Jain & Narang	Kalyani Publishers New Dehli (Both Mediam)
2-	Arora M.N	Cost Accounting, Principles and practice, Vikas New Delhi,
3-	Maheshwari S.N	Advance Problems and Solutions in cost accounting, Sultan chand New Delhi
4-	Agrawal M.L S.B. Agra	Cost Accounting (In Hind)
5-	Jain B.K Prof Jain N.C	Cost Accounting and in English Ramesh Book Depot, Jaipur
6	Mehta, Brahmhatt	Cost Accounting Devi Ahilya Prakashan, Indore

Class	B.Com
Year	Second
Subject:	Management Group
Title of the paper	Principles of Statistics
Compulsory / Optional	Compulsory Paper-I
Maximum Marks :50	50

Particular

Unit-1	Statistics- Meaning and Definitions, Significance, Scope and Limitations of Statistics. Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, preparation of Statistical and its types
Unit- 2	Measurement of central Tendency- Mean Median Quartile, Mode, Geometric Mean and Harmonic Mean
Unit- 3	Dispersion and Skewness. Analysis of Time Series- Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
Unit- 4	Correlation Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation. Regression Analysis- Meaning , Uses, Difference between Correlation and Regression, Linear

	Regressions, Regression Equations, Calculation of Coefficient of Regression.
Unit- 5	Index Number- Meaning, characteristics, Importance and Uses. Construction of Index Number – Cost of living Index, Numbers- Cost of living Index, fishers Ideal Index Number . Diagrammatic and Graphic presentation of Data

Suggested Reading for Principles of Statistics

1-	Digamber patri	Kalyani Publishers, New Delhi
2-	Owsal, Sahu	Business Statistics, Ramesh Book Depot, Jaipur
3-	Gupta B.N	Statistics, Sahiya Bawan, Agra (Hindi)& English)
4	Gupta B.N & Silwat	Statistics, S.B.P.D, Agra
5	Nagar K.N	Statistics, Meenakshi Prakash (Hindi)&English
6	Shukma and Sahay	Sahiya Bhavan Publication, Agra (Hindi)& English
7	Gupta S.P	Statistics, S. Chand Delhi (Hindi & English
8	R.P Vashaneya	Stattistics, Jawahar Prakashan , Agra

Class	B.Com
Year	Second
Subject	Management Group
Title of the paper	Principles of Management
Compulsory / Optional	Compulsory Paper-II
Maximum Marks : 50	50

Particular

Unit-1	Management- Meaning, Nature and Importance Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution by Taylor and Fayor Management by Exceptions and Management by objectives Social responsibility of Management.
Unit-2	Planning- Meaning- Nature & Importance- Elements, types, Process of Planning, Barriers to Effective Planning, Forecasting – Need & Techniques, Decision Making, Concept and Process, Coordination .
Unit- 3	Organizing: Meaning , Importance and Principles, Span of Management, Centralization and Decentralization Form of Organization , Staffing Nature & Scope of Staffing Manpower Planning Selection & Training Performance Appraisal, Delegation of Authority.
Unit- 4	Motivation: Concept, Importance Characteristics, Classification of Motives- Theories Of Motivation. Leadership Concept and Leadership Styles, Leadership Theories .
Unit- 5	Direction – concept, Nature, Importance Process and Methods. Controlling- Concept, Nature, Importance, Process of Controlling, Control Technique.

Suggested Reading

1-	Ramasany T	Principle of Management, Himalaya Publishing House, Mumbai (Both Medium)
2-	Gupta & Sharm	Principle of Management, Kalyani Publishers, New Delhi (Both Medium)
3-	Sen& Gupta	Principle Of Management, Vikash Publishing House, New Delhi

Class	B.Com
Year	Second
Subject	Applied Economics Group
Title of the paper	Indian Company Act
Compulsory Optional	Compulsory Paper-II
Maximum Marks : 50	50

Particular

Unit-1	Company- definitions, characteristics, types of company, formation of company, promotion, incorporation and commencement of business.
Unit-2	Detail study of memorandum of association, article of association & prospectus.
Unit- 3	Shares – Share Capital, Types of Shares, Transfer and Transmission of Shares, Shareholders/s Members of the Company. Debentures- Meaning and Type, Borrowing Powers, Mortgaged and Charges.
Unit- 4	Directors- Managing Directors, Whole time Directors, Their Qualification, Appointment, Power, Duties and Liabilities, Company Meeting & Types Quorum, Voting, Resolution and Minutes.
Unit- 5	Majority Power and Minority Rights, Preventions of Oppression and Mismanagement, Winding – up of Companies Types and methods.

