FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

(Semester: I - IV)

Session: 2025-26

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26

Semester-I										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi (Compulsory)/ [1]Basic Punjabi/ [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1212	Appreciating English Literature –I	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1093	Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1094	Business Organisation	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1175	Business Statistics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-1120	Computer Applications in Business	SEC	2-0-2	2-0-1	3	100	40	30	30	3+3
VACF-1491	*Foundation Course	VAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					25	650				

C- Compulsory
DSC-Discipline Specific Course
MDC-Multi Disciplinary Course
SEC-Skill Enhancement Course
VAC- Value Added Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26

Semester-II										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2212	English Language Skills – I	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2093	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2094	Commercial Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2175	Business Economics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRP-2090	Workshop on Tally Prime	SEC	0-0-4	0-0-2	2	50	-	35	15	3
VACD-2161	Drug Abuse: Problem, Management and Prevention (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					24	550				

C-Compulsory
AEC- Ability Enhancement Course
DSC-Discipline Specific Course
VAC- Value Added Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the semester/Programme.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2025-26

Semester-III										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi(Compulsory) [1] Basic Punjabi [2] Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 3212	Appreciating English Literature –II	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3093	Company Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3094	Functional Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-3095	Corporate Accounting	DSC	2-0-4	2-0-2	4	100	50	20	30	3+ 3
BCRM - 3090	Computer Based Accounting	SEC	2-0-2	2-0-1	3	100	50	20	30	3
VACG-3531	* Gender Sensitization	VAC	2-0-0	2-0-0	2	50	35	-	15	2
TOTAL					25	650				

C- Compulsory
DSC-Discipline Specific Course
MDC-Multi Disciplinary Course
SEC-Skill Enhancement Course
VAC- Value Added Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**
Only Grades will be provided.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26

Semester-IV										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-4421 BCRL-4031 BCRL-4431	Punjabi(Compulsory) [1]Basic Punjabi [2]PunjabHistoryand Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4212	English Language Skills-II	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4093	Goods and Services Tax	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4094	Principles and Practices of Auditing	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4095	Cost Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
VACE-4221	*Environmental Studies (Compulsory)	VAC	1-0-2	1-0-1	02	50	20	15	15	3
TOTAL					22	550				

C- Compulsory
DSC-Discipline Specific Course
MDC-Multi Disciplinary Course
SEC-Skill Enhancement Course
VAC- Value Added Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme. Only Grades will be provided.**

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –I
Financial Accounting
Course Code: BCRL-1093

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet) and will get knowledge to prepare voyage accounts as well.

CO3: gain in-depth knowledge of preparing Consignment accounts in the books of consignor and consignee and get knowledge for preparing Joint Venture accounts as well.

CO4: learn allocation of various expenses and incomes under Departmental Accountsand preparation of Branch Accounts under different methods.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –I

Financial Accounting

Course Code: BCRL-1093

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:
Eight questions of equal marks (14 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Introduction –Nature of financial Accounting –scope–objects–limitations– Accounting concepts and conventions.
Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance
Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Unit II

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements **Voyage Accounts–** Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Unit III

Joint Venture – Meaning, types, determination of profits under different methods.
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

Unit IV

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure– Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.
Branch Accounts –Features–Objects–Types of branches–Dependent branches– Account Systems–Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, “Financial Accounting”, 2009, Vikas PublishingHouse, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rdEdition, 2008,Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2ndEdition,2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –I

Business Organisation

Course Code: BCRL-1094

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: understand meaning, importance and social responsibility of business organisation.

CO2: gain in-depth knowledge of different forms of organization.
CO3: learn about the factors to be considered while deciding location of a business.
CO4: develop an awareness of business combinations and trade associations along with their working.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –I
Business Organisation
Course Code: BCRL-1094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:
Eight questions of equal marks (14 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Business: Meaning and types – profession – meaning and importance of business organization. Social Responsibilities of Business – Business Ethics.

