

**MAHARAJA SRISCHANDRA COLLEGE**  
**ACADEMIC CALEMDER 2016-17**  
**B.COM(PART-1)**  
**HONS. & GENERAL**

**Paper 1.1Chg: FINANCIAL ACCOUNTING – I**

Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
Introduction	<ul style="list-style-type: none"> <li>• Nature of accounting; Users of accounting information; Financial &amp; Management accounting; Qualitative characteristics of accounting information.</li> <li>• Double entry book keeping system – Basic accounting equation, meaning of assets, liabilities, equity, revenue and expenses. Accounting Cycle - Recording of transaction: Journal, Ledger and preparation of Trial Balance.</li> <li>• Bases of accounting; cash basis and accrual basis.</li> <li>• Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality, matching and full disclosures.</li> </ul>	NB	KD	NB	SRS
Concepts for determination of business income	<ul style="list-style-type: none"> <li>• Revenue recognition: Meaning of revenue; objective; timing of recognition. Recognition of expenses.</li> <li>• Inventories: meaning. Significance of inventory valuation. Lower of cost or market rule; Inventory ascertainment and reconciliation.</li> </ul>	SPK	SPK	SC	SS
	<ul style="list-style-type: none"> <li>• The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of charging depreciation. Accounting for depreciation: Asset-depreciation, Asset-provision.</li> <li>• Reserves and provisions: Meaning; Objective; Types &amp; Accounting</li> </ul>	SRS	SCB	SCB	SCB
	<ul style="list-style-type: none"> <li>• Capital and revenue expenditures and receipts: general introduction only.</li> <li>• Adjustment and rectification</li> </ul>	NB	NB	SC	SS
Final accounts	Preparation of financial statements: of sole proprietorship business entities from a trial balance – Manufacturing, Trading, P/L A/c and Balance Sheet	SRS	SCB	KD	SC
	Preparation of financial statements: a) from incomplete records b) of non-profit organisation	SPK	SPK	KD	SS
Accounting for special sales transaction	<ul style="list-style-type: none"> <li>• Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost &amp; at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal &amp; normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of</li> </ul>	SPK	SPK	KD	SRS

	Consignee • Accounting for sale on approval				
Sectional and Self balancing ledger	• Concept of sectional balancing, preparation of control accounts. Self balancing Ledger: advantages; Recording process; preparation of Adjustment accounts.	SPK	SPK	KD	SC
Insurance claim for loss of stock and for loss of profit	• Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. • Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim ( simple type )	NB	NB	NB	SC
Partnership accounts-I	P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both ; correction of appropriation items with retrospective effect. Change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner	NB	NB	NB	SS

**Paper 1.2 Chg : BUSINESS REGULATORY FRAMEWORK**

**MODULE -I: 50 marks**

Unit	Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
1	<b>The Indian Contract Act, 1872</b>	<b>1.1 Introduction</b> Essential elements of a valid contract, classification of contracts <b>1.2 Offer and Acceptance:</b> meaning, rules relating to valid offer and acceptance; communication of offer and acceptance; revocation of offer and acceptance <b>1.3 Consideration :</b> definition ; essential elements, types of consideration ; “no consideration no contract” and it’s exceptions <b>1.4 Capacity of Parties:</b> Competency to contract; minor; persons of unsound mind; persons disqualified by other laws <b>1.5 Consent:</b> definition of consent and free consent; coercion; undue influence; fraud; misrepresentation; mistake <b>1.6 Void and Voidable Agreements:</b> definitions; distinction between void and illegal agreement; wagering agreement <b>1.7 Discharge of Contracts:</b> meaning; methods of termination or discharge of contract <b>1.8 Special Contracts:</b> definition only contingent contract; quasi contract; contract of indemnity; contract of guarantee; bailment; pledge	SPB	SPB	SPB	SPB
2	<b>The Sale of Goods Act,</b>	2.1 <b>Introduction:</b> definition; goods and their classification; sale and a agreement to sell;	SPB	SPB	SPB	SPB

	<b>1930</b>	essential elements of contract of sale; sale distinguished from hire purchase and instalment sale 2.2 <b>Conditions and Warranties:</b> distinction between condition and warranty; implied conditions and warranties 2.3 <b>Doctrine of Caveat Emptor and its exceptions</b> 2.4 <b>Transfer of Ownership:</b> passing of property from the seller to the buyer 2.5 <b>Transfer of Title by Non-owners:</b> unpaid seller and his rights				
3	<b>Indian Partnership Act, 1932</b>	3.1 <b>Partnership:</b> meaning - partner, firm and firm name; essential elements; true test of partnership 3.2 <b>Types of Partner:</b> partnership distinguished from co-ownership, company, club; partnership by estoppel or holding out; limited partnership 3.3 <b>Registration of Partnership Firm:</b> consequences of non-registration 3.4 <b>Minor's Position in Partnership</b> 3.5 <b>Rights and Duties of the Partner:</b> relation of partners with third parties; implied authority of a partner restrictions on the implied authority of a partner 3.6 <b>Dissolution of Firms:</b> meaning and grounds of dissolution	SB(COM)	SS	SS	SS
4	<b>The Negotiable Instruments Act, 1881</b>	4.1 <i>Negotiable Instruments:</i> definition, features; Promissory Note, Bill of Exchange and Cheque – essential elements; distinction between Promissory Note, Bill of Exchange and Cheque; types of cheques – modes of crossing cheques; inchoate stamped instrument; accommodation bill; fictitious bill 4.2 <i>Endorsement</i> – types of endorsement 4.3 <i>Holder and Holder in Due Course:</i> rights of holder in due course 4.4 <i>Dishonour of Negotiable Instruments:</i> modes of dishonour; consequences; notice of dishonour; Noting; Protest	SB(COM)	SB(COM)	SS	SS
5	<b>Consumer Protection Act, 1986</b>	5.1 <i>Introduction:</i> objective of the Act, definitions of complaint, consumer; consumer dispute, goods, services, etc. 5.2 <i>Objectives of Central Council and State Council</i> 5.3 <i>Consumer Dispute Redressal Agencies:</i> composition and jurisdiction of district forum, State Commission and National Commission 5.4 <i>Manner of Lodging a Complaint:</i> procedure of complaint; findings of District Forum, Appeal	SPB	SPB	SPB	SPB

**MODULE -II 50 marks**

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>Sec-A</b>	<b>Sec-B</b>	<b>Sec-C</b>	<b>Sec-D</b>
5	<b>INDIAN COMPANY LAW</b>	<b>Unit - 1</b> <i>Introduction</i> – definitions, features and types of Companies; private company and public company – differences, conversion of private company into public company and vice versa	SB	SB	DK	DK
		<b>Unit - 2</b> Memorandum of Association and Articles of Association, distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus; additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red- herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares	SB	SB	DK	DK
		<b>Unit - 3</b> Formation of Company: essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business; promoters – legal status, duties, liabilities and remuneration; allotment of shares	SB	SS	DK	DK
		<b>Unit - 4</b> Share Capital – equity and preference shares; stock; sweat equity shares; ESOP(Employees stock option scheme); rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture-classification	SS	SS	DK	DK
		<b>Unit - 5</b> Board of Management : Director- qualification, disqualification, appointment, legal position; number of directorship ; removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director – qualification, appointment; Company Meetings - quorum, resolution, Minutes; Winding up – modes, Grounds for compulsory and voluntary winding up	SB(COM)	SS	DK	DK

**Paper 1.3 Chg: PRINCIPLES AND PRACTICE OF MANAGEMENT &  
BUSINESS COMMUNICATION**

**MODULE - 1 : PRINCIPLES AND PRACTICE OF MANAGEMENT (50Marks)**

Unit	Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
1		<b>Unit1. Introduction to Management:</b> Management - definition, importance, functions; Nature-as profession, science and art, universality of management; Levels of management; managerial tasks and skills	SCB SRS	SCB SRS	SCB SRS	SCB T1
		<b>Unit 2. Different Schools of Management Thought:</b> Classical School-contributions of Taylor and Fayol; Neo-classical School-Human Relations approach and Behavioural Science approach; Modern School-Systems approach and Contingency approach.	SC	SC	AM	T1
		<b>Unit 3. Planning:</b> concept, importance, types, steps, premises, barriers to effective planning and remedial measures; Strategic Planning-concept; Forecasting-concept, techniques	SCB	SCB	SCB	SCB
		<b>Unit 4. Organizing :</b> concept, importance, principles, different organization models - Line & Staff, Functional; Departmentation - need, basis, principles; Delegation of Authority elements, steps, barriers; Centralisation and Decentralization of Authority; Span of Management -concept and determining factors	SCB	SCB	SCB	SCB
		<b>Unit 6. Motivation:</b> concept, importance, contributions of McGregor, Maslow, and Herzberg	SC	SC	AM	T2
		<b>Unit 7. Leadership:</b> concept, importance, types, leadership traits; Tannenbaum & Schmidt's Model and Blake & Mouton's Model	AM	SRS	SRS	T2
		<b>Unit 8. Co-ordination:</b> concept, significance, principles, techniques	SRS	SRS	SRS	T1
		<b>Unit 9. Control:</b> concept, steps, tools	SRS	SRS	SRS	T1

