

B.Com I SEMESTER
DSC 1.1: Financial Accounting

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week)

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Self-balance independent ledgers of financial accounting system
2. Demonstrate the disadvantages of incomplete system and convert it into complete system
3. Prepare accounts used in consignment, mining, extraction, collieries, etc
4. Finalise the accounts of joint ventures either in the books of individual ventures or in the

Module – 1: Ledger and Sectional Balancing - 10 Hours

Meaning and classification of ledgers; preparation of Trial Balance – Adjustment accounts – meaning and significance; journal entries for selfbalancing; transfer from one ledger to another; advantages of self-balancing ledger; sectional balancing – meaning and distinction; errors relating to selfbalancing system.

Module – 2: Single Entry or Accounts from Incomplete Records - 12 Hours

Meaning of single entry or incomplete records and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion

Unit - . 3: Royalty Accounts – 12 Hours

Meaning of royalty and types of royalties – minimum rent and short workings; recouping short workings; accounting treatment in the books of lessee and lessor

Unit - . 4: Consignment Accounts - 14 Hours

Meaning and distinction between a consignment and a sale; accounting treatment in the books of consignor and consignee; delcredere commission; valuation of stock – invoicing goods at higher than cost; accounting for loss of goods – normal and abnormal losses

Unit - . 5: Accounts of Joint Ventures 08 Hours

Meaning of joint ventures and distinction between JVs and partnership accounts; accounting treatment – separate sets of books for the joint venture; coventurers; recording in the books of each party and recording under the memorandum

Skill Development Activities:

1. Obtain independent ledgers and learn the art of self-balancing each independent ledger
2. Visit units involved in extraction or mining and compute total royalty payable and any shortworkings
3. Compute the delcredere commission and other commission payable and cross check book debts
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures
5. Collect joint venture accounts and learn the process followed in the accounts
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi

4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoer Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Note: Latest edition books shall be used.

DSC - 1.2: Principles of Marketing

Credits: 04 Maximum

Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week)

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Articulate the steps involved in new product launch
2. Explain the factors influencing the pricing decisions of old and new products
3. Assist firms in developing a profitable product-line or product mix
4. Understand the basic concepts of marketing and assess the marketing environment.
5. Segment markets considering multiple factors
6. Judge the impact of promotional techniques on the customers & importance of channels of distribution.
7. Outline the recent developments in the field of marketing.

Unit - . 1: Introduction to Marketing – 12 Hours

Definition, objectives, importance and scope of marketing; Evolution of concept of marketing, Core marketing concepts: production, product, Selling v/s Marketing, Holistic marketing Concepts

Unit - . 2: Consumer Behaviour 12 hours

Nature and Importance, Consumer buying decision process, Factors influencing consumer buying behaviour. **Market Segmentation:** Meaning, levels and bases of market segmentation – Product differentiation vs. market segmentation, effective market segmentation criteria;; concept of niche marketing

Unit - . 3: Product Planning 12 Hours

Concept and importance, Product classifications; Product Planning and Development; product life cycle; New Product Development Process; Consumer adoption process. product mix; Branding, Packaging and labeling – features, types, advantages.

Unit - . 4: Pricing Decisions 12 Hours

Definition, objectives, factors affecting price determinations; methods of setting prices; cost, demand and competition factors; pricing policies and strategies. **Channels of distribution-** meaning and importance; Types of distribution channels, Types of distribution channels; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-retailing, physical distribution..

Unit - . 5: Sales Promotion 08 Hours

Concept, importance and types of promotion; objectives and of sales promotion; personal selling; advertising, public relations and sales promotion, Promotion mix. Recent development in marketing; Functions and approaches to the study of Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing

Skill Development Activities:

1. Analyse the marketing environment of your locality and identify need, wants & purchasing power of customers
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organisation and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers, collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

References:

1. Kotler and Armstrong, Principles of Marketing, Pearson Publications, New Delhi.
2. William Stanton, Fundamentals of Marketing, McGraw Hill, New Delhi.
3. C B Gupta, Principles of Marketing, Sultan Chand & Sons, New Delhi.
4. Eillim Pride an O C Ferrell, Principles of Marketing, Pearson, New Delhi.
5. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
6. Gandhi, Marketing, McGraw Hill, New Delhi.
7. Kurtz, Principles of Contemporary Marketing, Pearson, New Delhi.
8. Kavita Sharma and Swati Aggarwal, Principles of Marketing, Taxmann, New Delhi
9. Ramaswamy and Namkumari, Marketing Management, Macmillan, New Delhi.
- 10. Perreault, Basic Marketing, McGraw Hill, New Delhi.**

Note: Note: Latest edition books shall be used

DSC-1.3: Stock Market Operations

Credits: 04 Maximum

Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week.)

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Explain the art of investing in stock markets and compute the gain or losses
2. Develop the efficient stock portfolios
3. Demonstrate the process of opening demat accounts and the process of margin and short selling activities
4. Explain the various stocks included in the Sensex and other indices and explain the interpretation
5. Articulate the actions taken by the SEBI in protecting the interests of small investors. To provide conceptual understanding of the concept of stock exchange in India,

Unit - . 1: Introduction 14 Hours

Financial markets- Meaning and Significance; Money market and capital market - market for debt and equity issues; primary market- IPOs and SFOs; secondary markets - meaning, objectives, functions and economic importance of stock exchanges; historical background; management and regulation of stock exchanges in India; corporatization and demutualization - meaning and objectives; major stock exchanges in India - BSE, NSE and OTCEI; regional stock exchanges in India; SEBI - establishment, objectives and functions; SEBI's regulations relating to stock markets; future challenges

Unit - . 2: Listing of Securities 12Hours

Meaning, objectives, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.; Stock brokers: Regulation relating thereto, SEBI's role in regulation, stock brokers, powers of SEBI, functions of brokers; general obligations and responsibilities.

Unit - . 3: Trading Mechanism on Indian Stock Exchanges 12 Hours

Open outcry system and screen based trading; settlement procedure – physical delivery v/s dematerialisation; rolling settlement - T+2, T+5, etc., transaction cost - trading cost, clearing costs and settlement costs; buying and selling shares - procedure; market order and limit order; internet trading; buying on margin and short sale; problems relating to Margin trading and short selling; BSE – Share groups on BSE – BOLT System, NSE – Market segments

Unit - . 4: Stock Market Indices 10 Hours

Meaning, purpose, and consideration in developing index – methods- price weighted, equal weighted and value weighted; free float method; simple problems relating to index development; stock market indices in India – BSE Sensex – scrip selection criteria – construction – Other BSE indices; NSE indices – S&P CNX Nifty – scrip selection criteria – construction – stock market indices in foreign countries.

Module 5: Risk Management and Surveillance System 08 Hours

Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers; value at risk;

Skill DevelopmentActivities:

1. Visit the offices of stock brokers and observe online trading
2. Collect share application forms and demat account forms and actual filling may be done

3. Discuss with the actual investors the art of investing and the stocks selected
4. Visit the offices of financial institutions like banks and enquire finance facilities for stock purchase
5. Collect press reports in local and English languages and read out in the class
6. The analysts reports may be discussed in the students
7. Form groups and assign individual stocks to compute annual returns.
8. Collect the management reports of any large scale organisation and analyse the same.
9. Any other activities, which are relevant to the course.

References

1. Prasanna Chandra, Security Analysis and Portfolio Management, McGraw Hill, New Delhi.
2. Bodie, Kane, Marcus and Mohanty, Investments, McGraw Hill Publications, New Delhi.
3. P S Bala Ram and T Srilakshmi, Stock Market Operations, IBP Publications, New Delhi
4. F C Sharma, Financial Market Operations, SBPD Publications, New Delhi
5. Inderpal Singh and Jaswinder Kaur, Security Market Operations, Kalyani Publishers, Ludhiana.
6. Jaydeb Sarkhel and Seikh Salim, Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi
7. Michael Simmons, Securities Operations, Wiley Publications, New Delhi.
8. Robert G Hagstrom, The Warren Buffett Way, Wiley Publications, New Delhi
9. Goyal and Goyal, Financial Market Operations, FK Publications, New Delhi.
10. Guruswamy, Capital Markets, TMH, New Delhi.
11. Alan Kanuk, Capital Markets in India, John Wiley, New Delhi

Note: Note: Latest edition books shall be

B.COM II SEMESTER

DSC – 2.1: Financial Accounting-II

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week).

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Finalize the accounts of insolvent individuals and compute the final payments
2. Explain the amount to be claimed by the policyholders in insurance related losses
3. Demonstrate the art of finalizing accounts of departmental and branch accounts
4. Explain the necessity and significance of accounting standards
5. Articulate the differences between Ind Accounting standards and IFRS

Unit - 1: Insolvency Accounts 10 Hours

Meaning of insolvency and types of insolvency – individual and a firm; Insolvency Acts in India; procedure under Insolvency Act; statement of affairs and deficiency accounts; statement of affairs v/s balance sheets; assets having more than charge, secured, unsecured and preferential creditors; preparation of statement of affairs and deficiency account; Accounting adjustments (comprehensive problems relating to only individuals)

Unit - . 2: Departmental Accounts 10 Hours

Meaning and objectives; maintenance of columnar subsidiary books; allocation of expenses; inter-departmental transfers and preparation of departmental final accounts.

Unit - . 3: Branch Accounts 12 Hours

Meaning and types of branches, systems of accounting for dependent branches – debtors and stock and debtors systems; independent branches – incorporation of branch transactions in the head office books (excluding foreign branches); depreciation of branch assets; goods and remittances in transit; preparation of final accounts

Unit - . 4: Insurance Claims 12 Hours

Meaning and types of claims; need – loss stock policy; preparation of statement of cost of goods sold and ascertainment of value of stock on the date of fire; treatment of salvage and valuation of stock prior to fire when gross profit ratio is given and not given; average clause and treatment of abnormal loss item.

Unit - . 5: Accounting Standards 12 Hours

Meaning, need and significance of accounting standards; types and process of development of accounting standards in India; role of ICAI in accounting standards – ASs issued by ICAI and converged and Ind Ass; enforceability of ASs in India; level of compliance and auditor certification; IDRS – meaning and objectives; types of IFRS; IFRS use world-over and in India.

Skill DevelopmentActivities:

1. Collect insurance claim documents and complete the process by filling them
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Obtain common expenses in departmental organizations or malls and distribute across various segments
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit offices of local chartered accountants and learn the accounting standards considered in accounts finalization
6. Any other activities, which are relevant to the course.

References:

1. Gupta R L and M Radhaswamy, Advanced Accountancy – Vol - I, Sultan Chand & Sons, New Delhi.
2. S P Jain and K L Narang, Advanced Accountancy – Vol – I, Kalyani Publishers, Ludhiana
3. S N Maheswari, Advanced Accountancy – Vol – I, Vikas Publications, New Delhi
4. P C Tulsian, Financial Accounting, Pearson Publications, New Delhi
5. S N Maheswari, Suneel Maheswari and Sharad Maheswari, Financial Accounting, Vikas Publications, New Delhi.
6. M C Shukla, T S Grewal and S C Gupta, Advanced Accounts – Vol – I, S Chand, New Delhi.
7. M Hanif and A Mukherjee, Financial Accounting, Vol – I, McGraw Hill Publications, New Delhi.
8. S Kr Paul, Advanced Accounts, Vol – I, World Press, Kolkatta
9. J R Monga, Financial Accounting, Mayoor Paperbacks, New Delhi.
10. Robert N Anthony, David Hawkins, Kenneth A Merchant, Accounting – Text and Cases, McGraw Hill Publications, New Delhi.

Note: Latest edition books shall be used.

DSC - 2.2: Entrepreneurship

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week.)

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Articulate the process of enterprise planning and execution
2. Describe various schemes and government and institutions and facilities offered by them
3. Demonstrate the qualities of successful entrepreneurs
4. Understand the various financing techniques for start-ups
5. Develop the mock enterprises and the process of registration

Unit - . 1: Introduction 10 Hours

Meaning and Concept of entrepreneurship; types of entrepreneur, need and significant; entrepreneur v/s intrapreneur: role of entrepreneurship in economic development; agencies involved in entrepreneurship development; skill required to be an entrepreneur;

Unit - . 2: Theories of Entrepreneurship 10 Hours

Motivation Theories; McClelland's Acquired Needs, Theory, Maslow's Need Hierarchy Theory, Integrated-Contextual Model. Creating and starting the venture: Sources of new ideas, methods of generating ideas, creative problem solving; product planning and development process; marketing plan, financial plan and organizational plan. Franchising, Sources of external support.

Unit - . 3: EDP Programmes: Concept, need and phases of EDPs 12 Hours

Types of EDPs, agencies involved in EDP, Developing Entrepreneurial Marketing Competencies, Networks and Frameworks. Role of industries/entrepreneur's associations and self-help groups. Entrepreneurship as a style of management, the changing role of Entrepreneur.

Unit - . 4: Entrepreneurship in Start-ups 12 Hours

Meaning and significance of Start-ups; Start-ups v/s Entrepreneur; economic contribution of Start-ups; Unicorns- Concept and development; Growth of Start-ups and unicorn Start-ups in India; Start –ups in Institutional Scheme of GOI.

Unit - . 5: Entrepreneurial Finance 12 Hours

Concept of Entrepreneurial Finance-Objectives, nature, scope and importance; financing Start-up- debts v/s equity services; venture capital meaning, objectives, advantages and disadvantages; process of raising funds- raising through venture capital; mentor financing, angle financing, cloud financing, seed financing and private equity- meaning and significances.

Skill Development Activities:

1. Visits the government and private institutions involved in entrepreneurial development activities
2. Visit the offices of Government and collect necessary for availing various benefits
3. Meet the successful entrepreneurs
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4. Visit the offices of banks and enquire about the financial methods
5. Collect information relating to mentors and the extent of assistance
6. Visit the offices of local venture capitalists and collect forms
7. Any other activities, which are relevant to the course.

References

1. Robert Hisrich, Michael Peters and Dean Shepherd, Entrepreneurship, McGraw Hill, New Delhi

2. Poonam Gandhi, Entrepreneurship, V K Global Publications, Faridabad.
3. Sangeetta Sharma, Entrepreneurship Development, PHI, New Delhi.
4. David Holt, Entrepreneurship – New Venture Creation, Pearson Publications, New Delhi.
5. Rajeev Roy, Entrepreneurship Management, Oxford University Press, New Delhi.
6. Arya Kumar, Entrepreneurship, Pearson Publications, New Delhi.
7. Bamford and Garry Bruton, Entrepreneurship – A Small Business Approach, McGraw Hill Publications, New Delhi
8. Donald Kuratko and Richard Hodgetts, Entrepreneurship: Theory, Process and Practice, Cengage Publications, New Delhi MO Business
9. Chris Leach and Ronald Melicher, Entrepreneurial Finance, Cengage, New Delhi.
10. Simon Hulme and Chris Drew, Entrepreneurial Finance, Red Globe Press.

Note: Latest edition books shall be used.

DSC - 2.3: Human Resource Management

Credits: 04

Maximum Marks: 60+40 IA Marks.

Teaching Hours: 56 (04 Hours per week).

Duration of exam: 2 hours.

Course Outcomes: On successful completion of the course, the Students will be able to:

1. Understand the basic concepts of human resource management
2. Articulate various methods of human resource recruitment and selection
3. Analyse the merits and demerits of various induction and training programmes
4. Compare and contrast the HR practices in government and private sectors
5. Explain the pitfalls of neglecting HR policies in an organization

Unit - . 1: Introduction 10 Hours

Evolution, meaning, definition, scope, objectives and functions of HRM; organization of HR department; qualities of HR manager; HRM v/s personnel management; environment of HRM – External and internal forces.

Unit - . 2: Human Resource Planning: 10 Hours

Meaning, importance and benefits of HRP; characteristics of HRP; need for planning; HRP Process - job analysis, job design, Job description and job specification; meaning of recruitment and selection; recruitment and selection process.

Unit - . 3: Training and Induction: 12 Hours

Meaning of training and induction; objectives and methods of induction; identification of training needs; objectives, benefits and methods of training; criteria of effective training methods; promotion and demotion – meaning and criteria; methods of training; concepts of transfers and separation.

Unit - . 4: Wage and Salary Administration: 12 Hours

Meaning, objectives and components of employee compensation; determinants of pay structure and level; methods of wage fixation – individuals and group incentives; bonus, fringe benefits and job evaluation systems; stock-ownership plans.

Unit - . 5: Performance Measurement: 12 Hours

Meaning, objectives, nature, scope and characteristics of performance measurement; essentials of effective performance measurement; methods of appraising performance – behaviour-oriented methods and result-oriented methods.

Skill Development Activities:

1. Visit the HR offices of local industrial firms and collect various forms and documents
2. Visit the offices of government and discuss the legal influence on HR management
3. Prepare advertisement notification and conduct mock oral interviews and test
4. Visit the offices of consultants the process of recruitment
5. Collect advertisement copies appearing in media and examine the HR issues highlighted
6. Any other activities, which are relevant to the course.

References

1. K Ashwthappa, Human Resource Management – Text and Cases, McGraw Hill, New Delhi
2. L M Prasad, Human Resource Management, Sultan Chand, New Delhi
3. C B Gupta, Human Resource Management, Sultan Chand, New Delhi

4. S S Khanka, Human Resource Management, S Chand, New Delhi.
5. VSP Rao. Human Resource Management, Taxmann, New Delhi
6. Gary Dessler and Biju Varkkey, Human Resource Management, Pearson Publications New Delhi
7. Joseph Martocchio, Human Resource Management, Pearson, New Delhi
8. John Ivancevich, Human Resource Management, McGraw Hill, New Delhi.
9. Snell Bohlander, Managing Human Resources, Pearson Publications, New Delhi
10. Gerhart, Fundamentals of Human Resource Management, McGraw Hill, New Delhi

Note: Latest edition books shall be used