

# **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 - VI)**

**Session: 2025-26**



**The Heritage Institution**

**KANYA MAHA VIDYALAYA JALANDHAR**

**(Autonomous)**

## **B.Com**

### **Bachelor of Commerce**

**Duration: 3 Years Level/4 Years Level**

### **Graduation Type: Degree**

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few. A student holding B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

#### **Programme Specific Outcomes**

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally.

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution.

PSO4: Process information by effective use of IT tools.

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis.

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting.

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self- confidence and awareness of general issues prevailing in the society.

**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	Credits	Total Credits	Marks				Examination time (in Hours)
			L-T-P	L-T-P		Total	Th	P	C A	
BCRL-1421	Punjabi (Compulsory)/	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1031	<sup>1</sup> Basic Punjabi/									
BCRL-1431	<sup>2</sup> Punjab History and Culture									
BCRL-1212	English Language Skills –I	AEC	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
USEP-0001	Entrepreneurship Mindset Level- I	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACF-1491	*Foundation Course	VAC	2-0-0	2-0-0	2	50	35	-	15	1
<b>TOTAL</b>					27	700				

**C- Compulsory**

**AEC- Ability Enhancement Course**

**DSC-Discipline Specific Course**

**SEC-Skill Enhancement Course**

**VAC- Value Added Course**

<sup>1</sup>Special paper in lieu of Punjabi (Compulsory)

<sup>2</sup>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)/  
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Credit Based Continuous Evaluation Grading System (CBCEGS)  
Session: 2025-26**

<b>Semester-II</b>										
<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Hours Per Week  L-T-P</b>	<b>Credits</b>	<b>Total Credits</b>	<b>Marks</b>				<b>Examination time (in Hours)</b>
						<b>Total</b>	<b>Th</b>	<b>P</b>	<b>CA</b>	
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2212	Appreciating English Literature-I	MDC	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
USEP-0002	Entrepreneurship Mindset Level- II	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACD-2161	Drug Abuse and Ethical Education	VAC	4-0-0	4-0-0	4	100	70	-	30	3
<b>TOTAL</b>					28	700				

**C-Compulsory**

**MDC-Multidisciplinary Course**

**DSC-Discipline Specific Course**

**SEC- Skill Enhancement Course**

**VAC- Value Added Course**

<sup>1</sup>Special paper in lieu of Punjabi (Compulsory)

<sup>2</sup>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)/  
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**Session: 2025-26**

<b>Semester-III</b>										
<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Hours Per Week L-T-P</b>	<b>Credits</b>	<b>Total Credits</b>	<b>Marks</b>				<b>Examination time (in Hours)</b>
						<b>Total</b>	<b>Th</b>	<b>P</b>	<b>C A</b>	
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi(Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 3212	English Language Skills–II	AEC	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
VACE -3221	*Environmental Studies (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	3
VACG-3532	* Gender Sensitization	VAC	2-0-0	2-0-0	2	50	35	-	15	2
<b>TOTAL</b>					<b>27</b>	<b>700</b>				

**C- Compulsory**

**AEC-Ability Enhancement Course**

**DSC-Discipline Specific 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**

<b>Semester-IV</b>										
<b>Course Code</b>	<b>Course Title</b>	<b>Course Type</b>	<b>Hours Per Week L-T-P</b>	<b>Credits</b>	<b>Total Credits</b>	<b>Marks</b>				<b>Examination time in Hours)</b>
						<b>Total</b>	<b>Th</b>	<b>P</b>	<b>C A</b>	
BCRL-4421 BCRL-4031 BCRL-4431	Punjabi(Compulsory) <sup>1</sup> Basic Punjabi <sup>2</sup> PunjabHistoryand Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4212	Appreciating English Literature-II	MDC	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
VACM-4502	Moral Education	VAC	2-0-0	2-0-0	2	50	35	-	15	1
<b>TOTAL</b>					<b>22</b>	<b>550</b>				

**C- Compulsory**

**DSC-Discipline Specific Course**

**MDC-Multi Disciplinary 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 OF THREE YEAR DEGREE PROGRAMME**  
**BACHELOR OF COMMERCE (Pass and Honours)**  
**Under Credit Based Continuous Evaluation Grading System(CBCEGS)**  
**SESSION: 2025 - 26**

