

University of Mumbai



**Revised Syllabus
and
Question Paper Pattern
of Courses of
Bachelor of Commerce Programme
at
Third Year
Semester V and VI**

**Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2018-2019

Faculty of Commerce

Bachelor of Commerce (B.Com) Programme

Under Choice Based Credit, Grading and Semester System

T.Y.B.Com

(To be implemented from Academic Year- 2018-2019)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE) Courses		1A	Discipline Specific Elective(DSE) Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03	3	Commerce VI	03
4	Business Economics V	03	4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20	Total Credits		20

<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)</i>		<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</i>	
Group A: Advanced Accountancy			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
Note: Group selected in Semester V will continue in Semester VI			

**List of Ability Enhancement Courses (AEC) for Semester V (Any Two)		**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)	
1.	Marketing Research Paper - I	1.	Marketing Research Paper - II
2.	Direct & Indirect Taxation Paper - I	2.	Direct & Indirect Taxation Paper - II

Note: Course selected in Semester V will continue in Semester VI

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester V

No. of Courses	Semester V	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce V	03
4	Business Economics V	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

****List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)***

<i>Group A: Advanced Accountancy</i>	
1	Financial Accounting and Auditing VII - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting

*****List of Ability Enhancement Courses (AEC) for Semester V (Any Two)***

1.	Marketing Research Paper - I
2.	Direct & Indirect Taxation Paper - I

**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
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 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
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>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.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding)</p>

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

**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

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.

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**1. 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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.

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

**2. 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • 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
	<ul style="list-style-type: none"> • Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry • Money Market – Structure, Limitations and Reforms. • Capital Market – Structure, Growth and Reforms.

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

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

Sr. No.	Modules / Units
1	Introduction to Marketing Research
	a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research, Career options in Marketing Research, Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection
	a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
4	Data Processing, Analysis, Reporting
	a. Stages in Data processing Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report

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

Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting
<ul style="list-style-type: none"> • Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. • Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. • R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi • Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers • Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing VIII- Cost Accounting
<ul style="list-style-type: none"> • Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall • Management Accounting by Khan and Jain, Tata McGraw Hill • Practical Costing by P C Tulsian, Vikas New Delhi • Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi • Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. • A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. • Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann • Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi • Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. • Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.
Discipline Specific Elective (DSE) Courses

Reference Books

Discipline Related Elective(DRE) Courses

3. Commerce V

- Phillip Kotler. (2005) *Marketing Management, Englewood cliffs, Prentice Hall, NJ*
- Richard M. S Wilson, Colin Gilligan, *Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.*
- Walker –Boyd, Larreche , *Marketing Strategies –Planning Implementations, TataMacGraw Hill. 2004.*
- Neelamegam, S. (2007) *Marketing in India : Cases and Readings, Vikas, New Delhi*
- Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). *Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.*
- Gandhi, J.C. *Marketing a Managerial Introduction TataMcGrawHill.*
- Maheshwari, R.P., Jindal, Lokesh, (2011). *Marketing Management Theory and Practice.*
- Sherlekar, S.A. *Marketing Management. Himalaya Publishing House.*
- Saxena, Rajan. *Marketing Management*
- Ramaswamy & Kumari Nama. *Marketing Management*

4. Business Economics V

- *Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India*
- *Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi*
- Gaurav Dutt & Ashwini Mahajan, (2016) *Indian Economy, S.Chand & company PVT LTD New Delhi*
- A.N. Agarwal – *Indian Economy problems of Development and Planning New Age International Publisher*
- Ruddar Datt K.P.M Sundharam – *Indian Economy S. Chand E-co LTD. Delhi*
- <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299> for industrial pollution