Suggested Reading

1-	Shukla S.M	Company Adhinyam S/B, Agra (Hindi& English)
2-	Nowlkha jain& Tripathi	Company Law, Universal – Agra (Hindi)
3-	Dr. Bajpai & Jain	Company Law, M.P Hindi Granth Academy, Bhopal
4-	Chawla & Garg	Company Law & S. Vikas Publishing House, Chand, delhi
5	Gagrial A.K	Company Law, New delhi
6	R.N. Nolakha	Company Law, R.B.D Jaipur

Class	B.Com
Year	Second
Subject	Applied Economics Group
Title of the paper	Banking & Insurance
Compulsory Optional	Compulsory Paper-II
Maximum Marks :50	50

Particular

Unit-1	Principles of Banking Definition of Bank, Creation of Money: Present Structure of Commercial Bank in India. Principles of Management in Bank : Managerial Functions in Bank Indian Banking System- Features Classification of Banking Institution Reserve Bank of India- Functions, Control Of Credit by RBI. Power of RBI. .
Unit-2	Management of Deposit and Advances, Deposit Mobilization, Classification and Nature of Deposit Accounts, Advances, Lending Practice, types of advance Investment Management: Nature of Bank Investment, Liquidity and profitability. Cheques Bill and their Endorsement, government Securities Procedure Of E- Banking
Unit-3	Insurance- Meaning, Need Types Functions and Principles, IRDA its function and Importance Insurance as Social Security Tool, Insurance and Economic Development.
Unit- 4	Life Insurance: Introduction Need, Importance, Elements of Contracts and Life Insurance Contract, Settlement of life Insurance Claims.
Unit- 5	Organization of General Insurance Corporation and its Subsidiary and its subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance Need Scope & Importance.

Suggested Reading

Dr. R.L Nolakha	Principles of Insurance, R.B.D Jaipur (Hindi& English)
Dr. Balchandra	Principles of Insurance
H.C Sharma	Banking Law and Practise (Sahitya Bhawan)
Dr Maliram	Banking Law and Practise
Dr. V.C Sinha	Banking Law and Practise
Gupta B.P	Company Law, R.B.D Jaipur
Dr. Shakti	Principles of Insurance,
Prathan	Himalaya Publication

B.COM. 3rd Year Syllabus

Subjects	Papers
1- Accounts Group 2- Compulsory subject	1- Income Tax Law & practice 2- Indirect Taxes
2- Management Group (Compulsory Subject)	1- Auditing 2- Management Accounting
3- Applied Economics Group (Optional Subject Group)	Group A 1- Public Finance 2- Financial Management
	Group B 1- Principals of Marketing 2- International Marketing
	Group C 1- E- Commerce & Marketing 2- Financial Market & Investment Management

Class	B.Com
Year	Third
Subject	Accounts Group
Title of the paper	Income Tax Law & Practice
Compulsory / Optional	Compulsory Paper-I
Maximum Marks : 50	50

Particular

Unit-1	General Introduction of Indian Income Tax Act, 1961 Basic Concepts: Income, Agriculture Income casual Income, previous Year, Assessment year, Gross Total Income Total income, person Assesse, Residential Status and Tax Liability, Exempted Income .
Unit-2	Income from salary, Income from house property.
Unit-3	Income from Business and Profession, Capital Gains, Income From other Sources.
Unit- 4	Set off and carry forward of Losses, Deduction from Gross Total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an Individual
Unit- 5	Organization of General Insurance Corporation and its Subsidiary and its subsidiary Companies and its Functions Settlement of General Insurance Claims. Health Insurance Need Scope & Importance.

