


**Structure of Three Year B. Com. (Financial Accounting)**  
**(Effective from Academic Year 2020-2021)**

1. **Nomenclature:** The three-year Bachelor's Degree Programme “B.Com. (Financial Accounting)” will run in six semesters (two semesters in each academic year) according to the provisions applicable for B.Com. (Honours) programme of Kumaun University Nainital.
2. **The Medium of Instruction:** Hindi and English.
3. **The Medium of Examination:** Either Hindi or English.
4. **Intake:** Maximum 60 seats or as per approval of the university for affiliated Colleges / Institute.
5. **Eligibility to apply for Admission:** Minimum eligibility for admission to B.Com. (Financial Accounting) program is Intermediate (10+2) or an equivalent qualification with 40% marks in aggregate in any discipline from a recognized board. Relaxation in eligibility for SC/ST candidates shall be given as per Kumaun University/Government of Uttarakhand rules. Relaxation to candidates belonging to reserved categories will be permissible as per the University rules.
6. **Semesters:**  
Odd Semester (I, III & V Semester): Tentatively from August to December.  
Even Semester (II, IV & VI Semester): Tentatively from January to June.  
(Subjected to changes as notified by University)
7. **Attendance:** Every student is required to have a minimum of 75% attendance in Lectures, Tutorials, Practicals and other prescribed curricular & co-curricular activities. However, as a special case the Head / Dean / Principal / Director/ VC of the University may allow relaxation to the extent as mentioned for B.Com. (Honours) programme of Kumaun University.
8. **Fee structure;** As per University norms for the Kumaun University Campuses and the self-finance Colleges / Institutes will have to decide their fee structure for the course as per norms.
9. **Examination and Evaluation:** Examination schedule shall be decided by University. Evaluation/Promotion will be the same as applicable for B.Com. (Honours) Program.
10. **Grading system:** As per University rules.
11. **Eligibility for the Award of Degree:** A candidate shall be eligible for the award of the B.Com. (Financial Accounting) Degree only if they have undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed and also fulfilled such conditions as may have been prescribed thereof.

**B.Com. (Financial Accounting) Three Year (6 Semester) Programme (Revised)**

<b>Semester I</b>	
BCFA 101	INTRODUCTION OF ACCOUNTING
BCFA 102	BUSINESS COMMUNICATION & ENGLISH LANGUAGE
BCFA 103	PARTNERSHIP ACT & ACCOUNTS
BCFA 104	BUSINESS ENVIRONMENT
BCFA 105	BUSINESS REGULATORY FRAMEWORK
<b>Semester II</b>	
BCFA 201	ADVANCE FINANCIAL ACCOUNTING
BCFA 202	QUANTITATIVE TECHNIQUES
BCFA 203	CORPORATE LEGAL FRAMEWORK
BCFA 204	COSTING METHODS
BCFA 205	BUSINESS ECONOMICS
<b>Semester III</b>	
BCFA 301	BANKING LAW & ACCOUNTS
BCFA 302	BUSINESS ORGANIZATION & MANAGEMENT
BCFA 303	BUSINESS MATHEMATICS
BCFA 304	INCOME TAX (PART-I)
BCFA 305	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
<b>Semester IV</b>	
BCFA 401	INCOME TAX (PART-II)
BCFA 402	FINANCIAL DECISION MAKING
BCFA 403	AUDITING
BCFA 404	MANAGEMENT ACCOUNTING
BCFA 405	COMPREHENSIVE VIVA
<b>Semester V</b>	
BCFA 501	FIANCIAL REPORTING SYSTEM IN INDIA
BCFA 502	CORPORATE ACCOUNTING
BCFA 503	INSURANCE LAW & ACCOUNTS
BCFA 504	ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS
BCFA 505	COMPUTER APPLICATION AND E-BUSINESS
<b>Semester VI</b>	
BCFA 601	ADVANCE CORPORATE ACCOUNTING
BCFA 602	ADVANCE COST ACCOUNTING
BCFA 603	MONETARY THEORY & PRACTICE
BCFA 604	INTERNATIONAL BUSINESS
BCFA 605	PROJECT REPORT* & VIVA

\*B.Com. (Financial Accounting) students will prepare a report with an applied focus on accounting-related Topics/Themes

