

(w.e.f. 2019-20 onwards)

Syllabi

Bachelors of Commerce T.D.C

B.Com Ist Year

Group/Paper	Group/ Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Financial Accounting	50
Paper II	Auditing	50

Group II	Management Group	100
Paper I	General & Office Management	50
Paper II	Business Environment	50

Group III	Economics & Law Group	100
Paper I	Business Economics	50
Paper II	Business Regulatory Framework	50

OR Information Technology Group (100 Marks) *		
Paper I	Basics of Computer Networks	
Paper II	Computer Organisation & Architecture	
Paper III	Object oriented Programming using C++	

* Detailed syllabi of Information Technology Group will be provided by Convener IT

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group I- Accounting Group (100 Marks)

Paper I- Financial Accounting - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: Meaning and Scope of Accounting, Accounting Principles. Accounting equation, Accounting Conventions and Postulates.

Unit-II: Goodwill and admission of a new partner, Retirement and death of a partner, Dissolution of partnership.

Unit-III: Hire Purchase and Installment Payment System.

Unit-IV: Royalty Accounts, Insolvency Accounts.

Unit-V: Departmental and Branch Accounting.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group I- Accounting Group (100 Marks)

Paper II- Auditing- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I Audit: Meaning, Functions, Importance, Objectives and various classes of audit, Limitation of audit, Internal Control, Internal audit and Internal check.

Unit-II Audit Planning, Audit Programme, Evidence and working papers, Audit Sampling, Routine Checking, Vouching, Verification and Valuation of assets and liabilities.

Unit-III Company Audit - Qualification and appointment of company auditors, their powers, duties and liabilities, Audit of share capital and debentures, Share transfer and Managerial remuneration.

Unit-IV Depreciation and reserves, divisible profit and dividend, Investigation - Meaning, objectives, difference between auditing and investigation, various classes of investigation.

Unit-V Auditors communication- Standard and Qualified reports, Statutory report.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group II- Management Group (100 Marks)

Paper I- General and Office Management- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I Introduction: Concept, evolution, nature and functions of Management, Planning: Meaning, Objectives, Features, Benefits, Management by objectives; Principles, Importance, Limitations and process of planning, Characteristics of an effective planning; Meaning, types and process of Decision making.

Unit-II Meaning, Objectives, importance, Principles and forms of organization; Decentralization of Authority; Meaning, importance and procedure of Staffing.

Unit-III Nature, importance, Principles of Directing; Communication, Motivation and Leadership; Meaning, Importance, Limitations, Principles and process of Controlling.

Unit-IV Meaning, Characteristics, Objectives, Functions and Importance of Modern Office; Office Management and Office Organisation, Office environment, Green office.

Unit-V Office Correspondence: Principles, Objectives and Classification of office communication, Letter writing.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group II- Management Group (100 Marks)

Paper II- Business Environment- 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Meaning nature and importance of business environment. Economic, Socio-cultural, Political and legal Environment of Business in India. Economic environment of business in India- features of Indian Economy, Industrial Environment in India.

Unit-II- Process of economic development, Factors affecting economic development, Problems of Economic Development, Unemployment, Poverty, Regional Imbalances, Price rise and capital formation.

Unit-III- Economic Planning in India, Objectives and progress of Five Year Plans in India, NITI AYOJ, Problems and prospects of economy of Uttarakhand.

Unit-IV- Role of Government in Business, Monetary and Fiscal Policy, Industrial Policy, Industrial Licensing, Privatization, Exim Policy.

Unit-V- International Business Environment, Emerging Trends in Global Business environment, Globalization and Liberalization, Major-international Institutions - GATT, WTO, World Bank and IMF.

(w.e.f. 2019-20 onwards)

B.Com Part Ist Year

Group III- Economics & Law Group (100 Marks)

Paper I-Business Economics - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Introduction: Meaning, Definition and Subject matter of Economics, Micro and Macro Economics Inductive and Deductive Methods of Analysis, Static and Dynamic Approaches of Economics.

