

## **B. Com. FIRST SEMESTER**

**Nomenclature of Course : Financial Accounting**

**Duration of Examination : 3 Hours**

**Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)**

**Course Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Course Learning Outcomes:**

After completion of the course, learners will be able to:

**CO1:** Understand the theoretical framework of financial accounting

**CO2:** Understand various accounting standards and to develop financial statements

**CO3:** Learn the concept of business income and prepare of the consignment accounting

**CO4:** Understand the concept of Depreciation accounting.

### **UNIT I**

Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need, Generally Accepted Accounting Principles, Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS.

### **UNIT II**

Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts; Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only), Rectification of Errors: classification of errors; location of errors; rectification of errors; suspense account; effect on profit.

### **UNIT III**

Measurement of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses. Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch.

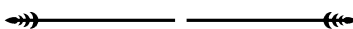
### **UNIT IV**

Depreciation Accounting: concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method, Disposal of depreciable assets-change of method.

### Suggested Readings:

Grewal, T.S, *Introduction to Accounting*, New Delhi: S. Chand and Co.,  
Lal, J. & Srivastava, S. *Financial Accounting*, Himalaya Publishing House.  
Maheshwari, S. N. *Financial Accounting*, New Delhi: Vikas Publication,  
Shukla, M.C., Grewal, T.S. & Gupta. S. C. *Advanced Accounts. Vol.-I*. New Delhi: S. Chand & Co.  
Tulsian, P.C. *Financial Accounting*, New Delhi: Tata McGraw Hill.

**Note for the Paper Setter:** The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



**Nomenclature of Course : Business Management**

**Duration of Examination : 3 Hours**

**Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)**

**Course Objective:** The objective of this course is to help the students in understanding the process of business management and its functions.

### Course Learning Outcomes:

After completing the course, the student shall be able to:

**CO1:** Understand the concept of management.

**CO2:** Explain and support the concept of planning and organisation.

**CO3:** Understand the concept of direction, leadership and coordination.

**CO4:** Explain the concept of control.

### UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management; Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management.

### UNIT II

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types; Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO); Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control; Authority and Responsibility; Delegation, Decentralization and Departmentation.

### UNIT III

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

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### UNIT-IV

Control: Concept, Features, Importance and Limitations of Control and Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control.

#### Suggested Readings:

David R Hampton, *'Modern Management'*

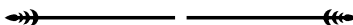
Peter F. Drucker, *'The Practice of Management'*

Stephen P Robbins, David A DeCenzo, *'Fundamentals of Management, Essential Concepts and Applications'*

Stoner and Freeman, *'Management'*

Weihrich and Koontz, *'Essentials of Management'*

**Note for the Paper Setter:** The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



**Nomenclature of Course : Business Laws**

**Duration of Examination : 3 Hours**

**Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)**

**Course Objective:** To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

**CO1:** examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.

**CO2:** describe various modes of discharge of contract and remedies available in case of breach.

**CO3:** recognize and differentiate between the special contracts.

**CO4:** analyse the rights and obligations under the Sale of Goods Act.

#### Unit I

The Indian Contract Act, 1872: Contract: meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts.

#### Unit II

Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

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### Unit III

Introduction to Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

### Unit IV

The Sale of Goods Act, 1930: Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller: meaning and rights of an unpaid seller against the goods.

#### Suggested Readings:

Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand

Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.

Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.

Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.

Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd.

Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company.

Sulphey, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning  
Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

**Note for the Paper Setter:** The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

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**Nomenclature of Course : Banking Operations**

**Duration of Examination : 2 Hours**

**Maximum Marks : 50 (Internal Assessment:15, External Evaluation:35)**

**Course Objective:** The objective of this course is to familiarize the students with the operations of Banking.

#### Course Learning Outcomes:

After completion of this course, learners will be able to:

**CO1:** Understand the concept and role of operations of banking and its services.

**CO2:** Familiarise with the KYC for banking and various payment services of banking.

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### UNIT-I

Introduction: Origin of banking; Definition, Banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of Commercial banks in India; Financial Services offered by banks; Changing role of commercial banks, Types of banks; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination

### UNIT-II

Know your Customer (KYC) guidelines; Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, Current Savings or Recurring deposits, Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Closure of accounts, Transfer of accounts to other branches; Crossing and endorsement - meaning, definitions, types and rules of endorsement and crossing Payment gateways, Card technologies, Inter Bank Payment System; Electronic funds transfer – RTGS, NEFT; Electronic Money; E- Cheques.

#### Suggested Readings:

Desai, Vasant, *Banks and Institutional Management*, Himalaya Publications.

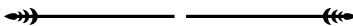
Gurusamy, S., *Banking Theory: Law and Practice*, Tata McGraw Hill, Delhi

Paul & Suresh, *Management of Banking and Financial Services*, Pearson Education, New Delhi.

Sunderam & Varshney, *Banking Theory Law and Practices*, Sultan Chand & Sons Publisher, New Delhi.

Varshney, P.N, *Banking Law and Practice*, Sultan Chand and Sons

**Note for the Paper Setter:** The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.



**Nomenclature of Course : Fundamentals of Marketing**

**Duration of Examination : 2 Hours**

**Maximum Marks : 50 (Internal Assessment:15, External Evaluation:35)**

**Course Objective:** The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

#### Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: know about the marketing concept, marketing mix and marketing environment.

CO2: describe the consumer behaviours and marketing strategies.

### Unit I

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

### Unit II

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market Segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning-concept and bases.

### Suggested Readings

Kapoor, N. Principles of Marketing, 2nd ed. PHI learning

Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.

Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.

Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.

Ramaswamy, N, (2018), Marketing Management, Sage Textbook.

**Note for the Paper Setter:** The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.