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002




## BCFA 101- INTRODUCTION OF ACCOUNTING

- Unit-I** Meaning, Definitions & Objectives of Accounting; Accounting Concepts, Conventions & Principles; Accounting Cycle; An Overview of Accounting Standards Issued by ICAI and IFRS.
- Unit-II** Single and Double entry system of Book Keeping; Accounting Equations; Preparation of Journal, Ledger and Trial Balance.
- Unit-III** Final Accounts of Sole Trading Concern: Preparation of Trading and Profit & Loss Account, Balance Sheet with Adjustments.
- Unit-IV** Depreciation Accounting: Methods of Calculating Depreciation, Stock Valuation Methods, Bank Reconciliation Statement.
- Unit-V** Financial Statement of Non-Profit Organization, Recognition of Capital and Revenue items, Receipts and Payment Account, Preparation of Income and Expenditure Account and Balance Sheet.

### Suggested Readings:

1. Tulsian, P.C. Financial Accounting, Pearson Education
2. Goel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi)
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)
4. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
7. शुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।

  
MOYHEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 102- BUSINESS COMMUNICATION & ENGLISH LANGUAGE

- Unit-I** Significance of English Language: Different views, punctuation of English words, sound, symbols and attributes of good speech.
- Unit - II** Communications: Process, role, elements of oral & written communication.
- Unit - III** Types of Communication: Effective verbal and written communication, dyadic communication.
- Unit - IV** Business Communication: Business Communication and document preparation, technical reports, technical description.
- Unit - V** Usage and Techniques: Essay, précis writing skills, presentation skill, related to seminars, conferences, use of modern aids e.g., Power Point Presentation.

### Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 103- PARTNERSHIP LAW & ACCOUNTS

- Unit-I** Indian Partnership Act 1932: Nature of Partnership (Section 4-8), Rights and Duties of Partners (Section 9-17), Relation of Partners to Third Parties (Section 18, 19, 20, 25, 26, 28, 30), Rights & Liabilities of Incoming & Outgoing Partners (Section 31, 32, 33, 36), Registration of a Partnership Firm, Effect of non-registration (sec- 69), Introduction to Limited Liability Partnership Act 2008
- Unit-II** Accounting for Partnership Firms: Basic Concepts, partnership deed, fixed/fluctuating capital accounts, Profit and Loss Appropriation account, methods of goodwill valuation, Changes in the Profit-Sharing Ratio, Revaluation of Assets and Reassessment of Liabilities, Treatment of Reserves and Accumulated Profits etc.
- Unit-III** Accounting for Admission of a New Partner: Need and Importance of Admission, Sacrificing ratio and new Profit-Sharing ratio, Treatment of Goodwill & accumulated profit etc, preparation of Balance Sheet after admission of a new partner.
- Unit-IV** Accounting for Retirement/Death of a Partner: Gaining ratio and new Profit-Sharing ratio, Treatment of Goodwill, reserves & accumulated profit etc, preparation of Balance Sheet after Retirement/Death of a Partner
- Unit-V** Dissolution of Partnership Firm: Different Modes of Dissolution of a Firm (Section 40-44), difference between dissolution of partnership and dissolution of Firm, Sale of Goodwill after dissolution (Section-55), Accounting for Simple Dissolution and Dissolution on Account of insolvency of Partners.

### Suggested Readings:

1. Pollock & Mulla, G.C. Bharuka (ed.), Indian partnership Act (Lexis Nexis 2007)
2. C. Mitra & Pradeep Kacker, Law of Partnership in India, Orient, 2014
3. Avtar Singh, law of partnership (latest edition)
4. P. Verma (Rev) SD Singh and JP Gupta, Law of Partnership in India
5. Tulsian, P.C. Financial Accounting, Pearson Education
6. Goel, D.K., Financial Accounting, Arya Publications, New Delhi
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)
8. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)
9. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
10. Shukla S.M., Financial Accounting, Sahitya Bhawan Publications Agra. (English & Hindi)

## BCFA 104- BUSINESS ENVIRONMENT

- Unit-I** Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.
- Unit-II** Economic Environment with Reference to India's Economy: Growth Strategy, Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.
- Unit-III** Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.
- Unit-IV** Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO- Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.
- Unit-V** Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).

