

COURSE STRUCTURE

YEARLY SCHEME OF EXAMINATION – B.COM COURSE I YEAR

PAPER C O D E	PAPER TITLE	EXAMINATION D U R A T I O N	MARKS	
			MA X.	MIN.
B.Com 101	Financial Accounting	3 Hrs	100	35
B.Com 102	Cost Accounting	3 Hrs	100	35
B.Com 103	Principles of Management	3 Hrs	100	35
B.Com 104	Regulatory Framework of Business	3 Hrs	100	35
B.Com 105	Business Economics	3 Hrs	100	35
B.Com 106	Economic Environment	3 Hrs	100	35
B.Com 107	Business Communication and Computer Application	3 Hrs	100	35

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YEARLY SCHEME OF EXAMINATION – B.COM COURSE II YEAR

PAPER C O D E	PAPER TITLE	EXAMINATION D U R A T I O N	MARKS	
			MA X.	MIN.
B.Com 201	Management Accounting And Statistics	3 Hrs	100	35
B.Com 202	Auditing – Principles and Practice	3 Hrs	100	35
B.Com 203	Business Ethics	3 Hrs	100	35
B.Com 204	Event Management	3 Hrs	100	35
B.Com 205	Banking and Finance	3 Hrs	100	35
B.Com 206	Financial Management	3 Hrs	100	35
B.Com 207	Principle and Practice of Insurance	3 Hrs	100	35

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YEARLY SCHEME OF EXAMINATION – B.COM COURSE III YEAR

PAPER C O D E	PAPER TITLE	EXAMINATION D U R A T I O N	MARKS	
			MA X.	MIN.
B.Com 301	Income Tax	3 Hrs	100	35
B.Com 302	Company Law	3 Hrs	100	35
B.Com 303	Business Budgeting	3 Hrs	100	35
B.Com 304	Project Management	3 Hrs	100	35
B.Com 305	Environmental Management	3 Hrs	100	35
B.Com 306	International Finance	3 Hrs	100	35
B.Com 307	Macro Economics	3 Hrs	100	35

SYLLABUS 2013-14

B.Com. I YEAR

Duration: 3Hrs.

B.COM.-101

Marks (Max. 100, Min. 35)

FINANCIAL ACCOUNTING

Objective: To provide knowledge about company accounts and different valuation regarding company.

Module I: A General Knowledge of the framing of the accounting standards, national and international accounting authorities, adoption of international financial reporting standards

Module II: Accounting Standards, Disclosure of Accounting Policies, Valuation of Inventories

Module III: Cash Flow Statements, Depreciation Accounting

Module IV: Construction Contracts (Revised 2002) , Revenue Recognition

Module V: Accounting for Fixed Assets, Accounting for Investments, Accounting for Amalgamations

Module VI: Issue of Shares and Debentures: Meaning, Types, Methods of issue, forfeit of shares and reissue of forfeited shares, treatment of interest on debentures.

Module VII: Redemption of Preference Shares and Debentures: Meaning, Legal provision and methods of redemption, preparation of balance sheet after redemption.

Module VIII: Valuation of Goodwill: Meaning, types of Goodwill, Method of valuation of Goodwill and object of valuation of goodwill.

Module IX: Valuation of Shares: Meaning, Need of valuation of shares, methods of valuation of shares, valuation of right shares.

Module X: Internal reconstruction: Meaning, Objective, Procedure, method and accounting treatment. Preparation of balance Sheet after Reconstruction.

Module XI: Amalgamation: Meaning, objective and types. Calculation of Purchase consideration.

Module XII: Accounting in the books of Vendor and Purchasing Company.

Module XIII: Goodwill and Capital Reserve. Treatment of inter- company debts, stock and investment. Preparation of Balance Sheet

Module XIV: Liquidation: Meaning and types. Preparation of Statement of affairs and liquidators final statement of account.

Module XV: Calculation of liquidator's commission. Calculation of liability of contributories.