Unit II

Forms of Business organization – Sole Trader – Partnership – Joint Hindu Family – Joint Stock Companies – Co–Operative Societies – Public Utilities And Public Enterprises.
Public Sector Vs. Private Sector

Unit III

Location of industry – Factors influencing location – size of industry – optimum firm – advantagesof large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Unit IV

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.
Business Combination – Causes – Types – Effects of Combination in India.
Trade association –Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. “Fundamentals of Business Organisation and Management”, 1980, SultanChand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., “Business Organisation and Management”, 2009, PearsonEducation, New Delhi
3. Talloo, T.J., “Business Organisation and Management”, 2008, Tata McGraw HillCompany, New Delhi
4. Basu, C.R., “Business Organisation and Management”, 2010, Tata McGraw Hill Company,New Delhi
5. Singla, R.K., “Business Organisation& Management”, 2011, VK (India) Enterprises, NewDelhi

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Advanced Financial Accounting
Course Code: BCRL-2093

Course Outcomes

After the successful completion of this course, students will be able to –

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method. They will also understand the different types of provisions and reserves.

CO2: understand the concept of single-entry system and will also be able to differentiate between Hire Purchase and Instalment payment system.

CO3: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner.

CO4: prepare accounts under dissolution of partnership.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Advanced Financial Accounting
Course Code: BCRL-2093

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:
Eight questions of equal marks (14 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Depreciation: Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.
Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Unit II

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only).
Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Unit III

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner

Unit IV

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupt, S.C., "Advanced Accountancy" 2017. S. Chand & Co. New Delhi.
2. Gupta, R. L & Radheswamy. M. "Advanced Accountancy" Vol. I & II 2009. S Chand & Co. New Delhi.
3. Maheshwari, S.N. Maheshwari, S.K. & Maheshwari. S.K. "Advanced Accountancy" 11 Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Commercial Law
Course Code: BCRL-2094

Course Outcomes:

After the successful completion of this course, students will be able to–
CO1: have an in-depth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO2: know about legal provisions affecting the contracts of indemnity, guarantee, bailment, pledge and agency along with their implications.

CO3: to understand the legal frame work governing relationship between buyer and seller.
CO4: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Commercial Law
Course Code: BCRL-2094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:
Eight questions of equal marks (14 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

The Indian Contract Act, 1872: Contract – Meaning, Characteristics and kinds, Essentials of Valid Contract –Offer and Acceptance, Consideration, Contractual Capacity, Free Consent. Discharge of Contract – Modes Of discharge, Breach of Contracts and its Remedies.

Unit II

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge
Contract of Agency

Unit III

The Sale of Goods Act, 1930: Contract of sale, meaning and difference between sale and agreement to sell.

Conditions and warranties: Transfer of ownership in goods including sale by non–owners, Performance of contract of sale.

Unpaid seller: Meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV

The Limited Liability Partnership Act, 2008: Foundation of LLP in India; Structure of an LLP; Procedure for Formation of LLP in India; LLP versus Sole Proprietorship; LLP versus Conventional Partnership; LLP versus Joint Stock Company.

The Competition Act: Competition Commission: Aim and Objectives; Important Provisions.

Suggested Readings:

1. Singh, A., “Principles of Mercantile Law”, (2011), Eastern Book Co.
2. Tulsian, P. C., “Business Laws”, 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “Business Law”, 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, “Business Law”, National Publishing House, New Delhi.
5. Chadha, P. R., “Business Law” Galgotia Publishing Company, New Delhi.

   Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Course Outcomes

After completion of this course, students will be able to:

CO1: learn about the basics of Accounting and Computerized Accounting in Tally Prime Software.
CO2: create Company in Tally Prime and record transactions in the software.
CO3: create Inventory Groups, Items and categories and will be able to prepare inventory records along with recording of financial transactions.
CO4: learn about the display of different types of Financial Statements in Tally Prime.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Time: 3 Hours	**Max. Marks: 50**
L-T-P	**Practical: 35**
0-0-2	**CA: 15**

Instructions for Paper Setters: The Students will prepare Practical file on the topics give in the syllabus. The examiner will evaluate the students on the basis of their performance in Practical Exam and Viva- Voce related to topics in the syllabus.