Unit-II- Theory of Consumer Behaviour, Utility Analysis; Law of diminishing Marginal Utility, Theory of consumer's Surplus, Demand Analysis, Elasticity of Demand, Supply Analysis, Elasticity of supply; Meaning, Characteristics of Indifference Curve Analysis, Assumptions, marginal rate of Substitution, Consumer's Equilibrium, Price Effect, Income effect, Substitution effect, Practical Application of Indifference Curves Analysis.

Unit-III- Theory of Production: Production Function , Law of Variable proportions, Isoquants, Theories of Population.

Unit-IV - Market and types of markets, Costs and Revenues, Market Price, Normal Price, Interdependent Price, Determination of Price under Perfect Competition and Imperfect Competition, Discriminating Monopoly, equilibrium of firm and industry.

Unit-V- Theory of Factor Pricing: Theories of Distribution- Rent, Wages, Interest and Profit.

(w.e.f. 2019-20 onwards)

B.Com Ist Year

Group III- Economics & Law Group (100 Marks)

Paper II- Business Regulatory Framework - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I- Indian contract Act- Definition, Essential elements of a valid contract, Performance and Discharge of Contract. Remedies for breach of contract. (with important case laws).

Unit-II- Special Contract- Bailment and Pledge, Indemnity and Guarantee, Contingent Contract, Quasi Contract and Agency(with important case laws).

Unit-III- Indian Sales of Goods Act

Unit-IV- Indian Partnership Act.

Unit-V- Indian Negotiable Instrument Act.

(w.e.f. 2020-21 onwards)

Syllabi

Bachelors of Commerce T.D.C

B.Com IInd Year

Group/Paper	Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Advance Accounting	50
Paper II	Cost Accounting	50
Group II	Management Group	100
Paper I	Basic Business Finance	50
Paper II	Personnel Management & Industrial Relations	50
Group III	Economics & Law Group	100
Paper I	Money Banking & Foreign Exchange	50
Paper II	Public Finance	50

Or

I.T Group

* Detailed syllabi of Information Technology Group will be provided by Convener IT

Qualifying Paper- Environmental Studies

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group I- Accounting Group (100 Marks)

Paper I- Advance Accounting - 50 Marks

Note: - The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Issue, Forfeiture and Re-Issue of Shares, Redemption of Preference shares. Issue and Redemption of debentures.

Unit-II: - Valuation of Goodwill and Shares, Accounts relating to Liquidation of Companies.

Unit-III: - Accounting for Amalgamation of companies as per Accounting Standards No.14. Accounting for internal reconstruction excluding intercompany holding, Simple problems on absorption

Unit-IV: - Investment Accounts, Voyage Accounts, Computation of Insurance claims for loss of stock and loss of profit.

Unit-V: - Final Accounts relating to Banking Companies and Life & General Insurance Companies.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group I- Accounting Group (100 Marks)

Paper II- Cost Accounting - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Definition , Nature , Objectives, Importance, limitation of Cost Accounting , Characteristics of an ideal system of Cost Accounting, Different methods of Cost Accounting.

Unit-II: - Elements of Cost –Purchase, Storing and Issue of Material, Labour Cost-methods of wage payment, Labour Turnover, treatments of Ideal Time and Over Time, Direct and Indirect Expenses (Overhead Expenses)

Unit-III: - Unit costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Reconciliation of Cost Account with Final Accounts.

Unit-IV: - Contract and Operating Costing- Contract, calculation of profit on complete and incomplete contract, Work in Progress and Balance sheet of contracting firm, Operating Costing -Transport and Electricity Costing.

Unit-V: - Process Costing-Allocation of Indirect Expenses/Overhead Expenses, Treatment of Wastages, Apportionment of Joint Expenses, Accounting for Joint Product, Waste, Scrap etc.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group II- Management Group (100 Marks)

Paper I- Basic Business Finance - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The Weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Meaning of Finance, Functions, Scope of Financial management, financial goal profit vs wealth maximization.

