

**B.COM. HONOURS SECOND YEAR
COURSE STRUCTURE & SCHEME OF EXAMINATION**

Group	Paper	Name	Theory marks	Internal Assessment Marks
Accounting	I	Corporate Accounting	40	10
	II	Advanced Accounting & Practice	40	10
Management	I	Marketing Management	40	10
	II	Financial Management	40	10
Applied Economics	I	Public Finance	40	10
	II	Advanced Statistics	40	10

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B.Com (Honours)- II Year		
Title of Subject Group	Accounting Group	
Paper	I	
Title of Paper	Corporate Accounting	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: On completion of the course student will assist Accountant/Businessman in maintaining various books of Company related to accounting and finance they will gain knowledge of preparation of accounts related to Public Utility Companies in India.

Unit- I	Issue of Shares, forfeiture, Reissue of shares and buy back of shares. Redemption of Preference Shares. Issue & Redemption of Debentures.
Unit- II	Final Accounts of Companies (Including calculation of managerial remuneration) Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits. Calculation of Pre and Post incorporation Profit/Loss.
Unit- III	Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity, Railway, Gas, Water, Colliery Company).
Unit- IV	Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance Sheet of a holding company (with one subsidiary company). Accounting for Liquidation of companies.
Unit- V	Accounting for Merger as per AS 14, Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding intercompany holding and reconstruction scheme)

Suggested Reading-

1.	Mangal Ramesh	Company Accounts, University Publication, Agra
2.	Gupta R.L. Radhaswamy M.	Company Accounts, Sultan Chand and Sons New Delhi
3.	Ahuja	Corporate Accounting- PHI
4.	Hanif	Corporate Accounting – Mc Graw Hill
5.	Maheshwari S.N.	Corporate Accounting Vikas Publishing House, New Delhi
6.	Modi, Oswal and S K Khatik	Corporate Accounting in Hindi and English (both) College Book House, Jaipur
7.	Mehta Brahmhatt	Corporate Accounting, Devi Ahilya Prakashan, Indore

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B.Com (Honours) –II Year		
Title of Subject Group	Accounting Group	
Paper	II	
Title of Paper	Advanced Accounting & Practice	
Max Marks	Theory	Internal Assessment
50	40	10

Course Outcome: On completion of the course student will assist to sole proprietor, firm for maintaining various books related to accounting and finance and he will gain knowledge of maintaining various accounts related to Final Accounts, Branch Departmental and Royalty.

Unit I	Accounting of Non- Profit Organizations: Non-Profit entities-Features of non-profit entities- Accounting process, Preparation of summaries-Receipts and Payments Account-meaning and special features, Procedure for preparation-uses and limitations. Income and Expenditure Account- features-procedure for preparation-preparation of Balance Sheet.
Unit II	Value added Accounting: Meaning, Concept and types, Reporting of Value added, causes of value added advantages and limitations of value added, preparation of values added statement, Meaning of Consignment, objectives of consignment Accounting in the books of Consignor and Consignee.
Unit III	Royalty Accounts: Minimum rent, Short Working/ Redeemable dead rent, Excess Working, Ground rent, Recoupment of Short Working, Strike and lockout. Hire-Purchase and Installments Payment Systems:- Meaning and Concept of Hire Purchase, Accounting for Hire Purchase transactions, Problems based on installments Payment system.
Unit IV	Banking and Insurance Companies: Banking Companies: Legal provisions, Accounts and Books, Final Accounts of Banking. Insurance Companies General: Various Types of insurance, Regulation of insurance, Insurance Claim
Unit V	Government Accounting, Commercial Accounting and -Indian Government Accounting Terms and Expersions of Government Finance basis Principles of government Accounting in India, Government Financial Administration Accounting Procedure of Government .Expenditure

Suggested Reading-

Deewat K.K. Shukla, M.P. Gupta, T.S.Grewal &B.M. Agrawal	Advanced Accountancy Vol-II Chand Publication
A.Mukherjee and M.Hanif	Advance Accountancy Vol.2 By A.K. Sehgal
B.K.Banerjee	Financial Accounting-PHI Learning Pvt. Ltd, New Delhi
S.P.Jain and K.L. Narang	Advance Accountancy-Kalyani Publishing

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B. Com. (Honours) – II Year		
Title of Subject Group	Management Group	
Paper	I	
Title of Paper	Marketing Management	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: The course introduces and develops the concepts of marketing in a way that focuses on the application of the marketing conceptual frameworks. Students will acquire knowledge and understanding of marketing strategy and tools in the context of technology and knowledge-intensive markets.

