

B.Com. DEGREE COURSE STRUCTURE

I SEMESTER

Sl.No.	Subject	Hours	Marks Internal/External I	Total
1.	Financial accounting –I	06	120+30	150
2.	Management & Communication	06	120+30	150
3.	Business Statistics and Mathematics - I	03	80+20	100
4.	Managerial Economics –I	03	80+20	100
5.	Language - 1	04	80+20	100
6.	Language – 2	04	80+20	100
7.	Foundation course: Constitution of India/Human Rights			
8.	Co-curricular and Extra Curricular			
9.	Certificate Course and SRP			

Department Workload: 12 hrs

II SEMESTER

Sl.No.	Subject	Hours	Marks Internal/External I	Total
1.	Financial accounting – II	06	120+30	150
2.	Modern Banking	06	120+30	150
3.	Business Statistics and Mathematics - II	03	80+20	100
4.	Managerial Economics – II	03	80+20	100

5.	Language – 1	04	80+20	100
6.	Language – 2	04	80+20	100

Department Workload: 12 hrs

III SEMESTER

Financial accounting - III	05	120+30	150
Cost and management Accounting - I	05	120+30	150
Taxation - I	05	80+20	100
International Trade and Finance - I	03	80+20	100
Language – 1	04	80+20	100
Language – 2	04	80+20	100

Department Workload: 15 hrs

IV SEMESTER

Financial Accounting - IV	05	120+30	150
Cost and Management Accounting - II	05	120+30	150
Taxation – II	05	80+20	100
International Trade and Finance - II	03	80+20	100
Language – 1	04	80+20	100
Language – 2	04	80+20	100

Department Workload: 15 hrs

V SEMESTER

Financial Accounting - V	05	120+30	150
Financial Management-I	05	120+30	150
Taxation – III	05	120+30	150
Modern Marketing Management	05	120+30	150
Business law	05	120+30	150
Cost and Management Accounting – III	05	120+30	150

Department Workload: 30hrs

VI SEMESTER

Financial Accounting – VI	05	120+30	150
Financial Management – II	05	120+30	150
Taxation – IV	05	120+30	150
Practical Auditing	05	120+30	150
Indian corporate law	05	120+30	150
Cost and Management Accounting – IV	05	120+30	150

Department Workload: 30hrs

B.COM. – I SEMESTER

Financial Accounting -I

Rationale /Learning Objectives:

- To know and understand the Importance of Double entry system
- To understand the concept of Rectification of Errors
- To Know the Financial Position of the Business

UNIT I: Depreciation Accounting- Meaning, basis, causes of Depreciation, Methods of Depreciation – Straight Line Method, Reducing Balance Method and Sinking Fund Method

UNIT-II: Accounting from Incomplete Records

Meaning, Features, Merits and Demerits of Single Entry System, Differences between Single entry and Double entry system. Ascertainment of Profit or Loss and Financial Position [Conversion method only].

UNIT-III: Rectification of Errors

Meaning, Classification of errors and Stages of rectification of errors:

- i) Before preparing trial balance
- ii) After preparing the trial balance and before preparing final accounts
- iii) After preparing the final accounts

UNIT IV: Final Accounts of Sole Trading Concerns

Closing and Adjusting entries, Preparation of -

- i. Trading and Profit and Loss Account
- ii. Balance Sheet

UNIT V: Fire Insurance Claims

Meaning of fire insurance, Calculation of Amount of fire insurance claims for loss of stocks

Student Activities: Quiz and debate

Books for Reference

1. B. S. Raman.,(2014), FINANCIAL ACCOUNTING, Vol.I, Mangaluru, United Publishers Karnataka.
2. Gupta R.L., Radhaswamy M.,(2011), ADVANCED ACCOUNTING, Vol.I, New Delhi, Sultan Chand Publications.
3. Hanif M., Mukherjee A.,(2011), MODERN ACCOUNTANCY, Vol.I, New Delhi, Tata McGraw Hill Publishers.
4. Maheshwari, S.N, Maheshwari,(2015), S.K, FUNDAMENTALS OF ACCOUNTING, New Delhi, Vikas Publishing House.
5. Shukla M.C. & Grewal T.S. & Gupta, S. C.,(2014), ADVANCED ACCOUNTING, Vol.1, New Delhi, Sultan Chand Publications,

B.COM - I SEMESTER

MANAGEMENT AND COMMUNICATION

Rationale / Learning Objectives:

- To create awareness on importance of management and evolution of management thought among the students
- To create awareness about the various principles of management in practice as well as to give exposure to the motivational theories and various leadership style associated
- To familiarize the students on various techniques adopted in management towards the accomplishment of objectives

Unit I: Introduction to Management – Definition – features – scope of Management – Importance – Administration Vs. Management- Is Management is an art or Science – Management as profession – Qualities of a Manager. Evolution of Management thought – F.W. Taylor and Scientific Management – Fayol’s Principles of Management

Unit II: Planning – Definition – Principles of planning – types of planning – planning process – Benefits of planning – Limitations Measures to overcome limitations in planning, Management

by objective – Meaning – Features – steps in MBO – Limitations – Management by Exception. Organization- Nature of organization- Organization structure – span of Management – forms of organization structure – principles of organization – Line, staff and functional organization – committee – types of committees – Departmentation- Decentralization and Delegation of Authority – Meaning, Advantages and disadvantages.

Unit III: Staffing – Meaning and importance, Motivation – Maslow’s need hierarchy theory – Herzberg’s motivation and Hygiene theory – McClelland’s three need model – vroom’s valence – Expectancy theory – porter and Lawler’s model – McGregor theory X and Y .

Leadership – Meaning – qualities of a Leader – styles of leadership – Manager V/s Leader.

Unit IV: Communication – Concept of communication – process of communication – types of communication – Barriers to communication – Effective communication. Co-ordination – Meaning and definition – Types of co-ordination – Techniques of effective co-ordination. Direction – Meaning and definition – features – Principles of effective direction. Control – Meaning and definition – Characteristics of control – control Vs Planning, Control Vs Co-ordination – The process of control.

Unit V: Emerging Trends in Management – Environmental Threat and opportunity profile (ETOP). SWOT analysis, BCGT Matrix – concept of TQM- Evolution Demins’ PDCA Cycle – KAIZEN – JIT – QC corporate governance.

