

(w.e.f. 2020-21 onwards)

Syllabi

Bachelors of Commerce T.D.C

B.Com IInd Year

Group/Paper	Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Advance Accounting	50
Paper II	Cost Accounting	50
Group II	Management Group	100
Paper I	Basic Business Finance	50
Paper II	Personnel Management & Industrial Relations	50
Group III	Economics & Law Group	100
Paper I	Money Banking & Foreign Exchange	50
Paper II	Public Finance	50

Or

I.T Group

* Detailed syllabi of Information Technology Group will be provided by Convener IT

Qualifying Paper- Environmental Studies

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group I- Accounting Group (100 Marks)

Paper I- Advance Accounting - 50 Marks

Note: - The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Issue, Forfeiture and Re-Issue of Shares, Redemption of Preference shares. Issue and Redemption of debentures.

Unit-II: - Valuation of Goodwill and Shares, Accounts relating to Liquidation of Companies.

Unit-III: - Accounting for Amalgamation of companies as per Accounting Standards No.14. Accounting for internal reconstruction excluding intercompany holding, Simple problems on absorption

Unit-IV: - Investment Accounts, Voyage Accounts, Computation of Insurance claims for loss of stock and loss of profit.

Unit-V: - Final Accounts relating to Banking Companies and Life & General Insurance Companies.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group I- Accounting Group (100 Marks)

Paper II- Cost Accounting - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Definition , Nature , Objectives, Importance, limitation of Cost Accounting , Characteristics of an ideal system of Cost Accounting, Different methods of Cost Accounting.

Unit-II: - Elements of Cost –Purchase, Storing and Issue of Material, Labour Cost-methods of wage payment, Labour Turnover, treatments of Ideal Time and Over Time, Direct and Indirect Expenses (Overhead Expenses)

Unit-III: - Unit costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Reconciliation of Cost Account with Final Accounts.

Unit-IV: - Contract and Operating Costing- Contract, calculation of profit on complete and incomplete contract, Work in Progress and Balance sheet of contracting firm, Operating Costing -Transport and Electricity Costing.

Unit-V: - Process Costing-Allocation of Indirect Expenses/Overhead Expenses, Treatment of Wastages, Apportionment of Joint Expenses, Accounting for Joint Product, Waste, Scrap etc.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group II- Management Group (100 Marks)

Paper I- Basic Business Finance - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The Weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Meaning of Finance, Functions, Scope of Financial management, financial goal profit vs wealth maximization.

Unit-II: - Capitalization –Over Capitalization, Under Capitalization, Capital Structure, Dividends Policy.

Unit-III: - Cost of Capital-Meaning, Types of Capital Cost of Debt Capital, Preference Shares, Equity Capital and Retained Earnings, Weightage Average Cost of Capital. **Capital Budgeting-** meaning, Method of Capital Budgeting-Payback, Average rate of Return, Discounted cash flow techniques.

Unit-IV: - Ratio Analysis-Meaning, Type, Liquidity, Activity and Profitability Ratios, Limitation of Ratio Analysis, **Leverage:** Kinds of Leverages- Financial, Operating and Combined.

Unit-V: - Fund Flow Analysis-Concept, Schedule of changes in working capital, Statement of Sources and Application of Funds, **Cash Flow Statement.**

B.Com IInd Year

Group II- Management Group (100 Marks)

Paper II- Personnel Management & Industrial Relations - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The Weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction: Concept, Definition, Evolution, Scope, Functions and Objectives of Personnel Management, The role and status of Personnel Manager, Principles and policies of Personnel Management.

Unit-II: Organizational Structure and Function: Concept of Organisational Structure, Hierarchy of Formal Organization, Line and Staff Organization, Meaning and Classification of Personnel Functions, Emerging Role of Personnel management.

Unit-III: Recruitment and Training: Meaning of Recruitment, Policy and Methods of Recruitment, Selection Procedure and Policies, Promotion and Transfer, Need and Importance of Training, Principles and Methods of Training, Training Evaluation.

Unit-IV: Compensation Administration: Meaning, Objectives, and Methods of Job Evaluation, Meaning, Principles of wages and salary administration, Meaning, Significance, Type and Objectives of Incentives.

Unit-V: Human Relation in Personnel Management: Meaning, Objectives and types of Motivation, Meaning, Objectives, Importance, Functions and Types of Communication, Barriers of Communication, Meaning, Classification, Functions and qualities of Leadership, Meaning, Objectives, Functions and Principles of Industrial Relations, Meaning and Importance of Grievance Redressal, Procedure and Grievance Redressal Procedure and Machinery.

(w.e.f. 2020-21 onwards)

B.Com Part IIInd Year

Group III- Economics & Law Group (100 Marks)

Paper I- Money Banking & Foreign Exchange - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Money Market, Indian money market, Indian capital market, Types of Monetary Institutions, Objectives and Methods of Monetary Control.

Unit-II: - Monetary Policy, Inflation and Deflation, Measurement of Change in price.

Unit-III: - Banking System, Commercial Banking, Exchange Banking, Co-operative Banking, Merchant Banking and Digital Banking.

Unit-IV: - Central Banking, Reserve Bank of India, Indian Financial Institutions.

Unit-V: - Mechanism of International Payment, Balance of Payment, Determination of Rate of Exchange, Fluctuation in the rate of exchange, Objects and Methods of Exchange Control, International Financial Institutions, FEMA, FERA.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group III- Economics & Law Group (100 Marks)

Paper II- Public Finance - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Nature, Scope and Importance of Public Finance, Principle of Maximum Social Advantage, Role of Public Finance in National Economy.

Unit-II: - Public Revenue- Meaning of Tax, Cannons of Taxation, Types of Taxation (Direct and Indirect), Incidence of Taxation, Economic Effects of Taxation, Taxation Capacity, Indian Tax System.

Unit-III: - Public Debt- Meaning, Types, Methods of Redemption, Effects of Debt on Production, Distribution and level of economic activity, Public Debt in India.

Unit-IV: - Public Expenditure- Meaning, Aims, Classifications, Principles of Public Expenditure, Public Expenditure and Economic Stability, Effects of Public Expenditure.

Unit-V: - Fiscal Policy: Fiscal Policy in Underdeveloped countries, Financial Administration, Principles of Federal Finance, Federal Finance in India, Central Finance, State Finance, Local Finance.