

**B.Com. III Year
VI Semester
Advanced Financial Accounting-II**

Max Mark-50

Unit -I –Stock Market

Introduction to sock Market, Meaning, Functions & Procedure of Listing of Securities and D-Mat Accounts.

(Theory only)- 05 Periods

Unit –II – Accounts of Electricity Company

Introduction, Features of Double Account system, Advantages and Disadvantages of Double Account System, Preparation of accounts- Revenue Account, Net Account, Capital Account and General Balance Sheet with special effect of Adjustment.

(Numerical Problems) 15 Periods

Unit –III – Insolvency Accounts.

Introduction, Insolvency Act. Insolvency of an individual, Preparation of Accounts as per Act, Statement of Affairs and Deficiency Accounts, Important Adjustments.

(Numerical Problems) 15 Periods

Unit –IV – Accounts for Local Government

Introduction, Powers and duties of Grampanchayat and funds, vesting of public property of Grampanchayat, Norms and Rules regarding application of cash and accrual basis system, problem of present Accounting system, Reception and Payment Account.

Municipal Accounting – Introduction, fundamental, characteristics, Books of Account, Income and expenditure and Balance Sheet.

(Numerical Problems) 15 Periods

Unit –V – Farm Accounting (Dairy and Poultry only)

Introduction, Objectives of Farms Accounting, Methods of Farm Accounting, various concepts of Agro cost, Preparation of accounts, farm accounts, Balance Sheet with special Adjustments.

(Numerical Problems) 15 Periods

Suggested Book Readings:

1. Modern Accountancy- A Mukharji, M.Hanif.
2. Advanced Accountancy- P.H. Kotalwar
3. Advanced Accounting- R.L. Gupta, M.Radhaswami
4. Advanced Accountancy- K.R.Paul
5. Advanced Accountancy Part-I & Part II- Jain & Narang

**B.Com. III Year
VI Semester
Management Accounting - II**

Max Marks-50

OBJECTIVES

The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of Management accounting techniques.

Unit - I Budget & Budgetary Control: (Theory)

1. Meaning, Definition, and Classification of Budget
2. Meaning and Objectives of Budgetary Control
3. Advantages and Limitations of Budgetary Control

Unit - II Cash Budget: (Numeric)

- i. Preparation of Cash Budget under Receipt & Payment Method

Unit - III Functional Budgets: (Numeric)

- i. Preparation of Production and Purchase Budget
- ii. Preparation of Sales Budget
- iii. Preparation of Master Budget

Unit - IV Capital Budgeting: (Numeric)

1. Meaning and Types of Capital Budgeting
2. Pay Back Period Method
3. Discounted Cash Flow Method - Net Present Value Method

Unit-V- Responsibility Accounting: (Theory)

1. Definition, Meaning, Basic Principles, Basic Process in implementation,
2. Responsibility Reporting, Centers of Control - Cost Centre, Revenue Centre- Responsibility Centre - Profit Centre- Investment Centre.
3. Benefits of Responsibility Accounting.

Suggested Book Readings:

- 1.R. N. Anthony. G. A. Walsh - Management Accounting
2. M. Y. Khan, K. P. Jain - Management Accounting
3. I. M. Pandey - Management Accounting (Vikas)
4. J. Betty - Management Accounting
5. Sr. K. Paul - Management Accounting
6. Dr. Jawaharlal - Management Accounting
7. Man Mohan Goyal - Management Accounting
8. S. N. Maheshwari - Principles of Management Accounting
9. R. K. Sharma and Shashi K. Gupta - Management Accounting
10. Richard M. Lynch and Robert Williamson - Accounting for Management Planning and Control
11. Horngren - Introduction to Management Accounting (Pearson)
12. Debarshi Bhattacharya - Management Accounting, Pearson Publication

**B.Com. III Year
VI Semester
Cost Accounting -- II**

Max Marks-50

Unit-I Single or Output Costing: Elements of cost, Preparation of Cost Sheet,
Tender and Quotations.

Unit-II Contract Costing: Complete and Incomplete Contracts, work in Progress
Profit on Contract.

Unit-III Operating Cost Sheet: Electricity & Transport

Unit-IV Process Costing:

Unit-V Reconciliation: Reconciliation of Cost and Financial Accounts

Suggested Book Readings:

1. M.N.Arora : Cost accounting, Sultan Chand and Sons, New Delhi.
2. S.N.Maheshwari : Fundamentals of Costing, Sultan Chand and Sons, New Delhi.
3. S.L.Kohli: Professional Cost Accounting, Himalaya Publishing House, New Delhi.
4. Mhajan Bhirud: Cost and works accounting, Nirali Prakashan, Pune.
5. Nigam Sharma: Cost Accounting-Principal and problems Sultan Chand and Co. New Delhi.
6. M.N. Arora : Essentials of cost Accounting, vikas publication.
7. S.N. Kohli: Professional Cost Account, Himalaya Publishing House, New Delhi.

