Board of Studies
Venue: Conference Room PG Department of Commerce At 12:00 PM

Department of Commerce& Management			DATE: 07/09/2026
No.	**Category**	**Member**	**Signature**
1 MEMBER	Chairperson	Dr. Pomy Bansal (Head of the Department)	
1 MEMBER	Subject Expert from Parent University	Dr. Dyal Bhatnagar Associate Prof, Department of Business Studies Punjabi University Guru Kashi Campus	
2 MEMBERS	2 Subject Experts from outside the Parent University	Dr. Anand Thakur Professor, Head (Department of ~~Financial Administration~~ HTM) & Dean, (~~School of Management~~ Assoc (SBS)), CUP Bathinda	7/10/2026
		Dr. Seema Rani, Associate Professor (Guru Nanak College, Killianwali	Seema Rani
1 MEMBER	CORPORATE MEMBER	Ms. Daisy Aggarwal, Manager State Bank Of India, SSD BRANCH (Bathinda)	
1 MEMBER	Alumni	Ms. Anju Bala, Assistant Prof. Govt. Rajindra College, Bathinda	

DR. DYAL BHATNAGAR Dr. AMAND THAKUR Seemarani Dr. SEEMA MS. DAISY MS ANJU BALA

P.G. DEPT. OF COMMERCE & MANAGEMENT
SSD GIRLS' COLLEGE, BATHINDA (PUNJAB) – 151001
INDIA

Proceedings
Meeting of Board of Studies (07-09-2026)

Agenda Item 1: Approval of the Syllabus for B.Com. III (Semester V & VI) in accordance with NEP Guidelines and the norms of Punjabi University, Patiala.

The syllabus for B.Com. III (Semesters V and VI) was placed before the Board for consideration. After a detailed review, the members approved the syllabus, being satisfied with its structure and its alignment with the National Education Policy (NEP) framework and the norms of Punjabi University, Patiala.

Agenda 2: Approval of the Continuous Evaluation Scheme for IDC, SEC and VAC

The proposed Continuous Evaluation Scheme for IDC, SEC and VAC was discussed by the Board. The members appreciated the proposed scheme and acknowledged its potential to reduce examination-related pressure on students.

Recommendations under Agenda Item 2:

1. Dr. Dyal Bhatnagar suggested that the number of tests should be kept limited and that Viva-Voce should be included as an additional component of evaluation.
2. Dr. Anand Thakur suggested that the attendance and academic participation of irregular students should be monitored continuously. This recommendation was made during the discussion on the role of continuous evaluation in improving regular classroom attendance.
3. Dr. Shashi suggested conducting one cumulative two-hour test covering the syllabus completed by the end of the semester. She observed that such a test would help assess students' retention of the subject matter and develop their ability to handle examination pressure.
4. Dr. Dyal Bhatnagar further recommended appropriate moderation of the testing and evaluation system.

Agenda Item 3: Approval of the Syllabus for Disaster Management (B.Com / BBA / BCA)

The syllabus for Disaster Management for B.Com., BBA and BCA programmes was placed before the Board for consideration. After reviewing the syllabus, the members approved it, being satisfied with its structure and alignment with the NEP framework and the norms of Punjabi University, Patiala.

Agenda Item 4: Continuation of the Entrepreneurship Mindset Programme in the Second Year

The Board considered the proposal for continuation of the Entrepreneurship Mindset Programme in the second year of the respective programme.

Agenda Item 5: Revision of the Syllabus for BBA I and BBA II

The revised syllabi for BBA I and BBA II were placed before the Board for consideration. After review and discussion, the experts approved the revised syllabi in accordance with NEP 2020 and the norms of Punjabi University, Patiala.

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA Ms. DAISY Ms ANJU BALA

Agenda Item 6: Approval of the Syllabus for BBA Final Year

The Board considered and approved the subject names, subject codes and credit structure for all three years of the BBA programme in accordance with NEP 2020 and the norms of Punjabi University, Patiala.

Agenda Item 7: Approval of Office Management as a Minor Subject in B.Sc. CSM

The Board approved Office Management & Secretarial Practice as a Minor Subject for B.Sc. CSM I (Semester I & II), B.Sc. CSM II (Semester III & IV), and B.Sc. CSM III (Semester V & VI).

Agenda Item 8: Approval of the Syllabus for Office Management – Final Year

The Board approved the syllabi of Office Management & Secretarial Practice (Major and Minor) for Semester V and Semester VI.

