Department of Commerce

B.Com (Hons& General) Semester II

E Commerce	Name of subjects with Topic	Teac	her
and Business	E- Commerce	Honours	General
Communication	Unit I Introduction	SD	SD
	Unit: II E-CRM and SCM	SD	SD
	Unit :III Digital Payment	PKS	PKS
	Unit: IV ERP	PKS	PKS
	Unit :V New Trends in E-Commerce	SD	SD
	Business Communica	ation	
	Name of Topic	Teacher	
		Honours	General
	Unit :I Introduction	KC	KC
	Unit :II Types of Communication	KC	KC
	Unit :III Tools of Communication	SCD	SCD
	Unit : IV Drafting	SMD	SMD

Company Law	Name of subjects with Topic	Teacher	
		Honours	General
	Unit I Introduction to Company	SCD,SMD	SCD,SMD
	Unit: II Formation of a Company	SCD	SCD
	Unit :III Company Administration	SMD	SMD
	Unit: IV Share Capital and Debenture	SCD	SCD
	Unit :V Corporate Meetings	SMD	SMD

Marketing	Name of subjects with Topic	Teacl	ner
Management	Module I	Honours	General
and Human	Marketing Management		
Resource	Unit I Introduction	AM	AM
Management	Unit: II Consumer Behaviour and	AM	AM
	Marketing Segmentation		
	Unit :III Product	AM	AM
	Unit: IV Pricing, Distribution	AM	AM
	Channels and Physical Distribution		
	Unit :V Promotion and Recent	AM	AM
	Developments in Marketing		
	Module II		
	Human Resource management		

Unit I Nature and Scope	КС	KC
Unit II Human Resource Planning	KC	KC
Recruitment and Selection	KC	KC
Unit IV Training and Development	KC	KC
Unit V Job Evaluation and	KC	KC
Performance Appraisal		

Cost &	Name of subjects with Topic	Teacl	ner
Management		Honours	General
Accounting I	Unit I Introduction	AR, SD	AM
	Unit: II Material costs	SCD	SMD
	Unit :III Employee Cost and Incentive	AR	AM
	Systems		
	Unit: IV Overhead and Cost Statement	SD	SMD
	Unit :V Cost Book- Keeping	SD	SCD
	Reconciliation of Cost and Financial		
	records		
	Unit VI Cost Methods	AR, SD,	AR
	Service Costing-SD Process Costing-	SCD	
	SCD Contract Costing AR Job		
	Costing- <mark>SD</mark>		

Semester IV

Micro	Name of subjects with Topic		ner
Economics II	Module I	Honours	General
and Indian	Unit I Monopoly	MP	MP
Economy	Unit: II Imperfect Competition	MP	MP
	Unit :III Factor Price Determination	MP	MP
	Module II	MP	MP
	Unit I Basic Issues and Economic	MP	MP
	Development		
	Unit II Basic Features of Indian	MP	MP
	Economy		
	Unit III Sectoral Trends and Issues	MP	MP
	Unit IV Social Issues and Indian	MP	MP
	Economy		

Entrepreneurship	Name of subjects with Topic	Teacl	ner
Development and	Module I	Honours	General
Business Ethics	Unit I Introduction	KC	KC
	Unit: II Public and Private System of	AM	AM
	stimulation, Support and sustainability		
	of entrpreneurshipetc		
	Unit :III Sources of Business , Ideas	KC	KC
	and Test of feasibility etc.		
	Unit IV Mobilizing of Resources	AM	AM
	Module II		
	Unit I Business Ethics	AM	AM
	Unit II Principles of Business Ethics	SD	SD
	Unit III Ethics in Management	AR	AR
	Unit IV Corporate Culture	SD	SD
	Unit V Ethics and Corporate	AR	AR
	Governance		

Taxation I	Name of subjects with Topic	Honours	General
	Unit I Basic Concepts and	AR, SD	AM
	Definitions under IT Act- SD		
	Residential Status and Incidence of Tax- SD		
	Incomes which do not form part		
	of Total income - <mark>AR</mark>		
	Agricultural Income- <mark>AR</mark>		
	Unit: II Heads of Income and	SD,AR	PKS
	Provisions Governing Heads of		
	Income		
	Salaries- <mark>AR</mark>		
	Income from House Property- <mark>SD</mark>		
	Unit :III Heads of Income and	SD	AM
	Provisions Governing Heads of		
	Income		
	Profits and Gains from Business		
	and Profession-SD		
	Capital Gain- <mark>SD</mark>		
	Income from others- <mark>SD</mark>		
	Unit: IV Income of other Persons	AR	PKS
	included in Assessee's Total		
	Income		
	Set Off and Carry Forward of		
	Losses AR		

Deductions from GTI-AR	
Rebate u/s 87A <mark>AR</mark>	

Cost and Management	Name of subjects with Topic	Honours	General
Accounting II	Unit I Joint Product and By Product Activity Based Costing	SD	SCD
	Unit: II Budget and Budgetary Control	AR	SMD
	Unit :III Standard Costing	AR	PKS
	Unit: IV CVP Analysis and Marginal Costing	SCD	SCD
	Unit :V Short Term Decision Making	SD	PKS

SEM VI

Project Work (Project Work Report 50 + Viva Voce Examination 50) [For Honours students only]

Financial Reporting and	Name of subjects with Topic	Honours	General
Financial	Unit I Holding Company	AR	SCD
Statement	Unit: II Accounting Standards	AR	SMD
Analysis	Unit :III Fund Flow Statement	AR	KC
	Unit: IV Cash Flow Statement	AM	KC
	Unit :V Introduction to Financial	AM	SCD
	Statement Analysis		
	Unit :VI Accounting Ratios for	SCD	SMD
	FSA		

Financial	Name of subjects with Topic	Honours	General
Management			
	Unit I Introduction	SD	KC,SMD
	Basic Concepts		
	Unit: II Sources of Finance (KC)	KC,SD	KC
	Cost of Capital (SD)	,	
	Unit :III leverage and Capital	AM	SMD
	Structure Theories		
	Unit: IV working Capital	SMD	SMD
	Management (1)		
	Unit: V working Capital	KC	SMD

Management (2)		
Unit :VI Capital Expenditure	SD	KC
Decisions (1)		
Unit :VII Capital Expenditure	SMD	SMD
Decisions (2)		
Unit :VII Dividend Decisions	KC	KC

Computerised	Name of subjects with Topic	Honours	General
Accounting			
and E-Filling	Unit I Computerised Accounting	SH	SH
of Tax Return	package: Using Generic Software		
	Unit: II Designing Computerised	SH	SH
	Accounting System		
	Unit :III E-filling of tax Return	PKS	PKS