B.Com. III Year
VI Semester
Indirect Taxes & Direct Taxes- II

Max Marks-50

Unit I : Income Tax Act 1961:

Introduction to Income Tax Act 1961., Basic Concepts, Assessee, Person, Income, Classification of Income, Agricultural Income, Casual Income, Assessment, Previous year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes exempt from Income tax, Deductions in computation of Total Income, Filing of Return, Advance payment of Tax, Tax deduction at Source, Refund of tax.

Unit II : Income from Salary (Numerical):

Meaning; definition of Salary, Computation of Income from Salary - Allowances, Perquisite, Gross Salary, Deductions from gross salary, Net Salary.

Unit III: Income from Business and Profession (Numerical)

Business, Profession, Deemed income from business or profession, Computation of income from business and profession, Deductions.

Unit IV: Income from House Property (Theory):

Basis of charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/s 24.

Unit V: (A) Income from Capital Gain (Theory):

Basis of Charge (Section 45), Meaning of Capital Assets, Types of Capital Gain - Short term and Long term Capital Gain, Cost of Inflation Index, Computation of Capital Gain, Exemptions in respect of Capital gain(U/s 54).

(B) Income from Other Sources (Theory):

Income taxable under the head Income from other Sources u/s 56, Deductions from income from other sources u/s 57.

Suggested Books Reading:

1. Dr. HC Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Prakash Herekar - Income Tax - Modern Publishers, Mumbai.
3. Dr. Vinod Singhania - Income Tax - Taxmann Publications Pvt. Ltd. New Delhi.
4. Raman Bissa - Ready Reckoner - Taxcom India, Jodhpur.
5. T.N. Manoharan - Income Tax Law - Snow White Publication , Pvt. Ltd. Mumbai.
6. V.P. Gaur & D.B. Narang - Income Tax - Law and Practice Kalyani Publishers, Mumbai.

B. Com. III

Semester VI

New Auditing Trends - II

Total Marks 50.

Objectives:-

The Study of various components of this course will enable the students to about the concepts of New Auditing Trends.

Unit I:- Cost & Management Audit-

A) **Cost Audit:-** Meaning, Definition, Nature, Objectives, of Cost Audit. Advantages of cost audit.

Cost auditor - Qualification and Appointment, Rights and power of cost Auditor,

Cost audit programme, Cost audit report.

B) **Management Audit:-** Meaning & Definition, Objectives of Management Audit, Need for Management Audit, Work & Duties of Management Audit.

Unit II:- Human Resource Audit:-

Meaning, Definition, Scope and Importance of Human Resource Audit

Advantages and Disadvantages of Human Resources Audit.

Unit III:- Investigation:-

Meaning, Definition, Objectives and Characteristics of Investigation.

Difference Between Audit and Investigation, Types of Investigation.

Unit IV:- Trends in Cooperative Audit

Special Features in respect of Audit of Co-operative Sugar Industries.

Unit V:- Tax Audit-

Meaning of Tax Audit, Auditor's Role under Income Tax Act, Compulsory Tax Audit, Certification for Claiming Exemptions, Selective Tax Audit, Tax Consultancy and Representation.

Suggested Book Readings:

1. Principals of Auditing:- De Paula
2. Practical Auditing- B. N. Tondon
3. Auditing Principles:- Jagdish Prasad
4. fujkyh izdk'ku iq.ks- & izk- iqjs'k fHk:M] MkW- egs'k dqyd.khZ-
5. vads{k.k %& izk- MkW- izHkkdj gjdG& dSyk'k ifCyds'kUJ] vkSjaxeckn-
6. Principles of Auditing – R.J. Sexena- Himalaya Publishing House.

**B.Com. III Year
VI Semester
Banking & Insurance – II**

Max Marks-50

Objective:- This Course enables the students to know Fundamentals of Insurance.

Course Input:-

Unit- I : Introduction of Insurance:

Meaning, Basic principal and Significance of insurance, insurance contracts, Elementary Knowledge of Life Insurance Corporation Act, 1956, IRDA 2000.Privitisation of Insurance Business in India, Impact of Liberalization on insurance Business.

Unit- II : Insurance Agent: Definition of an Agent, Qualification and Disqualifications, Duties and Function of an Insurance Agent ; Agents compensation. Insurance intermediaries.

Procedure for Becoming an Agent : Pre-requisite for obtaining a license; renewal, cancellation of license; code of conduct for Insurance Agent.

Unit- III : Life Insurance : Meaning, Features, Importance, Type and Principal of Life Insurance. Selection of Lives and Risk.

