

Second year B.Com (Accounting and Finance) Programme
Revised Syllabus 2017-2018
Semester 3

Discipline Related Elective Courses

(Students are offered three courses from the *Discipline Related Elective Courses*)

1. Financial Accounting(Special Accounting Areas)-III

Modules

- Partnership Final Accounts based on adjustment of admission or retirement/death of a partner during the year.
- Piecemeal distribution of cash
- Amalgamation of firms
- Conversion/sale of a partnership firm into a limited company.
- Accounting of transactions of foreign currency

2. Cost Accounting (Methods of costing) – II

- Classification of costs and cost sheets
- Reconciliation of cost and Financial accounts
- Contract Costing
- Process Costing

3. Auditing(Techniques of Auditing and Audit Procedures)-II

- Vouching
- Verification
- Auditing Standards
- Audit of Companies

4. Taxation – II(Direct Taxes Paper –I)

- Definitions u/s – 2, Basis of charge and exclusions from total income
- Heads of income

- Deductions under chapter VI A
- Computation of total income

5. Principles and Practises of Banking

- Indian Financial System
- Functions of Banks and related issues
- Banking Technology
- Marketing and Services of banking

Ability Enhancement Compulsory Course

6. Information technology in accountancy – I

- Introduction to computers
- Office productivity tools
- Web
- Introduction to internet and other emerging technologies
- Electronic Commerce

Skill Enhancement Course

7. Foundation Course in Commerce (Financial Market Operations)-III

- An overview of the financial system
- Financial markets
- Financial instruments
- Financial services

Core Course

8. Business law(Business regulatory framework)-II

- The Indian partnership act-1932
- Limited liability partnership act-2008
- Factories act-1948

9. **Business economics-II**

- Overview of macro economics
- Money prices and inflation
- Introduction to public finance
- Public revenue, public expenditure and debt
- Fiscal management and financial administration

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Semester 4

Discipline Related Elective Courses

(Students are offered three courses from the *Discipline Related Elective Courses*)

1. **Financial accounting(Special accounting areas)-IV**

- Preparation of final accounts of companies
- Redemption of preference shares
- Redemption of debentures
- Ascertainment and treatment of profit prior to incorporation
- Foreign branch

2. **Management accounting(Introduction to management accounting)**

- Introduction to management accounting
- Analysis and interpretation of accounts
- Financial statement analysis: ratio analysis
- Cash flow analysis
- Working capital management

3. **Auditing – III**

- Audit Report
- Audit under Computerised Information System Environment
- Professional Ethics
- Investigation and Due Diligence

4. **Taxation –III(Direct taxes-II)**

- Clubbing of income
- Set off and carry forward of losses
- Computation of tax liability of individual and HUF
- Computation of income of partnership firm in relation to section 40(b) and tax thereon with applicable rate of tax
- Return of income-sec 139
- Tax deduction at source, Advanced tax, interest payable
- DTAA u/s 90 &91
- Tax planning and ethics in taxation

5. **Wealth Management**

- Introduction to Wealth Management
- Important Numerical Concepts
- Wealth Management Process
- Operational Aspects of Wealth Management

6. Information technology in accountancy-II

- Business process
- Computerized accounting system
- Concept of MIS report in computer environment
- IT and auditing

Skill Enhancement Course

7. Foundation course in management(introduction to management)-IV

- Introduction to basic management concepts
- Planning
- Organizing
- Staffing
- Directing and controlling

Core Courses

8. Business law(Company law)-III

- Definitions
- Incorporation of companies
- Public offer
- Private placements
- Share capital and debentures

9. Research methodology in accounting and finance

- Introduction to research
- Research design in accounting and finance
- Data collection and processing
- Interpretation and report writing