Book for Reference:

1. C.B. Guptha, (2006), MANAGEMENT THEORY AND PRACTICE, i, Sulthan Chand & sons, New Delh
2. Dalton E. McFarland, (1988), MANAGEMENT PRINCIPLES AND PRACTICES, ,Mc Milan. New York
3. L.M. Prasad, (2006), PRINCIPLES AND PRACTICE OF MANAGEMENT, sulthanchand& sons, New Delhi
4. Peter F. Druker, (1971), MANAGEMENT, TASK, RESPONSIBILITIES AND PRACTICES, Harper Brothers. New York,

5. Robert M. Fulmer, (1994), THE NEW MANAGEMENT, Mac Milan Publishing Co.NewYork ,
6. T.N. Chhabra, (2005), PRINCIPLES AND PRACTICE OF MANAGEMENT, DhanpathRai& Co,(IX edition), Delhi (**Chopra or Chhabra?**)

**B.COM - II SEMESTER
FINANCIAL ACCOUNTING - II**

Teaching Hours: 6 Hrs per week

Rationale /Learning Objectives:

- To know about the system of Hire-Purchase and Instalment purchase
- To understand the concept of Branch Accounts
- To know the Importance of Royalty Accounts

Unit I:Consignment Accounts (not given previously)

Meaning, Feature, consignment V/s sale. Normal loss and Abnormal loss - Valuation of consignment stock. Consignment at cost price and Invoice price. Journal entries and ledger accounts in the books of consignor and consignee [Excluding Memorandum Methods].

Unit II: Hire Purchase and Installment purchase

Meaning, Differences between Hire Purchase and Sale. Installment Purchase system, Meaning, Differences between Hire Purchase system and Installment Purchase System. Methods of calculation of interest. Journal entries and Ledger accounts in the books of Hire purchaser and Hire Vendor.

Unit-III: Royalty Accounts-Main Lease and Sublease

Royalty Accounts-Main Lease and Sublease Entries and Ledger accounts in the books of Lessee and Lessor. – Entries and Ledger Accounts in the books of original Lessor, sub – Lessor and sub Lessee.

Unit-IV:Branch Accounts- Dependent branches

Branch Accounts-Dependent branches (including higher invoicing)-Problems on debtors method.

Unit-V: Branch Accounts-Independent branches

Branch Accounts-Independent branches-incorporating entries-preparation of columnar trading and profit and loss account and consolidated Balance Sheet in the books of Head office. (excluding foreign branches).

UNIT-V: Departmental Accounts

Student Activities: Quiz and debate

Books for Reference (Num 3 and 4 added)

1. B. S. Raman.,(2014), FINANCIAL ACCOUNTING,Vol.I, Mangaluru,United Publishers Karnataka.
2. Gupta R.L., Radhaswamy M.,(2011), ADVANCED ACCOUNTING,Vol.I, NewDelhi, Sultan Chand Publications.
3. Hanif M., Mukherjee A.,(2011), MODERN ACCOUNTANCY, Vol.I,New Delhi, Tata Mc Grew Hill Publishers.
4. Maheshwari, S.N, Mahashwari,(2015), S.K, FUNDAMENTALS OF ACCOUNTING,New Delhi, Vikas Publishing House.
5. Shukla M.C. & Grewal T.S.& Gupta, S. C,(2014), ADVANCED ACCOUNTING,Vol.1,New Delhi, Sultan Chand Publications,

B.COM - II SEMESTER

MODERN BANKING

Rationale /Learning Objectives:

- To familiarize the students about the basic principles and practices of the functioning of banks and to give the exposure of Indian Banking System
- To familiarize students about banking technology as a confluence of several disparate disciplines such as finance
- For Understanding the Management of Money in a Modern Economy

Unit –I Introduction: Definition- Significance-Evolution of Banking in India- Composition of India banking system- RBI, Commercial banks, developmental banks, RRB's, Rural Credit, Micro Finance, Co-operative banks, NABARD, LOB, EXIM BANKS. Commercial banks- functions- primary and secondary functions-Use of IT and E - banking.

Unit-II: Credit creation process: Limitations- Investment policy and banks- portfolio management – Mutual funds- Housing Finance, Rural Finance.

Unit-III: RBI-Functions of RBI Technique of - Quantitative and qualitative credit control (Repo Rate) Currency issue

Unit IV:Banker and Customer relationship- general and special relationship- opening of an account- type of account holders- cheque - crossing and endorsement.

Unit V:Paying Banker and collecting Banker- Precautions to be taken by the banker – Statutory protection- Rights and Duties- Payment in due course wrongful dishonor- Material alteration- Holden for value- Conversion.

Books for Reference:

1. **B.S Raman, (2016), MODERN BANKING, Mangalore, United Publishers. (not given previously)**
2. **B.V. Raghunandan,(2008), MODERN BANKING, Mangalore, United Publishers.**
3. P.N. Varshney,(2003), BANKING LAW AND PRACTICE, New Delhi, Sulthanclaud and sons.
4. Reddy and Appannath,(2002),THEORY AND PRACTICE OF BANKING, New Delhi, Himalaya publishing house.

5. T.N. Chabra,(2001), **BANKING THEORY AND PRACTICE**, New Delhi, DhanpathRai& Co.

II B.COM - III SEMESTER

FINANCIAL ACCOUNTING – III

Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To familiarise the students about the procedure for issuing of shares
- To familiarise the students about the procedure of preparation of Departmental Accounts
- To create awareness about concept of underwriting of shares

UNIT-I: Accounts of Departmental undertakings (not given previously)

Meaning, need, principal bases for apportionment of financial components, inter-departmental transfer and preparation of departmental profit and loss accounts.

UNIT-II: Company Accounts: (given as unit I previously)

Issue of shares and debentures

Issue of shares -Meaning, Definition, guidelines of SEBI, Issue of Shares at Par Premium, discount, Pro-rata allotment, forfeiture and re- issue of shares.

UNIT-III: Underwriting of shares:

Meaning, need for underwriting, underwriters, underwriting commission, provisions of the Companies Act, SEBI guidelines for underwriting, Types of underwriting, determination of liability of the underwriters under different circumstances. Accounting entries relating to underwriting of shares or debentures in the books of company.

UNIT - IV: Issue of bonus shares:

Meaning, advantages and disadvantages, circumstances under which bonus shares are issued, sources, conditions and guidelines of SEBI, accounting entries for Bonus issue.

UNIT -V: Profits prior to incorporation:

Meaning, nature, treatment and ascertainment of pre-incorporation profit or loss and

post-incorporation profit or loss, principles followed for the apportionment of profit and loss account items between the pre-incorporation period, preparation of profit and loss account and balance sheet.