### Suggested Reading:

1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
3. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. Aswathappa, K.Business Environment for Strategic Management, HPH.
5. सिन्हा, वी.सी. एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा।

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



# **BCFA 105- BUSINESS REGULATORY FRAMEWORK**

## **Unit-I Contract Act:**

Free Consent, Lawful Consideration, Lawful Object, Agreements Expressly Declared as Void; Contingent Contract; and Quasi-Contract, Performance of Contracts, Discharge of Contracts, Remedies for Breach of Contract, Contracts of Indemnity and Guarantee, Contract of Bailment, Contract of Pledge, Contract of Agency

## **Unit-II Law of Negotiable Instruments**

Introduction to Law of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheques and Bank Drafts, Endorsements, Miscellaneous Legal Provisions on Negotiable Instruments, The Paying Banker, The Collecting Banker

## **Unit-III Indian Sale of Goods Act 1930**

Contract of Sale of Goods, Law of Sale of Goods and Pricing of Goods, Conditions and Warranties, Transfer of Property (Title) in Goods, Rights of Unpaid Seller; and Sale by Auction

## **Unit-IV The Consumer Protection Law in India**

Objectives and the Legislative History, Consumer rights and UN Guidelines on consumer protection, Organizational set-up under the Consumer Protection Act, Role of Supreme Court under the CPA with important case law, Grievance Redressal Mechanism under the Indian Consumer Protection Law

## **Unit-V Competition Act, 2002**

History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Powers of Central Government under the Competition Act, Major Provisions of the Competition Act: Role and Working of Competition Commission of India.

## **Suggested Reading:**

1. Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2011
2. Avtar Singh, Business Laws, Eastern Law Publishing, Lucknow
3. M.C. Kuchhal - Business Law, Vikas Publishing House, Delhi
4. S.S. Gulsan, Mercantile Law, Excel Books.
5. MC Kuchhal, Indian Company Law, Shri Mahavir Book Depot, Delhi, 2011
6. V.K. Agrawal, Consumer Protection: Law and Practice, Bharat Law House, New Delhi, 2012

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 201- ADVANCE FINANCIAL ACCOUNTING

- Unit-I** Accounting for joint venture and consignment transactions.
- Unit-II** Accounting for Royalty and Insolvency of Individuals.
- Unit-III** Accounting for Hire Purchase System and Instalment Payment System.
- Unit-IV** Departmental Accounting and Branch Accounting.
- Unit-V** Voyage Accounts and Investment Accounting

### Suggested Reading:

1. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
2. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
3. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
4. Baker, Richard, Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
5. S.N. Maheshwari and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
7. Tulsian, P.C. Financial Accounting, Pearson Education
8. शुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।
9. शुक्ल, एस.सी., गोयल, गुप्ता, एडवांस्ड अकाउन्टन्सी।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 202- QUANTITATIVE TECHNIQUES

- Unit-I** Meaning & Definition of Statistics, Functions, Applications, Limitations and Distrust of Statistics. Census and Sampling, Methods of Sampling, Methods of Collections of Primary and Secondary Data, Schedule & Questionnaire.
- Unit II** Measures of Central Tendency: Mean, Median, Mode and Their Application in Business.
- Unit III** Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Uses of Dispersion.
- Unit IV** Measures of Correlation: Meaning, Definition and Use of Correlation, Types of Correlation, Karl Pearson's Correlation Coefficient, Spearman's Rank Correlation and Regression Analysis.
- Unit V** Index Numbers: Meaning and Uses of Index Numbers in Business, Different Types of Indexes Including WPI, CPI etc.; Time Series- Definition and Importance.

### Suggested Reading:

1. Levin I Richard, Statistics for Management, Pearson Education India, 2011
2. Sharma J. K., Business Statistics, Pearson Education India, 2012
3. Dr. Mathur P.K., Bajpai Ashutosh, Singh M.P., Business Statistics, Himalaya Publishing House
4. Sharma J. K., Business Statistics Vikas Publishing
5. Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics
6. Tulsian P.C. & Jhunjhunwala Bharat Business Statistics, S. Chand Publishing
7. नागर, कैलाश नाथ, सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन मेरठ।
8. शुक्ला एवं सहाय, सांख्यिकी के सिद्धांत साहित्य भवन आगरा।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 203- CORPORATE LEGAL FRAMEWORK