Unit- IV: Procedure of Talking of Life Insurance Policy: Proposal FORM , Medical Examination, Age Proof, Agent's Report, Moral Hazard Report, Underwriting; Insurance Premium, Mode of Payment. Procedure regarding settlement of policy claim: life Insurance policy Conditions and Various Clauses and privileges.

Unit- V :General Insurance : Principles and functions of General Insurance, Types of General Insurance (viz- Marine, fire Accident, Health and crop insurance, Lone Insurance, Third Party, Vehicle Insurance,) Risk and Underwriting.

Suggested Book Readings :

1. Mishra M.N.: Insurance Principles and Practices; chand and co. New Delhi.
2. Insurance Regulatory Development Act 1999,
3. Life Insurance Corporation Act 1956
4. Gupta O.S.: Life Insurance ; Frank Brothers, New Delhi.
5. Vinayakam N.Radhasawamy and Vasudevan S.V. : Insurance Principles and Practices ; S Chand and Co. New Delhi.
6. Mishra M.N. Life Insurance Corporation of India, I, II & III Raj books, Jaipur.
7. Insurance Regulatory Development Authority Regulations – 2000.
8. LIC of India: Manual for Agents
9. M J Mathew : Insurance – Principles and Practice. RBSA Publishers Jaipur , 2005.

B.Com. III Year
VI Semester
Small Business Paradigm & Supply Chain Management – II

Max Marks-50

Unit I : Understanding the Supply Chain

- i. What is a Supply Chain?
- ii. The Objective of a Supply Chain
- iii. The Important of Supply Chain Decisions
- iv. Decision Phase in a Supply Chain
- v. Process View of a Supply Chain
- vi. Example of Supply Chain

Unit II : Supply Chain Performance: Achieving Strategic Fit and Scope

- i. Competitive and Supply Chain Strategies
- ii. Achieving Strategic Fit
- iii. Expanding Strategic Scope

Unit III: Supply Chain Drivers and Metrics

- i. Drivers of Supply Chain Performance
- ii. Framework for Structure Drivers
- iii. Facilities
- iv. Inventory
- v. Transportation
- vi. Information
- vii. Sourcing
- viii. Pricing
- ix. Obstacles to Achieving Fit

Unit IV : Demand Forecasting in a Supply Chain

- i. The Role of Forecasting in a Supply Chain
- ii. Characteristics of Forecasts
- iii. Components of Forecasts and Forecasting Methods
- iv. Basic Approach to Demand Forecasting
- v. Time-Series Forecasting Methods
- vi. Measures of Forecast Error
- vii. Forecasting Demand at Tahoe Salt
- viii. The Role of IT in Forecasting
- ix. Risk Management in Forecasting

Unit V : Transportation in a Supply Chain

- i. Role of Transportation in a Supply Chain
- ii. Models of Transportation and Their Performance Characteristics
- iii. Transportation Infrastructure and Policies
- iv. Design Options for a Transportation Network
- v. Trade-Offs in Transportation Design
- vi. Tailored Transportation
- vii. The Role of IT in Transportation
- viii. Risk Management in Transportation

Suggested Books Readings:

1. Supply Chain Management, Strategy, Planning, & Operation- Sunil Chopra & Peter Meindl.
2. Principal of Supply Chain Management, Rechar E. Crandall, William R. Crandall & Charlie C. Chen
3. Purchasing and Supply Chain Management, Kenneth Lysons, Brian Farrington.

**B.Com. III Year
VI Semester
Cooperative Management & Retail Management- II**

Max Marks-50

Unit I : Retailing: Meaning, Concept, Important, Classification, Scope and Importance, Factors influencing Retailing, Functions under Retailing, Types of retailing, Role of retailer, Retailing as a career, Retailer as salesman Trends in Retailing, Strategic Planning in Retailing.

Unit II : Retail Formats: Evolution of retail formats; Emergence of Organized Retailing. Theories of retail development, wholesaler, Traditional and Modern Retail Formats in India, Corporate chains, Store & Non Store Retailing, Business models in retail – Franchising, Departmental Stores, Discount Stores, Super Markets, e-retailing.

Unit III : Retail Location: Factors affecting location decision-Site Selection- Location based retail Strategies, - Interiors and Exteriors – Store layout – Types of layouts.

Unit IV : Retail consumer: Factors influencing retail shopper, consumer decision-making process, Need for identifying consumer needs – Overall strategy, feedback and control.

Unit V : Retail in India: Evolution and Drivers of retail change in India Foreign Direct Investment (FDI) in retail, Challenges to retail developments in India , Global retail markets.Role of IT in Retail Business: Use of IT in Retailing, IT Options Available to Retail, IT Application for Retail, Advantages of IT Application to Retail. Collection of Data / Efficiency in Operations help in Communication, Computer Awareness and Different Financial Packages, Issues Concerning the Use of Internet and Related Technology to Improve Retail Business.

