

Department of Commerce (2021-2022) (RP)

Syllabus Plan (B.Com SEM – III) Principles of Business management

Week 1	Introduction: Concept, nature, process and of management
Week 2	Significance of management, An overview of functions of Management. Evolution of management thought.
Week 3	Planning: Concept, process and types
Week 4	Decision making
Week 5	Concept and process. Management by objectives.
Week 6	Organising: Concept, nature, process and significance
Week7	Authority and responsibility relationships.
Week8	Staffing: Nature, Scope and Process
Week 9	Motivation: Concept, Theories : Maslow, Herzberg, McGregor etc.
Week 10	Leadership: Concept and leadership styles, Leadership theories.
Week 11	Communication: Nature, process, networks and barriers, Effective communication.
Week 12	Controlling : Nature, importance, areas of control, control process
Week 13	Mid Semester Test
Week 14	Management of Change: Concept Nature and process of planned change.
Week 15	Nature and process of planned change.
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – III) Income Tax Law-I

Week 1	Definitions, Distinction between Capital and Revenue
Week 2	Basis of charge; Incidence of tax, Exempted incomes
Week 3	Agriculture Income & its tax treatment
Week 4	Computation of Income from salaries
Week 5	Computation of Income from house property.
Week 6	Profit and gains from business and profession including Depreciation
Week 7	Capital gains – I
Week 8	Capital gains – II
Week 9	Revision of syllabus including Tests
Week 10	Income from other sources-I
Week 11	Income from other sources-II
Week 12	Carry forward of losses
Week 13	Mid Semester Test
Week 14	Set off of losses
Week 15	Income of other persons to be included in assessee's total income
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – III) Business Statistics

Week 1	Introduction to Statistics-Definition, Importance and Limitations, Functions and scope
Week 2	Measures of Central Tendency: Mean
Week 3	Measures of Central Tendency: Median, Mode.
Week 4	Measures of dispersion: Range, Quartile deviation, Mean deviation
Week 5	Measures of dispersion: Standard deviation.
Week 6	Analysis of Time Series
Week 7	Causes of variations in time series multiplicative models; Determination of trends, Moving averages method and method of least squares (including linear, second degree, parabolic and exponential trends)
Week 8	Computation of seasonal-indices by simple averages, ratio-trend, ratio-to-moving average, and link relative methods.
Week 9	Index numbers: Need, definition and limitations of index numbers-simple
Week 10	Weighted index numbers- Laspyer's, Paasche's and Fisher Index numbers.
Week 11	Correlation: Meaning, types and measurement of correlation
Week 12	Regression: Meaning, Regression Equation of X on Y and Y on X.
Week 13	Mid Semester Test
Week 14	Forecasting Methods: Forecasting Concept, types and importance; General approach to forecasting
Week 15	Methods of forecasting; Forecasting demand; Industry Vs. Company sales forecasts, Factors affecting company sales.
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM –III) Corporate Accounting - I

Week 1	Corporate Accounting as per the Companies Act 2013:
Week 2	Issue, forfeiture and re-issue of shares;
Week 3	Redemption of preference shares
Week 4	Issue and redemption of debentures;
Week 5	Issue of bonus shares and right shares;
Week 6	Underwriting of shares and debentures; Accounts of underwriters.
Week 7	Final Accounts. computation of managerial remuneration and disposal of profit
Week 8	computation of managerial remuneration and disposal of profit
Week 9	Profit prior to and after incorporation
Week 10	Practical of Profit prior to and after incorporation
Week 11	Class tests.
Week 12	Consolidated balance sheet; an Introduction.
Week 13	Mid Semester Test
Week 14	Consolidated balance sheet of holding companies with one subsidiary only.
Week 15	Revision of all syllabus
Week 16	Class tests

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Syllabus Plan (B.Com SEM – IV) Company law

Week 1	Company : Meaning, features
Week 2	The Concept of Lifting of Corporate Veil
Week 3	Emerging Types of Companies.
Week 4	Formation of Company –Promotion & Registration
Week 5	Preliminary contracts; Memorandum of Association
Week 6	Articles of Association
Week 7	Prospectus
Week 8	Share Capital.
Week 9	Transfer & Transmission of Shares, Buyback of Shares.
Week 10	Directors: Appointment & Removal
Week 11	Borrowing Powers (including debentures)
Week 12	Members; Managerial remuneration
Week 13	Mid Semester Test
Week 14	Meetings (including Board Meetings); Majority Powers and Minority Rights
Week 15	Winding-up of the company.
Week 16	Revision of all syllabus \Class tests

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Syllabus Plan (B.Com SEM – IV) Income tax law -II

Week 1	Deductions out of gross total income
Week 2	Computation of total income in regard to income of individuals.
Week 3	Computation of total income in regard to income of HUF
Week 4	Computation of total income in regard to income of Partnership firm
Week 5	Computation of total income in regard to income of Companies
Week 6	Advance Payment of Tax
Week7	Revision
Week8	Deduction of tax at source
Week 9	Income tax authorities and administration of the act,
Week 10	Assessment procedure
Week 11	Appeals
Week 12	Refunds
Week 13	Mid Semester Test
Week 14	Penalties
Week 15	E. Filing of return
Week 16	Revision of all syllabus \Class tests

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 Syllabus Plan (B.Com SEM – IV) Corporate Accounting –II

Week 1	Corporate Accounting as per the Companies Act 2013 ; an introduction
Week 2	Accounting for Amalgamation,
Week 3	Absorption
Week 4	Merger and reconstruction
Week 5	Accounting for amalgamation of companies as per Indian Accounting Standard 14
Week 6	Accounting for internal reconstruction.
Week 7	Accounting for internal reconstruction. Practical
Week 8	Liquidation Accounts -I
Week 9	Liquidation Accounts -II
Week 10	Insurance Company Accounts
Week 11	Life Insurance
Week 12	General Insurance
Week 13	Mid Semester Test
Week 14	Banking Company Accounts (profit and loss account)
Week 15	Banking Company Accounts (balance sheet)
Week 16	Revision of all syllabus \Class tests

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