Unit-II: - Capitalization –Over Capitalization, Under Capitalization, Capital Structure, Dividends Policy.

Unit-III: - Cost of Capital-Meaning, Types of Capital Cost of Debt Capital, Preference Shares, Equity Capital and Retained Earnings, Weightage Average Cost of Capital. **Capital Budgeting-** meaning, Method of Capital Budgeting-Payback, Average rate of Return, Discounted cash flow techniques.

Unit-IV: - Ratio Analysis-Meaning, Type, Liquidity, Activity and Profitability Ratios, Limitation of Ratio Analysis, **Leverage:** Kinds of Leverages- Financial, Operating and Combined.

Unit-V: - Fund Flow Analysis-Concept, Schedule of changes in working capital, Statement of Sources and Application of Funds, **Cash Flow Statement.**

B.Com IInd Year

Group II- Management Group (100 Marks)

Paper II- Personnel Management & Industrial Relations - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The Weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction: Concept, Definition, Evolution, Scope, Functions and Objectives of Personnel Management, The role and status of Personnel Manager, Principles and policies of Personnel Management.

Unit-II: Organizational Structure and Function: Concept of Organisational Structure, Hierarchy of Formal Organization, Line and Staff Organization, Meaning and Classification of Personnel Functions, Emerging Role of Personnel management.

Unit-III: Recruitment and Training: Meaning of Recruitment, Policy and Methods of Recruitment, Selection Procedure and Policies, Promotion and Transfer, Need and Importance of Training, Principles and Methods of Training, Training Evaluation.

Unit-IV: Compensation Administration: Meaning, Objectives, and Methods of Job Evaluation, Meaning, Principles of wages and salary administration, Meaning, Significance, Type and Objectives of Incentives.

Unit-V: Human Relation in Personnel Management: Meaning, Objectives and types of Motivation, Meaning, Objectives, Importance, Functions and Types of Communication, Barriers of Communication, Meaning, Classification, Functions and qualities of Leadership, Meaning, Objectives, Functions and Principles of Industrial Relations, Meaning and Importance of Grievance Redressal, Procedure and Grievance Redressal Procedure and Machinery.

B.Com Part IIInd Year

Group III- Economics & Law Group (100 Marks)

Paper I- Money Banking & Foreign Exchange - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Money Market, Indian money market, Indian capital market, Types of Monetary Institutions, Objectives and Methods of Monetary Control.

Unit-II: - Monetary Policy, Inflation and Deflation, Measurement of Change in price.

Unit-III: - Banking System, Commercial Banking, Exchange Banking, Co-operative Banking, Merchant Banking and Digital Banking.

Unit-IV: - Central Banking, Reserve Bank of India, Indian Financial Institutions.

Unit-V: - Mechanism of International Payment, Balance of Payment, Determination of Rate of Exchange, Fluctuation in the rate of exchange, Objects and Methods of Exchange Control, International Financial Institutions, FEMA, FERA.

(w.e.f. 2020-21 onwards)

B.Com IInd Year

Group III- Economics & Law Group (100 Marks)

Paper II- Public Finance - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction- Nature, Scope and Importance of Public Finance, Principle of Maximum Social Advantage, Role of Public Finance in National Economy.

Unit-II: - Public Revenue- Meaning of Tax, Cannons of Taxation, Types of Taxation (Direct and Indirect), Incidence of Taxation, Economic Effects of Taxation, Taxation Capacity, Indian Tax System.

Unit-III: - Public Debt- Meaning, Types, Methods of Redemption, Effects of Debt on Production, Distribution and level of economic activity, Public Debt in India.

Unit-IV: - Public Expenditure- Meaning, Aims, Classifications, Principles of Public Expenditure, Public Expenditure and Economic Stability, Effects of Public Expenditure.