Books for Reference:

1. B. S. Raman.,(2014), **Financial Accountin**,Vol.II, Mangaluru,United Publishers Karnataka.
2. Gupta R.L., Radhaswamy M.,(2011), **Advanced Accounting**,Vol.II, NewDelhi, Sultan Chand Publications.
3. Hanif M., Mukherjee A.,(2011), **Modern Accountancy**, Vol.II,New Delhi, Tata Mc Grew Hill Publishers.
4. Sharma.D.G., (2014), **Advanced Accounting**, 2nd Edition., New Delhi, Taxmann Publications.
5. Tulsian, P. .

Shukla M.C. & Grewal T.S. Advanced Accounting Sultan Chand Publications, New Delhi (to add or not?)

C, (2015), **Accountancy**, New Delhi, Tata McGrew Hill Publishers

**B.COM - III SEMESTER
Cost and Management Accounting – I**

Learning objectives:

- To familiarize the students about the basic concepts of costing, methods and techniques of costing
- To enhance the knowledge of the students about the preparation of cost sheet
- To know about the material control

Unit I: Basic Concepts of Cost Accounting:

Meaning and Definition: Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting. Objectives of Cost accounting- Limitations of financial accounting - Advantages of cost accounting

Unit II: Costing Systems, Methods and Techniques:

Cost Unit and Cost Centre, Cost classification on the basis of elements, function and behavior.

Unit III: Cost Sheet:

Cost sheet – Meaning, elements of cost – material, labour, overheads, Statement of Cost and profit.

Unit IV: Tenders and Quotations

Meaning, importance of the tenders and quotations, specimen of tenders and quotations, problems on tenders and quotations.

Unit V: Material Control

Meaning, Purchase of materials – Centralized and Decentralized. Purchase Procedure, Pricing of Material Issues FIFO & Weighted average Methods Stores Control- Types of Stores, Inventory Control-Techniques- Fixation of stock levels, EOQ& ABC Perpetual Inventory Control- Stock Records, Bin Card, Stores Ledger, Physical Stock Verification- periodical and continuous stock verification

Book for Reference:

1. B.M. Lall Nigam & I.C. Jain (2015), Cost Accounting Principles and Practice, Prentice Hall of India -New Delhi.
2. C.T. Horngren (2015), Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, Delhi.
3. I.M. Pandey, Management Accounting (2015), Vikas Publishing House (P) Ltd., Noida
4. JawaharLal (2015), Cost Accounting, McGraw-Hill Education (India) Ltd., Noida.
5. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Mumbai-400 004.
6. M.Y. Khan & P.K. Jain (2014), Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd, Noida – 201 301.
7. Ravi M. Kishore (2014), Advanced Management Accounting, Taxmann's, Taxmann Publication (P) Ltd., New Delhi .
8. S.P. Jain & K.L. Narang (2013) , Cost and Management Accounting; Kalyani Publishers, New Delhi-110 002.
Delhi
9. S.N. Maheshwari (2015), Cost and Management Accounting, Sultan Chand & Sons, New Delhi.

10. V.K. Saxena & C.D. Vashist (2014), Cost and Management Accounting, Sultan Chand & Sons, 23, New Delhi.

**B.COM - III SEMESTER
TAXATION – I
Teaching Hours: 5 Hrs per week**

Rationale/ Learning objectives:

- To understand the basic concepts of Taxation
- To understand the Residential Status, Incidence of Tax Liability and exempted Incomes
- To understand the Income from salary and Deduction U/S 80

Note: This Subject should be taught with reference to the relevant amendments made to the Income Tax Law in India. Income Tax Rules and Finance Act.

UNIT I: Introduction, definition, concept and meaning of – Tax, Income, Agricultural income (including present position) Income, Assessee, Person, Assessment year and Previous year.

UNIT II: Residential Status-Individuals-HUF-Firm-Company. Determination of Residential status [Individuals only].

UNIT III: Incidence of Tax Liability of an Individual Assessee - Scope and Computation of total income based on Residential Status. (Ordinarily Resident, Not Ordinarily Resident and Non Resident).

UNIT IV: Exempted income under section 10. Relating to Leave Travel concession, Gratuity, Commuted pension, Leave encashment, leave Travel Allowance, Retrenchment compensation,

Compensation received at the time of voluntary retirement, House Rent Allowance, foreign allowance, Special allowances. Interest Incomes U/s 10 (15).

UNIT V: Income Under the Head Salaries- Characteristics of Salary income-Various allowances and Perquisites and their valuation. Deduction U/S16, Provident Funds-Income-tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund. Problems on computation of Taxable salary. Deduction u/s 80C, 80CCC, Contribution to approved pension fund), 80CCD (Contribution of Employee to pension scheme of central Government).

Books for Reference:

1. Vinod K. Singhanian, 2017-18 Direct Taxes Law and Practice, Taxman Publication, New Delhi.
2. Mehrothra H.C, 2017-18, Income Tax Law and Accounts, SahityaBhavan Publication, Agra.
3. Sadashiva Rao K. 2017-18 Business Taxation I, Sushrutha Publication, Udupi.
4. Manoharan T.N, 2017-18 Income Tax Law (Central Sales Tax Covered), Snow White Publications, Mumbai.
5. DB Narang, Rajeev Puri 2017-18, Income Tax Law and PracticeKalyani Publishers Delhi.

II B.COM - IV SEMESTER

FINANCIAL ACCOUNTING – IV

Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To expertise the students about the concept of valuation of shares and goodwill
- To facilitate the students to learn the concept of redemption of preference shares and

debentures

- To familiarise the students about the procedure for issuing of shares

UNIT-I: Company Accounts:

Redemption of Preference shares- meaning, provisions of Companies Act relating to Redemption, Accounting entries relating to Redemption of preference shares.

UNIT-II: Company Accounts:

Redemption of Debentures – Meaning, guidelines of SEBI, methods of Redemption of debentures, accounting entries relating to redemption of Debentures (sinking fund method only).

UNIT-III: Valuation of Shares:

Meaning, needs, circumstances which necessitate the valuation of shares- Net assets method, yield method, earning capacity method, and dual or fair value method.

UNIT-IV: Valuation of Goodwill:

Meaning, needs, circumstances which necessitate the valuation of Goodwill, method of valuation of goodwill- Average profits method, super profits method, capitalization method, Annuity method.

UNIT-V: Final Accounts of Companies:

Requirements of the companies Act for the preparation of Final Accounts, transfer of profits to reserve and declaration of dividend, presentation of final accounts in vertical form as prescribed by Companies Act 2013.

