Other university B.Com - G GEN Level 3 syllabus

Financial Accounting and Auditing Paper-X: Cost Accounting

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Unit - 1 Cost Control Accounts:

- Advantages and Disadvantages.
- Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained.
- Note- Simple practical problems on preparation of cost control accounts.

Unit - 2 Contract Costing:

- Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries.
- Excluding Escalation clause.
- Note- Simple practical problems.

Unit - 3 Process Costing

- Process loss, Abnormal Gains and Losses, Joint products and by-products.
- Excluding Equivalent units, Inter-process profit.
- Note- Simple Practical problems Process Costing and joint and by-products.

Unit - 4 Introduction to Marginal Costing

- Marginal costing meaning, applications, advantages, limitations.

- Contribution, Breakeven analysis, Margin of safety and profit volume graph.
- Note-Simple Practical problems based on Marginal Costing excluding decision making.

Unit - 5 Introduction to Standard Costing

- Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis.
- Note-Simple Practical problems based on Material and labour variances excluding sub-variances.

Unit - 6 Some Emerging concepts of Cost accounting

- Target Costing.
- Life cycle Costing.
- Benchmarking.
- ABC Costing.
- Note- No practical problems.

Business Economics-VI International Economics

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Unit - 1 Introduction to International Trade:

- Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory.
- Terms of Trade - Types and Limitations.
- Gains from International trade - Offer Curves and Reciprocal Demand.

Unit - 2 Commercial Policy:

- Commercial Trade Policy –Free Trade and Protection – Pros and Cons.
- Tariff And Non Tariff Barriers: Meaning, Types and Effects.
- International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN.

Unit - 3 Balance of payments and International Economic Organization:

- Balance of Payment: Meaning, Structure, Types of Disequilibrium.
- Causes and measures to correct the disequilibrium in Balance of Payments.
- WTO- Recent Developments in TRIPS, TRIMS and GATS.

Unit - 4 Foreign Exchange market:

- Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.
- Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.
- Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.

Export Marketing Paper - II

Export Marketing Paper - II

Unit - 1 Product Planning and Pricing Decisions for Export Marketing:

- Planning for Export Marketing with regards to Product, Branding, Packaging.
- Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing.
- International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation.

Unit - 2 Export Distribution and Promotion:

- Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels.
- Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing.
- Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing.

Unit - 3 Export Finance:

- Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade.
- Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.
- Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC.

Unit - 4 Export Procedure and Documentation:

- Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection.
- Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT).
- Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin.

Direct and Indirect Taxation Paper - II Goods and Service Tax Act

Direct and Indirect Taxation Paper - II Goods and Service Tax Act

Unit - 1 Introduction:

What is GST?

Need for GST.

Dual GST Model.

Definitions

- Section 2(17) Business.
- Section 2(13) Consideration.
- Section 2(45) Electronic Commerce Operator.
- Section 2(52) Goods.
- Section 2(56) India
- Section2 (78) Non taxable Supply.
- Section 2(84) Person.

- Section 2(90) Principal Supply
- Section 2(93) Recipient.
- Section 2(98) Reverse charge.
- Section 2(102) Services.
- Section 2(105) Supplier.
- Section 2(107) Taxable Person.
- Section 2(108) Taxable Supply.

Goods & Services Tax Network (GSTN).

Unit - 2 Levy and Collection of Tax

- Scope of Supply.
- Non taxable Supplies.
- Composite and Mixed Supplies.
- Composition Levy.
- Levy and Collection of tax.
- Exemption from tax.

Unit - 3 Time, Place and Value of Supply:

- Time of Supply.
- Place of Supply.
- Value of Supply.

Unit - 4 Input Tax Credit & Payment of Tax:

- Eligibility for taking Input Tax Credit.
- Input Tax Credit in Special Circumstances.
- Computation of Tax Liability and payment of tax.

Unit - 5 Registration under GST Law:

- Persons not liable registration.
- Compulsory registration.
- Procedure for registration.
- Deemed registration.
- Cancellation of registration.

Commerce-VI

Commerce-VI

Unit - 1 Human Resource Management:

1. Human Resource Management – Concept, Functions, Importance, Traditionalv/s Strategic Human Resource Management.
2. Human Resource Planning- Concept Steps in Human Resource Planning.
3. Job Analysis-Concept, Components, Job design- Concept, Techniques.
4. Recruitment- Concept, Sources of Recruitment.
5. Selection - Concept , process , Techniques of E,selection.