Agenda Item 9: Authority of the Moderation Committee in Cases Where the Examination is Considered Unduly Difficult

The Board discussed the provisions relating to moderation in cases where an examination is found unduly difficult for all students & the level of difficulty varies significantly (high) from the existing standard practices adopted earlier in question paper drafting.

Recommendations under Agenda Item 9:

1. Dr. Dyal Bhatnagar and Dr. Shashi emphasized that the award of grace marks should be considered only in cases where questions are found to be outside the prescribed syllabus.

2. Dr. Anand Thakur and other members of the Board suggested that, in such situations, paper evaluators should adopt balanced approach in evaluation considering the genuine problems of students.

3. Dr. Seema & other members did not approve the proposal for revision or re-conduct of the examination.

Agenda Item 10: Conduct of a Special Examination for Students having reappears in Semester V and VI

The Board appreciated the proposal to provide a special examination opportunity to final-year students having reappears in any papers of Semester V or VI, with the objective of preventing the loss of an entire academic year.

Decision under Agenda Item 10:

1. The members unanimously observed that such a provision would enable eligible students to pursue their academic and career goals without an unnecessary delay of one academic year.

2. The Board approved the conduct of a special examination for such re-appearing students, subject to the payment of a nominal/token fee, keeping in view the prevailing fee structure of Punjabi University, Patiala.

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Dr DYAL BHATNAGAR Dr ANAND THAKUR Dr Seema Ms DAISY Ms AMJU

VALUE ADDED COURSE

BVACDM3: DISASTER MANAGEMENT AND PREPAREDNESS
(FOR B.Com/BBA/BCA: UNDERGRADUATE PROGRAMME: SEMESTER-III)

Session 2026-27 & onwards

Time Allowed: 1.5 Hrs.
Lectures per week: 03
Credits: 02

Total Marks: 50
Theory Marks: 35

Course Description: Disaster Management courses equip students to prevent, mitigate, Respond to and recover from emergencies. Core objectives include assessing local hazards, Minimizing loss of life and property, creating emergency preparedness plans, and integrating Disaster resilience into regional planning.

Instructions for the Paper Setters:

The question paper will consist of three sections A, B and C. Each of sections A and B will have four questions from the respective sections of the syllabus. Each question shall carry 06 marks. Section-C will consist of 11 objective/short answer type of 01 mark each covering the entire

Instructions for the Candidate:

Candidates are required to attempt any two questions each from sections-A and B. All questions in Section-C are compulsory.

A) INTERNAL EVALUATION

Internal Assessment: 15 Marks
Performance in Mid Semester Test: 6 Marks.
Assignments/ Projects/Seminar: 6 Marks
Attendance: 3 Marks

Unit-I

Introduction: Disaster: - Definition, Factors and Significance; Difference between Hazard and Disaster; Natural and Manmade Disasters: Difference, Nature, Types and Magnitude, Disaster management act, 2005.

Repercussions of Disasters and Hazards: Economic Damage, Loss of Human and Animal Life, Destruction of Ecosystem. Natural Disasters: Earthquakes, Floods, Droughts and Famines, Landslides and Avalanches, Man-made disaster, Outbreaks of Disease and Epidemics, War and Conflicts.

Unit-II

Disaster Prone Areas in India: Study of Seismic Zones; Areas Prone to Floods and Droughts, Landslides and Avalanches; Post Disaster Diseases and Epidemics.

Disaster Preparedness and Management: Preparedness: Monitoring of Phenomena Triggering a Disaster or Hazard; Evaluation of Risk: Application of Remote Sensing, Data from Meteorological and Other Agencies, Media Reports: Governmental and Community Preparedness.

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr SEEMA Mr DAISY Ms ANJU GARG

Reference Books:

1. Goel, S.L. Disaster Administration and Management Text and Case Studies, Deep & Deep Publication Pvt. Ltd., New Delhi, 2009.
2. Rai, N. Singh, A.K. Disaster Management in India: Perspectives, Issues and Strategies, New Royal Book Company, 2007.
3. Pardeep, S. Disaster Mitigation Experiences and Reflections, Prentice Hall of India, New Delhi, 2001.