Books for Reference-

1. B. S. Raman.,(2014), **Financial Accountin**,Vol.II, Mangaluru,United Publishers Karnataka.
2. Gupta R.L., Radhaswamy M.,(2011), **Advanced Accounting**,Vol.II, NewDelhi, Sultan Chand

Publications.

3. **Hanif M., Mukherjee A.,(2011), Modern Accountancy, Vol.II,New Delhi, Tata Mc Grew Hill Publishers.(not mentioned previously)**

4. **Sharma.D.G., (2014), Advanced Accounting, 2nd Edition., New Delhi, Taxmann Publications.**

5. **Tulsian, P.C, (2015), Accountancy, New Delhi, Tata McGrew Hill Publishers**

**B.Com - IV Semester
Cost and Management Accounting –II
Teaching Hours: 5 Hrs per week**

Learning objectives:

- To familiarize the students about labour cost overhead and its calculations.
- To understand the features of contract and process costing and its calculation.

Unit I:Labour

Direct and Indirect, Time Keeping and Time booking, Idle Time and Over Time- Causes effects and Control, Labor turnover. Causes and measurement, Systems of wage payment- Time Wage and piece Rate systems, Taylor's Differential Piece rate system, Halsey and Rowan Plans

Unit II: Overheads

Nature, Collection and classification of overheads, Apportionment, Allocation, Absorption, use of predetermined recovery rates, treatment of under and over absorption.

Unit III:Contract costing

Contract costing – meaning, features, types of Contracts, Cost plus Contracts, Escalation and De-escalation clause Treatment of Profit on Incomplete contracts.

Unit IV:Process costing

Meaning, features of process costing, treatment of normal and abnormal losses and gains, valuation of Stock.

Unit V:Inter- process Profit

Inter process profit – Meaning, Waste, scrap, spoilage and defectives. Treatment of by products and joint product process.

Books for Reference:

1. **B.M. Lall Nigam & I.C. Jain (2015), Cost Accounting Principles and Practice, Prentice Hall of India -New Delhi.**
2. **C.T. Horngren (2015), Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, Delhi.**
3. **I.M. Pandey, Management Accounting (2015), Vikas Publishing House (P) Ltd., Noida**
4. **JawaharLal (2015), Cost Accounting, McGraw-Hill Education (India) Ltd., Noida.**
5. **M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Mumbai-400 004.**
6. **M.Y. Khan & P.K. Jain (2014), Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd, Noida – 201 301.**
7. **Ravi M. Kishore (2014), Advanced Management Accounting, Taxmann's, Taxmann Publication (P) Ltd., New Delhi .**
8. **S.P. Jain & K.L. Narang (2013) , Cost and Management Accounting; Kalyani Publishers, New Delhi-110 002. Delhi**
9. **S.N. Maheshwari (2015), Cost and Management Accounting, Sultan Chand & Sons, New Delhi.**
10. **V.K. Saxena& C.D. Vashist (2014), Cost and Management Accounting, Sultan Chand & Sons, 23, New Delhi.**

**B.COM - IV SEMESTER
TAXATION – II
Teaching Hours : 5 Hrs per week**

Rationale/Learning objectives:

- To understand the broader perspectives of Income from Business or Profession
- To understand the Clubbing of Income and set off and carry forward of Losses
- To understand the Income from house Property, Capital Gains and Income from other sources

Note: This Subject should be taught with reference to the relevant amendments made to the Income Tax Law in India. Income Tax Rules and Finance Act.

UNIT I: Income from House Property: Properties Taxable U/s 22, Gross Annual value, Annual value of let - out and self occupied properties. Unrealized rent, Deductions U/s 24, Problems on computation of income from house property.

UNIT II: Income from Business and Profession : Income chargeable to Tax U/s 28, Permissible deductions U/s 30 to 37, including depreciation– payment not deductible. Deemed income. Problems on computation of business income. Computation of professional income. Computation of total income.

UNIT III: Capital Gains: Meaning and Definition – Transfer –Capital Asset – Short Term and Long Term- Cost of Acquisition –Exempted Capital Gain. Problems on computation of Capital Gain.

UNIT IV: Income from Other Sources: Specific Incomes – other Incomes U/s 56(2), Dividends U/S 2(22), Interest on securities, Deductions U/s 57 computation of Income from other Sources.

UNIT V: Clubbing of income Set off and Carry forward of losses: Deduction u/s 80 as applicable to individuals (Except 80CCC, 80CCD.) Such as. 80 C, 80D, 80DD, 80 DDB, 80E,

80G, 80 GG, 80 GGA,80 GGB,80 GGC; – computation of total income and tax liability of an Individual assessee.

Books for Reference:

1. **Vinod K. Singhanian, 2017-18, Direct Taxes Law and Practice, Taxman Publication, New Delhi.**
2. **Mehrotra H.C, 2017-18, Income Tax Law and Accounts, SahityaBhavan Publication, Agra.**
3. **Sadashiva Rao K. 2017-18, Business Taxation I, Sushrutha Publication, Udupi.**
4. **Manoharan T.N, 2017-18, Income Tax Law (Central Sales Tax Covered), Snow White Publications, Mumbai.**
5. **DB Narang, Rajeev Puri, 2017-18, Income Tax Law and Practice Kalyani Publishers Delhi.**

B.COM - V SEMESTER

FINANCIAL ACCOUNTING - V

Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To Familiarize the concepts and Legal Frame work Regarding Redemption of Preference shares and Debentures
- To Familiarize the Legal Provisions of Companies Act Regarding Financial Statements of Banking Companies and Insurance (Life and General) Companies
- To Familiarize the Legal Provisions of Companies Act Regarding Financial Statements of Electricity Companies

UNIT-I: Final Accounts of Banking Companies:

Meaning, provisions of the Banking Regulations Act, NPA, Classification of Advances, Rebate on bills discounted, preparation of final accounts with relevant schedules.

UNIT-II: Final Accounts of Life Insurance Companies:

Meaning, preparation of Revenue Account, Profit and Loss Account and Balance Sheet as per Companies Act.

UNIT-III: Final Accounts of General Insurance Companies:

Meaning, preparation of Revenue Account, Profit and Loss Account and Balance Sheet as per Companies Act.

UNIT-IV: Final Accounts of Electricity Companies-I:

Legal provisions relating to Electricity Companies in India, Final Accounts of Electricity companies in India.