Unit-I	Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concepts: Traditional and Modern Selling Vs. Marketing Mix, Marketing Environment.
Unit-II	Consumer Behavior and Marketing Segmentation: Nature, Scope and Significance of Consumer Behavior, Market Segmentation Concepts and Importance. Basis for Marketing Segmentation. Positioning, Marketing Information System, Marketing Research- Process and Significance.
Unit-III	Product: Concept of Product, Consumer and Industrial Goods, Product Planning and Development, New Product Development Process. Packaging Role and Functions, Brand Name and Trade Mark, After Sale Service, Product Life Cycle Concept.
Unit-IV	Price: Importance of Price in the Marketing Mix, Factors Affecting Price of a Product/Service, Pricing Methods, Distribution Channels and Physical Distribution Channel-Concept and Role: Types of Distribution Channel: Factors affecting Choice of a Distribution Channel: Retailer and Wholesaler, Physical Distribution of Goods: Transportation, Warehousing and Logistics.
Unit-V	Sales Promotion : Nature and Importance of Sales Promotion, Methods of Promotion, Optimum Promotion mix, Advertising media-their relative merits and limitations, characteristics of an effective advertisement, Personal selling, Selling as a career, qualities of a successful sales person, Functions of salesman. Public Relation, Meaning and its Importance, New Age Media-Internet and Mobile Advertising. Out of Store Retailing: Buy by Wire, CRM/Loyalty Program

Suggested Reading-

3.	Philip Kotler	Marketing Management: Prentice Hall
4.	Shrivastava P. K.	Principle of Marketing- Himalayan Publishing House, Mumbai
5.	Bansal S. P.	Principle of Marketing- Kalyani Publishing, New Delhi
6.	Meenakshi Arun Kumar	Principle of Marketing- Vikash Publishing House, New Delhi
7.	Ramaswamy	Marketing Management- McGraw Hill
8.	Govindrajan	Marketing Management- PHI

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B.Com (Honours)- II Year		
Title of Subject Group	Management Group	
Paper	II	
Title of Paper	Financial Management	
Max. Marks	Theory	Internal Assessment
50	40	10

Course outcome: This paper intends to foster critical thinking skills for personal financial planning and handling financial market constraint to make students understand various issues involved in financial management of a firm and equips them with advanced analytical tools & methods that are used for making complete financial decisions and policies.

Particulars

Unit- I	Financial Management- Meaning and definition, nature, scope and importance of Finance; Financial Goal- Profit vs. maximization; Financial function Traditional and modern concept- investment, Financial and Dividend Decisions, Responsibility of Financial Manager.
Unit- II	Investment Decision- Concept, Types of Investment, Methods of Evaluation- PBP, MPV, IRR, ARR & PI Methods.
Unit- III	Cost of Capital- Meaning and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings; Combined Cost of Capital (Weighted); Cost of Equity and CAPM.
Unit- IV	Capital Structure Theories: meaning and definitions, capital structure theories (net income approach theory, net operating income theory, modigliani and miler theory, and traditional theory) optimum capital structure, determination of capital structure.
Unit- V	Operating and Financial Leverage: Measurement of leverage: Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Calculation of operating financial and combine leverage, Degree of Operating and Financial Leverage. Working Capital Management.