BACHELORS OF COMMERCE
PROGRAMME CODE : BC SSD

(SEMESTER SYSTEM)
PART-III
(Semester V & VI)
FOR
SESSION 2026-27 ,2027-28,2028-29

SHRI SANATAN DHARAM GIRLS' COLLEGE, BATHINDA
An Autonomous College
Re-Accredited 'A' Grade by NAAC

(Under Aegis of SSD Sabha(Regd.), Bathinda)

B.Com – III (SEMESTER -V)

Course Code	Subject Names	Course	Internal Assessment	External Assessment	Total Marks	Credit
BC 501	Management accounting -I	Major	30	70	100	4
BC 502	Cost accounting-I		30	70	100	4
BC 503	Indirect taxes		30	70	100	4
BC 504	Indian Banking System	Minor	30	70	100	4
BC 505		Evaluation of IT/ CS			200	4
BC 506 BC 506 A	Compulsary	Punjabi compulsory OR Punjabi Compulsory (Mudla Gyan)	30	70	100	4

Summer internship / Apprenticeship(IT/CS) Summer internship consisting of 4 Credits of shall be compulsory for all students in the form of community service and engagement, field based learning or any form of apprenticeship with opportunity for internship with various organizations and industry etc.as approverd by the concerned college as per the availability of their resources. The compulsory summer Internship / Apprenticeship/Community service CS/Field based learning/ Minor project will be of 120 hous spread over 3-4 weeks duration.the IT/CS evaluation committee will comprise of the following members:
Head of the Department or her nominee
Internal supervisor of the Student
One or two nominees of Principal/ Dean, Academic Affairs

On the completion of summer internship/Appernticeship CS/IT,Students are required to submit two copies(including one personal copy of the student) of their project reports as per the format decided by the college/ Department, The CS/ IT evaluation committee will evaluate the student cumulatively on the basis of presentation, viva voce and project report.

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA Mr. DAISY Mr. AMIT

B.COM
FIFTH SEMESTER
BC 501 –MANAGEMENT ACCOUNTING -I

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Note: Simple calculator is (not Scientific calculator) allowed

INSTRUCTIONS FOR THE PAPER SETTER/EXAMINERS

The question paper covering the entire course shall be divided into three sections as follows :

Course objective : To teach students how to use financial and non financial data to help internal managers plan operations. control costs and make small business choices.

SECTION-A

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 12 marks; total weight of the section shall be 24 marks.

SECTION-B

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 12 marks; total weight of the section shall be 24 marks.

SECTION-C

It will consist of 11 very short answer questions (six theory and five numericals) from entire syllabus. Students are required to attempt all questions up to five lines in length. Each question shall carry 2 marks; total weight of the section shall be 22 marks.

Unit –I

Management Accounting : Meaning ,Nature, Scope and Functions of Management Accounting; Changing Role of Management Accountant: Meaning & types of Financial Statements, Limitations of Financial statements; Objectives & Methods of Financial Statement Anaylsis: Funds flow Analysis, Cash Flow Analysis as per Indian Accounting Standard 3.

Unit –II

Comparative statement , common Size Statements and Trend Analysis , Ratio Anaylsis; Classification of Ratios: Profitability Ratio , Turnover Ratios ,Liquidity Ratios, solvency Ratios; Advantage of Ratio Analysis ; Limitations of Accounting Ratios

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr SEEMA MR. DAIRY MR. AJAY BALA

Course outcome: management accounting focus students with the ability to use financial data for internal planning, decision making performance evaluation and cost control.

Suggested Readings:

Khan & Jain, Management Accounting , Tata MC Graw Hill , New Delhi.
Ravi Kishore, Advanced Management Accounting , Taxmann Publications.
Jain SP & Narang – Cost & Management Accounting .

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA MC DAIRY MR. AMIT

(2026-27)

B.COM. FIFTH SEMESTER

BC 502: COST ACCOUNTING -I

Time Allowed: 3 Hrs. **External Assessment: 70**

Max Marks: 100 Internal Assessments: **30**

Credit : 4

Note: Simple Calculator (not scientific) is allowed.

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

Course objective: To teach Students how to record, track, analyze and control business expenses. it helps learners understand how to find total and per unit cost of goods and services and set profitable selling prices.

UNIT-I

Cost Accounting: Meaning, Objectives, importance, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting, cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organization, Requirements of a good Cost Accounting System, Preparation of cost sheet. Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure, Stores Accounting and control. Receipts and Issues of materials, Different methods of pricing of Issues of Materials: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method.

Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr SEEMA Ms. DAISY Ms. ANJU

UNIT-II

Accounting for Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's, Differential piece wage.

Accounting for Overheads: Definition, Classification of Overheads; various types of Overheads; Allocation and Apportionment of Overheads; Absorption of Overheads; Determination of overhead rates; Under and over absorption and its treatment.