UNIT-V: Final Accounts of Electricity Companies-II

Books for References:

1. Gupta R.L., Radhaswamy M., (2011), **ADVANCED ACCOUNTING**, Vol.III, NewDelhi, Sultan Chand Publications.
2. **Maheshwari, S.N, Mahashwari, (2015), FUNDAMENTALS OF ACCOUNTING, New Delhi, Vikas Publishing House.**(not mentioned previously)
3. **Raman, B.S., (2014), FINANCIAL ACCOUNTING, Vol.V, Mangaluru, United Publishers Karnataka.**
4. **Shukla M.C. & Grewal T.S. & Gupta, S. C, (2014), ADVANCED ACCOUNTING, Vol.III, New Delhi, Sultan Chand Publications.**

**B.COM - V SEMESTER
FINANCIAL MANAGEMENT – I
Teaching Hours : 5 Hrs per week**

Rationale/Learning objectives:

- Differentiate financial management from the closely related disciplines of accounting and economics
- Outline the organization of finance function and the merging role of finance managers in India
- To understand the fundamental risk and return

Unit I: Nature of Financial Management

Meaning and definition, Scope of Financial Management- Traditional and modern approach, objectives of Financial Management.

Unit II:Capital Structure

Meaning and definition of Capital Structure, Debt and Equity- features, merits and demerits, Debt Equity ratio- meaning and significance, Computation of Debt Equity Ratio, Zero debt, Capital Structure, Trading on Equity, Preparation of statement of income – leverages

Unit III:Basic Financial Concepts

Basic financial concepts, Return on Investment, Expected rate of return (Probability) Standard deviation and Co-efficient of variation, Sensitivity analysis and range, Risk and return trade off ,Beta factor and Alpha factor

Unit IV: Issue of Equity Shares

Public issue – procedure, Rights issue – procedure, Book and building – procedure- financial intermediaries

Unit V: Stock Exchange

Meaning and characteristics, role and functions, Members of a stock exchange – Jobbers and Brokers- Operations , Types of dealings - Meaning and settlement of contracts, Options and futures: Meaning and settlement of contracts , Listing of shares – Meaning and procedure, SEBI- Formation, functions and powers, Speculators: Bulls, bears, Lamé – duck and Stag.

Books for Reference:

- 1. Agarwal (MD)ED & Others (2008), Financial Management, Ramesh Publisher, New Delhi**
- 2. B S Raman (2007), Financial Management, United Publishers, Mangalore**
3. B.V. Raghunandan (2005), Financial Management, Sushrutha Publications, Udupi
4. IM Pandey (1979), Financial Management, Vikas Publications, New Delhi
5. My Khan PK Jain (2014), Financial Management, Tata- Mcgraw Hill Publications, New Delhi
6. Ravi M. Kishore (2010), Financial Management-Problems and Solution, Taxman Publications, New Delhi
7. S.K.Banerjee (2010), Financial Management, S.Chand& Co. Publications, New Delhi

**B.COM - V SEMESTER
TAXATION - III
Teaching Hours : 5 Hrs per week**

Rationale/Learning objectives:

- To impart the broad outline of various concepts of deductions applicable to different types of persons
- To impart the broad outline of various concepts of computation of taxable income of cooperative society, HUF, firm and companies
- To impart the practical knowledge in respect of assessment , filing the returns etc

UNIT I: Deduction u/s 80 as applicable to individuals, HUFs, Firms Co-operative Societies and Companies, Assessment of Individuals.

UNIT II: Assessment of Co-operative Society and HUFs- Computation of Taxable Income and tax liability.

UNIT III: Assessment of Firms – Meaning of Firm, Partner, conditions, Interest and working partner's remuneration payable to partners. Computation of taxable Income and Tax Liability of a Firm. Share of Income exempt in the hands of partners and Taxable U/s 28.

UNIT IV: Assessment of Companies- meaning and types of companies, computation of total income and tax liability (Applicability of MAT).

UNIT V: IT Returns Forms- income Tax, Sales tax and service tax, Assessment- types of Assessment, TDS and its Provisions.

Books for reference:

1. Mehrotra H.C (2015), Income Tax Law and Practice including Wealth Tax and tax Planning, SahityaBhavanPubliciation, Agra.
2. Manoharan T.N (2016), Income Tax Law (Central Sales Tax Covered), Snow White

Publications, Mumbai.

3. Sadashiva Rao K (2016), Business Taxation II, Sushrutha Publication, Udupi.
4. **Vinod K. Singhania(2015), Direct Taxes Law and Practice, Taxman Publication, New Delhi.**

B.COM. – V SEMESTER

MODERN MARKETING MANAGEMENT

Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To introduce the students to the fundamentals, principles and core concept of marketing and to provide them with a structure to apply marketing in decision making framework
- To impart knowledge about the characteristics of market segments and importance of consumer behaviour.
- To acquire a deep understanding of how and why consumers make buying decisions.

UNIT – I: Market and Marketing

Meaning of market and marketing- meaning and definition of marketing management, features, objectives, importance – marketing concept in marketing.

UNIT - II: Market Segmentation - Meaning and Importance – Bases for Market Segmentation – Market Targeting Strategies.

Consumer Behavior - Meaning and Definition, Importance of Consumer Behavior analysis – Buying Motives – Meaning, Definition, Classification – Factors influencing Consumer Behavior – Buying Decision Process.

UNIT- III: Product strategies (previously not given)

Meaning and definition, concept of product, essential features of product, product mix- meaning, structure, product mix decision strategies, Product Life Cycle- meaning, definition, importance, stages and factors effecting PLC, New product development- meaning, stages and reasons for

failure of a new product, packaging- meaning of packing and packaging, packaging strategies, branding- meaning of brand, branding and trade mark, functions, branding strategies.

UNIT - IV: Advertising Management – Meaning of Advertising, Advertising Budget – Factors influencing Budget Decisions, Budgeting Methods, Media Selection - Considerations in Media Selection, Advertisement Copy – Meaning, essentials and Types

UNIT - V: Marketing of Services – Meaning, Features, Distinction between Marketing of Products and Services – Marketing Mix of Services – Marketing Strategies for Service Industries.

Books for Reference

1. B.S Raman, (2015), **MARKETING MANAGEMENT**, Mangalore, United Publishers.
2. Philip Kotler and Kevin Lane Keller., (2014), **MARKETING MANAGEMENT**, New Delhi, Prentice Hall of India Pvt. Ltd.
3. **Rajan Saxena.,(2004)MARKETING MANAGEMENT, New Delhi, Tata McGraw Hill Publishing Company Ltd**
4. Sherlekar S.A.,(2010), **MARKETING MANAGEMENT**, Mumbai, Himalaya Publishing
Ho use
5. **T.N. Chhabra- Marketing Management(mentioned previously)**

B.COM. – V SEMESTER

BUSINESS LAW

Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To make the students informative about the concepts of law governance
- To understand the various concepts involved in contract and to understand the concept ICA 1872
- To familiarise the students about various parties to the contract and to understand the concept of illegal contract

UNIT - I:Concept of Law– Meaning and definition – Branches of Law – Sources of Indian

Mercantile law.