Unit - 2 Human Resource Development:

1. Human Resource Development- Concept, functions.
2. Training- Concept, Process of identifying training and development needs,
3. Methods of Training & Development (Apprenticeship, understudy, job rotation,
4. vestibule training, case study, role playing, sensitivity training, In, basket,management games)
5. Evaluating training effectiveness- Concept, Methods
6. Performance Appraisal- Concept, Benefits, Limitations, Methods
7. Potential Appraisal-Concept, Importance.
8. Career Planning- Concept, Importance.
9. Succession Planning- Concept, Need.
10. Mentoring- Concept, Importance.
11. Counseling- Concept, Techniques.

Unit - 3 Human Relations:

1. Human Relations- Concept, Significance.
2. Leadership –Concept, Transactional & Transformational Leadership.
3. Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy.Theory, Vroom's Expectancy Theory, McGregor's Theory X and Theory Y, Pink'sTheory of Motivation).
4. Employees Morale- Concept, Factors affecting Morale, Measurement ofEmployees Morale Emotional Quotient and Spiritual Quotient- Concept.
5. Factors affecting EQ & SQ.
6. Employee Grievance- Causes, Procedure for Grievance redressal.
7. Employee welfare measures and Healthy & Safety Measures.

Unit - 4 Trends In Human Resource Management:

1. HR in changing environment.
2. Competencies- concept, classification.
3. Learning organizations- Concept, Creating an innovative organization.
4. Innovation culture- Concept, Need, Managerial role.
5. Trends in Human Resource Management.
6. Employee Engagement- Concept, Types.
7. Human resource Information System (HRIS) – Concept, Importance,
8. Changing patterns of employment.
9. Challenges in Human Resource Management: Employee Empowerment.
10. Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work lifeBalance, Sexual Harassment at work place, Domestic and International HR.
11. Practices, Millennial (Gen Y)Competency Mapping.

E-Commerce

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 deplaying 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.

Project Management

Unit - 1 Introduction to Project Management & Project Initiation
a) Introduction to Project Management:
Meaning/Definition of Project & Project Management, Classification of
Projects, Why Project Management, Characteristics/Importance of Project
Management, Need for Project Management (Objectives), History of Project
Management
b) Organizational Structure (Project Organization):
Meaning/Definition of Organizational Structure, Organizational Work Flow,
Developing Work Integration Positions, Types of Organizational Structure,
Forms of Organization, Strategic Business Units (SBU) in Project Management.
c) Project Initiation:
Project Selection-Meaning of Project Selection, Importance of Project
Selection, Criteria for Project Selection (Models), Types of Project Selection,
Understanding Risk & Uncertainty in Project Selection
Project Manager-Meaning of Project Manager, Role of Project Manager,

Importance of Project Manager, Role of Consultants in Project Management,
Selecting Criteria for Project Manager
Project Planning-Importance of Project Planning, Functions of Project Planning,
System Integration, Project Management Life Cycle, Conflicts & Negotiation
Handling in Project Management, Planning Cycle & Master Production
Scheduling

Unit - 2 Analyzing Project Feasibility
a) Project Feasibility Analysis:
Meaning/Definition of Project Feasibility, Importance of Project Feasibility,
Scope of Project Feasibility
Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial
Feasibility, Economic Viability, Operational Feasibility
SWOT Analysis (Environment Impact Assessment, Social Cost Benefit Analysis)
b) Market Analysis:
Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis,
Customer Requirement Analysis
c) Technical Analysis:
Meaning of Technical Analysis, Use of Various Informational Tools for
Analyzing, Advancement in the Era of E- Commerce in Project Management
d) Operational Analysis:
Meaning of Operation Management, Importance of Operation Management,
Operation Strategy - Levels of Decisions, Production Planning & Control,
Material Management - Work Study & Method Study, Lean Operations

Unit - 3 Budgeting, Cost & Risk Estimation in Project Management
a) Funds Estimation in Project:
Means of Financing, Types of Financing, Sources of Finance,

Government
Assistance towards Project Management for Start ups, Cost Control (Operating
Cycle, Budgets & Allocations), Determining Financial Needs for Projects, Impact
of Leveraging on Cost of Finance
b) Risk Management in Projects:
What is Risk, Types of Risk in Projects, Risk Management Process, Risk Analysis
& Identification, Impact of Risk Handling Measures, Work break Down
Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted
Cash flow Models)
c) Cost Benefit Analysis in Projects
Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow
Projections, Financial Criteria for Capital Allocation, Strategic Investment
Decisions

