



**Chaudhary Charan Singh  
University, UP B.Com - Meerut  
GEN Third Year syllabus**

## **AUDITING**

### **AUDITING**

**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.

## **Corporate Accounting**

### **Corporate Accounting**

**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.**

## **Management Accounting**

### **Management Accounting**

**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.

## **Principles of Marketing**

### **PRINCIPLES OF MARKETING**

**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 market; 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 affective 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.

## **Economic Laws**

### **ECONOMIC LAWS**

**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:** Factories Act 1948 ; Industrial Disputes Act, 1947.

## **E-Commerce**

**Unit I.** Introduction : Introduction to E commerce and Definition, E-commerce based activities, Goals of E-commerce, Technical components of E-commerce, Functions, Advantages and disadvantages of E-commerce Scope 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 designing 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 Difference.

**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.