

Syllabus

for

B.Com (Hons.)

Session : 2018-19

B.Com. (Hons.): Semester - V
BCH 501: COST ACCOUNTING
Max. Marks: 70

UNIT I

Introduction- Concept of Cost Accounting, Cost Accounting and Cost Accountancy. Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting. Cost Unit and Cost Centre. Installation of Costing System.

UNIT II

Classification of cost, Elements of cost, Accounting for materials- Methods of pricing material issues, Techniques of Inventory Control. Economic Order Quantity.

Accounting for Labour: Remuneration Methods. Accounting for Overheads- Machine Hour Rate, Allocation, Apportionment and Absorption of Overheads. (an overview).

UNIT III

Unit Costing- Preparation of Cost Sheet (including Tender Cost Sheets), Job Costing & Batch Costing. Reconciliation of cost and financial accounts.

UNIT IV

Process Costing (including inter-process profits), Joint and By- Products.

Operating Costing- Transport Costing, Hospital and Power Costing.

UNIT V

Contract Costing, Cost Audit- Concept, Need, Importance & Limitations.

Recommended Books:

1. M.L. Agrawal, Cost Accounting, Sahitya Bhawan Publications
2. Jain & Narang, Cost Accounting, Kalyani Publications

B.Com. (Hons.): Semester - V
BCH 502: PRINCIPLES OF MARKETING
Max. Marks: 70

UNIT I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment.

Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions.

UNIT II

Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development.

UNIT III

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Promotion: Nature and importance of promotion; Elements of promotion mix: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; factors affecting promotion mix decisions;

UNIT IV

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

UNIT V

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing,

Recommended Books:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
3. Skena, Rajan, *Marketing Management*, McGraw Hill, New Delhi.
4. C.N. Sontakki, *Marketing Management*, Kalyani Publications

B.Com (Hon's) Semester V
BCH 503: FINANCIAL MANAGEMENT
Max. Marks: 70

UNIT I : INTRODUCTION

Business Finance and Finance Function. Traditional Concept of Finance Function, Modern Approach of Finance Function. Investment decisions, Financing Decisions and Dividend Decisions.

Financial Management- Meaning, Functions of Financial Management, Financial Goals and Objectives of Financial Management, Role and Importance of Financial Management, Relationship of Financial Management with other Functional Areas.

UNIT II

Capitalisation- Meaning & Concept, Stages of Capitalisation, Over-Capitalisation & Under-Capitalisation.

Capital Structure- Concept, Essentials of Optimum Capital Structure, Determinants of Capital Structure and Theories of Capital Structure.

Leverage Analysis- Meaning, Importance and Limitations. Types of Leverages.

UNIT III

Time Value of Money- Concept and recognition, Significance or Relevance of Time Value of Money.

Return- Concept, Components, Actual and Expected Return.

Risk- Concept, Sources/Types of Risk. Risk-Return Trade off.

UNIT IV

Cost of Capital- Concept, Importance and Types.

Capital budgeting- Meaning, Importance, Process and Methods of Capital Budgeting.

UNIT V

Working Capital Management- Concept, Components, Kinds, Importance and Determinants of Working Capital.

Dividend Decisions- Concept, Forms of Dividends, Dividend policies & Dividend theories.

Recommended Books:

1. Khan M.Y. and Jain P.K. : Financial Management - Text and Problems; Tata McGraw Hill.
2. Prasanna Chandra : Financial Management - Theory and Practice; Tata McGraw Hill.
3. Pandey I.M. : Financial Management : Vikas Publishing House.
4. Gupta S.P. : Financial Management: Sahitya Bhawan Publications

B.Com. (Hons.): Semester - V
BCH 504: COMPUTER APPLICATIONS IN BUSINESS
Max. Marks: 50

UNIT 1

Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings) Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table Creating Documents in the areas: Mail Merge including linking with Access Database, Handling Tables, Inserting Pictures and Video,

UNIT 2

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

UNIT 3

Spreadsheet and its Business Applications

Spreadsheet concepts, Creating a work book, Saving a work book, Editing a workbook, Inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving data from selected cells, Handling operators in formula, Rearranging Worksheet, Project involving multiple spreadsheets, Organizing Charts and graphs, Printing worksheet. Generally used Spread sheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions.

