

B.COM (HONOURS) SYLLABUS
Semester I

CORPORATE ACCOUNTING-1

Course Module No.	Topics / Chapters Name
I	Accounting For Share Capital Issue, Forfeiture and Reissue of Shares Pro-rata Allotment Issues relating to Calls in Arrears, Calls in advance Buy Back of Shares
II	Debentures Issue & Redemption of Debentures Buyback of Debentures
III	Alteration of Share Capital Consolidation & Sub division of shares Issue of Bonus Shares & Right Shares Redemption of Preference Shares
IV	Underwriting Commission Provisions under Company Law Types of Agreement Marked & Unmarked applications Firm Underwriting Profit Prior to Incorporation Introduction -Methods determination of pre-incorporation profit/loss - Apportionment ratios & statement – Accounting Treatment of pre-incorporation profit/loss
V	Capital Reduction Introduction-Provisions of Companies Act-Methods-Accounting Entries- Capital Reduction a/c-Reconstruction a/c-Surrender of Share
VI	Accounting Standards Introduction Evolution, utility and limitations AS-1 Disclosure of Accounting Policies AS-2 Valuation of Inventories AS-6 Depreciation Accounting AS-9 Revenue Recognition AS-10 Accounting for Fixed Assets

FINANCIAL ACCOUNTING-1

Course Module No.	Topics / Chapters Name
I	Overview of Accounting Standards Accounting standards basics including meaning of Generally Accepted Accounting Principles, Fundamental Accounting Assumptions, Meaning , Objective, Significance, Advantages, Development of Accounting Standard
II	Consignment accounts Meaning, features of Consignment Invoice price and loading Valuation of unsold stock with consignee Abnormal Loss and Goods-in-transit Accounting in the books of Consignor and Consignee
III	Accounting for Joint ventures Meaning-Features- Difference between Joint Venture & Partnership Various Methods of recording transactions
IV	Accounting for Incomplete Records Conversion Method Characteristics Pure & Popular Single entry Difference between Single Entry & Double Entry Methods of conversion of Single Entry into Double entry
V	Insurance Claims Claims for Loss of Stock Normal & Abnormal Stock of Goods Claims for Loss of Profit (Consequential Loss Policy) Claims for Loss of various Assets
VI	Hire Purchase & Instalment system Nature of Hire purchase agreement, Legal Agreement Ascertainment of Total Cash Price

BUSINESS STATISTICS

Module No.	Chapters Name
I	<p style="text-align: center;">Introduction to Statistics</p> <ul style="list-style-type: none">• Origin and Development• Definitions• Importance and Scope• Limitations• Distrust of Statistics
II	<p style="text-align: center;">Measures of Central Tendency</p> <ul style="list-style-type: none">• Meaning of Central Tendency• Various Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Quartiles, Deciles and Percentiles for Ungrouped and Grouped Data.• Definitions, Uses, Merits and Limitations of the above measures.• Combined mean and Weighted mean• Examples and problems
III	<p style="text-align: center;">Measures of Dispersion</p> <ul style="list-style-type: none">• Meaning of Dispersion• Various Measures of Dispersion: Range, Quartile Deviation, Mean Deviation,• Variance, Standard Deviation, Coefficient of variation.• Absolute and Relative Measures of all the above measures of dispersion.• Examples and problems• Uses, Merits and Limitations of all the above measures
IV	<p style="text-align: center;">Correlation Analysis</p> <ul style="list-style-type: none">• Meaning of Correlation• Types of Correlation• Correlation Coefficient and its properties• Methods of studying correlation: Scatter diagram method, Karl Pearson's product moment method, Spearman's method of rank correlation, Intra class correlation• Correlation Coefficient for bivariate frequency distribution

	<ul style="list-style-type: none"> • Probable Error • Coefficient of Determination • Concurrent Deviations Method • Examples and problems
V	<p>Regression Analysis</p> <ul style="list-style-type: none"> • Meaning of Regression • Types of Regression Analysis • Linear Regression Model • Equations of Lines of Regression • Regression Coefficients and their properties • Examples and problems • Difference between Correlation and Regression • Utility of Regression Analysis
VI	<p>Association of Attributes</p> <ul style="list-style-type: none"> • Introduction • Classification of Data • Notations and Terminologies • Consistency of Data • Meaning of Association • Types of Association • Methods of Measuring Association for Two Attributes: Frequency Method, Proportion Method, Yule's Coefficient of Association, Yule's Coefficient of Colligation • Association of Three Attributes • Examples and problems