**MODULE- II : BUSINESS COMMUNICATION (50MARKS)**

2		<p><b>Unit-I: Introduction:</b> definition, objectives, importance, elements, process, forms, models; levels of analysis of business communication; principles of effective communication, barriers to Communication and remedial measures, role of communication in conflict resolution</p>	AM SRS	T2	T2	CS
		<p><b>Unit-II: Types of Communication:</b> formal and informal communication; grapevine; characteristics of corporate communication; communication network</p>	AM	DK	CS	CS
		<p><b>Unit-III: Tools of Communication:</b> emergence of communication technology; modern forms of communication – Fax, E-mail, Video Conferencing</p>	SRS	DK	T1	T1
		<p><b>Unit-IV: Drafting</b> – notice, circular, resolution, minutes, report; CV writing, business letter writing – offer letter, quotation, status enquiry, confirmation, execution, refusal and cancellation of order, recommendation, credit collection, claim, bank loan</p>	SRS			

**Paper 1.4 Chg: ECONOMICS -I**

**Module- I : Microeconomic Theory (50 marks)**

Unit	Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
1		<b>Unit – I: Introduction</b> Economics — scope and subject matter. Distinction between Economics and Business Economics. Tools required – Functional relationships, schedules, graphs, concept of slope and its measurement- etc. Resources-scarcity and efficiency - Production Possibility Frontier-it’s shifting.	SSG	DM	DM	DM
		<b>Unit – II: Basics of Demand and Supply</b> The concept of demand and demand function - Derivation of Individual demand curve and Market demand curve- Shifting of the demand curve - The supply function and the supply curve - Derivation of individual supply curve and market supply curve - Shifting of the supply curve- Determination of equilibrium price.	SSG	DM	DM	DM
		<b>Unit – III: Theory of Consumer Behaviour:</b> Cardinal analysis – Law of diminishing marginal utility – consumer surplus Ordinal approach – Indifference curve analysis – Budget line – Consumer Equilibrium – Income consumption curve and Price consumption curve – Hicksian decomposition of price effect into substitution effect and income effect – Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand – Measurement pf various elasticities of demand – Distinction between slope of a demand curve and the elasticity of demand – Elasticity of supply – Measurement.	DM	SB	SB	SB
		<b>Unit – IV: Theory of Production</b> Production Function – The Law of variable proportions – Relationships among TP, AP, and MP.  Concept of Isoquant and Isocost – Finding the optimal employment of inputs – Ridge lines: the economic region of production – Output expansion path and homogeneous production function.	DM	SB	SB	SB

		<b>Unit – V: Theory of Cost</b> Cost analysis – Different concepts – Accounting and Economic costs, Opportunity cost, Private and social costs; Short run and long run costs.	SSG	SB	SB	PM
		<b>Unit – VI: Market for Commodities</b> Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand. Perfect competition – Short run and long run equilibrium – Supply curve in the short run (shutdown and breakeven point concepts). Monopoly – Short run and long run equilibrium – Concept of Price discrimination. Monopolistic competition, Oligopoly Market – Short run and long run equilibrium.	SSG	SSG	SSG	PM
		<b>Unit – VII: Factor Price Determination</b> Theory of Wage Determination - Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.	SSG	SSG	SSG	PM

**Module- II : Indian Economic Environment (50 marks)**

Unit	Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
2		<b>Unit – I: Indian Business Environment</b> Concepts: Economic Growth and Development; Meaning of Underdeveloped Economy; Basic Characteristics of Indian economy.	SSG	DM	DM	DM
		<b>Unit – II: Overview of Indian Economic Trends</b> National Income: Concept - Methods of measurement of national income in Indian economy – Trend of National Income & per capita income – trend in structural composition of national income. Trend in occupational structure. Trends in Saving and Investment in Indian economy.	SSG	DM	DM	DM
		<b>Unit – III: Issues in Indian Economy</b> <b>Problems of Growth:</b> Unemployment, Poverty, Inequality in Income distribution, Inflation, Concept of Parallel economy.	DM	SB	SB	PM



		<p><b>Unit – IV: Problems and Policies of Indian Economy</b>  (A) Basic features of Indian agriculture: Low productivity; Land reform; Green Revolution; Rural Credit; Agricultural Marketing; Impact of New Agricultural Policy (NEP) on Indian Agriculture with special reference to Food Security.  (B) Industrial development during plan period; Industrial sickness; Industrial policies in the Pre-reform and Post-reform period in 1991.  (C) Globalization and the Policies of the Indian Economy under WTO Regime.</p>	DM	SB	SB	PM
		<p><b>Unit – V: Indian Economic Planning</b>  Concepts of Economic Planning; Objective and achievements of Indian Five-year Plans (Plan period I to XI). Import Substitution vs. Export Promotion Strategy.</p>	DM	SB	SB	PM

**Paper 1.5 Chg: BUSINESS MATHEMATICS AND STATISTICS**

**Module- I : (50 marks)**

Unit	Topic	Details	Sec-A	Sec-B	Sec-C	Sec-D
1		<b>1. Introduction:-</b> Definition of Statistics; Importance and scope of Mathematics and Statistics in business decisions; Limitations.	PD AKB	PD AKB	PD AKB	PD AKB
		<b>2. Permutations –</b> Definition, Factorial notation; Theorems on permutation, permutations with repetitions; Restricted permutations.	PD	PD	PD	PD
		<b>3. Combinations –</b> Definition; Theorems on combination; Basic identities; Restricted combinations.	PD	PD	PD	PD
		<b>4. Set Theory:-</b> Definition of Set ; Presentation of Sets; Different types of Sets- Null Set , Finite and Infinite Sets , Universal Set , Subset , Power Set etc.; Set operations ; Laws of algebra of Sets	PM	PM	PM	PM
		<b>5. Logarithm –</b> Definition, Base and index of logarithm, general properties of logarithm, Common problems.	PD	PD	PD	PD
		<b>6. Binomial Theorem –</b> Statement of the theorem for positive integral index, General term, Middle term, Equidistant terms, Simple properties of binomial coefficient.	PD	PD	PD	PD
		<b>7. Compound Interest and Annuities:</b> Different types of interest rates; Concept of Present value and amount of sum; Types of annuities; Present value and amount of an annuity; including the case of continuous compounding; Valuation of simple loans and debentures; Problems relating to sinking funds.	PM	PM	PM	PM
		<b>8. Collection, Classification and Presentation of Statistical Data –</b> Primary and Secondary data; Methods of data collection; Tabulation of data; Graphs and charts; Frequency distributions; Diagrammatic presentation of frequency distributions.	AKB	AKB	AKB	AKB

		9. <b>Measures of Central Tendency</b> – Common measures of central tendency – mean, median and mode; Partition values – quartiles, deciles, percentiles.	AKB	AKB	AKB	AKB
		10. <b>Measures of Dispersion</b> – Common measures of dispersion – range, quartile deviation, mean deviation and standard deviation; Measures of relative dispersion.	AKB	AKB	AKB	AKB
<b>Module- II : (50 marks)</b>						
Unit	Topic	Details	SECA	SECB	SECC	SECD
2		11. <b>Moments, Skewness and Kurtosis</b> – Different types of moments and their relationships; Meaning of skewness and kurtosis; Different measures of Skewness and Kurtosis.	AKB	AKB	AKB	AKB
		12. <b>Correlation and Regression</b> –Scatter diagram; Simple correlation coefficient; Simple regression lines; Spearman’s rank correlation ; Measures of association of attributes.	AKB	AKB	AKB	AKB
		13. <b>Probability Theory</b> – Meaning of probability; Different definitions of probability; Conditional probability; Compound probability; Independent events; (excluding Bayes’ Theorem).	NA	NA	NA	NA
		14. <b>Interpolation:-</b> Finite differences; Newton’s forward and backward interpolation formula; Lagrange’s interpolation formula.	AKB	AKB	AKB	AKB
		15. <b>Index Numbers:-</b> Means and types of index numbers ; Problems in construction of index numbers; Methods of construction of price and quantity indices; Tests of adequacy; errors in index numbers; Chain-base index numbers; Base shifting, splicing, deflating; Consumer price index and its uses.	AKB	AKB	AKB	AKB
		16. <b>Time Series Analysis:-</b> Causes of variation in time series data; Components of time series ; Additive and multiplicative models; Determination of trend by semi average, moving average and least squares(linear, second degree and exponential) methods; Computation of seasonal indices by simple average, ratio-to-moving average, ratio-to trend and link relative methods; Simple forecasting through time series data.	AKB	AKB	AKB	SD

**Common Paper for B.Com. Honours and General**  
**Paper 2.1 Chg INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS**  
**MODULE I (THEORY): Marks: 50**

Unit	Topic	Details	A+B	B+C	D
<b>Module- I : (50 marks)</b>					
1		<b>Unit 1. Information Technology and Business - An Overview</b> Concepts of data, information and computer based information system. impact of information technology on business (business data processing, intra-organisational and inter organizational communication by using network technology, business process and knowledge process outsourcing). Types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) - and their implementation at managerial levels (operational, tactical and strategic). Recent trends in information technology (brief ideas) - Enterprise computing, mobile communication, smart card. [8 lectures/ 8 marks]	SRS	SRS	SRS
			AB	AB	AB
		<b>Unit 2. Number System and Representation of Data in Computing System.</b> Data representation - bits, bytes, KB, MB, GB, TB. Concept of Number systems [Decimal, Binary, Octal and Hexadecimal], Binary arithmetic [addition, subtraction using 1's & 2's complement method], Computer Codes - BCD, EBCDIC, ASCII. [5 lectures/ 6 marks]	SRS	SRS	SRS
			AB	AB	AB
		<b>Unit 3. Fundamentals of Computer:-</b> Components of digital computer and their functions (input unit, processing unit, output unit and storage unit). Basic concepts of hardware & software. Relationship between hardware and software. Types of software: System software - Operating systems [characteristics & functions, uses of GUI based O.S. - LINUX AND WINDOWS], Programming Languages Translator - Assembler, Compiler and Interpreter, Utilities. Application software (basic ideas and examples). [8 lectures/ 8 marks]	AB	AB	AB
		<b>Unit 4. Data organization and Data Base Management System:-</b> (a) <i>Data organization:</i> Character, field, record, file and database. Types of Data Processing Systems [Serial, Batch, Real-time, Online, Centralized, Distributed], File Organizations [Sequential, Direct, Indexed-Sequential, Relative], Traditional file organization Vs. Database File organization. (b) <i>Data Base Management System:</i> Concept of Data Base Management System, Important terms of Database [including Entity, Attribute, Primary Key, Foreign Key, Candidate Key, Referential integrity, Table, Views, Data Dictionary]. Types of database [hierarchical, network and relational]. Basic ideas of Data Warehouse and Data mining. [10 lectures/ 10 marks ]	AB	AB	AB