- Unit-I** Incorporation of a Company, Memorandum of Association and Articles of Association, Doctrine of Indoor Management, Principle of Constructive Notice, Kinds of Companies.
- Unit-II** Issue of Shares Prospectus, Statement in Lieu of Prospectus
- Unit-III** Company Secretary- Status, Qualifications, Functions and Duties, Liabilities, Powers, Secretarial Work Relating to Incorporation of Company, Drafting of Memorandum of Association, Procedure for Alteration of the Memorandum of Association and the Articles of Association.
- Unit-IV** Secretarial Work Relating to Issue and Allotment of Shares. Drafting of Letters of Allotment, Regret Letter, Call Notice, Forfeiture of Share, Issues of Share Certificates and Share Warrants, Procedure of Issuing Duplicate Share Certificates, Secretarial Work Relating to Transfer and Transmission of Shares, Declaration and Payment of Dividends.
- Unit-V** Meeting, Kinds of Meetings, Law Relating to Meetings, Drafting of Notice and Agenda, Various Types of Resolutions, Secretarial Work Relating to: (A) Annual General Meeting. (B) Extraordinary General Meeting (C) Statutory Meeting (D) Board Meeting and Drafting for Important Documents and Reports Connected thereto.

### Suggested Reading:

1. Business and Corporate Law, Saravanavel and Mohapatra, HPH
2. Business Law, N.D Kapoor, New Age.
3. Business Law, Gulshan, Excel.
4. Legal Aspects of Business, Pathak, TMH
5. जैन, विनोद, स्टूडेंट्स गार्ड टू कंपनी ला, टैक्स मेन पब्लिकेशन नई दिल्ली
6. शुक्ल, एस.एम., कंपनी अधिनियम एवं सचिवीय पद्यति।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 204- COSTING METHODS

- Unit-I** Introduction- Meaning and Definition of Cost, Costing, Cost Accounting and Cost Accountancy; Nature, Objectives, Importance and Limitations of Cost Accounting; Characteristics of an Ideal System of Cost Accounting; Differences Between Cost Accounting and Financial Accounting.
- Unit-II** Elements of Cost:  
Direct Materials- Inventory Control, Pricing of Issue of Materials, Techniques of Inventory Control-Stock Levels, EOQ, ABC Analysis.  
Direct Labour- Methods of Wage Payment, Treatment of Idle Time and Over Time, Labour Turnover-Causes, Measurement and Treatment.  
Overhead- Meaning, Nature and Classification of Overheads, Methods of Absorption of Overheads.
- Unit-III** Unit Costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price/Tender Price. Reconciliation of Cost Account with Financial Account.
- Unit-IV** Contract Costing- Calculation of Profit on Complete and Incomplete Contract, Work-in-Progress and Balance Sheet of a Contracting Firm. Operating Cost Sheet- Transport Costing and Electricity Costing.
- Unit-V** Process Costing- Accounting Treatment of Normal and Abnormal Wastage and Abnormal Effectiveness, Inter Process Profits, Apportionment of Joint Expenses, Accounting for Joint Product.

### Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
5. Arora, M.N. Cost Accounting, Principles and Practice. Vikas Publishing House, New Delhi.
6. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
7. एम.एल. अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन आगरा।
8. आर.एन. खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर आगरा।
9. एम.एन. अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली।
10. बी.के. अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन आगरा।

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 205- BUSINESS ECONOMICS

- Unit-I** Nature and Scope of Business Economics; Nature, Scope and Significance of Managerial Economics; Role and Responsibility of Business Economists.
- Unit-II** Utility and Indifference Curve Analysis: Utility Analysis, Measurement of Utility, Law of Diminishing Marginal Utility, Indifference Curve, Consumer's Equilibrium- Budget Line and Consumer Surplus.
- Unit-III** Demand Function: Nature of Demand Curve Under Different Markets; Meaning, Significance, Types and Measurement of Elasticity of Demand (Price, Income Cross and Promotional); Relationship Between Price Elasticity of Demand and Revenue Concepts
- Unit-IV** Supply and Production Decisions: Supply Function and Elasticity of Supply; Production Function; Short Run Analysis with Law of Variable Proportions- Production Function with Two Variable Inputs- Isoquants, Ridge Lines and Least Cost Combination of Inputs- Long Run Production Function and Laws of Returns to Scale
- Unit-V** Pricing of Products: Perfect Competition; Monopoly; Monopolistic Competition; Price Determination Under Monopolistic Competition; Price and Output Under Oligopoly; Indeterminate Pricing and output Price Leadership, Collusive Oligopoly, Kinked Demand Curve, Price Discrimination.