English Proficiency and Business Communication-1

Module No.	Topics / Chapters Name
I	English Language through Literature <ul style="list-style-type: none">• Text: 'Pinnacle'• Short questions• Short notes• Comprehension
II	Language work <ul style="list-style-type: none">• Tenses• Active / Passive voice• Auxiliaries and modals• Prepositions
III	Fundamentals of Communication <ul style="list-style-type: none">• Definition• Process• Verbal and Non-verbal communication.• Oral and Written Communication. (meaning, significance, advantages and disadvantages)• Body Language, Paralanguage and Proxemics
IV	Essentials of Communication <ul style="list-style-type: none">• Listening skills• Barriers to Communication• Communication Networks
V	Written Composition <ul style="list-style-type: none">• Comprehension Passages• Precis Writing• Dialogue Writing
VI	Vocabulary Building <ul style="list-style-type: none">• Synonyms & Antonyms• Common errors in English• Idioms & Phrases

PERSPECTIVES OF MANAGEMENT 1

UNIT	Topics/chapter's Name
1	<p>Introduction Of Marketing Management</p> <p>A. Fundamentals Of Marketing Management</p> <ul style="list-style-type: none"> • An Overview Of Marketing Management , 4 P's Marketing Mix • Difference Between Selling And Marketing • Characteristics Of Modern Marketing • 7Ps Marketing Mix In Service Sector • Concepts Of Marketing Management • Importance Marketing Management • Strategy Of Marketing In Different Demand Situations <p>B. STP Analysis</p> <ul style="list-style-type: none"> • Market Segmenting Basis • Market Targeting In The New Edge • Positioning And Its Strategies • Product Differentiation
2	<p>Consumer Behaviour And Industry Environment</p> <p>A. Consumer Behaviour</p> <ul style="list-style-type: none"> • Meaning And Factors Affecting Consumer Behaviour • Types Of Customers • Buying Decision Process • Customer Satisfaction And Retention <p>B. Industrial And Competitive Environment</p> <ul style="list-style-type: none"> • Types Of Competitors • Analysis Of The Competitors • SWOT Analysis • Michael Porters Five Forces Model
3	<p>Marketing Mix Management For Corporates</p> <p>A. Product Mix Decisions Branding, Packaging</p> <ul style="list-style-type: none"> • New Product Development And Product Life Cycle Management • Pricing Decisions-Objectives And Types Of Pricing • Managing Distribution Network- Managing Retailing, Wholesaling • Modern Types Of Retailing In India <p>B. Contemporary Style Of Promotion And Advertisement</p> <ul style="list-style-type: none"> • Objectives And Importance Of Advertisement

	<ul style="list-style-type: none"> • Media Of Advertisements • Difference Between Advertisements And Publicity • Modern Way Of Product Promotion • Role Of Digital Media In Advertisement
4	<p style="text-align: center;">Introduction To Finance Function</p> <p>(a) Financial Management</p> <ul style="list-style-type: none"> • Meaning And Evolution Of Financial Management • Scope And Goals Of Financial Management • Key Activities Of Financial Management • Role Of Financial Manager In India • Relationship Of Finance To Economics And Accounts • Concept Of Profit And Wealth Maximisation <p>(b) Financial Planning</p> <ul style="list-style-type: none"> • Meaning Of Financial Planning • Short And Long Term Financial Planning • Factors Affecting Financial Planning
5	<p style="text-align: center;">Time Value Of Money</p> <ul style="list-style-type: none"> • Concept Of Time Value Of Money • Simple Interest • Compound Interest • Doubling Period • Present Value , NPV Method • Effective Vs Nominal Rate • Sinking Fund Factor
6	<p style="text-align: center;">International Financial Management And Venture Capital</p> <p>(a) International Financial Management</p> <ul style="list-style-type: none"> • Meaning Of International Financial Management • Similarities Between Domestic FM And IFM • Importance Of IFM • Foreign Exchange Market And Exchange Rates <p>(b) Venture Capital</p> <ul style="list-style-type: none"> • Meaning Of Venture Capital • Features Of Venture Capital • Types Of Venture Capital Capitalists • Business Plan • Funding Agencies