		<p><b>Unit 5. Data Communication and Computer Network</b>  (a) <i>Data Communication</i>: Concept of Data communications, Transmission Modes [Simplex, Half-Duplex, Full Duplex, Serial, Parallel, Synchronous, Asynchronous], Communication Media. Wireless and satellite communication, Wireless Broadband, WAP, Network components - Bridge, Switch, Router, Gateway  (b) <i>Computer Networks</i>: Network Concept, Types: LAN, WAN, MAN, VAN, SAN. Various Topologies: Bus, Star, Ring, Mesh, Tree. [8 lectures/ 8 marks]</p>	AB	AB	AB
		<p><b>Unit 6. Introduction to Internet</b>  Meaning of Internet. Concepts of Internet Intranet and Extranet, IP Address (IPv4, IPv6), URL, Domain name System. Internet Protocols - TCP/IP, UDP, FTP, TELNET, (brief ideas only). HTML, DHTML AND XML. (concepts only). [5 lectures/ 4 marks]</p>	SRS	SRS	SRS
		<p><b>Unit 7. Security Issues</b>  Security threats - Virus, Trojan, Hacking, Spam. Security Measures - Firewall, Antivirus software, Digital Signature. Concept of data Encryption &amp; Decryption. Symmetric and asymmetric encryption. Digital envelope. [6 lectures/ 6 marks]</p>			
<b>INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS</b> <b>MODULE II (PRACTICAL) - MARKS: 50</b>					
Unit	Topic	Details	A+B	B+C	D
2		<p><b>Unit 1:</b> Introduction to GUI based operating system - WINDOWS/LINUX [2 HOURS]</p>	AB	AB	AB
		<p><b>Unit 2: Word Processor</b> [2 Classes/ 5 marks]  • Features of Word Processor. • Formatting- Font, Paragraph, Page. • Tables, Columns, Dropcap. • Tools-Language Checking Tools, Mail Merge, Autocorrect.</p>	AB	AB	AB
		<p><b>Unit 3: Electronic Spreadsheet</b> [3 Classes/ 8 marks]  Numerical Data Representation using formatting features for cell, Font, Column, Row, Work Sheet.  • FUNCTIONS-Mathematical, Logical, Financial. • GRAPHS-LINE, BAR, AREA, PIE etc. • Linking data using Cell References. • Sheet Reference. • Goal Seek and Scenario. [14 Classes/ 15 marks]</p>	AB	AB	AB

	<p><b>Unit 4: Data Base Management System</b></p> <ul style="list-style-type: none"> <li>• Creation of Tables, Defining Primary key.</li> <li>• Multiple Table Handling – Defining Relationship, Foreign Key.</li> <li>• Generating simple and Conditional Queries. Types of queries [Update, Delete, Append]</li> <li>• Designing Forms and Reports.</li> </ul> <p>[12 Classes/ 10 marks]</p>	AB	AB	AB
	<p><b>Unit 5: Financial Accounting Package and its Implementation (TALLY / ACE)</b></p> <p>[9 Classes/ 12 marks]</p>	AB	AB	AB

**Paper 2.2 Chg: PRINCIPLES OF MARKETING & E-COMMERCE  
MODULE I (Principles of Marketing): Marks: 50**

Unit	Topic	Details	A+B	B+C	D
<b>Module- I Principles of Marketing: (50 marks)</b>					
1		<p><b>Unit – I Marketing:</b> Meaning, importance, marketing concepts – traditional vs. modern; analysis of marketing environment – demographic, political, economic, socio-cultural, natural, technological, and legal; growing relevance of marketing in India; impact of global marketing (10 classes / 10 marks)</p> <p><b>Unit – II Market Segmentation:</b> Concept, target market, bases of market segmentation – factors influencing choice of bases, ideas about customer base, market share, and niche market (8 classes / 8 marks)</p> <p><b>Unit – III Marketing Mix:</b> Concept; 4 Ps vs. 4 Cs <b>Product:</b> meaning, product planning, product mix, product policy, product line decisions, product differentiation; branding; packaging; labelling; product life cycle; new product development process (8 classes / 8 marks)</p> <p><b>Unit – IV Pricing:</b> importance; factors influencing pricing; pricing policies and strategies; service product pricing</p> <p><b>Promotion:</b> elements of promotion mix; roles of advertising; personal selling; sales promotion; public relations (8 classes / 8 marks)</p> <p><b>Unit – V Marketing Channels:</b> types; channel design decisions</p> <p><b>Logistics Management:</b> objectives; decisions</p>	AM	AM	AM
			AM	AM	AM
			T	AM	AM
			T	T	AM
			T	T	AM
			DK	T	DK
			DK	T	DK

		<p><b>Marketing Information System (MIS):</b> concept, components</p> <p><b>Marketing Research:</b> meaning, techniques (8 classes / 8 marks)</p> <p><b>Unit - VI</b></p> <p><b>Retail Management:</b> meaning, functions, types, identifying consumers, developing merchandise plans; pricing and promotional strategies; retailing in India; trends in international retailing (8 lectures/ 8 marks)</p>	DK DK DK	T T T	DK DK DK
<b>Module- II : E-COMMERCE (50 marks)</b>					
Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
2		<p><b>Unit 1.Overview of E-Commerce</b> Meaning. Importance in the context of today's business. Advantages of e-commerce (as compared with traditional system of commerce). E-commerce and e-business. Internet and its relation to e-business. Mobile Commerce-Basic Idea. [5 lectures/6 marks]</p> <p><b>Unit 2.Categories of E-Commerce (Models)</b> Business to Consumer (B to C) model – Basic idea, major activities, major challenges. Models of B to C [portals, e-tailer, content provider, transaction broker] Business to Business (B to B) model – Basic idea, major activities, types of B to B market [independent, buyer oriented, supplier oriented, vertical and horizontal e-market place]. Other models – Business to Government (B to G), Consumer to Consumer (C to C), Consumer to Business (C to B). [8 lectures/12 marks]</p> <p><b>Unit 3.E-CRM</b> Concept &amp; definition, features, Goals of E-CRM business framework, Three phases of ECRM, Types of E-CRM, Functional Components of E-CRM, Strategies for E-CRM solutions. [5 lectures/8 marks]</p> <p><b>Unit 4. E-Payment</b> Types of E-Payment – Payment card [credit card and debit card], Electronic or digital cash. Electronic or digital wallet. Stored value card [smart card]. Basic idea of online banking [core banking solution or CBS] [4 lectures/6 marks]</p> <p><b>Unit 5. Introduction to ERP:</b> Concept &amp; definition, features, major characteristics, levels of ERP, Benefits of ERP,</p>	AM AM CS CS CS	AB AB T T T	AB AB CS CS CS

	Enterprise potentials of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP. [6 lectures/10 marks]	CS		CS
	<b>Unit 6. Supply Chain Management:</b> Concept & definition, features, Types of supply chain, E-Supply chain planning (Components), E-supply chain fusion (Process). [6 lectures/8 marks]		T	

**For Second Year Honours Students only**  
**Paper 3.2 HA: AUDITING**

Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
<b>Module- I (50 marks)</b>					
1		<p><b>Unit I: Introduction</b> (Classes-12 / 10 Marks)</p> <ul style="list-style-type: none"> <li>• Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation.</li> <li>• Basic Principles Governing an Audit-Relation between Accounting and Auditing.</li> <li>• Errors and Fraud-Concepts, Means of doing Fraud, Purpose- Conditions which increase the Risk of Fraud and Error-Auditor's responsibility towards detection and reporting.</li> <li>• Classification-Objective wise (Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Technique wise (Balance sheet, Standard, Systems, EDP), Coverage wise (Complete, Partial), Organization structure wise (Statutory, Non- statutory), Specific Matter Wise (Cost, Management, Secretarial, Tax, Environment, Human Resource, Social, Operational, Propriety, Stock, Public Deposit, Corporate Governance, Cash Flow, Compliance, Performance etc.).</li> </ul> <p><b>Unit 2: Auditing Procedures and Techniques</b> (Classes-10 / 10 Marks)</p> <ul style="list-style-type: none"> <li>• Auditing Engagement-Audit Planning-Audit Programme.</li> <li>• Documentation-Audit Working Papers, Ownership and Custody of Working Papers- Audit File( Permanent, Current) – Audit note Book- Audit Memorandum.</li> <li>• Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods.</li> <li>• Preparation Before Commencement of a New Audit.</li> </ul> <p><b>Unit 3: Internal Control and Internal Audit</b> (Classes 10 / 10 Marks)</p> <ul style="list-style-type: none"> <li>• Internal Check-Definition, Objective, Preparation of check-lists.</li> <li>• Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check.</li> <li>• Internal audit-Definition, Objectives, Regulatory Requirements(Companies Act), Reliance by Statutory Auditor on Internal Auditor's Work.</li> <li>• Audit Risk- Concept, Types and their Assessment Procedure.</li> </ul>	KD	KD	DK
			KD	KD	DK
			KD	KD	DK
			SB(COM)	SB(COM)	SC