Course Outcome : Main output of cost accouting is accurate cost information that helps management plan,control and make better business decisions

SUGGESTED READINGS:

- Arora M.N., Cost Accounting, Vikas Publications.
- Jain S.P & Narang K.L., Advanced Cost Accounting.
- Khan M.Y & Jain P.K., Cost Accounting, Tata McGraw Hill.
- Ravi M. Kishore, Cost Management, Taxmann Publications.

Dr DYAL BHATHAGAR Dr. ANAND THAKUR Dr. SEEMA Ms. DAISY Mr. ANTU

(2026-27)

B.COM. FIFTH SEMESTER

BC 503 - INDIRECT TAXES

Time allowed : 3hrs

Max. Marks 100

External Assessment 70
Internal Assessment 30
Credit : 4

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

Course objective To teach students about GST rules , Registration process, Eligibility criteria and tax levy procedure also know about input tax credit.

UNIT-I

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Benefits and Limitations of GST. Registration, Procedure, Amendments and cancellation. Time and value of supply. Levy & collection of GST; GST Council & Administrative authorities.

UNIT-II

Input tax credit, Tax invoices, Debit & Credit Notes; Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties.
Customs Act: Basic Concept, Types of Custom Duties, Procedure for import & export, Exemptions from Custom Duty.

Course outcome : after completion of syllabus students will able to know about India's GST system ,input tax credit benefits reverse charge basis ,basic custom duties and help to compliance with it.

SUGGESTED READINGS:

- Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
- Sanjiv Agarwal: Goods and Services Tax, Bloomsbury Publications.
- Rakesh Garg and Sandeep Garg: Handbook of GST in India, Bloomsbury India Publication.
- Nitya Tax Associates: Basics of GST, Taxmann's Publication.

Dr DYAL BHATNAGAR Dr. ANAND THAKUR Dr SEEMA Ms. DAISY Ms. ANJU

(2026-27)

B.COM. FIFTH SEMESTER

BC 503 - INDIRECT TAXES

Time allowed : 3hrs **Max. Marks 100**

External Assessment 70
Internal Assessment 30
Credit : 4

Instructions for Paper-Setters/Examiners

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Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA Ms. DAISY Mr. ANJU

(2026-27)

B.COM. FIFTH SEMESTER

BC 503 - INDIRECT TAXES

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Internal Assessment 30
Credit : 4

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Dr. DYAL BHATHAGAR Dr. ANAND THAKUR Dr. SEEMA Ms. DAISY Mr. ANJU

(2026-27)

B.COM. FIFTH SEMESTER

BC 504 - INDIAN BANKING SYSTEM

Time Allowed: 3 Hrs | **External Assessment: 70**

Max marks 100 | **Internal Assessment: 30**

Credit: 4

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus

Course Objective: To get knowledge students about evolution of banking ,its benefits working of public private banks working system of banks .

UNIT-I

Bank: Types and Functions, Evolution of Banking in India: Central Bank: Role and Functions of Reserve Bank of India; Forms of Banking: Branch Banking, Group Banking, Chain Banking, Correspondent Banking. Structure of Commercial Bank in India: Public Sector Banks, Private Sector Banks, Foreign Banks, Categories & Features of Co-operative Banks.

Banker Customer Relationship: Debtor-Creditor Relationship, Bank as a Trustee, Anti Money Laundering, Payment of Collection of cheques and other negotiable instrument, know your customer (KYC) guidelines.

Payment and collection of Cheque: duties and responsibilities of paying and collecting banker; protection available to paying and collecting banker under NI Act-endorsements; forged; bouncing of cheques and their implications.

UNIT-II

Deposits: opening of accounts for various types of customers: minor, joint account holders, HUF, firms, companies, trusts, Societies, Govt. and Public bodies. Different types and volume of deposit offered by various banks.

Principles of lending-various credit Products/Facilities: working capital and term loans; Credit Appraisal Techniques: Approach to lending; credit management; credit monitoring; NPA Management.

Securities: Different Modes of charging, types of collaterals and their characteristics, Priority Sector Lending: Sector, targets, issues/problems, SHG lending; recent developments in Indian

Dr DYAL BHATHAGAR Dr ANAND BHATNAGAR Dr. SEEMA MS. DAISY Ms ANJU

Banking Sector.

Course outcome: **After** successful completion of syllabus of Indian banking system Students equip with banking structure operations, regulations and technological trends.