Suggested Reading

1-	Student Guide to Income Tax	Sighania V.K., Taxman Delhi
2-	Income Tax	Dr. R.N. Lakhotia

Session	2017&18
Class	B.Com
Year	Second
Subject	Accounting Group
Title of the paper	Indirect Taxes
Compulsory /Optional	Compulsory Paper-II
Maximum Marks : 50	50

Particular

Unit-1	Central Excise Duty: Concept, Important Definitions: Goods, Excisable Goods, Manufacture, Classification of Goods and principles of Classification, Valuation Under Central Excise, Ad alarm Duty and Valuation Rules.
Unit- 2	Customs Duty: Introduction and Nature, Types of Custom Duty, Prohibition of Import and Export,

	Valuation Rules, Computation of assessable Value and Calculation of Custom Duty.
Unit- 3	Central Sales Tax- Introduction and Important definition. Provisions Relating to Inter State sale. Determination of Gross sales and Taxable turnover.
Unit- 4	M.P Vat: Introduction, Important definition, Tax Free Goods, Registration and Licensing of Dealers, Assessment Procedure, Computation of Taxable Turnover and VAT.
Unit- 5	M.P VAT- Tax payment and recovery of Tax, Input Tax Rebate, Authorities: Powers and Duties. Appeal and Revision. Difficulties in Implementation of VAT. Service Tax: Introduction, Objectives, main Provisions, Assessment, Procedure and Computation of Service Tax.

Suggested Reading -

1-	Indirect Taxes	Sareen V.K., Kalyani Publisher, New delhi
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Note:- The Syllabus of this Papers will be changed after introduction of GST.

Class	B.Com
Year	Third
Subject	Management Group
Title of the paper	Management Accounting
Compulsory /Optional	Compulsory Paper-I
Maximum Marks : 50	50

Particular

Unit-1	Management Accounting: Meaning, Nature , Scope and Functions of Management Accounting, Role Management accounting in decision making, Management Accounting vs. Financial Accounting and Cost Accounting. Tools and techniques of management accounting.
Unit- 2	Financial Statement: Meaning, Importance, Limitation of Financial Statement, Objective and methods of financial statement analysis, Ration analysis, Classification of ration analysis, Limitations of Accounting Ration.
Unit- 3	Statement, Cash Flow Statement (As per Indian Accounting Standard-30 IFRS- Concept & Importance. Leverages.

Unit- 4	Absorption and Marginal Costing: Marginal And Differential Costing as tool for decision Making- make or buy, change of product mix, pricing, Break even analysis, Exploring New Markets, Shutdown decision of production
Unit- 5	Budgetary Control: Meaning of budget and budgetary control: Objectives, Merits and Limitations Types of budget: Cash budget and Flexible Budget. Concept of Management Audit, Responsibility Accounting Management Report, Types of reports and Quality of good report,

Suggested Reading -

1-	Jain S.P, Naraga K.L	Management Accounting
2-	Shashi Gupta	Management Accounting
3-	S.P Gupta	Management Accounting
4-	Mahesh Agrawal Mukes Jain	Management Accounting
5	Agrawal and Gupta	Management Accounting R.B.D Jaipur
6	Trivedi, Sharma and Mehta	Management Accounting Devi Ahilya V.V Publication.

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	Public Finance
Compulsory Optional	Optional Paper-I
Maximum Marks : 50	50

Particular

Unit-1	Pubic Finance: Meaning, Nature, Scope and Importance, Difference between private and public Finance, Principle of Maximum Social advantage, Role of State in public finance.
Unit- 2	Sources of Revenue: Taxes, Loans , Grants And Aid- Meaning and Types, canons of Taxation, problem of justice in taxation , Incidence of taxation, Taxable Capacity Impact of Taxation & Tax Evasion Characteristics of Indian Tax System Defects & Steps of reform.
Unit- 3	Principle of public Expenditure, Principle of Public debts and its methods of redemption Effects of Public Expenditure on production and distribution public debt in India.