Unit 4.

Creating spreadsheet in the following areas

- Loan & Lease statement
- Ratio Analysis.
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical representation of data
- Frequency distribution and its statistical parameters
- Correlation and Regression

Unit 5

Database Management System

Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports
Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer

B.COM (HON'S) SEMESTER V (Optional I)
BCH HR-1: ORGANISATIONAL BEHAVIOUR

Max. Marks: 70

UNIT: 1.

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns, Perception: concept, determinants and process.

UNIT: 2.

Group Decision making: Concept, nature & decision making process, Individual versus group decision making, Decision making techniques.

Communication: concept, process, models of communication, communication effectiveness in organizations. Feedback, Transactional Analysis, Johari Window.

UNIT: 3.

Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organisational effectiveness.

Authority and power.

UNIT: 4.

Leadership: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership.

Conflict: Concept, Sources of conflict, Conflict Resolution Strategies.

UNIT: 5.

Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques. Individual and organisational factors to stress; Consequences of stress on individual and organization; Management of stress.

Recommended Books:

1. Robbins; S.P., *Essentials of Organisational Behaviour*, Pearson Education
2. Luthans, Fred, *Organisational Behaviour*, McGraw Hill
3. Joshi, Rosy, *Organisational Behaviour*, Kalyani Publications
4. Ashwathapa, *Organisational Behaviour*, Himalaya Publications

B.Com. (Hons.): Semester – V (Optional 2)
BCH T-1: CORPORATE TAX PLANNING

Max. Marks: 70

UNIT I

Tax planning, tax management, tax evasion, tax avoidance. Corporate tax in India.

Types of companies, Residential status of companies and tax incidence

UNIT II

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation. Tax planning with reference to financial management decision-Capital structure, dividend including deemed dividend and bonus shares.

UNIT III

Deductions available to new industrial undertakings. Special tax provision:- tax provisions relating to SEZ, infrastructural sector and backward areas.

UNIT IV

Tax Planning with reference to specific management decisions- make or buy, own or lease, repair or replace.

Tax Planning with reference to employees' remuneration.

UNIT V

Special provisions relating to non-residents,

Provisions regulating transfer pricing,

Tax planning with reference to amalgamation.

Recommended Books:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.

B.Com. (Hons.)
Semester – VI
(2018-19)

B.Com. (Hons.): Semester - VI
BCH 601: AUDITING
Max. Marks: 70

UNIT I:

Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Audit;
Audit Process: Audit Programme, Audit and Books, Working Papers. Preparation before commencing of Audit.

UNIT II:

Internal Check System:- Routine Checking, Internal Check & Test Checking. Internal Control & Audit Procedure

UNIT III:

Vouching, Verification of Assets & Liabilities.

UNIT IV:

Company Audit: Appointment of Auditor, Powers, Duties and Liabilities, Divisible Profits & Dividend, Auditor's Report: Cleaned and Qualified Report.

UNIT V

Investigation: Objectives, Difference between Audit & Investigation, Process of Investigation, Special Audit of Banking Companies, Educational, Non-Profit Institutions & Insurance Companies.

Recommended Books:

1. Dr. T. R. Sharma, Auditing, Sahitya Bhawan Publications
2. Jain & Khandelwal, Auditing
3. Tondon, Auditing
4. B.K.Mehta, Auditing, SBPD

B.Com. (Hons.): Semester - VI
BCH 602: RESEARCH METHODOLOGY
Max. Marks: 70

UNIT I

Introduction: Meaning and Definition of Research - Characteristics of Research – Objectives of Research – Types of Research – Process and steps of Research. Criteria of Good Research.

UNIT II

Process of Selection and formulation of Research problem, Problem Selection / Identification of the problem – necessity of defining a good problem- Sources of research problems – Criteria of a good research problem – Principles of research problem –Hypothesis – Meaning — Characteristics of good Hypothesis- procedure for hypothesis testing.

UNIT III

Research Design: Meaning, need and features of Research Design – Types of Research Design – Essential steps in preparation of Research Design – Evaluation of the Research Design – A Model Design.

UNIT IV

Data Collection and analysis and interpretation of data. Main forms of Data Collection – Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis – Interpretation of data – Need and Importance – Technique of interpretation.