Unit-V: - Fiscal Policy: Fiscal Policy in Underdeveloped countries, Financial Administration, Principles of Federal Finance, Federal Finance in India, Central Finance, State Finance, Local Finance.

Syllabi

Bachelors of Commerce T.D.C

B.Com IIIrd Year

Group/Paper	Paper	Maximum Marks
Group I	Accounting Group	100
Paper I	Income Tax Law & Accounts	50
Paper II	Management Accounting	50
Group II	Management Group	100
Paper I	Marketing Management	50
Paper II	Statistical Analysis	50
Group III	Economics & Law Group	100
Paper I	Corporate Legal Framework	50
Paper II	Insurance Law & Practice	50

Or

I.T Group

* Detailed syllabi of Information Technology Group will be provided by Convener IT

Viva-Voce

100

B.Com IIIrd Year

Group I- Accounting Group (100 Marks)

Paper I- Income Tax Law & Accounts - 50 Marks

Note: - The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Basic Concepts, Income, Agricultural Income, Assessment year, Previous year, Gross Total Income, Total Income, Residential Status and Tax Liability, Exempted Incomes.

Unit-II: - Income from Salaries, Income from House Property, Income from Business and Profession.

Unit-III: - Capital Gains, Income from other Sources, Deemed Incomes, Set-off and Carry forward of Losses, Deduction U/S 80C and 80U.

Unit-IV: - Rebates and reliefs U/S 88, 88B and 88C, Computation of total income and tax liability of individuals, Assessment of Hindu Undivided families and Firms.

Unit-V: - Assessment Procedure, Income Tax Authorities, Tax Deduction at Source, Advance Payment of Tax, Tax Management and Tax Planning for Individuals only.

B.Com IIIrd Year

Group I- Accounting Group (100 Marks)

Paper II- Management Accounting - 50 Marks

Note: - The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction: Emergence, Concept, Functions, Role and Scope of management Accounting, Financial Accounting Vs Management Accounting.

Unit-II: - Business Budgets : Concept, Nature, Objectives, Advantages and Limitations, Essential of Effective Budgeting, Fixed and Flexible Budget, Cash Budget, Production Budget, Master Budget and Zero Base Budgeting.

Unit-III: - Break- Even Analysis: Meaning Graphic and Algebraic Representation, practical Application, Break-Even Analysis Limitations. **Standard Costing-** Concept, Setting of Standards, Variance Analysis- Material and Labour Variance, Limitations.

Unit-IV: Marginal Costing- Concept, Basic Characteristics and Limitations, Application of Marginal Costing, Level of Activity, Planning, **Decision Accounting:** Decision regarding Sales-Mix, Make or buy decisions and discontinuation of a product line.

Unit-V: - Analysis and Interpretation of Financial Statements, Comparative Statements, **Reporting to Management:** Objectives of Reporting, Reporting Needs at Different Managerial Levels; Types of Reports, Modes of Reporting, Reporting of Different Levels of Management.

(w.e.f. 2021-22 onwards)

B.Com IIIrd Year

Group II- Management Group (100 Marks)

Paper I- Marketing Management - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Concept of market and marketing, Marketing Management, Selling V/S Marketing, Growing Importance of Marketing Mix, Marketing Environment, Market Segmentation, Nature, Bases.

Unit-II: - Product Decision- Concept of product, Classification of product, Product Line and Product Mix, Branding, Packaging and Labeling, Customer Services, New product development, Product Life Cycle, Consumer Adoption Process

Unit-III: - Meaning of Price, Pricing Decisions, Factor affecting price determination, Pricing Policy and Strategies.

Unit-IV: - Distribution- Channel and Physical Distribution Decision- Nature of Distribution Channel. Functions of Distribution middleman. Channel Management Decisions, Retailing and Wholesaling, Logistics of Distribution.

Unit-V: - Promotion Decision- Communication Process, Promotion Mix, Advertising, Personal Selling, Publicity and Sales Promotion, Social Ethical and Legal aspects of marketing in India. Consumer Protection in India.

