

**B.COM, III**  
**(PAPER – I)**  
**CORPORATE ACCOUNTING (C-301)**

**Objective**

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

**Course Input**

- Unit I:** Issue of Shares and Debentures: Issue, Forfeiture and re-issue of shares, Redemption of preference shares; Issue and redemption of debentures
- Unit II :** Accounting for special issue : Bonus issue, Employee's stock option plan, Buy back of shares.
- Unit III :** Valuation of goodwill and shares, Underwriting of shares .
- Unit IV:** Final accounts :As per latest format Prescribed under companies Act, 2013.
- Unit V:** Consolidated balance sheet of holding companies with one subsidiary only.

**PAPER – II**  
**AUDITING (C-302)**

**Objective**

This course aims at imparting knowledge about the principal and methods or auditing and their applications .

**Course Inputs**

- Unit I :** Introduction: Meaning and objective of auditing; Types of audit; Audit programme; Audit notebooks; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking; Internal check system; Internal audit and Internal control.
- Unit II:** Audit Procedure: Vouching; Verification of assets and liabilities.
- Unit III:** Audit of companies: Company auditor appointment, Powers, Duties and Liabilities. Removal of auditor as per provision of the companies Act 2013
- Unit IV:** Auditor's report-clean report and qualified report.
- Unit V:** Recent trends in auditing: Nature and significance of cost audit; Tax audit, management audit.

**PAPER – III**  
**PRINCIPLES OF MARKETING (C-303)**

**Objective** The objective of this course is to help students understand the concept of marketing and its applications.

**Course Inputs**

**Unit I.** Introduction: Nature and scope of marketing; Importance of marketing as a business function and in the economy; Marketing concept: Traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

**Unit II.** Consumer Behavior and market Segmentation: Nature, Scope, And significance of consumer behavior; Market segmentation- concept and importance; Bases for market segmentation.

**Unit III.** Product: Concept of product, Consumer and industrial goods, Product planning and development; Packaging. Role and Functions; Brand name and trade mark; After sales service; Product life cycle concept.  
Price : Importance of price in the marketing mix; Factors affecting Price of a product/service; Discounts and rebates.

**Unit IV.** Distributions channels and physical Distribution: Distribution channels- Concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler. Promotion Methods of promotion; Optimum Promotion mix; Advertising media-their relative merits and limitation; Characteristics of an effective advertisement; Personal Selling as a career.

**Unit V.** International Marketing: Nature, Definition and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment –external and internal.

**Identifying and selecting foreign market:** Foreign market entry mode decisions.

**PAPER – IV**  
**ECONOMIC LAWS (C-304)**

- Objective**      It will provide a basic knowledge of Economic laws to the learners.
- Unit I:**            Securities Laws: SEBI Act, 1992; Depositories Act. 1996.
- Unit II:**            Environmental Laws: The Environment Protection Act, 1986; water (Prevention & control of pollution) Act, 1974, Air (Prevention control of Pollution) Act, 1981; NGT Act, 2010
- Unit III.**           IPR Laws: Trade Mark Act, 1999; Patents 1970 The designs Act 2000; Indications of Goods (Registration & Protection) Act, 1999; copy right Act, 1957
- Unit IV:**           Foreign exchange & Anti-corruption Laws: FEMA 1999; Prevention of Money Laundering Act, 2002.
- Unit V:**            Industrial Laws: Factoreis Act 1948 ; Industrial Disputes Act, 1947.

**PAPER – V**  
**E-COMMERCE (C-305)**

- Objective :** To enable the student to become competent to under stand the mechanism for excelling in E Commerce based employment and self-employment oppotunties.
- Unit I:** Introduction : Introduction to E commerce and Definition, E-commerce based activities, Goals of E-commerce, Technical components of E-commece, Functions, Advantages and disadvantages of E-commerce Scape of E-commerce, Electronic commerce Application Frame work of E-commerce, Supply chain Management Electronic commerce and Electronic Business.
- Unit II:** Planning on-line Business: Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B, website Design : Websites as market place E-commerce, Pure online vs. brick and click business; Assessing requirement for an online business desiging developing and deploying the system.
- Unit III:** Technology for online-Business: Internet and its Evolution, It Infrastructure, Middleware Domain names, Contents : Text and integrating E-business applications. component of internet information technology structure, Development of internet, Extranet and their Differnence.
- Unit IV:** Operations of E-commerce: online-payment mechanism; Electronic Payment system; Payment Gateways; Visitors to website ; Tools for promoting websites; Risk management option for e-Payment Systems.
- Unit V:** Security and legal Aspects of E-commerce: Threats in E-commerce, Security of clients and Service-Provider, Cyber Laws-Relevant Provisions of information Technology Act 2000, offences, Secure electronic records and digital signatures Penalties and adjudication.

**PAPER – VI**  
**MANAGEMENT ACCOUNTING (C-306)**

**Objective :** To enable the students to understand the practical knowledge of decision making accounting Which is related to the management.

**Unit I:** **Introduction:** Meaning, Nature, Scope and Function of management Accounting; Role of Accounting ;Management Accounting Vs. Financial Accounting ;Tools and Techniques of management Accounting.

**Unit II:** Budgetary Control ; Meaning of Budget, Budgeting and budgetary control; Objectives ,Merits and limitations of budgetary control; Types of budget: Fixed and flexible budget; Zero based Budget ;Performance budgeting.

**Unit III :** Funds flow and cash flow analysis ; Ratio analysis funds flow analysis and cash flow analysis as per accounting standards; Ratio analysis classification and limitations.

**Unit IV:** Standard costing and analysis of variances: Meaning and nature of standard cost; Advantages and applications ; Steps in standard costing ;Variance analysis-material, Labour, Overhead and sales variances

**Unit V :** Marginal Costing: Concept meaning and nature of marginal cost; Marginal cost as a tool of decisions making ; Marginal costing Vs absorption costing; Break-even analysis; Exploring new markets; Make or buy decisions and shut down decisions.