		<p><b>Unit 4: Audit Sampling and Analytical Procedure</b> (Classes-8 / 10 Marks)</p> <ul style="list-style-type: none"> <li>• Concept, Need, and Types of Sampling- Sampling Risk- Stages in Audit</li> <li>• Sampling.</li> <li>• Test Checking-Auditing in Depth and Cut-Off checking.</li> <li>• Analytical Procedure- Nature and Application of Analytical Procedure- Tools and Techniques of Analytical Procedure- Extent of Reliance on Analytical Procedure- Use of analytical procedure for Substantive Testing.</li> </ul> <p><b>Unit 5: Audit (Vouching and Verification) of Different Items</b> (Classes 10 / 10 Marks)</p> <ul style="list-style-type: none"> <li>• Vouching- Meaning, Objectives-Vouching of Different Items (Receipts and Payments Related).</li> <li>• Verification – Concept, Objectives – Audit of Share Capital, Loans(Secured and Unsecured), Fixed assets (Building, Plant and Machinery, Loans and Advances, Investment, Goodwill, Copy Right, Patent Right Inventories, Debtors), Creditors, Subsequent Events, Preliminary Expenditures , Directors’ Remuneration etc.</li> </ul> <p><i>** Topics to be studied with reference to Relevant Standards on Auditing and Accounting including Applicable Indian Financial Reporting Standards.</i></p>	SB(COM)	SB(COM)	SC
<b>Module- II : (50 marks)</b>					
Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
2		<p><b>Unit 1: Company Audit</b> (Classes 12 / Marks 12)</p> <ul style="list-style-type: none"> <li>• Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors.</li> <li>• Audit Ceiling-Status, Power, Duties and Liabilities of auditors.</li> <li>• Branch Audit-Joint Audit- Special Audit.</li> <li>• Maintenance of Books of Account – Related Party Disclosures- Segment Reporting.</li> <li>• Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility).</li> <li>• Representations by Management-Contents of Annual Report( A Brief Idea).</li> </ul>	SS	SB(COM)	SC
		<p><b>Unit 2: Audit Report and Certificate</b> (Classes 10 / 10)</p> <ul style="list-style-type: none"> <li>• Definition-Distinction between Report and Certificate-Types of Reports/Opinion (Clean, Qualified, Disclaimer, Negative and Piecemeal)</li> <li>• Contents of Audit Report(As per Companies Act and Standards on auditing).</li> <li>• True and Fair View (Concept and Guiding Factors)-Materiality(Concepts and Relevance)- Limited Review-Disclosures.</li> <li>• Certificate on Corporate Governance- Cash Flow Statement Reporting.</li> </ul>	SB(COM)	SB(COM)	SC
		<p><b>Unit 3: Audit of Different Institutions</b> (Classes 10 / Marks 10)</p> <ul style="list-style-type: none"> <li>• Banks- Legislation Relevant to Audit Of Banks, Approach to Bank Audit, Internal Control Evaluation, Non-Performance Assets( Concept , Provisions), Long Form Audit Report.</li> <li>• Insurance Companies- Legislation</li> </ul>	SS	SB(COM)	SC

	<p>Relevant to Audit of Insurance companies( Life And General Insurance), Review of Internal Control, Audit Report( Matters as per IRDA). • Educational Institutions and Hospital • Features and Basic Principles of Government Audit-Local Bodies and Non- Profit Seeking Organizations( including NGOs). • Comptroller and Auditor General and its Constitutional Role.</p> <p><b>Unit 4: Investigation</b> (Classes 6 / Marks 8)</p> <ul style="list-style-type: none"> <li>• Meaning, Purpose- Distinction between Investigation and Auditing Approach to Investigation- Types of Investigations.</li> <li>• Assessing a Business ( Due Diligence Review, Valuation).</li> <li>• Investigations to Detect Fraud, Misappropriations and Defalcations- Investigations with respect to Business Combinations.</li> </ul> <p><b>Unit 5: Other Thrust Areas</b> (Classes 12 / Marks 10)</p> <ul style="list-style-type: none"> <li>• Cost Audit- Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act. • Management Audit- Tax Audit- Systems Audit- Social Audit- Environment Audit. • Energy Audit- Forensic Audit-Peer review ( Concepts, Objectives and Regulatory Requirements). • Ethics in Auditing – Auditor’s Independence. • Auditing in CIS Environment. • Standards on Auditing (Concepts, Purpose and Present Position as to Number and Title as issued by ICAI).</li> </ul> <p><i>*** Topics to be studied with reference to Standards on Auditing and Accounting including Applicable Indian Financial Reporting Standards.</i></p>	SS	KD	DK
		SS	KD	DK

### Paper 2.4 Ch: FINANCIAL ACCOUNTING – II

Unit	Topic	Details	A+B	B+C	D
<b>MODULE -I: 50 marks</b>					
1	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities. Piecemeal distribution – surplus capital basis; maximum possible loss basis.	SB(COM)	SS	SB(COM)
2	Branch accounting	Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost & at IP ) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP ) – normal & abnormal losses Independent branch – concept of wholesale profit and basic idea of incorporation	SRS	SCB	SCB
3	Hire purchase and Instalment payment system	Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C ( with repossession) Books of Seller – H.P. Trading A/C ( with repossession) Concept of operating and financial lease – basic concept only.	SRS	KD	SCB
4	Departmental accounts	Concept, difference with Branch, objective of preparation of departmental accounts apportionment of common	KD	KD	SC

		cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.			
5	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). Need for a global standard, IFRS (concept only).	KD	KD	SC
<b>MODULE -II 50 marks</b>					
Unit	Topic	Details	A+B	B+C	D
1	Company – Introduction And Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures. Sweat equity.</li> <li>• Right and Bonus Share – Rules, Accounting • Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights.</li> <li>• Underwriting of shares and debentures: Rules; Determination of Underwriters Liability – with marked, unmarked &amp; firm underwriting; Accounting.</li> <li>• Employee Stock Option Plan – meaning; rules; Vesting Period; Exercise Period. Accounting for ESOP. Meaning and Accounting of ESOPS.</li> </ul>	SB(COM)	SS	SC
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"> <li>• Buy Back of Securities – meaning, rules and Accounting.</li> <li>• Redemption of Preference Shares – Rules and Accounting (with and without Bonus Shares)</li> </ul>	KD	SCB	SCB
3	Redemption of debenture	Redemption of Debenture – Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), held as Investment and Use of Sinking Fund	SRS	SS	SC
4	Company Final Accounts	Introduction to Schedule VI; Treatment of Tax; Rules for and Determination of Managerial Remuneration; compulsory transfer to reserve, Dividend and applicable tax (out of current profit, out of past reserve); Preparation of Profit & Loss A/C and Balance Sheet. (tax on net profit without recognizing deferred tax)	SRS	SS	NA

**PAPER 2.5 Ch: DIRECT & INDIRECT TAXATION**

Unit	Topic	Details	A+B	B+C	D
<b>Module- I (50 marks)</b>					
1		<p><b>Unit 1: a) Basic Concepts and Definitions under IT Act</b> Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning.</p> <p><b>b) Residential Status and Incidence of Tax</b> Residential status of all persons except company</p> <p><b>c) Incomes which do not form part of Total Income</b> Except sections 10A, 10AA, 10B, 10BA</p> <p><b>d) Agricultural Income</b></p>	SPK	SPK	SPK
			SPK	SPK	SPK

		<p>Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income. (L 7 / M 10)</p> <p><b>Unit 2: Heads of Income and Provisions governing Heads of Income</b> <i>Salaries, Income from House property.</i> (L 14 / M 10)</p> <p><b>Unit 3: Heads of Income and Provisions governing Heads of Income</b> a) <i>Profits and Gains from Business and Profession</i> Special emphasis on sec 32, 35, 35D, 36, 37, 40A(2), 40A(3), 43B (Excluding presumptive taxation)</p> <p>b) <i>Capital Gain</i> Meaning and types of capital assets, basic concept of transfer, cost of Acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54 and 54F, taxability of STCG and LTCG</p> <p>c) <i>Income from Other Sources</i> Basic concepts excluding deemed dividend (L15 / M 10)</p> <p><b>Unit 4: a) Income of other Persons included in Assessee's Total Income</b> Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor</p> <p><b>b) Set off and Carry Forward of Losses</b> Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses u/s 71B, 72, 73, 74, 74A. (L 9 / M 10)</p> <p><b>c) Deductibles from Gross Total Income</b> Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80U</p> <p><b>Unit 5: Computation of Total Income and Tax Payable</b> a) Rate of tax applicable to different assesses (except corporate assessee) b) Computation of tax liability of an individual and firm. (L 5 / M 10)</p>	SPK  NB,SPK  NB  NB  NB  NB  NB  NB	SPK  NB,SPK  NB  NB  NB  NB  NB  NB	SPK  NB,SPK  NB  NB  NB  NB  NB
<b>Module- II : (50 marks)</b>					
Unit	Topic	Details	A+B	B+C	D
2		<p><b>Unit 1: TAX MANAGEMENT</b> a) <b>Provision for Filing of Return</b> Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN</p> <p>b) <b>Assessment of Return</b> Self assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144</p>	SPB	SPB	SPB