10. Direct and Indirect Taxation Paper I

- *Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann*
- *Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication*
- *Income Tax by T.M. Manorahan, Snow White*
- *Direct Tax ready reckoner by N.V.Mehta, Kuber Publication*
- *Indirect Taxes by V.S.Datey, Taxmann*
- *Service Tax by S.S.Gupta, Taxmann*
- *Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News*
- *Indirect Taxes by V.S.Balchandra, Sultanchand*
- *Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education*
- *Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann*
- *Indirect Tax Laws - Service Tax & VAT (Module -II) by Vineet Sodhani, Taxmann*
- *Indirect Taxes Law and Practice by V. S. Datey, Taxmann*

B.Com. Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2018-2019)

Semester VI

No. of Courses	Semester VI	Credits
1	<i>Elective Courses (EC)</i>	
1A	<i>Discipline Specific Elective(DSE) Courses</i>	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D)	04+04
1B	<i>Discipline Related Elective(DRE) Courses</i>	
3	Commerce VI	03
4	Business Economics VI	03
2	<i>Ability Enhancement Courses (AEC)</i>	
5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20

<i>*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)</i>	
<i>Group A: Advanced Accountancy</i>	
1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing X - Cost Accounting

<i>**List of Ability Enhancement Courses (AEC) for Semester VI (Any Two)</i>	
1.	Marketing Research Paper - II
2.	Direct & Indirect Taxation Paper - II

***Revised Syllabus of Courses of B.Com. Programme at Semester VI
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 Paper-IX:
Financial Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
	Total	60

Sr. No.	Modules / Units
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

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

Elective Courses (EC)

1 A. Discipline Specific Elective (DSE) Courses

Group A: Advanced Accountancy

**2. Financial Accounting and Auditing Paper-X:
Cost Accounting**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
	Total	60

Sr. No.	Modules / Units
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note- Simple Practical problems based on Marginal Costing excluding decision making
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

1. Commerce-VI

Human Resource Management

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Human Resource Management	12
02	Human Resource Development	11
03	Human Relations	11
04	Trends In Human Resource Management	11
Total		45

Sr. No.	Modules / Units
1	Human Resource Management
	<ul style="list-style-type: none"> • Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management • Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques • Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	<ul style="list-style-type: none"> • Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods • Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance • Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.
3	Human Relations
	<ul style="list-style-type: none"> • Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) • Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ • Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	<ul style="list-style-type: none"> • HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. • Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. • Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping

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

Elective Courses (EC)

1 B. Discipline Related Elective (DRE) Courses

2. Business Economics-VI

International Economics

Modules at a Glance

Sr. No.	Modules	No. of Lectures
01	Introduction to International Trade	10
02	Commercial Policy	10
03	Balance of payments and International Economic Organization	15
04	Foreign Exchange market	10
Total		45

Sr. No.	Modules / Units
1	Introduction to International Trade
	<ul style="list-style-type: none"> • Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. • Terms of Trade - Types and Limitations. • Gains from International trade - Offer Curves and Reciprocal Demand.
2	Commercial Policy
	<ul style="list-style-type: none"> • Commercial Trade Policy –Free Trade and Protection – Pros and Cons. • Tariff And Non Tariff Barriers: Meaning, Types and Effects • International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN
3	Balance of payments and International Economic Organization
	<ul style="list-style-type: none"> • Balance of Payment: Meaning, Structure, Types of Disequilibrium. • Causes and measures to correct the disequilibrium in Balance of Payments • WTO- Recent Developments in TRIPS, TRIMS and GATS.
4	Foreign Exchange market
	<ul style="list-style-type: none"> • Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange. • Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage. • Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

4. Marketing Research Paper - II

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Applications of Marketing Research-I	12
2	Applications of Marketing Research-II	11
3	Applications of Marketing Research-III	11
4	Managing Marketing Research	11
Total		45

Sr. No.	Modules / Units
1	Applications of Marketing Research-I
	a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	Applications of Marketing Research-III
	a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research-concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	Managing Marketing Research
	a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

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Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

**9. Direct and Indirect Taxation Paper - II
Goods and Service Tax Act**

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45

Sr. No.	Modules / Units
1	Introduction
	<ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply • Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration

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Reference Books

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing IX- Financial Accounting
<ul style="list-style-type: none"> • Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd. • Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers. • R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi • Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers • Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition)
2. Financial Accounting and Auditing X- Cost Accounting
<ul style="list-style-type: none"> • Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall • Management Accounting by Khan and Jain, Tata McGraw Hill • Practical Costing by P C Tulsian, Vikas New Delhi • Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi • Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd. • A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd. • Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd. • Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann • Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi • Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta • Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai • Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi • Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi • Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana • Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi • Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd. • Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Reference Books

Discipline Related Elective(DRE) Courses

3. Commerce VI

- Bernardin, John H: *Human Resource Management*, Tata McGraw Hill, New Delhi 2004.
- Arthur M, *Career Theory Handbook*, Prentice Hall Inc, Englewood Cliff.
- Belkaoui, A.R. and Belkaoui ,JM, *Human Resource Valuation: A Guide to Strategies and Techniques*, Quarum Books, Greenwood, 1995.
- Dale, B, *Total Quality and Human Resources: An Executive Guide*, Blackwell, Oxford.
- Greenhaus, J.H., *Career Management*, Dryden, New York.
- Mabey, C and Salama, G., *Strategic Human Resource Management*, Blackwell, Oxford.
- Aswathappa. K, *Human Resource Management*
- Subba Rao, *Human Resources Management*.
- Michael Porter, *HRM and Human Relations*.
- M.N. Rudrabasavaraj: *Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998*
- Decenzo, D.A. and Robbins, S. P.,*Fundamentals of Human Resource Management*, Wiley, India.
- Dessler, G. and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.
- Chhabra, T.N.,*Human Resource Management*, Dhanpat Rai & Co., Delhi.
- AswathappaK.,*Human Resource Management*, Tata McGraw, Hill, New Delhi.
- H. John Bernardin and Richard W. Beatty: *Performance Appraisal: Human Behavior at work –Boston: Kent, 1984*
- George T. Milkovich and John W. Boudream: *Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998*.
- Lepak, David &Gowan, Mary. *Human Resource Management*. Dorling Kindersley (India).
- Khanna, S.S. *Human resource Management (Text and Cases)*. S. Chand, New Delhi.
- Sadri.J, Sadri.S, Nayak.N, *A Strategic Approach to HumanResource Management*, JAICO Publishing House.
- Davar, R. S. *Personnel Management and Industrial Relations*. Vikas Publication, Noida.
- Robbins, Stephen P. *OrganisationalBehaviour*. Pearsons Education, New Delhi

4. Business Economics VI

- Kindleberger, C.P. (1973) *International Economics*, Homewood
- Kenan, P.B. (1994), *The International Economy*, Cambridge University Press, London
- Krugman, P.R. and M. Obstgold (1994), *International Economics: Theory and Policy*, Glenview, Foreman
- Dwivedi D N (2013) *International Economics: Theory and Policy*, Vikas publishing House New Delhi
- M.L. Jhingan – *International Economics – Vrinda publication Pvt. Ltd – Delhi*
- Francis Cheunilam *International Economics* Tata McGraw – Hill Publishing co.Ltd.New Delhi.
- Dominick Salvatore – *International Economics – John Wiley & sons, Inc Singapore*.
- <https://europa.eu> asean.org

4. Marketing Research Paper II

- *Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition*
- *Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014*
- *Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011*
- *Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012*
- *Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015*
- *Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007*
- *Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012*
- *Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002*

Reference Books

10. Direct and Indirect Taxation II- GST

- *GST Bare Act 2017*
- *GST Law & Practice - V.S Datey (6th Edition)*
- *GST Laws – National Academy of Customs, Indirect Tax*

**Revised Syllabus of Courses of B.Com. Programme at Semester V and VI
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**Question Paper Pattern
(Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

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

**Question Paper Pattern
(Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.