Semester V										
Course Code	Course Name	Course Type	Hours Per Week	Credits	Total Credits	Marks				Examination Time (in Hours)
			L-T-P	L-T-P		Total	Th	P	CA	
BCRL5421 BCRL5031 BCRL-5431	Punjabi(Compulsory) <sup>1</sup> BasicPunjabi <sup>2</sup> Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5212	English(Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5093	Management Accounting	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5094	Direct Tax Law	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5095	Auditing	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5096 Option– B(I)	Banking Services Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5097 Option-B(II)	Insurance Services Management	C	4-0-0	4-0-0	4	100	80	-	20	3
SECJ-5551	*Job Readiness Course	AC	2-0-0	2-0-0	2	50	40	-	10	-
<b>Total</b>					<b>30</b>	<b>750</b>				

**SPECIALISATIONS:**

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

**A) ACCOUNTING & FINANCE**

BCRL-5096 Option– A(I)	Contemporary Accounting	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5097 Option- A(II)	Financial Market Operations	C	4-0-0	4-0-0	4	100	80	-	20	3

**B) BANKING & INSURANCE**

BCRL-5096 Option– B(I)	Banking Services Management	C	4-0-0	4-0-0	4	100	80	-	20	3
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BCRL-5097 Option-B(II)	Insurance Services Management	C	4-0-0	4-0-0	4	100	80	-	20	3
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**C) COMPUTER APPLICATIONS & E-BUSINESS**

BCRL-5096 Option-C(I)	Computer Based Accounting	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-5097 Option-C(II)	E-Commerce	C	4-0-0	4-0-0	4	100	80	-	20	3

**C-Compulsory**

**AC-Audit Course**

<sup>1</sup> **Special paper in lieu of Punjabi (Compulsory).**

<sup>2</sup> **Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.**

**\*Marks of these papers will not be added in total marks and only grades will be provided.**



**Kanya Maha Vidyalaya, Jalandhar (Autonomous)**  
**SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME**  
**BACHELOR OF COMMERCE (Pass and Honours)**  
**Under Credit Based Continuous Evaluation Grading System(CBCEGS)**  
**SESSION: 2025– 26**

Semester VI										
Course Code	Course Name	Course Type	Hours Per Week	Credits L-T-P	Total Credits	Marks				Examination Time (in Hours)
			L-T-P			Total	Th	P	CA	
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi (Compulsory) <sup>1</sup> BasicPunjabi <sup>2</sup> Punjab History and Culture	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6212	English (Compulsory)	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6093	Operations Research	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6094	Corporate Governance	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6095 Option-B(I)	Foreign Exchange Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6096 Option-B(II)	Risk Management and Insurance	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRP-6097	Workshop	C	0-0-4	0-0-2	2	50	-	40	10	3
<b>Total</b>					<b>26</b>	<b>650</b>				

**Specialisations:**

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

**A.) ACCOUNTING & FINANCE**

BCRL-6095 Option-A(I)	Portfolio Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6096 Option-A(II)	Financial Services	C	4-0-0	4-0-0	4	100	80	-	20	3

**B.) BANKING & INSURANCE**

BCRL-6095 Option-B(I)	Foreign Exchange Management	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6096 Option-B(II)	Risk Management and Insurance	C	4-0-0	4-0-0	4	100	80	-	20	3

**C.) COMPUTER APPLICATIONS & E–BUSINESS**

BCRL-6095 Option-C(I)	Window and Networking	4-0-0	4-0-0	4	C	100	80	-	20	3
BCRL-6096 Option- C(II)	E-Marketing	4-0-0	4-0-0	4	C	100	80	-	20	3

### C-Compulsory

<sup>1</sup> Special paper in lieu of Punjabi (Compulsory).

<sup>2</sup> Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab

B. Com (Pass & Honours) Semester V–VI

**(Two Years Course)**

The students will have to select one of the following groups having four papers each, of which Paper III in B.Com.(Hons.) Semester–V & Paper IV in B.Com.(Hons.) Semester –VI.

Each paper shall carry 100 marks. Total Marks will be 200.