B.Com IIIrd Year

Group II- Management Group (100 Marks)

Paper II- Statistical Analysis - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: - Introduction: Meaning, Scope and Limitation of Statistics, collection, Editing, Classification and Tabulation of Data, frequency Distribution.

Unit-II: - Measure of Central Tendency: Arithmetic Weightage, Geometric and Harmonic Mean, Mode, Median, Quartiles, Deciles and Percentile, Characteristics, use and limitation of different averages.

Unit-III: - Measure of Dispersion: Absolute and Relative Measure, Range, Mean Deviation, Quartile Deviation and Standard Deviation, Co-efficient of Variance, Co-efficient of Skewness.

Unit-IV: - Correlation (Linear Only): Measurement of Karl Pearson's co-efficient of correlation, Rank Correlation, Concurrent Deviation. **Graphic Presentation of Data:** Rectangular and Circular Diagram, Histogram, Frequency Polygon and Frequency curve, Ogive Curve, Simple Logarithmic Curves.

Unit-V: - Index Number: Construction of Index number of Price, Wages and Cost of Living based on simple, Weighted, Arithmetic Mean, Chain Index Number, Fisher's Index Numbers. **Indian Statistics:** A general idea of growth of statistics relating to population, Agriculture, Industry and National Income.

B.Com Part III Ind Year

Group III- Economics & Law Group (100 Marks)

Paper I- Corporate Legal Framework - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: Introduction of Company, Kinds, Promotion and Incorporation of Companies.

Unit-II: - Memorandum of Association, Article of Association Prospectus, Statement in Lieu of Prospectus.

Unit-III: - Share and Share Capital, Membership in a Company, Transfer and Transmission of Shares, Debentures, Declaration and Payment of Dividend.

Unit-IV: - Company Management, Directors: Appointment of Directors, Qualifications and Disqualification, Rights, Duties and Responsibilities of Director, Company Secretary Status, Functions, and Duties.

Unit-V: - Meeting, Kinds of Meeting, Law relating to meetings, Drafting of notice and agenda, various types of resolutions, Secretarial work relating to: Annual General Meeting, Extraordinary General Meeting, Board Meeting and drafting for important Documents and Reports connected thereto.

(w.e.f. 2021-22 onwards)

B.Com IIIrd Year

Group III- Economics & Law Group (100 Marks)

Paper II- Insurance Law & Practice - 50 Marks

Note:- The question paper is divided into two sections, i.e. A and B. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weightage of section A and B will be 20 and 30 marks respectively.

Course Contents:

Unit-I: Principle of Insurance: Feature of insurance Risks, Methods of handling risks, Definition, Characteristics, Importance and Advantages, Functions, Principle and Classification of Insurance, Kinds of Insurance Organization, Essential of Contract: Indemnity, Doctrine of Subrogation, Doctrine of Contribution, Double Insurance and Reinsurance.

Unit-II: Life Insurance: Features, Importance, Advantages and Control of Life Insurance, Hazards, Procedure of Effecting Life Insurance (from proposal to Policy), Selection Substandard Lives, Kind of Policies, Annuities Condition, Consumption of Premium, Mortality table, investment of Life Fund, Valuation, Bonus Organization and working in LIC.

Unit-III: Marine Insurance: Elements of Contract, Subject matter of Marine insurance: Procedure, Kind of Policies, Fixation and Return of Premium, Policy Conditions, Perils of Marine Insurance, Doctrine of Cause Proxima, Marine Losses.

Unit-IV: Fire insurance: Meaning, Scope Hazard, Functions of Fire Insurance, Kinds of Policy, Policy Condition, Consumption of Premium.

Unit-V: Miscellaneous Insurance: Types, Extent of coverage and the policy conditions in respect to major insurance, Workmen's Compensation Insurance, Export Risk Insurance and War Risks Insurance, General Insurance, Business in India.