### Suggested Readings:

1. Anna Koustsoyiannis, (1971), Modern Economics. London, Macmillan.
2. Ahuja H.L (2001) Modern Economics. Theory & Practics, S. Chand & Company, New Delhi.
3. Dr. Marimuthu A., Dr. Bose. D, An Introduction to Micro Economics, Himalaya Publishing House,
4. Dwivedi D. N., Managerial Economics: Theory and Applications, Vikas Publishing
5. Vaish M. C., Macroeconomic Theory, Vikas Publishing
6. Mishra J.P., Singh S.K., Economics Micro and Macro, Sahitya Bhawan Publication
7. Dewett, K. K. (2010). Modern Economic Theory. New Delhi: S. Chand & Company Ltd.
8. Mithani, D.M. Managerial Economics, Himalaya Publishing House, Pvt. Ltd, New

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 301- BANKING LAW & ACCOUNTS

- Unit-I** Banking Law: Introduction Meaning, Nature and Scope of Banking Regulation Act 1949; Internet Banking: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.
- Unit-II** Nature of Banking Business; Legal Nature of Bank-Customer Relationship and their Mutual Rights and Duties; Principles of Sound Lending, Types of Advances, Advance against Various Securities; Securitisation of Standard Assets; Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel III Norms.
- Unit-III** Emerging trends in Banking; Meaning, Importance & demerits of Universal Banking; Meaning, Concept and Channels of Green Banking; Meaning, importance, issues & principles of Corporate Governance in Banks.
- Unit-IV** Accounting for Banking Companies: Difference between Financial Statements of a Banking and Non-Banking Company; Prudential Norms; Asset Structure of a Commercial Bank; Non-Performing Assets; Preparation of Final Accounts (profit & loss Account and Balance Sheet) of a Banking Company.
- Unit-V** Consolidation in Banks- Mergers and Acquisitions: Rationale for M&A in Indian Banking; Post-Reform Mergers and Acquisitions in the Indian Banking Sector: their objectives, benefits and problems.

### Suggested Reading:

1. Lekshmy Shekhar K.C Shekhar, Banking theory and practice, Vikas Publishing House, New Delhi
2. Kandasami K.P., Banking Law and Practice, S.Chand & Co. New Delhi.
3. Jha, Nishikant, Goda, Nirav, Financial Reporting Analysis, Himalaya Publishing House, Mumbai
4. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
5. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
6. Baker, Richard, Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
7. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
8. शुक्ल,एस.एम., एडवांस्ड फाइनेंशियल अकाउन्टन्सी, साहित्य भवन आगरा।
9. शुक्ल,एस.सी., गोयल, गुप्ता, एडवांस्ड अकाउन्टन्सी।
10. मिश्रा, जे.पी., बैंकिंग परिचालन, साहित्य भवन आगरा।
11. उन्नत बैंक प्रबंधन, इंडियन इंस्टिट्यूट ऑफ बैंकिंग एण्ड फाइनेंस, टैक्समेन पब्लिकेशन नई दिल्ली

## BCFA 302- BUSINESS ORGANIZATION & MANAGEMENT

- Unit-I** Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.
- Unit - II** Forms of Business Organization: Sole Tradership, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.
- Unit - III** Planning & Organising: Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.
- Unit - IV** Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.
- Unit - V** Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls.

### Suggested Readings:

1. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi.
2. Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford.
3. Stoner and Freeman, Management, PHI, New Delhi.
4. Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi.
5. Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi.
6. Jawalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 303- BUSINESS MATHEMATICS

- Unit-I** Ratio and Proportion, Indices, Logarithms, Percentage, Quadratic Equation
- Unit-II** Time Value of Money: Simple Interest and Compound Interest; Mutual Funds: Simple Problems on Calculation of Net Income after Considering Entry Load, Dividend, Change in Net Asset Value (N.A.V.) and Exit Load. Averaging of Price Under the Systematic Investment Plan (S.I.P.)
- Unit-III** Progressions: Arithmetic, Geometric Progressions and harmonic Progression
- Unit-IV** Concepts of Permutations and Combinations
- Unit-V** Probability: Concept of Random Experiment/Trial and Possible Outcomes; Sample Space and Discrete Sample Space; Events and their Types, Algebra of Events, Mutually Exclusive and Exhaustive Events, Complementary Events; Classical Definition of Probability, Addition Theorem (Without Proof), Conditional Probability

### Suggested Readings:

1. Budnick, P. Applied Mathematics. McGraw Hill Education.
2. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
3. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
4. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
5. Thukral, J.K., Mathematics for Business Studies.
6. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
7. Singh J. K., Business Mathematics. Himalaya Publishing House.