**GROUP A BANKING (Selected)**

Course Code	Course Name	Course Type	Hours Per Week	Credits L-T-P	Total	Marks				Examination Time (in Hours)
			L-T-P			Total	Ext.		CA	
							L	P		
BCRL-5628 Option A(III)	Accounting for bankers	C	4-0-0	4-0-0	4	100	80	-	20	3
BCRL-6628 Option A(IV)	Bank Marketing	C	4-0-0	4-0-0	4	100	80	-	20	3

**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 Accounts and preparation of Branch Accounts under different methods.

**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**

**L-T-P**

**4-0-0**

**Max. Marks: 100**

**Theory: 70**

**CA: 30**

**Instructions for the Paper Setters:**

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 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. Each question will carry 14 marks.

**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 Publishing House, New Delhi.
2. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3<sup>rd</sup> Edition, 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”, 2nd Edition, 2007, Tata McGraw Hill.

**Note: Latest edition of text books to be followed.**

**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.

**Credit Based Continuous Evaluation Grading System (CBCEGS)**

**Session: 2025-26**

**Semester –I**

**Business Organisation**

**Course Code: BCRL-1094**

**Time: 3 Hours**

**L-T-P**

**4-0-0**

**Max. Marks: 100**

**Theory: 70**

**CA: 30**

**Instructions for the Paper Setters:**

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 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. Each question will carry 14 marks.

**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 – advantages of 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, Sultan Chand & Sons,



New Delhi.

2. Tulsian, P.C. and Pandey V., “Business Organisation and Management”, 2009, Pearson Education, New Delhi
3. Talloo, T.J., “Business Organisation and Management”, 2008, Tata McGraw Hill Company, 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, New Delhi

**Note: Latest edition of text books to be followed.**

**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.

**Credit Based Continuous Evaluation Grading System (CBCEGS)**

**Session: 2025-26**

**Semester –II**

**Advanced Financial Accounting**

**Course Code: BCRL-2093**

**Time: 3 Hours**

**L-T-P**

**4-0-0**

**Max. Marks: 100**

**Theory: 70**

**CA: 30**

**Instructions for the Paper Setters:**

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 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. Each question will carry 14 marks.

**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. NewDelhi.
2. Gupta, R. L & Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. NewDelhi.
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)/  
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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**

**L-T-P**

**4-0-0**

**Max. Marks: 100**

**Theory: 70**

**CA: 30**

**Instructions for the Paper Setters:**

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 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. Each question will carry 14 marks.

**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”, 2<sup>nd</sup> Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., “Business Law”, 5<sup>th</sup> 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**

**L-T-P**

**0-0-2**

**Max. Marks: 50**

**Practical: 35**

**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  
L-T-P  
4-0-0**

**Max.Marks:100  
Theory:70  
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”, 17<sup>th</sup> Edition, 2011, Lexis Nexis Butter worths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (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**

**L-T-P**

**4-0-0**

**Max.Marks:100**

**Theory:70**

**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, nature and characteristics of Management–Scope and 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 Salesmanship.

**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, Prentice Hall of India.
2. Koontz, H., "*Principles of Management (Ascent Series)*", 2004, Tata McGraw Hill Publishing.
3. Robbins, S. P. and Coulter, M., "*Management*", 9th Edition, 2008, Prentice Hall of India.
4. Robbins S. P. & Decenzo D., "*Fundamentals of Management: Essential Concepts and Applications*", Third Edition, 2000, Pearson Education.
5. Weihrich, H. and Koontz, H., "*Essentials of Management: 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  
L-T-P  
2-0-2**

**Max.Marks:100  
Theory:50  
Practical:20  
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 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 and Asset 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., Grewal T.S. and Gupta S.C.: “Corporate Accounting”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L. and Radhaswamy M., “Corporate Accounting”, 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “Advanced Accounting”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S. and Narang K.L., “Financial Accounting”, 2011, Kalyani Publishers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “Corporate Accounting”, 2009, Excel Books, New Delhi.
7. Gupta N. and Sharma C., “Corporate Accounting”, 2<sup>nd</sup> Edition, 2009, Ane Books Pvt Ltd, 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  
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**

**L-T-P**

**2-0-1**

**Max.Marks:100**

**Theory:50**

**Practical:20**

**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 10 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

**Suggested Readings:**

1. Firewall, “ComputerAccounting”,2006,LakshmiPublications
2. Rajaraman,V.,“IntroductiontoInformationTechnology”,2013,PHI.
3. Bharihoka,Deepak,“Fundamentals ofInformationTechnology”,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  
L-T-P  
4-0-0**

**Max.Marks:100  
Theory:70  
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**

**GST Act 2017:** Overview, Constitutional aspects, Implementation, Liability 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.