Unit - 4 New Dimensions in Project Management
a) Modern Development in Project Management:
Introduction to Modern Development in Project Management, Project
Management Maturity Model (PMMM), Continuous Improvement, Developing
Effective Procedural Documentation, Capacity Planning
b) Project Monitoring & Controlling:

Introduction to Project Monitoring & Controlling, The Planning – Monitoring-
Controlling Cycle, Computerized Project Management Information System

(PMIS), Balance in Control System in Project Management, Project Auditing –
Life Cycle
c) Project Termination & Solving Project Management Problems:
Meaning of Project Termination, Reasons for Termination of Projects, Process
for Terminating Projects, Strategy/ Ways to Solve Project

Management
Problems, Project Review & Administrative Aspects, Execution Tools for Closing
of Projects

Production and Total Quality Management

UNIT - 1 Production Management
Production Management
• Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems.
• Product Development, Classification and Product Design.
• Plant location &Plant layout– Objectives, Principles of good product layout, types of layout.
• Importance of purchase management.
UNIT - 2 Materials Management
• Materials Management:
Concept, Objectives and importance of materials management
Various types of Material Handling Systems.
• Inventory Management:
Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML.
EOQ: Assumptions limitations &advantages of Economic Order Quantity,
Simple numerical on EOQ , Lead Time, Reorder Level, Safety Stock.

UNIT - 3 Basics Of Productivity &TQM
• Basics Of Productivity &TQM:
Concepts of Productivity, modes of calculating productivity. Importance
Of Quality Management, factors affecting quality; TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality: Edward Deming, J. Juran , Kaizen , P. Crosby's philosophy.
• Product & Service Quality Dimensions, SERVQUAL
Characteristics of Quality, Quality Assurance, Quality Circle : Objectives
Of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple
numerical on productivity

UNIT - 4 Quality Improvement Strategies &Certifications
• Quality Improvement Strategies &Certifications:
Lean Thinking, Kepner Tregor Methodology of problem solving,

Sigma
features, Enablers, Goals, DMAIC/DMADV.
TAGUCHI'S QUALITYENGINEERING,ISO 9000,ISO 1400, QS9000.
Malcolm
Baldrige National Quality Award(MBNQA), Deming's Application
Prize.

Business Research Methods

Unit - 1 Introduction to business research methods
• Meaning and objectives of research
• Types of research– a)Pure, Basic and Fundamental b) Applied,
c)Empirical d) Scientific & Social e)Historical f) Exploratory g)
Descriptive
h)Causal
• Concepts in Research: Variables, Qualitative and Quantitative
Research
• Stages in research process.
• Characteristics of Good Research
• Hypothesis-Meaning, Nature, Significance, Types of Hypothesis,
Sources.
• Research design– Meaning, Definition, Need and Importance, Steps
in
research design, Essentials of a good research design, Areas / Scope
of
research design and Types-Descriptive, Exploratory and causal.
• Sampling–
a) meaning of sample and sampling,
b) methods of sampling-i)Non Probability Sampling–
Convenient, Judgment, Quota, Snow ball
ii) Probability– Simple Random, Stratified, Cluster, Multi Stage.

Unit - 2 Data collection and Processing
• Types of data and sources-Primary and Secondary data sources
• Methods of collection of primary data
a) Observation- i)structured and unstructured, ii) disguised and
undisguised,
iii)mechanical observations (use of gadgets)
b) Experimental i)Field ii) Laboratory
c) Interview – i) Personal Interview ii)focused group, iii) in- depth
interviews -
Method,
d) Survey– Telephonic survey, Mail, E-mail, Internet survey, Social

media, and
Media listening.
e) Survey instrument– i) Questionnaire designing.
f) Types of questions– i) structured/ close ended and ii) unstructured/ open
ended, iii) Dicotomous, iv) Multiple Choice Questions.
f) Scaling techniques-i) Likert scale, ii) Semantic Differential scale

Unit - 3 Data analysis and Interpretation
• Processing of data– i) Editing- field and office editing, ii)coding– meaning and essentials, iii) tabulation – note
• Analysis of data-Meaning, Purpose, types.
• Interpretation of data-Essentials, importance and Significance of processing
data
• Multivariate analysis– concept only
• Testing of hypothesis– concept and problems– i)chi square test, ii) Zandt-test (for
large and small sample)

Unit - 4 Advanced techniques in Report Writing
• Report writing – i) Meaning , importance, functions of reports, essential of a
good report, content of report , steps in writing a report, types of reports,
Footnotes and Bibliography
• Ethics and research
• Objectivity, Confidentiality and anonymity in Research
• Plagiarism