SUGGESTED READINGS:

1. Banking Law and Practice by P. N. Varshney
2. Banking- Theory, Law and Practice by Gordon & Natarajan
3. Banks and Institutional Management by Vasant Desai
4. Indian Financial System by H.R. Machi raju
5. Commercial Banking, Vol. II, Indian Institute of Bankers, Mumbai.

Dr. Dyal Bhatnagar Dr. Anand Thakur Dr. Seema Rani Ms. Daisy Ms. Ahtu

Board of Studies
Venue: Conference Room PG Department of Commerce At 12:00 PM

Department of Commerce& Management			DATE: 07/09/2026
No.	**Category**	**Member**	**Signature**
1 MEMBER	Chairperson	Dr. Pomy Bansal (Head of the Department)	
1 MEMBER	Subject Expert from Parent University	Dr. Dyal Bhatnagar Associate Prof, Department of Business Studies Punjabi University Guru Kashi Campus	
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		Dr. Seema Rani, Associate Professor (Guru Nanak College, Killianwali	Seema Rani
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DR. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA MS. DAISY MS. ANJU BALA

P.G. DEPT. OF COMMERCE & MANAGEMENT
SSD GIRLS' COLLEGE, BATHINDA (PUNJAB) – 151001
INDIA

Proceedings
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Dr. DYAL BHATNAGAR Dr. ANAND THAKUR Dr. SEEMA Ms DAISY Ms ANJU BALA

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----------END----------

Dr DYAL BHATNAGAR Dr ANAND THAKUR Dr SEEMA Ms DAISY Ms AMTU

BACHELORS OF COMMERCE
PROGRAMME CODE : BC SSD

(SEMESTER SYSTEM)
PART-III
(Semester V & VI)
FOR
SESSION 2026-27 ,2027-28,2028-29

SHRI SANATAN DHARAM GIRLS' COLLEGE, BATHINDA
An Autonomous College
Re-Accredited 'A' Grade by NAAC

(Under Aegis of SSD Sabha(Regd.), Bathinda)

(2026-27)

B. COM. SIXTH SEMESTER

BC 601: MANAGEMENT ACCOUNTING-II

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Note: Simple Calculator (not scientific) is allowed

Instructions for Paper-Setters/Examiners

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Course Objective: To equip Students about internal accounting tools. Students learn how to use cost profit analysis standard costing variance analysis and capital budgeting to help managers make smart choices in business.

Unit-I

Cost Analysis for Decision Making, Absorption Costing: Meaning, Advantages and Limitations, Marginal Costing: Marginal and differential costing as a tool for decision making-make or buy; change of product mix; Pricing; Break even analysis. Target costing, Life cycle costing.

Unit-II

Budgeting for profit planning and control: Meaning of budget and budgetary control; objectives; Merits and Limitations; Types of Budgets; fixed and Flexible Budgeting; Control ratio; Zero base budgeting; Performance budgeting.
Standard costing and Variance Analysis: Meaning of Standard cost and standard costing; advantages and applications; Variance analysis - material; Labour and overhead Variances (two-way analysis).

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(2026-27)

B. COM. SIXTH SEMESTER

BC 601: MANAGEMENT ACCOUNTING-II

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Note: Simple Calculator (not scientific) is allowed

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Course Outcome: Management accounting focus on advanced managerial decision-making, planning, and control. Upon completion, students can perform cost-volume-profit (CVP) analysis, prepare operational budgets, execute standard costing and variance analysis, and evaluate business segment performance.

SUGGESTED READINGS:

- Khan & Jain, Management Accounting, Tata McGraw Hill, New Delhi.
- Ravi Kishore, Advanced Management Accounting, Taxmann Publications.
- Vashist & Saxena, Advanced Cost and Management Accounting, Sultan Chand & Sons.
- Jain S. P & Narang - Cost and Management Accounting

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B.COM. SIXTH SEMESTER

BC 602: COST ACCOUNTING-II

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit:4

Note: Simple Calculator (not scientific) is allowed.

Course objective: Cost Accounting (an advanced continuation of introductory cost accounting) focus on applying specific costing methods, managing specialized industry expenses, and using advanced budgeting and variance tools for managerial planning and decision-making

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Cost Ascertainment: Unit Costing; job costing, batch and contract costing; Operating costing. Job Costing: Job cost cards and data bases, collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job Costing.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for Material, Accounting for plant used in a contract, Contract Profit and Balance sheet

UNIT-II

Process Costing: Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Cost Records: Integral and non-Integral system; Reconciliation of Cost and Financial Accounts.

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Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC.