**UNIT-II**

**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.

**UNIT-III**

**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.

**UNIT-IV**

**Returns:** various returns to be filed by the assesses.

**GST Portal:** Introduction, GST E-co-system, GST Suvidha Provider(GSP), Uploading Invoices

**Suggested Readings:**

1. Taxmann: Taxmann's GST Manual 2017.Taxman, Publications(P)Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications(P)Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017.Taxman, Publications(P)Ltd.
4. [www.cbec.gov.in](http://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**

**L-T-P  
4-0-0**

**Theory:70  
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 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. 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**

**L-T-P**

**4-0-0**

**Max.Marks:100**

**Theory:70**

**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 only

**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”, 1<sup>st</sup>edition (2010), Prentice Hall, Delhi
4. Khan,M.Y.andJainP.K., “Costaccounting”, 1<sup>st</sup>edition(2003),TataMcGrawHill
5. Drury,Colin,“Management and cost accounting,”6<sup>th</sup>edition(2004),Thoms on Learning
6. Saxena and Vashist,“Cost Accounting”,Sultan Chand and Sons.

**Note : Latest edition of textbooks to be followed.**

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Management Accounting**  
**Course Code: BCRL-5093**

**Course Outcomes:**

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

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: Demonstrate Fun flow statement and application of ratio analysis.

CO3: Understand the concept and use of Cash flow statement, responsibility accounting and Activity based costing.

CO4: Understand the elements of managerial decision making, including planning, directing and controlling activities and exploring new market, Transfer pricing.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Management Accounting**  
**Course Code: BCRL-5093**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT-I**

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management Accounting, Recent Trends in Management Reporting.  
Analysis and Interpretation of Financial Statements: Meaning, Types and Methods of Financial Analysis, Comparative Statements, Trend Analysis, Common Size Statements.

**UNIT-II**

Ratio Analysis: Meaning, Nature, Uses and Limitations of Ratios  
Fund Flow Statements: Meaning and concept of Funds, Flow of Funds, Preparation of Funds Flow Statements –Uses and Significance

**UNIT-III**

Cash Flow Statement: Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statements as per AS–3 Norms  
Responsibility Accounting: Concept, Significance, Responsibility centers.  
Activity Based Costing: (General outline only)

**UNIT- IV**

Transfer Pricing – Meaning & Methods  
Managerial Decision Making with the help of C.V.P. Analysis, Fixation of Selling Price  
Exploring New Markets: Make or Buy, Key Factors, Product Mix – Operate or Shutdown

**Suggested Readings:**

1. Maheshwari, S.N., "Principles of Management Accounting", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., "Advanced Management Accounting", 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., "Management Accounting", 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., "Principles of Management Accounting", Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., "Management Accounting", 2013, S. Chand & Co. Pvt. Ltd., New Delhi
6. Sharma, R.K. and Gupta, S.K., "Management Accounting: Principles and Practices", 1996, 7<sup>th</sup> Edition, Kalyani Publishers Ltd., New Delhi

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Direct Tax Law**  
**Course Code: BCRL-5094**

**Course Outcomes:**

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

- CO1: understand the concept of Direct Tax Law and different terms used.
- CO2: have the knowledge of latest provisions of Income Tax Act regarding Salaries, House Property and Business or Profession.
- CO3: understand the concept of capital Gains and other sources regarding Assessment of Income
- CO4: compute tax liability of assessee.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Direct Tax Law**  
**Course Code: BCRL-5094**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT-I**

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

**UNIT-II**

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

**UNIT-III**

Income from Short term and long term capital gains; income from other sources

**UNIT-IV**

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; Deductions from the Gross Total Income of individuals, Tax Deduction at Source

**Suggested Readings:**

1. Singhanian, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", PragatiPrakashan, New Delhi.



**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Auditing**  
**Course Code: BCRL-5095**

**Course Outcomes:**

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

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems.

CO3: have comprehensive understanding of audit procedure

CO4: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V**  
**Auditing**  
**Course Code: BCRL-5095**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 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 – examining vouchers – Vouching of Cash book – 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., “A Student’s Guide to Auditing”, 2012, Taxmann Publications Pvt Ltd., New Delhi.
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., “Principles and Practice of Auditing”, 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: “Auditing and Assurance Standards”, ICAI, New Delhi.
5. Gupta, K., and Arora, A., “Fundamentals of Auditing,” 2008, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V., “Practical Auditing,” 2005, Allied Publishers Private Ltd., New Delhi

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Banking Services Management**  
**Course Code: BCRL-5096 Option- B(I)**

**Course Outcomes:**

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

- CO1: have Banking knowledge and skills together with techno-familiarity and customer-orientation.
- CO2: understand various services offered by banks including loans and advances, hire purchase, industrial finance etc.
- CO3: understand different types of negotiable instruments
- CO4: have in-depth knowledge of BASEL norms and regulatory framework

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester- V**  
**Banking Services Management**  
**Course Code: BCRL-5096 Option-B(I)**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT – I**

Banking Services – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services

**UNIT-II**

Banking Services – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

**UNIT-III**

Regulations for Banking Services – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

**UNIT-IV**

E – Banking Services – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards.

Banking Sector Reforms – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

**Suggested Readings:**

1. Khubchandani,BS, 'Practice and Law of Banking', Mac Millan India Ltd 2000.
2. Nanda, KC, 'Credit and Banking',Response Book, Sage Publications, 1999.
3. Sundram&Varshney, 'Banking and Financial System', Sultan Chand &Sons.
4. Gurusamy,S, 'Financial Services & System',2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, "Modern Banking", 2005, John Wiley and Sons Ltd

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Insurance Services Management**  
**Course Code: BCRL-5097 Option- B(II)**

**Course Outcomes:**

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

CO1: get detailed knowledge of insurance organization and management.

CO2: know about the role of insurance intermediaries in emerging markets.

CO3: understand the process of underwriting and claims acceptance.

CO4: know about the process of pricing of insurance products.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester - V**  
**Insurance Services Management**  
**Course Code: BCRL-5097 Option-B(II)**

**Time: 3 Hours**

**L-T-P**

**4-0-0**

**Max. Marks: 100**

**Theory: 80**

**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT – I**

Insurance Organization and Management – Organization forms in Life and Health insurance – Organizational structure – Life insurers management and Office administration – Insurance Documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

**UNIT-II**

Role of Insurance Intermediaries in Emerging Markets – Agency Regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

**UNIT – III**

Underwriting and Claims – Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors – Opportunity to appeal – Considerations in deriving gross premiums –Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

**UNIT-IV**

Pricing of Insurance Products – Impact of Legislation and Competition on Pricing – Taxation and Policies – Market related policies – Cost Consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

**Suggested Readings:**

- 1.Kenneth Black Jr., Harold D. Skipper.Jr: “Life and Health Insurance”,2000, PearsonEducation.
- 2.Kenneth black Jr., Harold D. Skipper.Jr: “Life and Health Insurance”, Response Books.
- 3.Srinivasan,DC and Shashanksrivastava: “Indian Insurance Industry”, 2003, New centuryPublications.
4. Julia Holyoake & Bill Weiper: “Insurance”,2007, CIB publications, Delhi.
5. Ganguly, Anand ”Insurance Management”,2001, New Age Publications.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V(HONOURS)**  
**Accounting for Bankers**  
**Course Code: BCRL-5628 Option: A (III)**

**Course Outcomes:**

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

CO1: Understand the various services offered and various risks faced by banks

CO2: develop conceptual understanding of fundamentals of financial Accounting system and to impart skills in accounting for various kinds of business transactions

CO3: Learn the concepts and process of credit and risk management. To acquire conceptual knowledge of basic concepts and practices of banking. To prepare final accounts of Banking Companies as per Banking Regulation Act. (Profit & Loss Account and Balance Sheet).

CO4: learn about the preparation of accounts in case of hire purchase and installment system, joint venture, consignment, not for profit organisation, single entry system. Also, recording in case of share capital.



**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –V (HONOURS)**  
**Accounting for Bankers**  
**Course Code: BCRL-5628 option: A (III)**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT-I**

Basics of Business Mathematics–Calculation of Simple Interest and Compound Interest – Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest–Calculation of Annuities – Calculation of provisions for NPA and risk weights for Basel II –Interest calculation using products / balances  
Capital Budgeting – Discounted cash flow – net present value – pay back methods  
Depreciation – different types – methods of calculation.

**UNIT-II**

Accounting in Banks / Branches–Definition & Scope and Accounting Standards–Nature and purpose of accounting; historical perspectives–Origins of accounting principles–accounting standards and its definition and Scope.  
Record keeping basics – Account Categories – Debit and Credit Concepts – Journalizing – Maintenance of Cash / Subsidiary Books and Ledger –Trial Balance  
– Adjusting and Closing Entries – Day Book and General Ledger Posting

**UNIT-III**

Bank Accounting and Balance Sheet–Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger  
– Branch v/s Bank Accounts  
Bank Balance Sheet Structure – accounts – categories – Assets, Liabilities and Net worth Components.  
Accounting for NPA / Provisioning / Suit Filed Accounts.  
Preparation of Final Accounts – Final Accounts of Banking Companies, Disclosure requirements

**UNIT-IV**

Other Accounts–Company accounts – classes of Share Capital – issue/ forfeiture of Shares –issue of Bonus Shares.  
Bank Reconciliation Statement – Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture – Special Accounts – Leasing and Hire – Purchase Company accounts – Accounts of Non – Trading Concerns – Accounting from incomplete records – Receipts and Payments Account – Income and Expenditure Account, Ratio Analysis.

**Suggested Readings:**

1. IBF, "Accounting and Finance for Bankers:(For JAIIB Examinations)", 2008, Macmillan Publishers
2. Morton, D. Walter, "Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan", 2011, Biblio Bazaar Neal,E Virgin, "Modern Bankingand Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting", 2010, Biblio

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –VI**  
**Operations Research**  
**Course Code: BCRL-6093**

**Course Outcomes:**

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

CO1: have conceptual understanding of Operations Research, LPP and their practical relevance.

CO2: Have comprehensive understanding of various quantitative techniques like Assignment, Transportation, etc.

CO3: understand the usage of PERT and CPM in solving the complex problems which are beyond the control of management.

CO4: have comprehensive understanding of inventory control, game theory and there applications in competitive situations.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester –VI**  
**Operations Research**  
**Course Code: BCRL-6093**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 16 marks.

**UNIT-I**

Basics of Operational Research – Development, Definition Characteristics, Significance, Scope, Limitations Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, Graphical Method of Solution, Simplex method, Big-M Method, Two Phase Simplex Method

**UNIT-II**

Transportation Model – Assumptions, Formulation and Solution of Transportation Models Assignment Problems: Definition of Assignment Model, Hungarian Method of Assignment, Travelling Salesman Problem

**UNIT-III**

Game Theory – Theory of Games, Characteristics of Games, two persons zero sum games, Pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games)

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel Poisson Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model

**UNIT-IV**

Net Work Analysis in Project Planning: Project Planning Scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

**Suggested Readings:**

1. G. Srinivasan (2008) Operations Research: Principles And Applications, Phi Learning
2. KantiSwarup, Man Mohan and P.K Gupta Operation Research, Sultan Chand & Sons, New Delhi
3. Frederick S. Hillier (2009) Introduction to Operations Research, McGraw-Hill Higher Education; 9<sup>th</sup> edition
4. Panneerselvam, R. (2009) Operations Research, 2nd Edition Phi Learning
5. V.K.Kapoor (2013) Operations Research: Quantitative Techniques for Management Sultan Chand & Sons, New Delhi

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Corporate Governance**  
**Course Code: BCRL-6094**

**Course Outcomes:**

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

CO1: explain and evaluate the role of business ethics and models of corporate governance in maintaining the stability of markets.

CO2: explain and evaluate the role of audit in Corporate Governance.

CO3: compare and contrast approaches to corporate governance internationally.

CO4: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Corporate Governance**  
**Course Code: BCRL-6094**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 16 marks.

**UNIT-I**

Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics, Models of Corporate Governance

**UNIT-II**

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

Major Corporate Scandals: Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Sahara Scam, Maharashtra Cooperative Bank Scam

**UNIT-III**

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999

**UNIT-IV**

Euro shareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003(UK)

### **Suggested Readings:**

1. Murthy, K.V. Bhanu and Krishna, U., “Politics Ethics and Social Responsibilities of Business”, 2009, Pearson Education, New Delhi.
2. Sharma, J. P., “Corporate Governance, Business Ethics & CSR”, 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., “Corporate Governance” (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., “Corporate Governance—Principles, Policies, and Practice”, (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., “Business Ethic” (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., “Business Ethics, Principles and Practices”, (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., “Corporate Responsibility—A Critical Introduction”, 2008, Oxford University Press.



**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Foreign Exchange Management**  
**Course Code: BCRL-6095 Option-B(I)**

**Course Outcomes:**

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

CO1: understand how the Foreign Exchange Market operates.

CO2: understand the concept of futures in managing foreign exchange risk.

CO3: create an understanding of swap market.

CO4: able to identify various exchange rate risk such as political, economic risk etc.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Foreign Exchange Management**  
**Course Code: BCRL-6095 Option-B(I)**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT – I**

Foreign Exchange Management: meaning, functions and importance of foreign exchange, structure and participants of Forex Market, Foreign Exchange Market of India

The main theories which seek to explain exchange rate behavior. Forecasting exchange rate movements, Different exchange rate arrangements and government intervention

**UNIT-II**

Financial Fragility and Systemic Risk the main causes of financial. Fragility and systemic risk Financial sector adjustments in response to financial booms and busts since 1980

Introduction to Futures– an overview of financial futures markets, including the types of contracts available – futures terminology and concepts, and futures pricing and behavior – cost of carrying and expectations approach – Uses of futures for hedging, arbitrage and speculation.

**UNIT – III**

Swaps Development of the swaps market– Characteristics and uses of swap products, interest rate and currency swaps– Legal and regulatory issues

## **UNIT-IV**

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk , Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps – Short-term Interest Rate Risk Management

### **Suggested Readings:**

1. C. Jeevanandam “Foreign Exchange, Concepts, Practices & Control”, 2012 Sultan Chand & Sons
2. Luc Soenen: “Foreign Exchange Management”, 1999, McGraw–Hill Primis Custom Publishing.
3. Fatemi, Khosrow: “Foreign Exchange Issues, Capital Markets and International Banking in the 1990's”, 2012, Taylor& Francis Publishers.
4. Walton, L E: “Foreign Trade and Foreign Exchange”, Macdonald & Evans. London.
5. Daigler, R.T: “Managing Risk with Financial futures”, 2000, Ashgate Publishing Limited

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Risk Management and Insurance**  
**Course Code: BCRL-6096 Option-B(II)**

**Course Outcomes:**

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

CO1: identify different types of risk and learn about commercial risk management applications.

CO2: learn about workmen compensation and risk financing.

CO3: get knowledge about retirement planning and annuities schemes offered by insurance companies.

CO4: understand the regulatory framework of insurance in India.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Risk Management and Insurance**  
**Course Code: BCRL-6096 Option B (II)**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT – I**

Risk and Risk Management Process – Concept of Risk – Risk vs. Uncertainty – Types of Risks – Risk Identification – Evaluation – Risk Management Objectives – Selecting and Implementing Risk Management Techniques.

Commercial Risk Management Applications– Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance

**UNIT-II**

Workers' Compensation and Risk Financing

Personal Risk Management Applications– Property – Liability–Risk Management for Auto Owners – risk management for homeowners

**UNIT – III**

Risk Management Applications–loss of Life–Loss of Health– Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning

**UNIT-IV**

Risk management environment– industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India

**Suggested Readings:**

1. Rejda, George E: “Principles of Risk Management and Insurance”, 2011, Pearson Education.
2. McNamara: “Principles of Risk Management and Insurance”, 2007, Addison–Wesley
3. Dorfman: “Introduction to Risk Management and Insurance”, 2012, Prentice Hall.
4. Williams and Heins, “Risk Management and Insurance”, 1998, McGraw Hill Pub.
5. Gupta, PK, “Insurance and Risk Management”, 2009, Himalaya Publishing.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Workshop**  
**Course Code: BCRP-6097**

**Course Outcomes:**

**Goods and Services Tax**

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

- CO1: Understand the online services available on GST portal.
- CO2: gain an insight on the recording and analyzing the transactions for compliance under GST.
- CO3: learn the procedure to register online under GST.
- CO4: understand concept of online payment of GST, upload invoices and the filing of return under GST.