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 304- INCOME TAX (PART-I)

- Unit-I** Definition of Important Terms used in Income Tax, Residential Status of Assessee, Incidence of Tax, Incomes which do not form part of Total Income i.e., Exempted Incomes U/S 10, Agricultural Income.
- Unit-II** Assessment of Income under the Head 'Income from Salary' and 'Income from House Property'
- Unit-III** Assessment of Income under the Head 'Profits and gains of Business and profession'
- Unit-IV** Assessment of Income under the Head 'Capital Gain' and 'Other Sources'
- Unit-V** Clubbing of Income; Set off or carry forward and set off of losses; Deductions to be made in computing Total Income.

### Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. S.P. Goyal, Direct Tax Planning, Sahitya Bhawan, Agra
4. Lakhotia, R.N., Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English)

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 305- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

- UNIT-I** Investment: Concept Nature and Process, Return and Risk, Valuation of Securities: The Value Price Relationship, Valuation of Fixed Income Securities, Valuation of Equity Shares, Objectives of Security Analysis.
- UNIT-II** Operations of Indian Stock Market: Organization, Regulation and Functioning, Market Indices and Return, Investment Alternatives-Government Securities, Non-Security form of Investment, Investment Instruments of Money- Market.
- UNIT-III** Stock Market Analysis: Fundamental Analysis, Economy, Industry and Company Level Analysis, Technical Analysis, Efficient Market Theory, Recent Developments in the Indian Stock Market.
- UNIT-IV** Introduction to Portfolio Management, An optimum Portfolio Selection Problem, Markowitz Portfolio Theory, The Mean-variance Criterion (MVC)-The Nature of Investment Risk, MVC and Portfolio selection, Portfolios of two risky Securities, The Efficient Frontier, Tracing the Effacing Frontier, The Relationship between the Unleveraged and Leveraged Portfolio, Sharpe-Single Index Model, Application of Market Model in Portfolio Construction, Capital Asset Pricing Model
- UNIT-V** Investment Training and Portfolio Revision, Institutional and Managed Portfolio- Performance Evaluation of Managed Portfolios, Investment Companies, Mutual Funds, International Diversification.

### Suggested Readings:

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications


  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 401- INCOME TAX (PART-II)

- Unit-I** Assessment of Individual and Hindu Undivided Family, Computation of Tax liability.
- Unit-II** Assessment of firm's Income and tax liability.
- Unit-III** Assessment of company's Income and tax liability.
- Unit-IV** Deductions and collection of tax at source, Advance payment of tax, penalties and interest.
- Unit-V** Income Tax Authorities.

### Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. S.P. Goyal, Direct Tax Planning, Sahitya Bhawan, Agra
4. Lakhota, R.N., Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. & Joshi C.S; Income Tax law and Accounts, Sahitya Bhawan, Agra

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 402- FINANCIAL DECISION MAKING

- UNIT-I** Basics of Financial Management: Meaning, Importance and Objectives, Conflict in profit v/s value maximization principles, Time value of money, Risk and Return (including CAPM Model), Valuation of Bond and Equities.
- UNIT-II** Financing Decision: Cost of Capital and Financing Decision, Sources of Long-term Financing; Estimation of components of Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital, Capital Structure-Theories of Capital Structure
- UNIT-III** Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk; Certainty Equivalent Approach and Risk- Adjusted Discount Rate.
- UNIT-IV** Management of Working Capital: Working Capital Decisions, Concepts of Working Capital, The Risk-Return Trade off, Sources of Short-Term Finance, Working Capital Estimation, Cash Management, Receivables Management, Inventory Management and Payables Management.
- UNIT-V** Dividend Decisions; Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation, Cash and Stock Dividends, Dividend Policies in Practice.