	<p><b>c) Advance Tax</b> When liable to pay, due dates and computation of advance tax (excluding Corporate assesses)</p> <p><b>d) Interest</b> Interest u/s 234A, 234B, 234C, (simple problems on interest)</p> <p><b>e) TDS</b> TDS from salary, lottery, horse racing, interest on securities (L 15 / M 15)</p>			
	<p><b>Unit 2: WEALTH TAX</b> Definitions, incidence of tax, basic concepts of assets, exempted assets, deemed assets and debt owed, computation of net wealth and tax payable (simple problem). (L 10 / M 10)</p>	SPB	SPB	SPB
	<p><b>Unit 3: CENTRAL SALES TAX, 1956</b> Definitions, incidence and levy of tax, exemption and exclusion, determination of turnover and tax payable, registration of dealer, forms under CST (L 11 / M 10)</p>	SPB	SPB	SPB
	<p><b>Unit 4: WB VAT ACT, 2003</b> Basic concepts, features, advantages and disadvantages of vat, rate of tax, definitions, input tax, output tax, input tax credit, incidence and levy of tax, determination of tax payable, registration of dealer (L 11 / M 10)</p>	NB	NB	SPK
	<p><b>Unit 5: CENTRAL EXCISE ACT, 1944</b> Basic concepts, conditions of excise liability, taxable event of excise duty, definitions of goods, manufacture, excisable goods, factory, broker or commission agent, wholesale dealer, sale or purchase (L 3 / M 5)</p>			

**Paper 2.6 Ch: COST & MANAGEMENT ACCOUNTING**

Unit	Topic	Details	A+B	B+C	D
<b>Module- I (50 marks)</b>					
1		<p><b>Unit 1</b> <b>Introduction:</b> Definition of Costing, Cost Accounting and Management Accounting. Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System.</p>	AKB	KD	AKB

		<p><b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs, cost sheet (introduction only), total costs and unit costs. <b>Costing Methods and Techniques</b> (introduction only). (8 classes/6 marks)</p> <p><b>Unit 2 Material Costs</b>  a. <i>Purchase of materials:</i> Purchasing needs and organisation, purchase procedure, documentation, material costs (direct and indirect).  b. <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.  c. <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.  d. Methods of Pricing Material Issues :Various methods of pricing materials issues; Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives. [15 classes / 12 marks ]</p> <p><b>Unit 3</b>  <b>Employee Cost-</b> Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover-Causes and methods of calculating labour turnover; cost of labour turnover.</p> <p><b>Incentive Systems</b> -Main Principles for sound system of wage incentive schemes; labour utilisation; Distinction between direct and indirect labour cost; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose; Absorption of wages; Efficiency rating procedures. [15 classes / 12 marks]</p> <p><b>Unit 4</b>  <b>Overhead</b>  (a) <i>Introduction</i> Definition, Classification of Overhead-Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads.  (b) <i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads; Basic concepts of different Capacities.  (c) <i>Activity Based Costing:</i> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC;</p>	<p>KD</p> <p>AKB</p> <p>AKB</p> <p>AKB</p>	<p>KD</p> <p>KD</p> <p>KD</p> <p>KD</p>	<p>AKB</p> <p>AKB</p> <p>KD</p> <p>AKB</p>
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		advantages and disadvantages; factors influencing application of ABC; installation of ABC. (d) Preparation of Cost Sheet (advanced level) [20 classes / 20 marks]			
<b>Module- II : (50 marks)</b>					
Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
2		<p><b>Unit 5</b> <b>Cost Book-keeping</b> (1) Non-Integrated System: Meaning &amp; Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts; Disadvantages. (2) Integrated System : Meaning , Features and Advantages. (3) Reconciliation : Need for reconciliation (only under Non integrated System); Items causing differences between Cost and Financial Profits; Memorandum Reconciliation Statement / Account [10 classes / 10 marks]</p> <p><b>Unit 6</b> <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). <b>Batch Costing</b> <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries. <b>Service Costing and Output Costing-</b> Introduction; Motor Transport Costing, Hotel Costing (Staff Canteen Costing, Hospital Costing, Boiler House Costing – brief idea only). <b>Single or Output] Costing</b> [10 Classes / 10 Marks]</p> <p><b>Unit 7</b> <b>Process Costing</b> : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour &amp; Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, <b>Equivalent Production (units)</b> and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). <b>Inter-process profit</b> (simple cases)- Meaning, Advantages and Disadvantages and determination of stock value for the purpose of balance sheet [10 Classes / 10Marks]</p> <p><b>Unit 8</b> <b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph <b>Marginal Costing and Management Decisions</b> – Marginal Costing vis-à-vis Absorption Costing; Marginal Costing Techniques; Marginal Cost and Product Pricing; Product Mix and Make or Buy Decisions, Shut Down Decisions (with</p>	KD	SCB	SCB
			KD	SCB	SCB
			KD	SCB	NA
			KD	SCB	NA

	<p>simple type of problems on different areas of decision making) [14 Classes / 10 Marks]</p> <p><b>Unit 9</b>  <b>Budgetary Control:</b> Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget.</p> <p><b>Standard Costing.</b> Standard Costs and Standard Costing; Uses, &amp; Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs Variances (elementary level). [16 Classes / 10 Marks]</p>	KD	SCB	NA
		KD	KD	NA

**Detail Syllabi for B.Com.General Courses**

**[MENTIONED AS IN SEC-D ABOVE]**

**Paper 2.3Cg: FINANCIAL ACCOUNTING - II**

Unit	Topic	Details			
<b>MODULE -I: 50 marks</b>					
1	Partnership accounts-II	Accounting for dissolution of firm – insolvency of one or more partner, consideration of private estate and private liabilities..			
2	Branch accounting	Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. ( at cost & at IP ) – normal and abnormal losses. Analytical method – preparation of Branch Stock, Adjustment etc A/C (at cost & at IP ) – normal & abnormal losses			
3	Hire purchase and Instalment payment system	Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest- complete repossession Books of Seller – Stock and Debtors A/C ( without repossession) Books of Seller – H.P. Trading A/C ( without repossession)			
4	Departmental accounts	Concept, difference with Branch, objective of preparation of departmental accounts, apportionment of common cost; Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account; inter departmental transfer of goods at cost.			
<b>MODULE -II 50 marks</b>					
Unit	Topic	Details			
1	Company – Introduction And Accounting for Shares & debentures	<ul style="list-style-type: none"> <li>• Meaning of Company; Maintenance of Books of Accounts; Statutory Books; Annual Return</li> <li>• Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration and issue to the promoters; Pro-rata issue of shares. Issue of debentures.</li> <li>• Right and Bonus Share – Rules, Accounting • Alteration of Share Capital; Conversion of fully paid shares into stock; Equity Shares with different rights.</li> </ul>			



		<ul style="list-style-type: none"> <li>Underwriting of shares and debentures: Rules; Determination of Underwriters Liability - with marked &amp; unmarked forms only.</li> </ul>			
2	Buy back and Redemption of preference shares	<ul style="list-style-type: none"> <li>Buy Back of Securities - meaning and accounting (simple type only).</li> <li>Redemption of Preference Shares - Rules and Accounting (with and without Bonus Shares) (without preparation of Balance Sheet)</li> </ul>			
3	Investment Accounts	Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares and Bonus Shares).			
4	Redemption of debenture	Redemption of Debenture - Important Provisions, Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum and ex-interest), (elementary level only)			

**PAPER 2.4 Cg: DIRECT & INDIRECT TAXATION**

Unit	Topic	Details			
<b>Module- I (50 marks)</b>					
1		<p><b>Unit 1: a) Basic Concepts and Definitions under IT Act</b> Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning</p> <p><b>b) Residential Status and Incidence of Tax</b> Residential status of all persons except company</p> <p><b>c) Incomes which do not form part of Total Income</b> Except sections 10A, 10AA, 10B, 10BA</p> <p><b>d) Agricultural Income</b> Definition, determination of agricultural and non-agricultural Income. (L-7 / M-10)</p> <p><b>Unit 2: Heads of Income and Provisions governing Heads of Income</b> <i>Salaries, Income from House property</i> (L-14 / M-10)</p> <p><b>Unit 3: Heads of Income and Provisions governing Heads of Income</b> Basic concepts and simple problems on:  <i>a) Profits and Gains from Business and Profession</i> Special emphasis on sec 32, 35, 35D, 36, 37, 40A(2), 40A(3), 43B (Excluding presumptive taxation)  <i>b) Capital Gain</i>  Meaning and types of capital assets, basic concept of transfer, cost of Acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54 and 54F, taxability of STCG and LTCG  <i>c) Income from Other Sources:</i> Basic concepts excluding deemed dividend (L-15 / M-10)</p> <p><b>Unit 4: a) Income of other Persons included in Assessee's Total Income</b> Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor</p>			