Unit- 4	Public finance in India: Sources of revenue of Central and State Govt, Concept and types of budget, Final Deficit, Deficit Financing and Deficit Budget. Financial Relation between central and State.
Unit- 5	Constitution and function of Finance Commission, Recommendation of latest finance commission, Latest budget of central and M.P Govt. Main heads of Revenue & Expenditure of Central & State & State Government NITI A YOG- Establishment and objective

Class	B.Com
Year	Third
Subject	Management Group
Title of the paper	Auditing
Compulsory /Optional	Compulsory Paper-II
Maximum Marks:50	50

Particular

Unit-1	Introduction: Meaning and objectives of Auditing, Types of Audit Audit Programmer, Audit Books, Working Papers and evidences. Preparation before Commencing of Audit ,
Unit- 2	Internal Check System : Routine Checking, Internal Checking] Internal Audit and Test Checking. Internal Control and Audit Procedure,
Unit- 3	Vouching, Verification of Asssts and Liabilities: Immovable Property, Fictitious Assets, Current assets, Verification of Current and Fixed Liabilities
Unit- 4	Company Audit: Appointment of Auditor, Power, Duties and Liabilities Divisible Profits and Dividend, Auditors, report: Cleaned and Qualified report.
Unit- 5	Investigation: Objectives, Difference between audit and investigation, process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institution and Insurance Companies.

Suggested Reading -

R.C Saxena	Auditing, Himalaya Publishing, Bombay
Tendon B.N	Principles of AuditingS. Chanedel& Co. Delhi

Sharma T.R	Auditing principal and Problems, S/B Agra
Jain, Khandelwal	Auditing, R.B.D. Jaipur

Heijdra B.J and F.V Ploeg (2001) Foundation of Moem	Macroeconomic. Oxford, University Press, Oxford.
Lewis, M.k and P.D Mizan (2001)	Monetary Economics, Oxford University Press, New Delhi
Gupta S.B (1994)	Monetary Economics, & Company, New Delhi

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	Principles of Marketing
Compulsory Optional	Optional / Paper-I
Max. Marks :50	50

Particular

Unit-1	Marketing: Introduction, Nature and Scope of Marketing, Importance Of Marketing, Marketing Concept: Traditional and Modern, Selling Vs. Marketing, Marketing Mix, And Marketing Environment.
Unit- 2	Consumer Behavior and Marketing Segmentation: Nature, Scope and Significance of Consumer behavior, Market Segmentation – concept and importance, Bases for Market segmentation.
Unit- 3	Product: Concept of Product, Consumer and industrial goods, Product Planning and development, packaging role and functions, Brand Name and trade Mark, After Sales Services, Bases for Market Product life cycle concept.
Unit- 4	Price: Importance of Price in the Marketing Mix, Factors affecting Price of a Product/service, Discounts and rebate. Distribution channel and physical Distribution: Distribution Channels-concept of and role, Type of distribution Channel.’ Factors affecting Choice of a Distribution Channel; Retailer and Wholesale, Physical Distribution of Goods;

	Transportation, Warehousing,
Unit- 5	Sales Promotion: Methods of Promotion: Optimum Promotion Mix: Advertising media-their relative merits and limitation; characteristics of an effective advertisement; personal Selling; selling as a carrier; qualities of a successful sales person; Functions of salesman.

Suggested Reading:

1-	Philip kotler	Marketing Management; prentice hall.
2-	William M. Pride and C.C Ferrell	Marketing Houghton- Mifflin Boston .
3	R.L Nolakha	Principle of Marketing R.B.D Jaipur

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	E- Commerce
Compulsory Optional	Optional /Paper-I
Max. Marks :50	50

Particular

Unit-1	Concept of E- Commerce:- meaning Importance in the context of Modern Business Advantages of E-Commerce (as Comparison with Traditional and Modern Marketing)
Unit- 2	Categories of E- Commerce (Models):- Business to consumers (BtoC) Model- Basic concept major activities, major challenges. Models of B to C {Portals, E- Tailor Business (B toB) Model- Basic Major activities, Types B To B Market. Other Model- Business to Government (B To G) Consumer to Consumers (C to C), Consumers To Business (C to B)
Unit- 3	E- CRM (Electronic Customer's Relationship management) Concepts, features, goals of E- CRM Business Framework , three phases of E- CRM, Types of E- CRM, Functional Component of E-CRM.
Unit- 4	<u>E- Payment</u> Types of E0- Payments – Payment card , Credit Card & Debit Card, Electronic or Digital cash Electronic or digital wallet, Smart Card, Basic concepts on online Banking. [core Banking solution or CBS]

