

Syllabi

Bachelors of Commerce T.D.C

B.Com IIIrd Year

Group/Paper	Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Income Tax Law & Accounts	50
Paper II	Management Accounting	50
Group II	Management Group	100
Paper I	Marketing Management	50
Paper II	Statistical Analysis	50
Group III	Economics & Law Group	100
Paper I	Corporate Legal Framework	50
Paper II	Insurance Law & Practice	50

Or

I.T Group

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

Viva-Voce

100

B.Com IIIrd Year

Group I- Accounting Group (100 Marks)

Paper I- Income Tax Law & Accounts - 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: - Basic Concepts, Income, Agricultural Income, Assessment year, Previous year, Gross Total Income, Total Income, Residential Status and Tax Liability, Exempted Incomes.

Unit-II: - Income from Salaries, Income from House Property, Income from Business and Profession.

Unit-III: - Capital Gains, Income from other Sources, Deemed Incomes, Set-off and Carry forward of Losses, Deduction U/S 80C and 80U.

Unit-IV: - Rebates and reliefs U/S 88, 88B and 88C, Computation of total income and tax liability of individuals, Assessment of Hindu Undivided families and Firms.

Unit-V: - Assessment Procedure, Income Tax Authorities, Tax Deduction at Source, Advance Payment of Tax, Tax Management and Tax Planning for Individuals only.

B.Com IIIrd Year

Group I- Accounting Group (100 Marks)

Paper II- Management 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: Emergence, Concept, Functions, Role and Scope of management Accounting, Financial Accounting Vs Management Accounting.

Unit-II: - Business Budgets : Concept, Nature, Objectives, Advantages and Limitations, Essential of Effective Budgeting, Fixed and Flexible Budget, Cash Budget, Production Budget, Master Budget and Zero Base Budgeting.

Unit-III: - Break- Even Analysis: Meaning Graphic and Algebraic Representation, practical Application, Break-Even Analysis Limitations. **Standard Costing-** Concept, Setting of Standards, Variance Analysis- Material and Labour Variance, Limitations.

Unit-IV: Marginal Costing- Concept, Basic Characteristics and Limitations, Application of Marginal Costing, Level of Activity, Planning, **Decision Accounting:** Decision regarding Sales-Mix, Make or buy decisions and discontinuation of a product line.

Unit-V: - Analysis and Interpretation of Financial Statements, Comparative Statements, **Reporting to Management:** Objectives of Reporting, Reporting Needs at Different Managerial Levels; Types of Reports, Modes of Reporting, Reporting of Different Levels of Management.

(w.e.f. 2021-22 onwards)

B.Com IIIrd Year

Group II- Management Group (100 Marks)

Paper I- Marketing Management - 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: - Concept of market and marketing, Marketing Management, Selling V/S Marketing, Growing Importance of Marketing Mix, Marketing Environment, Market Segmentation, Nature, Bases.

Unit-II: - Product Decision- Concept of product, Classification of product, Product Line and Product Mix, Branding, Packaging and Labeling, Customer Services, New product development, Product Life Cycle, Consumer Adoption Process

Unit-III: - Meaning of Price, Pricing Decisions, Factor affecting price determination, Pricing Policy and Strategies.

Unit-IV: - Distribution- Channel and Physical Distribution Decision- Nature of Distribution Channel. Functions of Distribution middleman. Channel Management Decisions, Retailing and Wholesaling, Logistics of Distribution.

Unit-V: - Promotion Decision- Communication Process, Promotion Mix, Advertising, Personal Selling, Publicity and Sales Promotion, Social Ethical and Legal aspects of marketing in India. Consumer Protection in India.

B.Com IIIrd Year

Group II- Management Group (100 Marks)

Paper II- Statistical Analysis - 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, Scope and Limitation of Statistics, collection, Editing, Classification and Tabulation of Data, frequency Distribution.

Unit-II: - Measure of Central Tendency: Arithmetic Weightage, Geometric and Harmonic Mean, Mode, Median, Quartiles, Deciles and Percentile, Characteristics, use and limitation of different averages.

Unit-III: - Measure of Dispersion: Absolute and Relative Measure, Range, Mean Deviation, Quartile Deviation and Standard Deviation, Co-efficient of Variance, Co-efficient of Skewness.

Unit-IV: - Correlation (Linear Only): Measurement of Karl Pearson's co-efficient of correlation, Rank Correlation, Concurrent Deviation. **Graphic Presentation of Data:** Rectangular and Circular Diagram, Histogram, Frequency Polygon and Frequency curve, Ogive Curve, Simple Logarithmic Curves.

Unit-V: - Index Number: Construction of Index number of Price, Wages and Cost of Living based on simple, Weighted, Arithmetic Mean, Chain Index Number, Fisher's Index Numbers. **Indian Statistics:** A general idea of growth of statistics relating to population, Agriculture, Industry and National Income.

B.Com Part III Ind Year

Group III- Economics & Law Group (100 Marks)

Paper I- Corporate Legal Framework - 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 of Company, Kinds, Promotion and Incorporation of Companies.

Unit-II: - Memorandum of Association, Article of Association Prospectus, Statement in Lieu of Prospectus.

Unit-III: - Share and Share Capital, Membership in a Company, Transfer and Transmission of Shares, Debentures, Declaration and Payment of Dividend.

Unit-IV: - Company Management, Directors: Appointment of Directors, Qualifications and Disqualification, Rights, Duties and Responsibilities of Director, Company Secretary Status, Functions, and Duties.

Unit-V: - Meeting, Kinds of Meeting, Law relating to meetings, Drafting of notice and agenda, various types of resolutions, Secretarial work relating to: Annual General Meeting, Extraordinary General Meeting, Board Meeting and drafting for important Documents and Reports connected thereto.

(w.e.f. 2021-22 onwards)

B.Com IIIrd Year

Group III- Economics & Law Group (100 Marks)

Paper II- Insurance Law & Practice - 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: Principle of Insurance: Feature of insurance Risks, Methods of handling risks, Definition, Characteristics, Importance and Advantages, Functions, Principle and Classification of Insurance, Kinds of Insurance Organization, Essential of Contract: Indemnity, Doctrine of Subrogation, Doctrine of Contribution, Double Insurance and Reinsurance.

Unit-II: Life Insurance: Features, Importance, Advantages and Control of Life Insurance, Hazards, Procedure of Effecting Life Insurance (from proposal to Policy), Selection Substandard Lives, Kind of Policies, Annuities Condition, Consumption of Premium, Mortality table, investment of Life Fund, Valuation, Bonus Organization and working in LIC.

Unit-III: Marine Insurance: Elements of Contract, Subject matter of Marine insurance: Procedure, Kind of Policies, Fixation and Return of Premium, Policy Conditions, Perils of Marine Insurance, Doctrine of Cause Proxima, Marine Losses.

Unit-IV: Fire insurance: Meaning, Scope Hazard, Functions of Fire Insurance, Kinds of Policy, Policy Condition, Consumption of Premium.

Unit-V: Miscellaneous Insurance: Types, Extent of coverage and the policy conditions in respect to major insurance, Workmen's Compensation Insurance, Export Risk Insurance and War Risks Insurance, General Insurance, Business in India.