Course outcome : Helps to Learn specialized systems like **Job Costing, Batch Costing, and Contract Costing** for distinct production cycles.
Master **Process Costing**, including equivalent production units, joint products, by-products, and FIFO or weighted average cost reports.
Understand **Operating and Service Costing** to compute cost statements for service-sector organizations

SUGGESTED READINGS:

- Arora M.N., Cost Accounting, Vikas Publications.
- Jain S.P & Narang K.L., Advanced Cost Accounting.
- Khan M.Y & Jain P.K., Cost Accounting, Tata McGraw Hill.
- Ravi M. Kishore, Cost Management, Taxmann Publications

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B. COM. SIXTH SEMESTER

BC 603 – AUDITING

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Course objective: The primary objective of an auditing course is to teach students how to independently examine financial records, verify asset and liability truth, evaluate internal controls, and express a professional opinion on whether financial statements present a true and fair view in compliance with statutory laws

Instructions for Paper-Setters/Examiners

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UNIT-I

Auditing: Introduction and Objectives of auditing; major influences in the field of auditing and its link with accounting, Classes of Audit; Audit process; Audit programme, working papers and evidence; Routine and test checking; internal check and internal audit; Internal control; Distinction between audit and investigation.

UNIT-II

Audit of Limited Companies, Appointment, qualification and disqualification of company auditors, ceiling on number of audit, branch audit, rights, duties and liabilities of company auditor; audit Report.

Course outcome: Auditing define the core skills and knowledge students gain upon completing an auditing subject. These typically focus on understanding audit principles, evaluating internal controls, performing verification tasks, complying with legal regulations, and writing professional audit reports.

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SUGGESTED READINGS:

- Jha, A., "A Student's Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
- Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
- Dinkar, P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
- Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V.: "Practical Auditing," 2005, Allied Publishers Private Ltd., New Delhi

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B.COM. SIXTH SEMESTER

BC 604: COMPANY LAW

Time allowed: 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Course objective : Company Law course is to provide students with a comprehensive understanding of the legal framework governing the formation, management, administration, and winding up of corporate entities under relevant legislation (such as the Companies Act).

Instructions for Paper-Setters/Examiners

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UNIT-I

Company: Meaning, features, The Concept of Lifting of Corporate Veil, & Emerging Types of Companies. Formation of Company - Promotion & Registration; Preliminary contracts; Memorandum of Association; Articles of Association; Prospectus; Shares & Share Capital, Book Building Process, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

UNIT – II

Directors; Borrowing Powers (including debentures); Members; Managerial remuneration, Meetings (including Board Meetings); Majority Powers and Minority Rights; Winding-up of the company.

Course Outcome: focus on building an understanding of corporate formation, administration, and governance under legislative frameworks like the Companies Act. Students learn to interpret core legal principles, evaluate managerial responsibilities, and navigate regulatory compliance for business entities.

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SUGGESTED READINGS:

1. Avtar Singh: Company Law
2. N. D. Kapoor: Company Law

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B.COM. SIXTH SEMESTER

BC 605: INTERNATIONAL BUSINESS

Time allowed : 3hrs

Max. Marks 100
External Assessment 70
Internal Assessment 30
Credit :4

Course objective: The core objective of an international business course is to teach students how companies operate across national borders. It covers the global economic environment, international trade theories, cultural differences, and strategies used by multinational companies to succeed in worldwide markets

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT-I

Introduction to International Business: Importance, nature and scope of International business; Modes of entry into International Business; Globalisation and its growing importance in world economy; International business v/s domestic business; complexities of international business. International Business Environment: National and foreign environments and their components - economic, cultural, political and legal environment.

UNIT-II

International Organizations and Arrangements: WTO - Its objectives, principles, organizational structure and functioning; An overview of other organisations - UNCTAD, World Bank and IMF. Regional Economic Co-operation: Forms of regional groupings: NAFTA, EU, ASEAN and SAARC. Foreign investments - types and flows; Foreign investments in India, Measures for promoting foreign investments into and from India.

Course outcome: International Business define the core knowledge, critical thinking skills, and practical competencies students gain. Upon completing the course, students typically learn to evaluate global market environments, analyze foreign entry modes, understand international trade theories, and navigate cross-cultural business challenges

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SUGGESTED READINGS:

- Charles, W.L. Hill and Jain, Kumar, Arun, International Business, Tata McGraw-Hill, New Delhi.
- Cherunilam, Francis, International Business: Text and Cases, Prentice Hall of India Ltd, New Delhi.

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