Indian Contract Act – 1872 – Meaning and definition, Distinction between Agreement and Contract – Legal rules of a Valid Contract, Classification of Contract – According to Validity, Mode of Creation and Performance

Offer – Definition and legal Rules, Communication of Offer when complete.

Acceptance- Definition and legal Rules Relating to Acceptance, Communication of Acceptance.

UNIT -II: Consideration - Definition and legal Rules, Exception to the Rule ‘no consideration no contract’, Privity of Contract (stranger to a contract).

Contractual Capacity – Meaning and Definition, Law relating to agreement by a Minor.

Consent and Free Consent – Meaning and Definition, Coercion -Definition, Requisites Undue Influence - Definition, Requisites, Misrepresentation – Meaning, Definition and essentials. Fraud – Meaning and Essentials, Mistake - Definition, Types, Mistake of Fact and law, Bilateral and Unilateral Mistake (meaning only)

UNIT -III: Lawful Object – Meaning and Definition.

Doctrine of Public Policy – Agreements Opposed to Public Policy.

Quasi Contracts – Kinds

Wagering Agreements - Meaning, Definition and essentials

Contingent Contract – Meaning and essentials.

Discharge of Contract - Meaning and Modes, Breach of Contract – remedies for Breach of Contract. Damages – Meaning and Kinds

UNIT IV: Contemporary issues – intellectual Property rights, Right to Information Act 2005

UNIT V: Cyber Crimes and Cyber Laws

Case Laws: The relevant legal point, facts and the judicial decision relating to the following 10

case laws are to be specially dealt with –

- i. Balfour Vs Balfour
- ii. CarlillVs Carbolic Smoke Ball Company.
- iii. DurgaprasadVs. Baldeo.
- iv. Nash Vs. Inman.
- v. RanganayakammaVs. AlvarSetty.
- vi. Derry Vs. Peak
- vii. PlancheVs. Colburn.
- viii. Hadley Vs. Bauxandale
- ix. Harvey Vs. Facey.
- x. FelthouseVs. Bindley.

Books for Reference

1. **Basava K.D.(2004) BUSINESS LAW, Hubli, VidyavahiniPrakashana**
2. B.S Raman , (2016), BUSINESS LAW, Mangalore, United Publishers
3. Kapoor N.D,(2014), ELEMENTS OF MERCANTILE LAW, New Delhi, Sulthan Chand and Sons Publishers.
4. **Kuchchal M.C., (2004), BUSINESS LAW, New Delhi, Vikas Publishing House Pvt. Ltd.**
Gulshan S.S., et al., Business Law, New Age International Publishers New Delhi (mentioned previously?)

B.COM - V SEMESTER (previously given cost and mgmt acc...III

COST AND MANAGEMENT ACCOUNTING – II

Teaching Hours: 5 Hrs per week

Learning objectives:

- To familiarize the students about operating costing, Marginal costing, Standard costing

and variance analysis

- To understanding the various concepts to students with practical examples

Unit I: Service or operating costing

Meaning, features of operating costing, unit costing and Multiple costing, application, identification of cost unit and cost determination and control Transport costing.

Unit II: Reconciliation of Cost and Financial profits

Need for reconciliation, Reasons for disagreement in profits, reconciliation of Profits.

Unit III: Marginal costing and Break– Even analysis

Basic concepts, Marginal costing Vs Absorption costing, Cost – Volume – Profit analysis. Break-even analysis and limitations of Break – even Analysis.

Unit IV: Standard Costing

Concepts, uses and setting of standard cost accounting methods, Computation of cost variance, relationship of standard costing and budgetary control, possible reasons for variation in costs.

Unit V: Budgetary Control

Definition of Budget and budgeting, Objectives , Budgetary Control, Characteristics, Advantages, Essentials of a successful Budgetary Control, Limitations, Organization, Classification of Budgets, Zero base Budgeting and benefits, Problems on Sales Budget, Production, Material, Labour, Works overhead, Administration overhead, Selling and Distribution overhead, Capital expenditure, Cash Budget, Master Budget.

Books for Reference:

1. B.M. Lall Nigam & I.C. Jain (2015), Cost Accounting Principles and Practice, Prentice Hall of India -New Delhi.
2. C.T. Horngren (2015), Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, Delhi.
3. I.M. Pandey, Management Accounting (2015), Vikas Publishing House (P) Ltd., Noida
4. JawaharLal (2015), Cost Accounting, McGraw-Hill Education (India) Ltd., Noida.
5. M.N. Arora: Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Mumbai-400 004.

6. M.Y. Khan & P.K. Jain (2014), Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd, Noida – 201 301.
7. Ravi M. Kishore (2014), Advanced Management Accounting, Taxmann's, Taxmann Publication (P) Ltd., New Delhi.
8. **S.P. Jain & K.L. Narang (2013) , Cost and Management Accounting; Kalyani Publishers, New Delhi-110 002. Delhi**
9. S.N. Maheshwari (2015), Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
10. V.K. Saxena& C.D. Vashist (2014), Cost and Management Accounting, Sultan Chand & Sons, 23, New Delhi.

**III B.COM - VI SEMESTER
FINANCIAL ACCOUNTING – VI
Teaching Hours: 5 Hrs per week**

Rationale/Learning objectives:

- To understand various forms of amalgamation
- To Familiarize different methods of Internal Reconstruction
- To Familiarize the Legal Provisions of Companies Act Regarding Consolidated Financial Statements of Holding Company and its subsidiary

UNIT–I: Company Accounts: Accounting for Amalgamation and Absorption

Meaning, types of Amalgamation, methods for Accounts of Amalgamation, purchase consideration- meaning and methods of calculation, accounting treatment for Amalgamation (Problems on Absorption only)

UNIT II: Company Accounts: Accounting for External Reconstruction

Meaning, Accounting for External Reconstruction.