UNIT V

Research Report: Meaning of Research Report – Steps in Organization of Research Report – Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report.

Recommended Books:

1. Taylor, Bill, Sinha, G and Ghoshal, Taposh : Research Methodology, Prentice Hall of India.
2. Trochim, W.M.K. : Research Methods, Biztantra
3. D.K. Bhattacharjee: Research Methodology, Excel Books
4. Kumar, M.S. & Prakash, M. : Project Work – Guidelines, Himalaya
5. Kothari, C.R. : Research Methodology – Methods and Techniques, Wiley Eastern.
6. Sadhu, A.N. & Singh, A : Research Methodology for Social Sciences, Sterling.

B.Com. (Hons.): Semester - VI
BCH 603: MANAGEMENT ACCOUNTING
Max. Marks: 70

UNIT I

Management Accounting: Meaning, Nature, Scope and Functions. Management Accounting Vs Financial Accounting and Cost Accounting. Role of Management Accountant. Tools and Techniques of Management Accounting.

UNIT II

Financial Analysis: Financial Statements and their Limitations, Concept of Financial Analysis, Tools of Financial Analysis

Ratio Analysis: Nature and Interpretation, Classification of Ratios- Profitability Ratios, Turnover Ratios and Financial Ratios. Utility and Limitations of Ratios.

UNIT III

Fund Flow Statement and Cash Flow Statement (as per Accounting Standard 3).

UNIT IV

Budget and Budgetary Control: Meaning of Budgets and Budgetary Control: objectives, Merits and limitations. Preparation of Cash budget and Flexible Budget.

Standard Costing and variance analysis: Meaning of Standard Cost, Relevance of Standard cost for Variance Analysis, Significance of Variance analysis. Computation of Material and Labour Variance.

UNIT V

Marginal Costing And Profit Planning: Marginal costing as a tool for decision making- make or buy, change of product mix, pricing, Break-even analysis, Exploring new markets, Shutdown decisions.

Concept of Management Audit. Responsibility Accounting.

Recommended Books:

1. Jain & Narang, Management Accounting, Kalyani Publications
2. S.P.Gupta, Management Accounting, Sahitya Bhawan Publications.
3. Khan M.Y. and Jain P.K. : Management Accounting; Tata McGraw Hill

B.Com. (Hons.): Semester – VI (Optional I)
BCH HR-2: CONSUMER AFFAIRS AND CUSTOMER CARE
Max. Marks: 70

UNIT I

Conceptual Framework

Consumer and Markets: Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging

Experiencing Dissatisfaction: complaining behaviour: Form of Complaint to a business. Making a complaint heard by the Business;

Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards.

UNIT II

The Consumers Protection Act, 1986

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act. Role of Supreme Court under the CPA.

UNIT III

The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA.

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

UNIT IV

Consumer Protection in India

Consumer Movement in India: Formation of consumer organization and their role in consumer protection.

Evolution of Consumer Movement in India. Recent developments in Consumer Protection in India; National consumer Helpline.

UNIT V

Competition Law

Competition Act 2002: Objective, Purpose and Salient Features. Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’; ‘Relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors

Recommended Books:

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. “ *Consumer Affairs* ” (2007) Delhi University Publication. Pp. 334.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.

B.Com. (Hons.): Semester – VI (Optional 2)
BCH T-2: BUSINESS TAX PROCEDURE AND MANAGEMENT
Max. Marks: 70

UNIT I

Advance payment of tax
Tax deduction/collection at source, documentation, returns, certificates
Interest payable by Assessee/Government
Collection and recovery of tax

UNIT II

Assessment, re-assessment, rectification of mistakes
Appeals and revisions
- Preparation and filing of appeals with appellate authorities
- Drafting of appeal; statement of facts and statement of law

UNIT III

Penalties and prosecutions
Settlement Commission
Search, seizure and survey

UNIT IV

Transactions with persons located in notified jurisdictional area
General anti-avoidance rule
Tax clearance certificate
Securities transaction tax

UNIT V

Information Technology and Tax administration
TAN (Tax Deduction and Collection Account Number), TIN
(Tax Information Network),
e-TDS/e-TCS

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Singhania, Vinod K. and Kapil Singhania. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. *Search, Seizure and Survey*. Taxmann Publications Pvt. Ltd. New Delhi.
5. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