		<p><b>b) Set off and Carry Forward of Losses</b> Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses u/s 71B, 72, 73, 74, 74A</p> <p><b>c) Deductions from Gross Total Income</b> Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80U (L-9 / M-10)</p> <p><b>Unit 5: Computation of Total Income and Tax Payable</b> d) Rate of tax applicable to different assesses (except corporate assessee) e) Computation of tax liability of an individual (L-5 / M-10)</p>			
<b>Module- II : (50 marks)</b>					
Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
2		<p><b>Unit 1: TAX MANAGEMENT (L-15 / M-15)</b> a) <b>Provision for Filing of Return</b> Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN b) <b>Assessment of Return</b> Self assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144 c) <b>Advance Tax</b> When liable to pay, due dates and computation of advance tax (excluding Corporate assesses) d) <b>Interest</b> Interest u/s 234A, 234B, 234C, (simple problems on interest) e) <b>TDS</b> TDS from salary, lottery, horse racing, interest on securities</p> <p><b>Unit 2: WEALTH TAX (L-10 / M-10)</b> Definitions, incidence of tax, basic concepts of assets, exempted assets, deemed assets and debt owed, computation of net wealth and tax payable (simple problem)</p> <p><b>Unit 3: CENTRAL SALES TAX, 1956 (L-11 / M-10)</b> Definitions, incidence and levy of tax, exemption and exclusion, determination of turnover and tax payable, registration of dealer, forms under CST</p> <p><b>Unit 4: WB VAT ACT, 2003 (L-11 / M-10)</b> Basic concepts, features, advantages and disadvantages of vat, rate of tax, definitions, input tax, output tax, input tax credit, incidence and levy of tax, determination of tax payable, registration of dealer</p> <p><b>Unit 5: CENTRAL EXCISE ACT, 1944 (L-3 / M-5)</b> Basic concepts, conditions of excise liability, taxable event of excise duty, definitions of goods, manufacture, excisable goods, factory, broker or commission agent, wholesale</p>			

		dealer, sale or purchase			
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**Paper 2.5 Cg: COST & MANAGEMENT ACCOUNTING**

Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
<b>Module- I (50 marks)</b>					
1		<p><b>Unit 1</b>  <b>Introduction:</b> Definition of Costing, Cost Accounting and Management Accounting. Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System.  <b>Cost concepts, terms and classification of costs:</b> Cost, Cost object, Cost units and Cost Centres, Types of costs, classification of costs, cost sheet (introduction only), total costs and unit costs.  <b>Costing Methods and Techniques</b> (introduction only).  (3 + 5 + 2 =10 classes/10 marks)</p> <p><b>Unit 2. Material Costs</b>  (a) <i>Purchase of materials:</i> Purchasing needs and organisation, purchase procedure, documentation, material costs (direct and indirect).  (b) <i>Storage of materials:</i> Need for storage, location and types, functions of a storekeeper, requisition, receipt, issue and transfer of materials, storage record, accounting for materials cost.  (c) <i>Materials control:</i> Organisation; Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; Discrepancies in stock and their treatment.  [ 3 + 4 + 3 = 10 classes / 10 marks]</p> <p><b>Unit 3 Methods of pricing material issues</b>  Various methods of pricing materials issues; Advantages and disadvantages of each method; Comparative analysis; Stock Valuation for Balance Sheet. Treatment of Normal and Abnormal Loss of Materials; Accounting and control of Waste, Scrap, Spoilage and Defectives.  [ 7+3 = 10 classes / 10 marks ]</p> <p><b>Unit 4 Employee Cost-</b>  Introduction, Recording labour cost: Attendance and payroll procedures (Time-keeping, Time-Booking, Payroll procedure, Payment of wages, Overview of statutory requirements), Idle time (causes and treatment in Cost Accounting), Overtime (its effect and treatment in Cost Accounting), Labour turnover- Causes and methods of</p>			

		calculating labour turnover; cost of labour turnover. [ 10 classes / 10 marks ]			
		<p><b>Unit 5 Incentive Systems -</b> Main Principles for sound system of wage incentive schemes; labour utilisation; Distinction between direct and indirect labour cost; System of Wage Payment and Incentives; System of Incentive Schemes for Indirect Workers; Component of wages cost for costing purpose; Absorption of wages. [10 classes / 10 marks ]</p>			
<b>Module- II : (50 marks)</b>					
Unit	Topic	Details	Marks allotted	No. of lectures	Name of the teacher
2		<p><b>Unit 6 Overhead</b> (a) <i>Introduction</i> Definition, Classification of Overhead-Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads. (b) <i>Manufacturing Overheads:</i> Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads [10 classes / 10 marks ]</p> <p><b>Unit 7</b> (1) <b>Activity Based Costing:</b> Problems of traditional costing; meaning of Activity Based Costing; cost analysis under ABC; advantages and disadvantages; factors influencing application of ABC; installation of ABC. (2) <b>Preparation of cost sheet</b> [4 + 6 = 10 classes / 10 marks]</p> <p><b>Unit 8 Administration, Selling and Distribution Overheads</b> Concepts and types, classification and treatment in cost Treatment of some special Items, e.g., Interest, Depreciation, Packing Expenses, Carriage Expenses, Machinery Erection, Tools, R&amp;D Costs, Advertisement, Bad Debts, etc. [10 classes / 10 marks]</p> <p><b>Unit 9 Cost Book-keeping</b> (1) Non-Integrated System: Meaning &amp; Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in various accounts; Disadvantages. (2) Reconciliation : Need for reconciliation (only under Non integrated System); Items causing differences between Cost and Financial Profits; Memorandum Reconciliation Statement / Account [10 classes / 10 marks]</p>			

		<p><b>Unit 10</b>  <b>Job Costing</b> (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing).  <b>Contract Costing</b> - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance sheet entries. [ 10 classes / 10 marks ]</p>			
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**Paper 2.6 Cg: AUDITING**

Unit	Topic	Details			
<b>Module- I (50 marks)</b>					
1		<p><b>Unit 1 Introduction</b> ( No.of Classes-12/ Marks 10)</p> <ul style="list-style-type: none"> <li>• Definition-Nature-Scope and Objectives of Independent Financial Audit-Limitation.</li> <li>• Basic Principles Governing an Audit-Relation between Accounting and Auditing.</li> <li>• Errors and Fraud-Concepts, Means of doing Fraud, Purpose-Conditions which increase the Risk of Fraud and Error-Auditor’s responsibility towards detection and reporting.</li> <li>• Classification-Objective wise(Internal and Independent Financial audit), Periodicity wise (Periodical, Continuous, Interim, Final, Limited Review) Organization structure wise (Statutory, Non- statutory), Specific Matter Wise (Cost, Management, Tax, Social, Propriety, Performance etc.).</li> </ul> <p><b>Unit 2 Auditing Procedure and Techniques</b> (Classes-10/ Marks 10)</p> <ul style="list-style-type: none"> <li>• Auditing Engagement-Audit Planning-Audit Programme.</li> <li>• Documentation-Audit Working Papers, Ownership and Custody of Working Papers- Audit File( Permanent, Current) – Audit note Book- Audit Memorandum.</li> <li>• Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods.</li> <li>• Preparation Before Commencement of a New Audit.</li> </ul> <p><b>Unit 3 Internal Control and Internal Audit</b> (Classes 10 / Marks 10)</p> <ul style="list-style-type: none"> <li>• Internal Check-Definition, Objective, Preparation of check-lists. • Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check.</li> <li>• Internal audit-Definition, Objectives, Regulatory Requirements(Companies Act), Reliance by Statutory Auditor on Internal Auditor’s Work.</li> </ul> <p><b>Unit 4 Audit Sampling and Analytical Procedure</b> (Classes-8/ Marks 10)</p> <ul style="list-style-type: none"> <li>• Concept, Need, and Types of Sampling- Sampling Risk-Stages in Audit</li> <li>• Sampling.</li> <li>• Test Checking-Auditing in Depth and Cut-Off checking.</li> <li>• Analytical Procedure- Nature and Application of Analytical Procedure- Tools and Techniques of Analytical Procedure-Extent of Reliance on Analytical Procedure- Use of analytical procedure for Substantive Testing.</li> </ul> <p><b>Unit 5 Audit (Vouching and Verification) of Different</b></p>			

		<p><b>Items</b> ( No of classes 10/ Marks 10)</p> <ul style="list-style-type: none"> <li>• Vouching- Meaning, Objectives-Vouching of Different Items (Receipts and Payments Related).</li> <li>• Verification – Concept, Objectives – Audit of Share Capital, Loans(Secured and • Unsecured), Fixed assets (Building, Plant and Machinery, Loans and Advances, Investment, Goodwill, Copy Right, Patent Right Inventories, Debtors), Creditors, Preliminary Expenditures , etc.</li> </ul> <p><i>** Topics to be studied with reference to Relevant Standards on Auditing and Accounting including Applicable Indian Financial Reporting Standards.</i></p>			
<b>Module- II : (50 marks)</b>					
<b>Unit</b>	<b>Topic</b>	<b>Details</b>			
2		<p><b>Unit 1 Company Audit</b> (No of Classes 12/ Marks 12)</p> <ul style="list-style-type: none"> <li>• 1.Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors.</li> <li>• Audit Ceiling-Status, Power, Duties and Liabilities of auditors.</li> <li>• Branch Audit-Joint Audit- Special Audit.</li> <li>• Maintenance of Books of Account.</li> <li>• Divisible Profit, Dividend and Depreciation (Companies Act, Standards on</li> <li>• Accounting, Legal Decisions and Auditor’s Responsibility).</li> </ul> <p><b>Unit 2 Audit Report and Certificate</b> (No. of Classes 10/ Marks 12)</p> <ul style="list-style-type: none"> <li>• 1.Definition-Distinction between Report and Certificate-Types of Reports/Opinion</li> <li>• (Clean, Qualified, Disclaimer, Negative and Piecemeal)</li> <li>• Contents of Audit Report(As per Companies Act and Standards on auditing).</li> <li>• True and Fair View (Concept and Guiding Factors)-Materiality(Concepts and Relevance).</li> </ul> <p><b>Unit 3 Audit of Different Institutions</b> (No. of Classes 5 / Marks 8) Educational Institutions and Hospital</p> <p><b>Unit 4 Investigation</b> (No. of Classes 6/ Marks 8)</p> <ul style="list-style-type: none"> <li>• Meaning, Purpose- Distinction between Investigation and Auditing Approach to</li> <li>• Investigation- Types of Investigations.</li> <li>• Investigations to Detect Fraud, Misappropriations and Defalcations.</li> </ul> <p><b>Unit 5 Other Thrust Areas</b> (No. of classes 12/ Marks 10)</p> <ul style="list-style-type: none"> <li>• Cost Audit- Concepts, Objectives, Advantages, Relevant Provisions of Comp. Act.</li> <li>• Management Audit- Tax Audit- Systems Audit- Social Audit-Environment Audit</li> <li>• Energy Audit -Peer review (Concepts, Objectives and Regulatory Requirements).</li> </ul> <p><i>*** Topics to be studied with reference to Standards on Auditing and Accounting including Applicable Indian Financial Reporting Standards.</i></p>			