UNIT III: Company Accounts: Accounting for Internal Reconstruction

Meaning, differences between internal and external reconstruction, Modes of Internal reconstruction, Alteration of capital and reduction of capital- methods, accounting entries for

the alteration of capital and reduction of capital

UNIT IV: Holding company Accounts:

Meaning of holding and subsidiary company, AS-21 on consolidated Financial Statement,
Process of consolidation of financial statement, preparation of financial statement

UNIT V: Introduction to Accounting Standards

Generally Accepted Accounting Principles in India, Accounting Standards (AS) applicability, interpretation, scope and compliance, IFRS, overview of Indian Accounting Standards, relative view of Indian AS v/s IFRS.

Books for References:

1. Gupta R.L., Radhaswamy M., (2011), ADVANCED ACCOUNTING, Vol.III, NewDelhi, Sultan Chand Publications.
2. Maheshwari, S.N, Mahashwari, (2015), FUNDAMENTALS OF ACCOUNTING, New Delhi, Vikas Publishing House.(not mentioned previously)
3. Raman, B.S., (2014), FINANCIAL ACCOUNTING, Vol.V, Mangaluru, United Publishers Karnataka.
4. Shukla M.C. & Grewal T.S. & Gupta, S. C, (2014), ADVANCED ACCOUNTING, Vol.III, New Delhi, Sultan Chand Publications.

IIIB.COM - VI SEMESTER FINANCIAL MANAGEMENT - II Teaching Hours : 5 Hrs per week

Learning objectives:

- To create awareness about the various concepts of working capital management, dividend policy etc
- To making students understand the mutual funds and venture capital concepts

UNIT I: Working capital Management

Meaning and concept of working capital Concept of Operating Cycle, Estimation of working capital requirement-Components of working capital method, percentage of sales method and operating cycle method Factors determining the size of working capital.

Unit II: Cost of capital

Meaning, Cost of equity shares- Dividend yield and Dividend growth models, Cost of Preference shares- Redeemable and Irredeemable shares ,Cost of debentures and Bonds- Redeemable and, Irredeemable debt , Weighted average cost of capital.

Unit III: Dividend Policies

Factors determining divided policy

Stock Divided- meaning, merits and demerits- SEBI guidelines

Valuation of shares and dividend models- Walter, Gordon and Miller and Modigliani models.

Unit IV: Mutual funds

Meaning and formation, management of mutual funds, parties of Mutual fund , types of mutual fund schemes, exchange traded fund and mutual fund

Unit V: Venture Capital

Concept, evolution of venture capital, Factors leading to development of venture capital

Investment process, Venture capital Vs private equity

Books for Reference:

8. Agarwal (MD)ED & Others (2008), Financial Management, Ramesh Publisher, New Delhi (not mentioned previously)
9. B S Raman (2007), Financial Management, United Publishers, Mangalore(not mentioned previously)
10. B.V. Raghunandan (2005), Financial Management, Sushrutha Publications, Udupi
11. IM Pandey (1979), Financial Management, Vikas Publications, New Delhi
12. My Khan PK Jain (2014), Financial Management, Tata- Mcgraw Hill Publications, New

Delhi

13. Ravi M. Kishore (2010), Financial Management-Problems and Solution, Taxman Publications, New Delhi
14. S.K.Banerjee (2010), Financial Management, S.Chand& Co. Publications, New Delhi

B.COM - VI SEMESTER

TAXATION – IV

Teaching Hours : 5 Hrs per week

UNIT-I:

KVAT-Introduction to VAT, Benefits of VAT, Differences between VAT and Sales Tax, Definition and Meaning of Important terms under KVAT, Classification of goods under various schedules, incidence and levy of tax, Registration under KVAT, Computation of Total turnover and taxable turn over.

UNIT-II:

Central Sales Tax Act- Constitutional provision, definition and meaning of important terms under CST, principles of determining the nature of sale, Registration of dealers, Rate of Tax, forms to be availed- Form C, and Form F, Problems on Computation of Turnover and CST.

UNIT-III:

Central Excise Duty-Meaning and Definitions of Various terms under Central Excise Act, Central Excise Act 1944, Central Excise Tariff Act 1985, Basis of Levy-Levy and collection of Central Excise Duty, Kinds of Duty, Exemption from CED, Conditions for levy of CED, Assessable Value, CENVAT, problems on computation of Assessable Value and Duty Payable, Central Excise and Small Scale Industries.

UNIT IV:

Customs Duty-Customs Act, Customs Tariff Act, Meaning and definitions of various terms, Types of Customs Duty, Prohibition of Importation and Exportation of goods, methods of Valuation for Customs, Problems on Computation of Assessable value and Duty Payable,

UNIT V:

Service Tax- Meaning and definitions of various terms, Taxable Services, Computation of Service Tax, Exemptions, Detailed Discussion on the following Services:

1. Advertisement Agency Services
2. Commercial Coaching and Training.
3. Outdoor Catering Services.
4. Stock Brokers Services.
5. Tour Operators Services.
6. Hostel services (Hospitality Services).
7. Transport operations.
8. Management consultancy.
9. Mantap keepers.
10. Contract services.

Books for Reference:

1. Datey V.S (2016), Indirect Taxes - Law and Practice, Taxman Publication, New Delhi.
2. Mehrothra H.C. (2016), Business Taxation II, SahityaBhavan Publications, Agra.
3. Manoharan T.N (2016), Income Tax Law (Central Sales Tax Covered), Snow White Publications, Mumbai.
4. Sadashiva Rao K.(2016), Business Taxation II, Sushrutha Publication, Udupi.

III B.COM. – VI SEMESTER
PRACTICAL AUDITING
Teaching Hours: 5 Hrs per week

Rationale/Learning objectives:

- To enhance students skills regarding the process of practical auditing.
- To impart knowledge about the principles and methods of auditing and its applications.
- To understand and demonstrate the ability to report the results of audit.

UNIT - I: Meaning and Definition of Auditing, Objectives, advantages and limitations of auditing. Classification of Audit – Statutory Audit, Govt. Audit, Private Audit, Internal Audit, Continuous Audit and annual Cost and Management audit. Audit Programme – advantages and disadvantages, Audit Note book and Audit working Papers

UNIT - II: Internal Check – Meaning, Definition, Objectives and Merits. Internal Check -Cash sales, Purchases, Wages and stores, Internal Control and Risk Assessment

UNIT - III: Vouching and Verification – Meaning, Definition and Objectives of Vouching. Vouching of Cash transactions, Credit purchases and Credit sales, Verification and Valuation of Stock –in-trade, Debtors, Plant and Machinery, Land and Building, Creditors and Bills Payable

UNIT - IV: Company Audit – Qualifications, Disqualifications, Appointment and Removal of a Company Auditor, Rights, Duties and Liabilities of a Company Auditor. Audit Report –

Meaning, types, CARO Report 2015 and Tax Audit Report 2015

UNIT - V: Audit of Computerized Accounts – Auditing in an EDP environment- General EDP Controls, EDP Application Controls, Computer Assisted Audit Techniques (CAAT).

Note: consider companies act 2013

Books for Reference

1. B.S Raman, (2016), AUDITING, Mangalore, United Publishers.
2. Sharma T.R.,(2016), AUDITING, Agra, SahithyaBhavan Publications
3. **Surbhi Bansal C.A., (2016), AUDITING AND ASSURANCE, New Delhi Bestword Publication Pvt. Ltd. (not mentioned previously)**
4. Tondon B.N.,(2013), PRACTICAL AUDITING, New Delhi, Sulthan Chand Publications.

B.COM. – VI SEMESTER

INDIAN CORPORATE LAW Teaching Hours: 5 Hrs per week

Learning Objectives:

- To create awareness in the minds of students on legal aspects of Indian Corporate Law.
- To understand the procedure involved in the formation of the company.
- To impart knowledge about company management and meetings.

Unit- 1: Introduction:

Introduction to Indian Companies Act 2013, Definition and characteristics of a Joint Stock Company, Corporate personality and lifting of Corporate Veil, Kinds of Companies.

Unit – II: Incorporation and formation of companies:

Incorporation stage, Promotion stage- Promoter- meaning, responsibilities, Memorandum of Association- Meaning, Significance and Contents, Articles of Association- Meaning, Significance and Contents, Distinction between Memorandum of Association and Articles of Association and Articles of Association, Doctrine of Ultra- Vires of Memorandum and Articles,

Doctrine of Constructive Notice, Doctrine of Indoor Management- Relevance and Exceptions, Prospectus- Meaning, Importance and Contents, Information Memorandum and Red – herring Prospectus- Meaning

Unit – III: Shares, Debentures, Borrowing Powers and Charges:

Meaning, Definition and Kinds of Shares- Equity (including sweat equity) preference shares, Debentures- Meaning and characteristics, Issue and Allotment- Ledger Rules for Allotment, Share Certificate- In physical form and in electronic form, Transfer and Transmission- With reference to Depository Services, Borrowing Powers- Meaning, Ultra – Vires Borrowings- Ultra-Vires the Company and Ultra – Vires the Directors, Charges- Creation, Types, Registration, Effect of Non- registration

Unit IV: Membership of a Company:

Member and Share holder- meaning and distinction, who can become a member, modes of acquiring membership, Rights and liabilities of members, Termination of Membership, Register of Members- Meaning, Contents and Closure, Foreign Register of Members

Unit V: Company management and Meetings:

Company Secretary – Meaning, Qualification, Duties and liabilities, Directors- Meaning, Kinds, Qualification, Disqualification, Appointment and Removal, Powers, Duties and Liabilities, Company Meetings- Kinds, Requisites of a Valid Meeting, Kinds of General Meetings- Meaning and Requisites for different kinds of meeting, Voting at Meetings, Appointment of Proxies, Motions and Resolutions- Meaning and Kinds, Minutes of Meetings

Case Laws:

The following case laws are to be specifically dealt with:

- i. Solomon Vs. Solomon and Company
- ii. Royal British Bank Vs. Turquand.
- iii. Daimler Co. Ltd. Vs. Continental Tyre and Rubber Company.
- iv. Ashburry Railway Carriage Vs. Riche.
- v. AnandBihariLal Vs. Dinshaw and Company

Books for Reference- Basic Reading List:

1. **B.S.Raman., (2016), INDIAN CORPORATE LAW, Mangaluru, United Publishers**
2. Gogna P.P.S. A.,(2016), TEXT BOOK OF COMPANY LAW, New Delhi, S. Chand Publishers
3. Kapoor N.D., (2016), COMPANY LAW, New Delhi, Sultan Chand and Sons Publishers
4. **Kuchchal M.C., (2016), BUSINESS LAW, New Delhi, Vikas Publishing House Pvt. Ltd.**
5. Shukla M.C.,(2016), COMPANY LAW, New Delhi, S. Chand Publishers

B.COM - VI SEMESTER

COST AND MANAGEMENT ACCOUNTING – IV (unit names are different than given previously?)

Teaching Hours : 5 Hrs per week

Learning objectives:

- **To familiarize the students about the various concepts of fund flow and cash flow analysis, Ratio analysis**
- **To understand various concepts with practical examples**

Unit I: Analysis and Interpretation of financial statements

***Analysis and Interpretation of financial statements, Objectives, types and techniques
Comparative financial Statements and common size statements.***

Unit II: Fund flow analysis

Meaning, Concepts and identification, Changes in working capital, Sources and applications of funds , Uses and drawbacks of fund flow Statements

Unit III: Cash Flow analysis

Meaning, Concept and uses, Sources and application of Funds

Unit IV: Ratio Analysis

Meaning, classification, advantages & Limitations – Problems relating to Ratio Analysis.
(Preparation of financial statements with the help of Ratios)

Unit V: Accounting for Price Level Changes

Meaning and Impact of inflation, Limitations of Historical costing, Methods of inflation Accounting, Current Purchasing Power method, Current Cost accounting method

Books for Reference:

1. B.M. Lall Nigam & I.C. Jain (2015), Cost Accounting Principles and Practice, Prentice Hall of India -New Delhi.
2. C.T. Horngren (2015), Cost and Management Accounting - A Managerial Emphasis; Pearson Education Asia, Delhi.
3. I.M. Pandey, Management Accounting (2015), Vikas Publishing House (P) Ltd., Noida
4. JawaharLal (2015), Cost Accounting, McGraw-Hill Education (India) Ltd., Noida.
5. M.N. Arora : Cost and Management Accounting (Theory and Problems); Himalaya Publishing House, Mumbai-400 004.
6. M.Y. Khan & P.K. Jain (2014), Theory and Problems of Management and Cost Accounting; McGraw-Hill Education (India) Ltd, Noida – 201 301.
7. Ravi M. Kishore (2014), Advanced Management Accounting, Taxmann's, Taxmann Publication (P) Ltd., New Delhi .
8. **S.P. Jain & K.L. Narang (2013) , Cost and Management Accounting; Kalyani Publishers, New Delhi-110 002. Delhi**
9. S.N. Maheshwari (2015), Cost and Management Accounting, Sultan Chand & Sons, New

Delhi.

10. V.K. Saxena& C.D. Vashist (2014), Cost and Management Accounting, Sultan Chand & Sons, 23, New Delhi.