Suggested Reading-

1.	Khan M.Y. & Jain P.K.	Financial Management, Tata McGraw Hill, New Delhi
2.	Pandey I.M.	Financial Management, Vikas Publishing House, New Delhi
3.	Banerjee	Fundamental of Financial Management- PHI
4.	Chandra	Financial Management- McGraw Hill

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B.com (Honours) – II year		
Title of Subject Group	Applied Economics Group	
Paper	I	
Title of Paper	Public Finance	
Max Marks	Theory	Internal Assessment
50	40	10

Course outcome: The course enables the students to understand the usefulness and limitations of economic analysis in the field of public finance and to evaluate systems of taxation and proposals for tax reform & budgeting. It's identification and Analyses specific policy issues in the area of public expenditure and taxation from the perspectives of both traditional public finance and public choice.

Particulars

Unit I	Public Finance: Meaning, Nature, Scope and Importance, Difference between private and public finance. Principle of maximum social advantage. Role of State in public finance. Central state Relationship.
Unit II	Sources of Revenue : Taxes, Loans, Grants and Aid- Meaning and types, Canons of Taxation, Problem of justice in taxation, incidence of taxation, taxable capacity, Impact of Taxation & Tax evasion, characteristics of Indian Tax System, Defects & steps of reform.
Unit III	Principle of public expenditure, Principle of public debt and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India, Debt to GDP ratio, Importance subsidies.
Unit IV	Public Finance in India: Sources of revenue of central and State Govt., Concept and types of budget, Fiscal Deficit, financing and deficit budget, Introduction of Fiscal Responsibility and budget Management Act.
Unit V	Financial institution & market –Role of RBI, Stock Exchange, Recent development in financial market. Constitution and function of finance commission, recommendation of latest finance commission, latest budget of Central and M.P. Govt., Financial relations between Central & State Government. Main heads of revenue and expenditure of Central and State Government. Local bodies and their financial responsibility – A Case Study of Jabalpur.

Suggested Reading:-

1.	Lekhi R.K.	Public Finance, Kalyani Publishing House, New Delhi
2.	Mithani D.M.	Public Finance, Himalya Publishing House, Mumbai

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Class	B.Com (Honours) II year	
Title of Subject Group	Applied Economics Group	
Title of the paper	Advanced Statistics	
Paper	II	
Maximum Marks 50	Theory 40	Internal Assessment 10

Course Outcome: To make the students understand the utility of statistics, familiarize them with the application of basic statistical tools used to summarize and analyze quantitative information for decision making. The student would develop competence to use averages, measures of variation, correlation and regression coefficients.

Particulars/ विवरण

Unit-1	Introduction to Statistics, Concept of population and Sample, Types of Data, Primary and Secondary Data, Collection of data, Organization of data- Frequency tables and Frequency Distributions. Presentation of Data – Bar Diagram, Pie Diagram, Line Graph, Histograms & Frequency Polygons.
Unit-2	Measures of Central Tendency - Mean, Mode, Median and Geometric Mean. Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Basic Concept of Skewness and Kurtosis.
Unit-3	Theory of Probability – Experiments, Sample Spaces, and Events, Addition and Multiplication Theorem, Conditional Probability. Concept of Discrete and Continuous Random Variables. Probability Distributions – Binomial, Poisson and Normal Distributions.
Unit-4	Sampling Distribution – Concept Parameter and Statistic. Sampling Distribution of Mean and Central Limit theorem, Point and Interval estimation of a Population Mean (Large and Small Sample Case) Basic Concepts of Hypothesis testing. Hypothesis Tests based on a Single Sample for Mean and Proportion – Z test, T test. Use of statistical tools in Research
Unit-5	Correlation – Meaning, Definition and Types of Correlation. Karl Pearson's Coefficient of Correlation, Coefficient of determination, Spearman's Rank Correlation Coefficient. Simple Linear Regression – Lines of Regression (Estimating Lines), Regression Coefficients and their Properties. Application of regression in forecasting. Utility of Correlation in profitability of companies.

Suggested Readings:

1.	Dewett, K.K.	Modern Economic Theory, S. Chand Publication
2.	Adhikary, M.	Business Economics, New Delhi, Excel Books
3.	Chopra, O.P.	Managerial Economics, New Delhi, Tata McGraw Hill
4.	Divedi, D.N.	Managerial Economics, Vikas Publication
5.	Prof. Srivastav	Advanced statistics, McGraw Hill