Suggested Books Readings:

Barry Berman and Joel R Evans – Retailing Management – A Strategic Approach, Gibson G Vedamani – Retail Management – Functional Principles and Practice, Jaico Publishing House, Second edition.

James R. Ogden, Denise Ogden – Integrated, Retail Management – Biztantra. Prentice hall of India.

Swapna Pradhan – Retailing Management – text and Cases, Tata McGraw Hill.



**B.Com. III Year
VI Semester
Rural Development & Agricultural Marketing- II**

Max Marks-50

Unit I : Agriculture Marketing – Importance, Merits, demerits and Measures to improve it.

Unit II : Functions of Agricultural Marketing – Agricultural Marketing System, Problems of Agricultural Marketing and Measures to solve them.

Unit III : Regulated and Co-operative market

- Characteristics of Regulated market
- Advantages of Regulated market
- Merits & demerits of co-operative market
- National Agricultural Co-operative marketing federation.

Unit IV : Agricultural produce – Problems of agricultural produce, characteristics of agricultural goods, wholesale agricultural Markets-Local-terminal jobbing & secondary markets, recent trends in marketing of consumer, Industrial & agricultural goods.

Unit V : Agricultural price policy – Nature of Demand & supply of Agricultural product, price instability – objectives of Agricultural price policy.

Suggested Book Readings:

- 1) Agricultural Economics & Rural Development – Tayagi B.P., Jai Prakashan & co-garh-Nauchandi chaurah garh road, Meerut.
- 2) Agricultural Problems of India – Mamo ria C.B. & Tripathi B.B. Century printers S.N. Marg Allahabad.
- 3) Agricultural co-operative in India – john Matthai reliance Publication New Delhi.
- 4) Agricultural Problems & rural Development – Tayagi B.P.

**B.Com. III Year
VI Semester
Information and Communication Technology-II**

Max Marks-50

Objective: To familiarize the students with all the latest new age system prevalent in business domain.

Unit-I - E-banking

Electronic banking, internet banking in India, Inter- bank transaction, electronic Payments, benefits, Payment gateways, requirement and process, ATM Automated clearing house Transfers, Credit Cards Features Debit Cards types benefits and drawbacks, smart card application and categories, electronic clearing system & its benefits, facilities through e-banking, NFT SWIFT, RTGS, Net Banking

Unit-II - Security in e-banking

Security precautions, Technology, Secure Socket Layer, SSL working, Firewalls, Digital signature, ATM Security, Tips & Steps for Debit Cards lost, electronic Payment Safeguards.

Unit-III - Enterprise Resource Planning (ERP)

Introduction, Evolution, Features, Advantages, of ERP, Modules ERP Products- SAP, BAAN, AVLON, MFG/PRO.

Unit-IV- Business Process Outsourcing (BPO)


Introduction Advantages Challenges, BPO in India, Call Centre and its dynamics varieties of Call Centres.

Unit-V-Knowledge Management

Introduction, Data, Information, knowledge, knowledge Management, Pillar, components, knowledge life cycle, Types of knowledge, significance of KM, Knowledge Management Cycle,

Suggested Book Readings:

1. E-World- Emerging Trends in Information Technology, Arpita Gopal, Chandrani Singh.
2. Enterprise Resource Planning ERP, Vinod Kumar Garg, N.K. Venkitakrishnan.



Question Paper Pattern
B.Com. General V & VI Semester

Numerical V & VI Semester

- Subject:**
- 1) Advance Financial Accounting -I & II
 - 2) Management Accounting - I & II
 - 3) Cost Accounting- I & II
 - 4) Indirect & Direct Tax- II

Question Paper Pattern:

Q. 1. Compulsory (Theory) 8 Marks

Solve any three question from the remaining four questions

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|----------------|----------|
| Q.2. Numerical | 14 Marks |
| Q.3. Numerical | 14 Marks |
| Q.4. Numerical | 14 Marks |
| Q.5. Numerical | 14 Marks |

Theory

- Subject:**
- 1) Indirect & Direct tax-I
 - 2) New Auditing Trends- I & II
 - 3) Banking Insurance - I & II
 - 4) Small Business Paradigm and Supply Chain Management I & II
 - 5) Cooperative Management & Retail Management I & II
 - 6) Rural Development and Agricultural Marketing- I & II
 - 7) Information & Communication Technology- I & II

Question Paper Pattern:

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|---------------------------|----------|
| Q. 1. Compulsory (Theory) | 8 Marks |
| Q.2. or Q.2. | 14 Marks |
| Q.3. or Q.3. | 14 Marks |
| Q.4. or Q.4. | 14 Marks |
| Q.5. Short notes: | 14 Marks |

Attempt any three out of four

