

***Revised Syllabus of Courses of B.Com. Programme at Semester V
with Effect from the Academic Year 2018-2019***

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**1. Financial Accounting and Auditing VII -
Financial Accounting
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
Total		60

Sr. No.	Modules / Units
1	Preparation of Final Accounts of Companies
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.
3	Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)

Sr. No.	Modules / Units
4	Investment Accounting (w.r.t. Accounting Standard- 13)
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.
5	Ethical Behaviour and Implications for Accountants
	Introduction, Meaning of ethical behavior Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics? What does the accounting profession mean by the ethical behavior? Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Why should student learn ethics?

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Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

2. Financial Accounting and Auditing Paper-VIII:

Cost Accounting

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
Total		60

Sr. No.	Modules / Units
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	(i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification (ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory (iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task
4	Overheads
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method
5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**3. Commerce - V
Marketing**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing
	- Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing - Marketing Research - Concept, Features, Process Marketing Information System-Concept, Components Data Mining- Concept, Importance - Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	- Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity - Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges - Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	- Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM - Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance - Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept , Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	- Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: - Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance - Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.

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Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

4. Business Economics - V

Macro Economic Aspects of India

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry And Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total		45

Sr. No.	Modules / Units
1	Macro Economic overview of India
	• Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare. • Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. • Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period
	• National Agricultural Policy 2000: Objectives, Features and Implications • Agricultural pricing and agricultural finance • Agricultural Marketing Development-Agricultural Market infrastructure - Market information- Marketing training- Enabling environments-Recent developments
3	The Industry And Service Sector During Post Reform Period
	• Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007. • Industrial Pollution in India: Meaning, Types, Effects and Control. • Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry
4	Banking and Financial Market
	• Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

2. Computer Systems and Applications Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45

Sr. No.	Modules / Units
1	Data Communication, Networking and Internet a) Data Communication Component, Data representation, Distributed processing. (Concepts only) b) Network Basics and Infrastructure • Definition, Types (LAN, MAN, WAN) Advantages. • Network Structures – Server Based, Client server, Peer to Peer. • Topologies – Star, Bus, Ring. • Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. • Network Hardware: Hubs, Bridges, Switches, Routers. • Network Protocols – TCP/IP, OSI Model. c) Internet • Definition, Types of connections, sharing internet connection, Hot Spots. • Services on net- WWW, Email-Blogs. • IP addresses, Domain names, URLs, Hyperlinks, Web Browsers • Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. • Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. • Cyber Crime, Hacking, Sniffing, Spoofing
2	Database and MySQL a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data. b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, ltrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.
3	Database and MySQL a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min. b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins). c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Sr. No.	Modules / Units
4	Spread Sheet
	a) Creating and Navigating worksheets and adding information to worksheets - Types of data, entering different types of data such as texts, numbers, dates, functions. - Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. - Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. - Find and replace values. Spell check. - Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. b) Multiple Spreadsheets - Adding, removing, hiding and renaming worksheets. - Add headers/Footers to a Workbook. Page breaks, preview. - Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). c) Functions - Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE - Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE d) Data Analysis - Sorting, Subtotal. - Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Note :

- a) Theory 03 lectures per week.
b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
c) 10 Practical's are to be completed in each semester.

Semester V

Topic	Number of Practical's
Word processing	01
Spread sheet	03
MySQL	06

Minimum 6 practical's are to be recorded in the journal in the Semester V
[Minimum 4 on SQL, 2 on MS-Excel]

❖ **Scheme of Examination**

Type	Marks	Duration
Theory	75	2 ½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• **Practical Examination Pattern- Semester V**

Sr. No.	Topic	Marks
01	MySQL	07
02	Spread Sheet	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :
MS-Excel 2010, VB 6.0
- Hardware
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
Total		45

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	• Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual