

## **Academic Session March-2023**

### **Syllabus- BCOM (4<sup>th</sup> Semester)**

<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Th/ Th- P/P/Pro</b>
BCOM401	Cost Accounting	4	Theory
BCOM402	Company Law	4	Theory
BCOM403	Entrepreneurship & Small Business	4	Theory
BCOM404	Computerized Accounting	2	Practical

## Cost Accounting

<b>Course Code: B.COM- 401</b>	<b>Course Title: Cost Accounting</b>
<b>Course Objectives: -</b> <ul style="list-style-type: none"> <li>➤ To Gather knowledge and to familiarize the students with the basic cost concepts.</li> <li>➤ To Guide the students regarding allocation of costs.</li> <li>➤ To Construct links among control of various costs and methods of costing.</li> </ul>	

### Course Contents

Sr. No.	Chapters	Unit Objectives
1	<b>Chapter 1- Cost Accounting-Introduction and Basic Concepts:</b> Introduction to Cost Accounting, Importance, Scope, and Limitations, Users of Cost Accounting Information,	Students will understand about the basic Introductory part.
2	<b>Chapter 2- Classification of Costs and Cost Sheet:</b> Type of costs, preparation of cost sheet	Students will be able to know the cost types, their classification, and <i>preparation of cost sheet.</i>
3	<b>Chapter 3- Material Costing:</b> Meaning and classification of materials, and their recording methods.	Students will be able to learn the types of materials and their recording methods.
4	<b>Chapter 4- Labour Costing:</b> Meaning and types of labour, its recording methods	Students will be able to learn the process of recording labour in costing
5	<b>Chapter 5- Overheads Distribution:</b> Classification, Allocation, Apportionment & Absorption: An overview of overheads – its methods of recording	Students will be able to Classify the overheads and recording in different departments

6	<b>Chapter 6 - Output Costing:</b> Elements of costs, Production account, calculation of tender price	Student will be able to understand different elements of costs, prepare production account and calculate tender price.
7	<b>Chapter 7 – Job and Contract Costing:</b> Meaning of sub-contracts, and costing of sub-contracts, difference between sub-contracts and contracts, accounting treatment of sub-contracts and contracts	Students will be able to understand <i>sub-contracts and contracts and their accounting treatment</i> .
8	<b>Chapter 8- Process Costing:</b> Characteristics, objectives, scope, and accounting of Process Costing. Accounting of normal and abnormal loss	Students will be able to understand about the process costing and its applications
9	<b>Chapter 9- Operating Costing:</b> Characteristics, objectives, scope, and accounting of operating Costing.	Student will understand about different applications of operating costing
10	<b>Chapter 10 - Cost Control Accounts:</b> Objectives of cost control accounts, Major cost control accounts to be maintained and their entries.	Students will learn to prepare the <i>cost control accounts</i>
11	<b>Chapter 11 - Reconciliation of Cost and Financial Accounts:</b> Need of reconciliation, causes of differences in Cost and Financial Accounts, methods of reconciliation,	Students will be able to get an in-depth knowledge of Cost and Financial Accounts and their income <i>differences</i> .
12	<b>Chapter 12 - Integrated Accounts:</b> Meaning and definition of integrated accounting, Principles of Integrated Accounting, difference between integral system and non-integral system.	Students will be able to understand the integral system and non-integral system.
13	<b>Chapter 13- Cost Reduction and Cost Control:</b> Features of Cost Reduction, Cost Reduction vs Cost Control, Cost Reduction Programme	Students will be able to understand Cost Reduction and Cost Control.
14	<b>Chapter 14- Uniform Costing:</b> Meaning and scope of uniform costing, Requisites for Installation of Uniform Costing System, Reasons for Differences in Costs.	Students will be able to understand uniform costing

15.	<b>Chapter 15- Activity Based Costing:</b> Meaning characteristics and steps for ABC	Students will be able to understand and apply ABC
16.	<b>Chapter 16- Cost Audit:</b> Meaning, types and objectives of CA	Students will be able to understand and Cost Audit