This workshop is designed to acquaint students with the skill to record transactions in Tally Prime Software and provide a solid foundation for a career in accounting. In this workshop students will learn about the following topics:

- **Basics of Accounting:** Introduction to accounting, Accounting Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source documents for Accounting
- **Fundamentals of Tally Prime:** Downloading and Installation of Tally Prime and Steps to Create a Company, Shut a Company, Alter and Delete a Company.
- **Chart of Accounts:** Groups in tally prime & their Creation, Alteration and Deletion. Ledgers in Tally Prime & their Creation, Alteration and Deletion.
- **Creating Inventory Masters:** Creation of Unit of measure, Stock Groups and Stock Items, Stock Category
- and Godowns.
- **Vouchers:** Types of Accounting Vouchers and Recording of daily transactions in Accounting Vouchers.
- **Financial Reports in Tally Prime:** How to Display Trading and Profit and Loss Account, Balance Sheet, Trial Balance, Cash Flow and Fund Flow Statement, Ratios, Stock Summary.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Course Title: Company Law
Course Code: BCRL-3093

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration.
CO2: draft the required documents like MOA and AOA and learn the mode to register and fill the documents online.
CO3: have a clear conceptual understanding about the powers, duties and legal position of directors CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Course Title: Company Law
Course Code: BCRL-3093

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

Formation of company–Promoters, their legal position, pre–incorporation contract and provisional contracts.

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building

UNIT-II

Share Capital – Issue, allotment and forfeiture of share, Dematerialization of share, transmission of shares, buyback.

Members and shareholder –Rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

UNIT-III

Management –Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration. **Winding up**–concept and modes of winding up

UNIT-IV

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J.P,"An Easy Approach to Corporate Laws",2010,Ane Books Pvt Ltd,New Delhi.
2. Puliani R. and Puliani, M., "Bharat's Manual of Companies Act and Corporate Laws",2011,Bharat Law House, New Delhi.
3. Ramaiya, A., "A Ramaiya's Guide to Companies Act", 17thEdition, 2011, Lexis Nexis Butter worths Wadhwa, Nagpur.
4. Kannal,S.,&V.S.Sowrirajan,"CompanyLawProcedure",Taxman'sAlliedServices(P) Ltd., New Delhi (Latest Edn).
5. Singh,Harpal,"Indian Company Law",Galgotia Publishing, Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Course Title: Functional Management
Course Code: BCRL-3094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of management.
CO2: have complete knowledge about the functions of management.
CO3: have a clear conceptual understanding about the powers, duties and legal position of directors
CO4: grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Course Title: Functional Management
Course Code:BCRL-3094

Time: 3 Hours	**Max.Marks:100**
Hours Per Week	
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks.

UNIT-I

Management :Introduction–Meaning,natureandcharacteristicsofManagement–Scopeand functional areas of management – Management as a science, art or profession– Management & Administration – Principles of management – Social responsibility of Management and Ethics.

UNIT-II

Personnel Management: Meaning, Significance &Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker's participation in Management.

UNIT-III

Marketing Management: Concept of Marketing, Functions of Marketing,
Marketing Research: Meaning and Techniques, Advertising and Salemanship.

UNIT-IV

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management,
Production Management: Functions, Production Planning and Control,Quality Control.

Suggested Readings:

1. Stoner,J.Freeman,R.&Gilbert,D.,"*Management*",1995,PrenticeHallofIndia.
2. Koontz,H.,"*PrinciplesofManagement(AscentSeries)"*,2004,TataMcGrawHillPublishing.
3. Robbins,S.P.andCoulter,M.,"*Management*",9thEdition,2008,PrenticeHallofIndia.
4. RobbinsS.P.&DecenzoD.,"*FundamentalsofManagement:EssentialConceptsandApplications*", Third Edition, 2000, Pearson Education.
5. Weihrich,H.andkoontz,H.,"*EssentialsofManagement:An*international*Perspective*",2009, Tata McGraw Hill, New Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Corporate Accounting
Course Code: BCRM-3095

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares. They will also learn to prepare final accounts.
CO2: understand meaning of amalgamation, its types and its accounting treatment.
CO3: learn about the concept of NPAs in banking companies and preparation financial statements of banking companies.
CO4: get in-depth knowledge about books of accounts required to be maintained by Insurance Companies in India.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Corporate Accounting
Course Code: BCRM-3095

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory:50**
	Practical:20
2-0-2	**CA:30**

Instructions forthe Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A- D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from
any Section. Each question will carry 10 marks.
Note:The candidates are allowed to use[Non–Scientific]calculator.

UNIT-I

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares

Debentures– Issue and Redemption of Debentures

UNIT-II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

UNIT-III

Bank Accounts– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non–Performing Assets (NPA) – preparation of Profit and Loss Accounts andAsset classification – Balance sheet

UNIT-IV

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value,paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Practical:
Viva-voce on the basis of Project File will also be conducted by the Examiner.

Division of marks

Project File	10 marks
Viva Voce	10 marks

Suggested Readings:

1. Shukla,M.C.,GrewalT.S.andGuptaS.C:“CorporateAccounting”,2008,S.ChandandCo.,NewDelhi.
2. GuptaR.L,andRadhaswamyM,“CorporateAccounting”,1999,SultanChandandSons,NewDelhi.
3. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.Pand NarangK.L.,“FinancialAccounting”,2011,KalyaniPublishers,NewDelhi.
5. MaheshwariS.N.,andMaheshwari S.K.,“CorporateAccounting”,2009,VikasPublication,NewDelhi.
6. Goyal V.K.,“CorporateAccounting”,2009,ExcelBooks,NewDelhi.
7. GuptaN.andSharmaC.,“CorporateAccounting”,2ndEdition,2009,AneBooksPvtLtd,NewDelhi

Note: Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Course Title: Computer Based Accounting
Course Code: BCRM-3090

On successful completion of this course, students will be able to:

CO1 :Understand the concepts of Computerised Accounting Groups and Accounting Package.

CO2: Learn about the creation and implementation of RDM for financial accounting and SQL to retrieve data and generate accounting information.

CO3: Know about the preparation and online finalization of accounts through TALLY, ERP 9.0

CO4: Become conversant with Accounts Masters and preparation and compilation of complete balance sheet of organizations.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –III
Course Title: Computer Based Accounting
Course Code: BCRM-3090

Time: 3 Hours	**Max.Marks:100**
Hours Per Week	**Practical:20**
L-T-P	**Theory:50**
2-0-1	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.

Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks

UNIT-I

Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.

Accounting as an Information System: Importance of system approach for Accounting.

UNIT-II

General Role of Computers in Accounting: Important aspects of Computer Accounting, Types of Accounting Software.

UNIT-III

Starting with Tally: Tally server for single user,Tally for Multi–User.
Activating Tally for Single User: For users connected to the internet, for users not connected to the Internet
Activating tally for Multi–User: Tally License server
New Features of tally,Installation of Tally, Running Tally

UNIT-IV

Items on the tally screen: Gateway of Tally, Direct Command area, The Buttons, create a Company–Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control

SuggestedReadings:

1. Firewall,,“ComputerAccounting”,2006,LakshmiPublications
2. Rajaraman,V.,“IntroductiontoInformationTechnology”,2013,PHI.
3. Bharihoka,Deepak,“FundamentalsofInformationTechnology”,2009,ExcelBook.
4. Madan,Sushila,“ComputerApplications”,2007,MayurPaperbacks,NewDelhi.
5. J.L. Boockholdt, “ Accounting Information System”: Transaction Processing and Control,1998, Irwin Mcraw–Hill.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV

Goods and Services Tax
Course Code: BCRL-4093

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: know about the various concepts of goods & services tax.
CO2: understand the Registration procedure and supply under GST.
CO3: understand the concepts of computation of GST tax liability and Input tax credit.
CO4: prepare and file GST returns and know about GST portal

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV

Goods and Services Tax
Course Code: BCRL-4093

Time: 3 Hours	**Max.Marks:100**
Hours Per Week	
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.

Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks

SECTION-A

GST Act 2017: Overview, Constitutional aspects, Implementation, Laibility of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

SECTION-B

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.
Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

SECTION-C

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes ,e-waybill.
Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.

SECTION-D

Returns: various returns to be filed by the assesses.
GST Portal: Introduction,GSTEco-system, GST Suvidha Provider(GSP),Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann‟s GST Manual2017.Taxman,Publications(P)Ltd.
2. DateyV.S.,Taxmann‟s GST Ready Reckoner Taxman, Publications(P)Ltd.
3. GuptaS.S.,GST-Howtomeetyourobligations2017.Taxman,Publications(P)Ltd.
4. www.cbec.gov.in

Note: Latest edition of textbooks to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV

Principles and Practices of Auditing

Course Code: BCRL-4094

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: know about the various concepts and techniques of auditing
CO2: understand the need of auditing in various ways.
CO3: understand the concept of vouching and verification.
CO4: determine the qualities of a good auditor

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV
Principles and Practices of Auditing
Course Code: BCRL-4094

Time: 3 Hours	**Max.Marks:100**
Hours Per Week	
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.

Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks

UNIT-I

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit –Audit planning – qualities of auditor–advantages and limitations of audit.

UNIT-II

Internal Control , Internal Check and Internal Audit: Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

UNIT-III

Audit Procedure: Vouching–definition–features–examiningvouchers–VouchingofCashbook – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

UNIT-IV

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications –Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit : Tax audit and Management audit–Recent Trends in Auditing

Suggested Readings:

1. Jha,A.,"AStudentsGuidetoAuditing",2012,TaxmannPublicationsPvtLtd.,NewDelhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar,P.,"PrinciplesandPracticeofAuditing",2004,SultanChandandSons,NewDelhi.
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standard, " ICAI, New Delhi.
5. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc–Graw Hill PublishingCo. Ltd., New Delhi.
6. Ghatalia,S.V.:"PracticalAuditing,"2005,AlliedPublishersPrivateLtd.,NewDelhi

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV
Course Title-Cost Accounting
Course Code: BCRL-4095

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation, concept of cost, cost elements and determine cost of material.
CO2: Explain the basic concepts of labour and overhead costs are determined and its ascertainment & allocation.
CO3: understand the concept of activity based costing, prepare reconciliation statement, evaluation of unit costing, job, batch, contract and process costing.
CO4: Assess how cost-volume-profit are related and Break- even point, Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2025-26
Semester –IV
Course Title-Cost Accounting
Course Code: BCRL-4095

Time: 3 Hours	**Max.Marks:100**
Hours Per Week	
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively.

Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section.The fifth question may be attempted from any Section. Each question will carry 14 marks

UNIT-I

Introduction: Concept of Cost, Costing, Cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of Cost Accounting, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting, Cost Unit & Cost Centre,

Elements of Cost: Material, Labour and other Expenses, Classification of Cost.

UNIT-II

Unit Costing : Types of Costs and Preparation of Cost Sheet

Contract Costing: Meaning, Features and Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress.

Reconciliation of Cost & Financial accounts

UNIT-III

Process Costing: Meaning, Features, Normal and Abnormal Loss/ Gains ,Inter process profits and equivalent production. **Budget and Budgetary Control**: Definition, Meaning and objectives of Budgetary Control Advantages and disadvantages of Budgetary Control, Types of budgets.

UNIT-IV

Marginal Costing: Meaning and various concepts-Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety, Managerial Applications.

Standard Costing :Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing

Variance Analysis: Material, Labour and Overheads Variance sonly.

Suggested Readings:

1. H.J.Wheldon :Cost Accounting & Costing Method
2. N.K.Prasad: Cost Accounting
3. Lall.B.M., and I, C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
4. Khan,M.Y.andJainP.K.,“Costaccounting”,1stedition(2003),TataMcGrawHill
5. Drury,Colin,“Management and cost accounting,”6th edition(2004),Thoms on Learning
6. Saxena and Vashist,“Cost Accounting”,Sultan Chand and Sons.

Note : Latest edition of textbooks to be followed.