**Income Tax & E-Filing**

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

- CO1: learn the basic concepts of the Income Tax Act, 1961 and its various amendments. CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income.
- CO3: learn the concepts of filing of income tax return and submit tax documents by using internet.
- CO4: get insights to information technology in income taxation and tax Deduction.

**Basics of Stock Market**

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

- CO1: learn the concepts of Accounting under GST and computation of GST tax liability.
- CO2: understand the concepts of Reverse charge Mechanism and Composition scheme.
- CO3: understand the concepts of GST.
- CO4: learn the TCS Implications in case of E Commerce Transactions in GST.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI**  
**Workshop**  
**Course Code: BCRP-6097**

**Time: 3 Hours**

**L-T-P**

**0-0-2**

**Max. Marks: 50**

**Theory: 40**

**CA: 10**

**Following three options shall be given to students out of which a student has to opt any one:**

- 1. Workshop on Goods & Services Tax (GST)**
- 2. Workshop on Income Tax & e-filing**
- 3. Workshop on Basics of stock Market.**

This paper carries 50 marks Evaluation will be done by the external examiner. The examination will be conducted by internal examiner/examiners depending upon options offered. The students shall be required to maintain a file containing various documents related to the particular workshop chosen by them which will be verified by the external examiner. The Division of marks shall be 30 for practical and 20 for Viva.

**The Contents of the three workshops is as follows:**

**Workshop on Goods & Services Tax (GST)**

- Accounting in GST
- Computing GST Tax
- Applicability of CGST, IGST, SGST, UTGST on Different Transactions and adjustment of credit. Preparation of GST PMT Registers
- Reverse Charge mechanism
- TCS and Reverse Charge Implications in case of E Commerce Transactions in
- GST Billing and Invoicing in GST
- Composition Scheme in GST

**Workshop on Income Tax & e-filing**

- Applying for PAN
- E-Filing ITR for Salaried Individuals.
- Advance Tax Computation both for individuals & firms E-Filing ITR for Small Proprietorship Business.
- Deductions and E-Filing ITR for Partnership Business
- Filing Challans related to self-assessment Tax, Advance Tax.
- TDS Accounting, e-payment of challan 281, Return form 260, Checking form 26AS. Issue of Certificate, Concept of 15G & 15H forms.
- Payroll Processing

**Workshop on Basics of stock Market**

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management. Depositories-Introduction, Role, Importance, Dematerialization,
- DEMAT Account-Account Opening Formalities, Expenses. Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental analysis and Technical analysis. Understanding Business News Channels.
- Trading at Stock Exchange- Live Online trading, Clearing & settlement, Contract Note & Trading costs.

**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI(HONOURS)**  
**Bank Marketing**  
**Course Code: BCRL-6628 Option A (IV)**

**Course Outcomes:**

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

CO1: Understand the significance of bank marketing in the global economy.

CO2: highlight the importance of understanding consumer behavior in bank marketing.

CO3: Understanding different types of products and services along with their pricing strategies.

CO4: focus on decision making aspects and implementation of decisions in sales and distribution



**Session: 2025-26**  
**Bachelor of Commerce (Pass and Honours) Semester-VI (HONOURS)**  
**Bank Marketing**  
**Course Code: BCRL-6628 Option A (IV)**

**Time: 3 Hours**  
**L-T-P**  
**4-0-0**

**Max. Marks: 100**  
**Theory: 80**  
**CA: 20**

**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 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. Each question will carry 16 marks.

**UNIT-I**

Introduction of Marketing and Key Concepts–Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning– Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution The art of Customer Service as applied to banking

**UNIT-II**

Customer Behaviour in Banking, Banking Consumer and Market Segmentation– Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking– types of data–primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking

**UNIT-III**

Bank's product strategy–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between product and service , The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand , Break Even Analysis, Different types of products and keyvariables.

**UNIT-IV**

Banking Promotion Strategy– The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients–Meaning of corporate clients, relationship and transaction banking, bank organisation for large corporate clients

**Suggested Readings:**

1. Chacko, Oommen and Grewal, Rajendra, "Marketing of Banking Services", 2003, MacMillan India Ltd
2. Bank Marketing Association, "Bank Marketing", 1990, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, "Effective bank marketing: issues, Technique.