**Paper 3.1 GA :FINANCIAL ACCOUNTING – III**

Unit	Topic	Details	Name of the Teacher
<b>MODULE –I: 50 marks</b>			
1	Company Final Accounts	Introduction to Schedule VI; Rules for Managerial Remuneration; Dividend and applicable tax; compulsory transfer to reserve; Preparation of Profit & Loss A/C and Balance Sheet (tax on net profit without recognizing deferred tax)	NB
2	Company Merger And Reconstruction	<ul style="list-style-type: none"> <li>• Amalgamation, Absorption and Reconstruction– Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (amalgamation in the nature of Purchase only); intercompany transactions and elimination of common debtors &amp; creditors only. (excluding inter-company share holding). Preparation of Balance Sheet.</li> <li>• Internal reconstruction – meaning, provisions and Accounting, preparation of Balance Sheet after reconstruction</li> </ul>	SC
3	Introduction to Accounting Standard	Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). IFRS (concept only).	SC
	Business Acquisition Valuation	<ul style="list-style-type: none"> <li>• Profit/ loss prior to incorporation; and Accounting for business acquisition</li> </ul> Goodwill – valuation using different methods, i.e., Average Profit and Super Profit, Shares – Valuation using different methods: Intrinsic value, Earning Yield value and Fair Value (simple type)	NB
<b>MODULE –II 50 marks</b>			
Unit	Topic	Details	
1	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, and Holding of equity shares only. (excluding shares acquired on different dates by the Parent company, chain and cross holding)	NB
2	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts, relation with income; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	SC
3	Introduction to Financial Statements	<ul style="list-style-type: none"> <li>• Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional &amp; Modern approaches to FSA, Parties interested in FSA.</li> <li>• Historic cost – its limitation, concept of fair value. Capital maintenance.</li> <li>• Comparative Statement – meaning, preparation, uses, merits and demerits</li> <li>• Common-size Statement - meaning, preparation, uses, merits and demerits</li> </ul>	SC

**Paper 3.2 GA: COST & MANAGEMENT ACCOUNTING 2**

Unit	Topic	Details	Name of the Teacher
<b>Module- I (50 marks)</b>			
1		<b>Unit 1</b> <b>Service Costing And Output Costing:-</b> Introduction; Motor Transport Costing, Staff Canteen Costing, Hospital Costing, Boiler House Costing.	AKB
		<b>. Unit 2</b> <b>Process Costing (1)</b> Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead. Normal loss, Abnormal loss and gain and preparation of process accounts.	KD
		<b>Unit 3</b> <b>Process Costing (2)</b> <b>Inter-process profit-</b> Meaning, Advantages and Disadvantages and determination of stock value for the purpose of balance sheet. <b>Joint products and by products -</b> Concept of Joint products and by-products; Apportionment of common costs to joint products, and costing of By Products.	KD
		<b>Unit 4</b> <b>CVP Analysis</b> Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.	AKB
		<b>Unit 5</b> <b>Marginal Costing and Management Decisions -</b> Marginal costing Techniques; Marginal Cost and product Pricing; Product Mix and Make or Buy Decisions, Shut Down Decisions (simple Type).	AKB
<b>Module- II : (50 marks)</b>			
Unit	Topic	Details	
2		<b>Unit 6</b> <b>Budgetary Control:</b> Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets for operating and non operating functions, cash budget, master budget, flexible budget, budget variances.	KD
		<b>Unit 7</b> <b>Standard Costing.</b> Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Setting up Standards for Materials, Labour and Overheads. analysis and computation of materials, Labour and Overhead Costs Variances.	KD



		<b>Unit 8</b> <b>Financial Statement Analysis (1)</b> Concept, Objectives, Benefit and Limitations, of Financial Statement Analysis; Tools of Analysis; Value Added Statements, Economic Value Added (elementary level).	AKB
		<b>Unit 9</b> <b>Financial Statement Analysis (2)</b> Ratio Analysis for performance evaluation and financial health; Application of Ratio Analysis in decision making; Inter-firm comparison.	AKB
		<b>Unit 10</b> <b>Statement of Changes in Financial Position-</b> Meaning of Changes in Financial Position; Statement of Changes in Financial Position- Working Capital Basis, Cash Basis, Total Resources Basis. Fund Flow and Cash Flow statements and AS-3 (Simple Type)	AKB

**Paper 3.3GA: FINANCIAL MANAGEMENT**

Unit	Topic	Details	Name of the Teacher
<b>Module- I (50 marks)</b>			
1		<b>Unit 1: Introduction</b> <ul style="list-style-type: none"> <li>• Important functions of Financial Management</li> <li>• Objectives of the firm: Profit maximisation vs. value maximisation</li> <li>• Role of Chief Financial Officer.</li> </ul>	AKB
		<b>Unit 2 Basic concepts</b> <ul style="list-style-type: none"> <li>• Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship</li> <li>• Financial environment in which a firm has to operate</li> </ul>	AKB

		<b>Unit 3 Sources of finance and cost of capital</b> <ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital</li> </ul>	SCB
		<b>Unit 4 Leverage and capital structure theories</b> <ul style="list-style-type: none"> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.</li> </ul>	KD
		<b>Unit 5 Working Capital Management (1)</b> Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.	AKB

**Module- II : (50 marks)**

Unit	Topic	Details	Name of the Teacher
2		<b>Unit 6 Working Capital Management (2)</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Various sources of finance to meet working capital requirements</li> <li><input type="checkbox"/> Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li><input type="checkbox"/> Bank financing: recommendations of Tandon committee and Chore committee</li> <li><input type="checkbox"/> Management of components of working capital (an introduction only)</li> </ul>	SCB
		<b>Unit 7 Capital Expenditure Decisions (1)</b> Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches - Payback Period method, Accounting Rate of Return	KD
		<b>Unit 8 Capital Expenditure Decisions (2)</b> Net Present Value, Profitability Index, Internal Rate of Return, Discounted Payback Period. Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing (Elementary Level).	KD

	<p><b>Unit 9</b>  <b>Dividend Decisions</b>  <input type="checkbox"/> Meaning, Nature and Types of Dividend  <input type="checkbox"/> Some dividend policies and formulating a dividend policy  <input type="checkbox"/> Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)</p>	SCB
	<p><b>Unit 10</b>  <b>Financial Control</b>  Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system.</p>	KD

**Paper 3.1 HA :FINANCIAL ACCOUNTING - III**

Unit	Topic	Details	Name of the Teacher
<b>MODULE -I: 50 marks</b>			
1	Investment Accounts	Maintenance of Investment Ledger; Preparation of Investment Account (transaction with brokerage, STT, cum & ex-interest), Valuation of Investment under FIFO and Average method; Investment Account for Shares (with Right Shares, Bonus Shares and Sale of Right). Relevant Accounting Standard.	NB
2	Business Acquisition and Conversion of partnership into limited company	<ul style="list-style-type: none"> <li>• Profit/ loss prior to incorporation; Accounting for Acquisition of business.</li> <li>• Conversion of Partnership into Limited Company - with and without same set of books</li> <li>• Amalgamation of firms, accounting in the books transferor and transferee firm.</li> </ul>	NB
3	Company Merger And Reconstruction	<ul style="list-style-type: none"> <li>• Amalgamation, Absorption and Reconstruction- Meaning; relevant standard and meaning of different terms, Accounting in the books of Transferor Company. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company share holding).</li> <li>• Internal reconstruction - meaning, provisions and Accounting, Surrender of Shares for redistribution; preparation of Balance Sheet after reconstruction</li> </ul>	NB
4	Valuation	Goodwill - valuation using different methods,i.e., Average Profit, Super Profit, Capitalisation and Annuity. Shares - Valuation using different methods: Intrinsic, Earnings, Dividend Yield, Earnings-Price, Cum-div and Ex-div, Majority and Minority view and Fair Value	SPB

5	Holding Company	Meaning of Holding Company & Subsidiary Company; relevant standard; Consolidation of Balance Sheets of Parent & Subsidiary (only one); Minority Interest – Basic principles and preparation of CBS; CBS with loss balance of Subsidiary Treatment for: Revaluation of Assets of Subsidiary, Intragroup Transactions, Holding of different securities. Consideration of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary (excluding shares acquired on different dates by the Parent company, chain and cross holding)	SPB
<b>MODULE -II 50 marks</b>			
Unit	Topic	Details	Name of the teacher
1	Introduction to Accounting Theory	Concept of accounting theory; relation with practice; GAAP; Capital – capital maintenance concepts, relation with income; Limitations of Historic Cost accounting; Introduction to Fair Value accounting	SPB
2	Introduction to Financial Statements	<ul style="list-style-type: none"> <li>• Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional &amp; Modern approaches to FSA, Parties interested in FSA.</li> <li>• Comparative Statement – meaning, preparation, uses, merits and demerits</li> <li>• Common-size Statement – meaning, preparation, uses, merits and demerits</li> <li>• Trend Analysis – meaning, determination, uses, merits and demerits</li> </ul>	SPB
3	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	SPB
4	Fund Flow Statement	Concept of fund, meaning, nature, various sources, advantages & limitations of Fund Flow Statement and its preparation.	SPB
5	Cash Flow Statement	Meaning, objectives, difference with Fund Flow Statement; activity classification and preparation and presentation as per AS-3	SPB