### Suggested Readings:

1. Levy H. and M. Sarnat, Principles of Financial Management. Pearson Education
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
4. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
5. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
6. आर.एस. कुलश्रेष्ठ, वित्तीय प्रबंध, साहित्य भवन पब्लिशर्स आगरा।
7. एम.डी. अग्रवाल, एवं एन. पी. अग्रवाल, वित्तीय प्रबंध के तत्व, रमेश बुक डिपो जयपुर।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 403- AUDITING

- Unit-I** Introduction of Auditing: Origin and Meaning of Audit, Definitions and Objectives of Audit; Essential Characteristics of Auditing; Difference Between Book Keeping, Auditing and Accountancy; Types of Audit.
- Unit-II** Audit Planning and Procedures: Audit Planning; Audit Programming; Audit Note Book; Audit Working Papers; Audit Evidence; Commencement of New Audit; Preliminary work Before Audit; Test Checking; Routine Checking; Merits and Demerits of Audit Programme; Internal Control– Internal Check and Internal Audit
- Unit-III** Vouching: Meaning, Objectives and Types of Vouchers; Vouching of Trading Transactions; Vouching Cash Transaction; Vouching and verification of Assets & Liabilities.
- Unit-IV** Audit of Companies: Qualifications and disqualifications of Company Auditor; Appointment; Rotation; Removal; Remuneration; Rights and Duties; Auditor's Report- Contents and Types; Liabilities of Statutory Auditors under the Companies Act 2013.
- Unit-V** Investigation: Objectives; Difference Between Audit and Investigations; Process of Investigation; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Special Audit of Banking Companies, Educational Institutions, Non-Profit Institutions and Insurance Companies.

### Suggested Readings:

1. Kumar Ravinder, Sharma Virender, Auditing Principles and Practice, PHI Learning
2. Jha Aruna, Auditing. Taxmann Publication.
3. Viji Chandran & Spandana Priya C.S., Principles and Practice of Auditing: Vikas Publishing
6. Tandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
7. नंदा, अंकेक्षण, एस.चाँद एण्ड कंपनी, नई दिल्ली।
8. शुक्ला, एल.के., अंकेक्षण के सिद्धांत एवं व्यवहार, टैक्समैन अलाइड सर्विस नई दिल्ली।
9. जोशी, अतुल, के. सी., अंकेक्षण, जगदंबा पब्लिशिंग कंपनी नई दिल्ली।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 404- MANAGEMENT ACCOUNTING

- Unit I** Management Accounting: Definitions, Nature, Functions, Limitations and Scope of Management Accounting, Financial Accounting vs Management Accounting; Cost Accounting vs Management Accounting; Role of Management Accounting in Decision Making.
- Unit II** Ratio Analysis: Classification of Ratios, Profitability, Activity and Solvency Ratios, Advantage and Limitations of Ratio analysis.
- Unit III** Funds Flow Statement and Cash Flow Statement: Meaning, Objectives, Importance and Limitations of both the Statement; Difference between Cash Flow and Funds Flow Statement; Preparation of Funds Flow Statement and Cash Flow Statement.
- Unit IV** Marginal Costing and Profit Planning: CVP Assumptions and Uses, Break-Even Point and Margin of Safety Equation Method, Graphical Representation of CVP Relationship.
- Unit V-** Contemporary Issues in Management Accounting: Target Costing; Responsibility Accounting; Inflation Accounting; Activity Based Costing; Quality Costing; Human Resource Accounting; Value Added Accounting; Product Life Cycle Costing, Project Life Cycle Costing, Value Chain Analysis.

### Suggested Readings:

1. Drury C, Management and Cost Accounting, Thomson Business Press.
2. D. T. Decoster and E. L. Schafer, Management Accounting, New York: John Willey and Sons.
3. John G. Blocker and W. Keith, Cost Accounting, New Delhi: Tata McGraw Publishing Co. Ltd.
4. R. K. Sharma and Shashi K. Gupta, Management Accounting-Principles and Practice (7th.), New Delhi: Kalyani Publisher
5. Satish Inamdar, Cost & Management Accounting, Everest Publishing House
6. Atkinson, Management Accounting, Pearson
7. Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier
8. Ravi M Kishore, Cost and management Accounting, Taxmann
9. Shukla, S.M., