

B.COM
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No.	Code	Course Title	HPW	Credits	Exam Hrs	Marks
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	a)Environmental Science/ b)Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting-I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Foreign Trade	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – II				
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	a)Basic Computer Skills / b)Environmental Science	2	2		
10.	DSC201	Financial Accounting-II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Banking and Financial Services	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – III				
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1	a)Principles of Insurance/ b)Foundation of Digital Marketing/ c)Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	a)Practice of Life Insurance/ b)Web Design & Analytics/ c)Application of Business Analytics	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Financial Institutions and Markets	5	5	3 hrs	80U+20I
		Total	25	25		
		SEMESTER – IV				
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3	a)Practice of General Insurance/ b)Social Media Marketing c)Business Intelligence	2	2	1 ½ hrs	40U+10I
23.	SEC4	a)Regulation of Insurance Business/ b)Search Engine Optimization & Online Advertising c)Data Visualisation & Storytelling	2	2	1 ½ hrs	40U+10I
24.	DSC401	Income Tax/Excel Foundation	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Corporate Accounting	5	5	3 hrs	80U+20I
		Total	25	25		

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of Accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and Functions of Business - Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited Liability Partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act, 2013)

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits – Weaknesses - Definition of Organizing – Organization - Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination - techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

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Paper DSC 103: FOREIGN TRADE

Objective: To gain knowledge of India's foreign trade procedures policies, and international institutions.

UNIT-I: INTRODUCTION:

Foreign Trade: Meaning and Definition - Types - Documents used - Commercial Invoice - Bills of Lading / Airway Bill - Marine Insurance Policy and Certificate - Bills of Exchange - Consumer Invoice - Customs Invoice - Certificate of Origin - Inspection Certificate – Packing List

UNIT-II: BALANCE OF TRADE AND BALANCE OF PAYMENTS:

Introduction - Meaning - Components of BOT & BOP - Concept of Disequilibrium – Causes - Remedies for Correcting Balance of Payments in International Trade

UNIT-III: INDIAN TRADE POLICY:

Importance and its Implementation - Current Export Policy and Import Policy.

UNIT-IV: FOREIGN TRADE AND TRADE BLOCS:

Growth - Significance of Foreign Trade - Merits - Demerits - Trade Blocs: Types - Preferential Trade Area, Free Trade Area, Customs Unions, Common Markets, Economic Unions, Monetary Unions, Customs and Monetary Unions, and Economic and Monetary Unions

UNIT-V: INTERNATIONAL ECONOMIC INSTITUTIONS:

IMF: Objectives - Functions - World Bank: Objectives - Functions - Subsidiaries of World Bank - IMF Vs. IBRD; New Development Bank (NDB) - Objective Functions - Features - Membership - Shareholding, Criticism, Asian Infrastructure Investment Bank (AIIB) - Objective Functions - Features - Membership - Shareholding, Criticism; Trans - Pacific Partnership (TPP) - Objective Functions - Features - Membership - Shareholding, Criticism; UNCTAD: Aims - Features; WTO - Aims - Features - Agreements

SUGGESTED READINGS:

1. International Marketing: Rathore & Jain, Himalaya Publishers.
2. International Marketing: Kushpat S. Jain & Rimi Mitra, Himalaya Publishers
3. Foreign Trade –Dr Srinivasa Narayana, Jyoti Mehra – PBP
4. International Economics: SSM Desai & Nirmal Bhalerao, Himalaya Publishers.
5. International Business Environment & Foreign Exchange Economies: Singh & S. Srivastava,
6. Foreign Trade and Foreign Exchange: O.P Agarwal & B.K. Chaudri, Himalaya Publishers
7. International Financial Markets & Foreign Exchange: Shashi K. Gupta & Praneet Rangi, Kalyani
8. International Economics: Theory & Practice: Paul R. Krugman, Pearson Publishers.