Operations Research

1 Introduction to Operations Research and Linear Programming

a) Introduction To Operations Research
Operations Research - Definition, Characteristics of OR, OR Techniques, Areas
of Application, Limitations of OR.
b) Linear Programming Problems: Introduction and Formulation
Introduction to Linear Programming
Applications of LP
Components of LP
Requirements for Formulation of LP Problem

Assumptions Underlying Linear Programming
Steps in Solving LP Problems
LPP Formulation (Decision Variables, Objective Function, Constraints, Non
Negativity Constraints)
c) Linear Programming Problems: Graphical Method
Maximization & Minimization Type Problems. (Max. Z & Min. Z)
Two Decision Variables and Maximum Three Constraints Problem
Constraints can be “less than or equal to”, “greater than or equal to” or a
combination of both the types i.e. mixed constraints.
Concepts: Feasible Region of Solution, Unbounded Solution, Redundant
Constraint, Infeasible Solution, Alternative Optima.
d) Linear Programming Problems: Simplex Method
Only Maximization Type Problems. (Only Max. Z). No Minimization problems.
(No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems.
Two or Three Decision Variables and Maximum Three Constraints Problem. (Up
to Maximum Two Iterations)
All Constraints to be “less than or equal to” Constraints. (“Greater than or
Equal to” Constraints not included.)
Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality,
Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate
Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources,
Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources,
Percentage Utilization of Resources, Decision for Introduction of a New
Product.

2 Assignment and Transportation Models
a) Assignment Problem – Hungarian Method
Maximization & Minimization Type Problems.
Balanced and Unbalanced Problems.
Prohibited Assignment Problems, Unique or Multiple Optimal Solutions.
Simple Formulation of Assignment Problems.

Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column
Minimization.
Note:
1. Travelling Salesman Assignment Problem is not included.
b) Transportation Problems
Maximization & Minimization Type Problems.
Balanced and Unbalanced problems.
Prohibited Transportation Problems, Unique or Multiple Optimal Solutions.
Simple Formulation of Transportation Problems.
Initial Feasible Solution (IFS) by:
a. North West Corner Rule (NWCR)
b. Least Cost Method (LCM)
c. Vogel's Approximation Method (VAM)
Maximum 5 x 5 Transportation Matrix.
Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and Δ)
Maximum Two Iterations (i.e. Maximum Two Loops) after IFS.

3 Network Analysis
a) Critical Path Method (CPM)
Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event,
Concurrent and Burst Activity,
Construction of a Network Diagram. Node Relationship and Precedence
Relationship.
Principles of Constructing Network Diagram.
Use of Dummy Activity
Numerical Consisting of Maximum Ten (10) Activities.
Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project
Completion Time.
Forward Pass and Backward Pass Methods.
Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float,
Free Float, Independent Float and Interfering Float
b) Project Crashing
Meaning of Project Crashing.
Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities.
Cost Slope of an Activity.
Costs involved in Project Crashing: Numericals with Direct,

Indirect, Penalty,
crash cost and Total Costs.
Time – Cost Trade off in Project Crashing.
Optimal (Minimum) Project Cost and Optimal Project Completion Time.
Process of Project Crashing.
Numerical Consisting of Maximum Ten (10) Activities.
Numerical based on Maximum Four (04) Iterations of Crashing
c) Program Evaluation and Review Technique (PERT)
Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and
Pessimistic Time (b).
Expected Time (te) of an Activity Using Three Time Estimates.
Difference between CPM and PERT.
Numerical Consisting of Maximum Ten (10) Activities.
Construction of PERT Network using tevalues of all Activities.
Mean (Expected) Project Completion Time.
Standard Deviation and Variance of Activities.
Project Variance and Project Standard Deviation.
'Prob. Z' Formula.
Standard Normal Probability Table. Calculation of Probability from the
Probability Table using 'Z' Value and Simple Questions related to PERT
Technique.
Meaning, Objectives, Importance, Scope, RORO/LASH

4 Job Sequencing and Theory of Games

a) Job Sequencing Problem
Processing Maximum 9 Jobs through Two Machines only.
Processing Maximum 6 Jobs through Three Machines only.
Calculations of Idle Time, Elapsed Time etc.
b) Theory of Games
Introduction
Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix,
Maximin, Maximax, Saddle Point.
Types of Games.
Numericals based on:
Two Person Zero Sum Games including strictly determinable and Fair Game
- Pure Strategy Games (Saddle Point available). Principles of Dominance
method.

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