Unit- 5	Introduction to CRP (Enterprises resource planning): Concept, Major characteristics, level of ERP, Benefits of eRP , Modules of ERP , phases of ERP implementation, Limitations of ERP.
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References Book

Name of Book	Author /Publisher
E Commerce	S.K. Katariya & sons
E- comm.. In India	LAP. Lamberi Pub.
Web commerce technology Addison – Wesley	MC Graw Hill
E- commerce fundamental and Application	Wiley India , Henra , chan

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	Financial Management
Compulsory Optional	Optional Paper-I
Max. Marks :50	50

Particular

Unit-1	Financial Management: Meaning Scope, Nature Finance goals, Profit vs. Wealth maximization; Financial functions – Investment, financing and dividend decision , Financial Planning.
Unit- 2	Capital Structure: Meaning and determinants. Operating and financial Leverage; Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
Unit- 3	Capital budgeting : Nature of investment decisions , investment evaluation criteria , payback period, accounting rate of return , net present value , internal rate of return profitability index

	: NPV and IRR comparison.
Unit- 4	<u>Cost of capital</u> : Significance of cost of capital ; Calculating cost of debt, Preference shares, equity capital , retained earning, Weighted Average cost of capital. Dividend Policies : forms of dividends, stability in dividends and determinates , issues in dividend policies , Walton's model Gordon's Model M.M. Hypothesis .
Unit- 5	Management of working capital : Nature types and importance of working capital . Operating cycle and factors determining working capital requirement , Introduction of Management of Cash, Receivables and Inventories.

Suggested Reading:

Khan M.Y& Jain P.K	Financial Management, Tata MC Grew Hill, New Delhi
Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	International Marketing
Compulsory/ Optional	Optional : Paper-I
Max. Marks: 50	50

Particular

Unit-1	International Marketing- Definition, Nature and Scope of International Market, Domestic Marketing V/s International Marketing, Decisions relating Entry In the Foreign Market
Unit- 2	Product Planning for International, Market, Product Designing Advertising, Branding and Packaging.

Unit- 3	International Pricing- Factors Influencing International, Pricing Process and methods, International Price Quotation and Payments Conditions.
Unit- 4	International Distribution Channels and Logistics decisions, Selection and Appointment of Foreign Sales Agent.
Unit- 5	Indian Import Policy and practice steps of Commencement of an Export Business, Exporting pricing and Export Finance.

Suggested Reading:

P.K Jain.	International Marketing
Copa Raja	International Marketing, Vikash Publishing House, New Delhi

Class	B.Com
Year	Third
Subject	Applied Economics Group
Title of the paper	Financial Market& Investment
Compulsory Optional	Optional / Paper-II
Max. Marks : 50	50

Particular

Unit-1	An overview of Financial Market in India. Money Market – Indian Money Market – Composition and Structure (a) Acceptance House (b) Discount Houses (c) Call Money Market.
Unit- 2	Capital Market: Security market (a) New issue Market (b) Secondary Market, Functions and Role of Stock Exchange, Stock Exchanges National Stock Exchange (NSE) Bombay Stock Exchange (BSE) Investors Protection: Grievance Concerning Stock Exchange Dealings and their Removal, Grievance Cell in Stock Exchange, Security Exchange Board of India (SEBI)
Unit- 3	Financial Services, Merchant Banking – Functions and Role, SEBI Guidelines, Ascertainments of Credit Rating Concept, Function and Types.
Unit- 4	Investment, Meaning, Nature, Objectives and process, Types of Investment, Alternative of

	investment, Negotiable and Non-Negotiable Instruments'. Security Analysis- Fundamental, Economic, Industrial and Technical Analysis.
Unit- 5	Measurement of Return and Risk. Systematic and Unsystematic Risk, Security Risk and Return Analysis, Efficient Market Hypothesis- Weak, Semi Strong and Strong Market Capital Assets pricing Model.