**MODULE I (Macroeconomics): Marks: 50**

Unit	Topic	Details	Name of the teacher
1		<b>Unit – I:</b> Macroeconomics – scope and basic concepts. [2 classes / 2 marks]	DM
		<b>Unit – II:</b> National Income Accounting - Concepts and measurement of GDP, GNP, NNP, NI and DPI - Circular flow of income – Real and Nominal GDP – Implicit deflator. [8 classes / 6 marks]	DM
		<b>Unit – III:</b> Theory of Equilibrium Income Determination: Simple Keynesian Model; Consumption, saving and investment functions – National income determination; Investment and Government expenditure multipliers [12 classes / 12 marks]	DM
		<b>Unit – IV:</b> Commodity market and Money market equilibrium; Derivation of IS and LM curves –Shifts of IS and LM curves-equilibrium in IS-LM model – Effectiveness of monetary and fiscal policies . [12 classes / 12 marks]	DM
		<b>Unit – V: Money and Inflation</b> Concept of demand for and supply of money. Quantity theory of money and Keynesian theory of demand for money. Measures of money supply – High powered money – Money multiplier. Concept of Inflation – Demand-pull and cost-push theories of inflation – Monetary and fiscal policies to control inflation – Instruments, objectives and limitations. [16 classes / 18 marks]	DM

**Module- II : Advanced Business Mathematics (50 marks)**

Unit	Topic	Details	Name of the teacher
2		<b>Unit</b> 1. <b>Functions:</b> Definition of functions; Classification of functions; Different types of functions(excluding Trigonometrical functions); Bounded functions; Monotonic functions; Even and odd functions; Parametric form of a function; Composite functions; Graphical representation of functions. [6 lectures / 4Marks]	PD
		2. <b>Limit and Continuity</b> : Elementary ideas of limit and continuity through the use of simple algebraic functions. [6 lectures / 6 Marks]	PD

	<p>3. <b>Differentiation:</b> Derivative and its meaning; Rules of differentiation; Geometrical interpretation; Significance of derivative as rate measure; Second and higher order derivatives; Partial derivatives up to second order; Homogeneity of function and Euler's theorem; Total differentials; Differentiation of implicit function with the help of total differentials. [8 lectures / 8 Marks]</p>	PD
	<p>4. <b>Applications of Derivative:</b> Maximum and minimum values ; Cost function ; Demand function ; Profit function; Increasing and decreasing functions ; Rate measure Applied problems on Average cost (AC), Average variable cost (AVC), Marginal cost (MC), Marginal revenue (MR). [8 lectures / 8 Marks]</p>	PD
	<p>5. <b>Integration:</b> Integration as anti-derivative process; Standard forms; Integration by substitution, by parts and by use of partial functions; Definite integral; Finding areas in simple cases; consumers and producers surplus; Nature of commodities learning curve. [8 lectures / 8 Marks]</p>	PD
	<p>6. <b>Determinants:</b> Determinants of a square matrix up to third order ; Elementary properties of determinants ; Minors and Co-factors ; Adjoint of a determinant ; Cramer's Rule (not more than three variables). [6 lectures / 6 Marks]</p>	PD
	<p>7. <b>Matrix:</b> Definition of matrix ; Types of matrices ; Operations on matrices (addition, subtraction, multiplication); Adjoint of a matrix; Inverse of a matrix ; Solution of a system of linear equations by matrix inversion method (not more than three variables). [8 lectures / 8Marks]</p>	PD

**Paper 3.3 HA: Indian Financial System and Financial Market Operations**

Unit	Topic	Details	Name of the Teacher
<b>Module- I : Indian Financial System (50 marks)</b>			
1		<b>Unit - I: Financial System</b> (No.of Lec.-5) (Marks- 5) Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. The structure of Indian Financial System	PM
		<b>Unit - II: Money and Indian Banking System</b> (No.of Lec.-15) (Marks- 15) Functions; Alternative measures to money supply in India – Their different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; High powered money – meaning and uses – Concept of Money Multiplier. The Reserve Bank of India: Functions; Instruments of Monetary and Credit control, Main features of Monetary Policy since independence.	PM
		<b>Unit - III: Development Banks</b> (No.of Lec.-10) (Marks- 10) Concept of Development bank and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, IDBI, ICICI, EXIM Bank, SIDBI, SFCs, NABARD)	PM
		<b>Unit - IV: Other Financial Institutions</b> (No.of Lec.-10) (Marks- 10) Other Financial Institutions: Introduction; Life Insurance Corporation of India, General Insurance Corporation of India, Unit Trust of India.	PM
		<b>Unit - V: Interest Rate Structure</b> (No.of Lec.-10) (Marks- 10) Meaning – Gross and Net interest rate – their difference, Nominal and Real interest rate – their difference, Differential interest rate, Causes of variation of interest rate, relationship between interest rate and economic progress, Administered and Market determined interest rate. Recent changes in interest structure in India.	PM
<b>Module- II : FINANCIAL MARKET OPERATION (50 marks)</b>			
Unit	Topic	Details	Name of the Teacher
2		<b>Unit-1:</b> An overview of financial markets in India L-3 /M-5	SPK

		<b>Unit-2: Money Market:</b> Concept, Structure of Indian Money Market, Acceptance Houses, Discount Houses, Call money market, Recent trends of Indian money markets L-10/M-10	SPK
		<b>Unit-3: Capital Market</b> Concept, Security market, Primary & Secondary markets-Functions & Role, Functionaries of stock exchanges-Brokers, Sub- Brokers, Jobbers, Consultants, Institutional Investors & NRIs L-17/M-15	SPK
		<b>Unit-4: Investors' Protection</b> Grievances concerning Stock Exchange dealings & their removal, Grievance Redressal Cell in Stock Exchanges, Role of The SEBI, Company Law Board, Judiciary & Media L-10/M-10	SPK
		<b>Unit-5: Financial Services</b> Merchant Banking-Functions & Roles, SEBI guidelines, Credit rating-concept & types, Functions & limitations, Profile of Indian Rating Agencies L-10/M-10	SPK

### Paper 3.4HA: FINANCIAL MANAGEMENT

Unit	Topic	Details	Name of the Teacher
<b>Module- I (50 marks)</b>			
1		<b>Unit 1: Introduction</b> <input type="checkbox"/> Important functions of Financial Management <input type="checkbox"/> Objectives of the firm: Profit maximization vs. value maximization <input type="checkbox"/> Role of Chief Financial Officer.	AKB
		<b>Unit 2: Basic Concepts</b> <ul style="list-style-type: none"> <li>• Time Value of Money: Compounding and Discounting techniques-Concepts of Annuity and Perpetuity.</li> <li>• Risk-return relationship</li> <li>• Financial environment in which a firm has to operate</li> </ul>	AKB
		<b>Unit 3: Sources of Finance and Cost of Capital</b> <ul style="list-style-type: none"> <li>• Different sources of finance; long term and short term sources</li> <li>• Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital</li> </ul>	KD



		<p><b>Unit 4: Leverage and Capital Structure Theories</b></p> <ul style="list-style-type: none"> <li>• Leverage- Business Risk and Financial Risk - Operating and financial leverage, Trading on Equity</li> <li>• Capital Structure decisions - Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.</li> </ul>	SCB
		<p><b>Unit 5: Working Capital Management (1)</b></p> <p>Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.</p>	AKB
<b>Module- II : (50 marks)</b>			
Unit	Topic	Details	Name of the teacher
2		<p><b>Unit 6: Working Capital Management (2)</b></p> <ul style="list-style-type: none"> <li>□ Various sources of finance to meet working capital requirements</li> <li>□ Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)</li> <li>□ Bank financing: recommendations of Tandon committee and Chore committee</li> <li>□ Management of components of working capital (an introduction only)</li> </ul>	SCB
		<p><b>Unit 7: Capital Expenditure Decisions (1)</b></p> <p>Purpose, Objectives &amp; Process, Understanding different types of projects, Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches - Payback Period method, Accounting Rate of Return</p>	SCB
		<p><b>Unit 8: Capital Expenditure Decisions (2)</b></p> <p>Net Present Value, Profitability Index, Internal Rate of Return, Modified Internal Rate of Return, Discounted Payback Period. Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.</p>	KD
		<p><b>Unit 9: Dividend Decisions</b></p> <ul style="list-style-type: none"> <li>□ Meaning, Nature and Types of Dividend</li> <li>□ Some dividend policies and formulating a dividend policy</li> <li>□ Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory</li> </ul>	SCB
		<p><b>Unit 10: Financial Control</b></p> <p>Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system.</p>	AKB

**Paper 3.5: Project Work (Written +Viva)(for all Honours Courses)**

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No. of lectures</b>	<b>Name of the teacher</b>
2		<b>Entrepreneurship Development and Project Planning</b> in order to motivate the students to take up self-employment afterwards, and also help the students preparing their Project Reports. Such knowledge of <i>Entrepreneurship and Project Planning</i> may be <b>tested</b> in course of <b>Project Viva</b> .	4	AKB,NB, SPK, KD besides all other Part-Time & Guest Teachers