**References: -**

- Nigam,B.M., and Jain, I.C., (2011), *Cost Accounting: Principles and Practice*, Prentice Hall International, 8th Edition.
- Maheshwari, S. N. and Mittal, S. N. (2009), *Cost Accounting – Theory and Problems*, 22<sup>nd</sup> Revised Edition, Shri Mahavir Book Depot.
- Rajasekaran, (2010), *Cost Accounting*, 1st edition, Pearson Education
- Arora, M.N., (2012), *A Textbook of Cost and Management Accounting*, 10th edition, Vikas Publishing House.
- Lal, Jawahar and Srivastava, Seema, (2008), *Cost Accounting*, 4th Edition, McGraw Hill Education.
- Dr SM Shukla. *Cost Accounting*.

## Company Law

<b>Course Code: B.Com 402</b>	<b>Course Title: Company Law</b>
<b>Course Objective: -</b>  To outline to students how limited companies are regulated under law and the formation of companies, and to provide understanding of the duties and powers of different shareholder of the company.	

### Course Contents

Sr. No.	Chapters	Unit Objectives
1	Chapter 1- Introduction to company law	To make abreast the students about company and its basics
2	Chapter 2 -Corporate veil	Students shall understand the real and legal position of a company.
3	Chapter3- Characteristics of a company	To learn about the various legal aspects which are part and partial of a company
4	Chapter 4- Association not for profit	To learn about other associations like a company which are not working with profit motive.
5	Chapter 5- Formation of a company	To learn about the process and legal steps to be taken to bring a company into existence.
6	Chapter 6 – Promoters & promotion	To learn about the people those who do all things necessary to bring about a company into existence.
7	Chapter 7 – Memorandum and article of association	To learn about the basic legal documents required to form a company.
8	Chapter 8- Prospectus & related aspects	To learn about the process and document required in bringing a

		company into existence, by going public and bringing their investment into the company.
9	Chapter 9- Shares & share issue & allotment	To learn about the system of shares of a company and the investment related legal aspects made for it.
10	Chapter 10 - Transfer and Transmission	To learn about the how the shares are transferred from one person to another, through various modes.
11	Chapter 11 - Management of Company	To learn about the Managerial personnel of a company and the process of management of a company
12	Chapter 12 - Meetings of company	To learn about the various kinds of meetings of a company, and their process involved to hold them.
13	Chapter 13- Dividend payment	Students shall learn about the ways and rules of profits shared by the company to its investors and shareholders.
14	Chapter 14- Winding up of the company	To learn about ending the life of a company and its various modes and rules applied for it.
15	Chapter 15- Online filing of documents	To learn about this new process of bringing into existence the company via the use of internet and other IT peripherals.
16	Chapter 16- Appointment, remuneration and rotation of auditor	To learn about the ways to appoint and make use of Auditors to meet various legal compliances under the Act.

**References: -**

- (a) Kuchal M.C., (2013) *Modern Indian Company Law*, 27<sup>th</sup> Edition, Shri Mahavir Books, Noida.
- (b) Kapoor N.D., (2010), *Company Law: Incorporating the provisions of the companies Amendment Act*, S.Chand.
- (c) Singh, A., (2007), *Company Law*, 5<sup>th</sup> Edition, Eastern Book Company, Lucknow.
- (d) Sharma, A., (2010-11), *Company Law and secretarial practice*, V.K. publications.
- (e) Ghosh ,K. M. , Chandratre , K. R., (2009), *Company law with secretarial practice*, Bharat law house pvt. Ltd.
- (f) Jain, N.K., (2007), *Company Law and Practice*, Deep & Deep Publication.

## Entrepreneurship & Small Business

<b>Course Code: B.Com -403</b>	<b>Course Title: Entrepreneurship &amp; Small Business</b>
<p><b>Course Objective: -</b></p> <p>1 Describe Entrepreneurship and Examine role of entrepreneur in economic development</p> <p>2 Describe the steps to establish an enterprise Compare and classify types of entrepreneurs</p> <p>3 Explain project Identification and explain project formulation</p> <p>4 Describe project evaluation and evaluate the entrepreneurial support in India</p>	

### Course Contents

Sr. No.	Chapters	Unit Objectives
1	<b><i>Chapter1- Introduction to Entrepreneurship:</i></b> Entrepreneurship: Need, Scope and Philosophy, Entrepreneurial traits and Types.	Students will understand about the basic Introductory part and Get knowledge about entrepreneurship
2	<b><i>Chapter 2- Development of Entrepreneurship</i></b> Creativity, Idea Generation, Screening and Project Identification	Students will be able to know the detailed process of entrepreneurship
3	<b><i>Chapter 3- Determinants of entrepreneur</i></b> Social Determinants of Entrepreneurial Growth	Students will able to understand and determine the factors of entrepreneurship
4	<b><i>Chapter 4- Issues in new enterprise management:</i></b> Locational, environmental and Managerial.	Students will able to learn the issues related in new enterprise management.



5	<b>Chapter 5- Theories of Entrepreneurship</b> : various school of thoughts on entrepreneurship	Students will able to understand the evolution of entrepreneurship
6	<b>Chapter 6 - Small and Medium Enterprises:</b> the meaning and nature of Small and Medium Enterprises, roles and contribution of small and medium enterprises in India,	Student will able to understand the meaning and nature of Small and Medium Enterprises (SMEs)
7	<b>Chapter 7 – CHALLENGES FOR MSME &amp; MEASURES TAKEN FOR MSME GROWTH:</b> challenges for msme & measures taken for msme growth	Students will able to know the challenges MSME face and how they can overcome the obstacles
8	<b>Chapter8- Entrepreneurship Planning:</b> Introduction, Objectives, Enterprise Planning Process, PESTLE Analysis	Students will understand about the enterprise planning process and will be able to understand PESTLE
9	<b>Chapter 9- ENTERPRISE Budgeting: Planning and Budgeting:</b> Planning Programming, Enterprise Data Planning, Enterprise Resource Planning	Student will understand about how data is planned and resources for the enterprise is planned
10	<b>Chapter 10 -: Women Entrepreneurs:</b> Challenges and Achievements Definition of women entrepreneur, Factors for the growth of women entrepreneur, Problems faced by Indian Women Entrepreneur, Steps taken by the Indian government, Suggestions to overcome challenges	Students will learn the Challenges and Achievements of the women entrepreneur
11	<b>Chapter 11 - Entrepreneurship Development Programmes:</b> Introduction, Objectives, Sustainable Entrepreneurship Development, Need and Importance of EDP	Students will be able to understand the Entrepreneurship Development Programme

12	<b>Chapter 12 –Objectives and stages of EDP:</b> Objectives of EDP, Stages of EDP, Components of EDP, Institutions Involved In Promoting EDP.	Students will be able to understand Components, objectives and stages of EDP
13	<b>Chapter 13-:Promotion and challenges in EDP</b> Institutions Involved In Promoting EDP, Challenges in Running EDP.	Students will be able to understand Challenges of EDP also the ways to measure the performance of EDP
14	<b>Chapter 14- Role of Various Institutions in Developing Entrepreneurship in India:</b> Introduction, Objectives, Need of Institutional Assistance, Ministry of Skill Development and Entrepreneurship	Students will be able to Analyze the Role of Various Institutions in Developing Entrepreneurship in India
15	<b>Chapter 15- Growth and Transition through Entrepreneurship:</b> Introduction, Objectives, Significance of Entrepreneurship in India, Economic Growth by Entrepreneurship	Students will be able to understand the Significance of Entrepreneurship in India and Economic Growth by Entrepreneurship
16	<b>Chapter 16- Entrepreneurship and Economic Development:</b> Role of Entrepreneurs in Transition, Entrepreneurship and Economic Development	Students will be able to understand the Role of Entrepreneurs in Transition

**References: -**

- 1. Entrepreneurship Development, New Age International Publishers, New Delhi.
- 2. Gupta, C.B. 2001. Management. Theory and Practice. Sultan Chand and Sons, New Delhi.
- 3. Ind.u Grover. 2008. Handbook on Empowerment and Entrepreneurship. Agrotech Public Academy, Udaipur.
- 4. Khanka, S.S. 1. 999. Entrepreneurial Development, S. Chand and Co., New Delhi.
- 5. Mary Coulter. 2008. Entrepreneurship in Action. Prentice Hall of India Pvt. Ltd., New Delhi.
- 6. Mohanty, S.K. 2009. Fundamentals of Entrepreneurship. Prentice Hall of India Pvt. Ltd., New Delhi.

- 7. Prasad, R. 2003. Entrepreneurship - Concepts and Cases. ICFAI Publications, Hyderabad.
- 8. Sagar Mondal and Ray, G.L. 2009.- Text Book of Entrepreneurship and Rural Development. Kalyani publishers, Ludhiana.

## Computerized Accounting

<b>Course Code: B.COM 404</b>	<b>Course Title: Computerized Accounting</b>
<b>Course Objective: -</b> <ul style="list-style-type: none"> <li>➤ Provide students with an understanding of usefulness of information technology tools for business operations.</li> <li>➤ Enable the students to apply different techniques for solving accounting problems.</li> <li>➤ Enable the students to generate reports for decision making.</li> </ul>	

## Course Contents

Sr. No.	Chapters	Unit Objectives
1	<b>Chapter 1-Introduction and Basic concepts:</b> Meaning, Features, role of computers in Accounting, Need of Accounting software, Computer based financial accounting System, Accounting Cycle and computerized Accounting, books of accounts, MIS and accounting information system	Students will understand about the basic Introductory part and get knowledge about the terms used.
2	<b>Chapter 2- Basics of Accounting:</b> Basics conventions and concepts of accounting, Rules of debit and credit, Journal entry and Introduction of Subsidiary books	Students will be able to get the basic knowledge of accounting terms and concepts.
3	<b>Chapter 3- Accounting in a computerized environment:</b> Company creation, Information menu, creation of vouchers, voucher entry.	Students will able to enter the details in a computerized accounting software.
4	<b>Chapter 4-Inventory management:</b> Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports and Statement.	Students will able to understand how to maintain the records of inventory in a computerized manner.

5	<b>Chapter 5- Accounting for taxes:</b> TDS computation, GST, Accounting treatment of inputs in GST	Students will be able to understand the impact of TDS and GST on accounting transactions.
6	<b>Chapter 6 – Reports Generation and decision making:</b> Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ratio Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.	Student will be able to understand how to generate reports for decision making.
7	<b>Chapter 7 – Concept of ERP:</b> Concept in ERP- Origin, Components, Definitions, Features, ERP as a system functional area of operation, Financial Accounting Controls in ERP	Student will be able to understand the concept of ERP.
8	<b>Chapter 8- Data Management in Computerized Environment:</b> Data Management in Computerized environment, Backup and restore, Security control, Types of security, Audit features of Computer software.	Students will be able to manage the data in computerized Environment.
<b>References: -</b> <ul style="list-style-type: none"> <li>➤ IITL Education Solutions Limited , <i>IITL Education Solutions Limited</i> –Pearson Education</li> <li>➤ Sinha P.K. and Sinha P, <i>Computer fundamentals</i>, fourth edition, BPB publications</li> <li>➤ Curtin D., <i>Information Technology -The breaking wave</i>, Tata McGraw- hill</li> <li>➤ Kalakota R. &amp; Whinston A.B., <i>Frontiers of Electronic Commerce</i>, Pearson Education.</li> <li>➤ Coate J.J., <i>Multimedia in practice, technology &amp; applications</i>, PHI</li> </ul>		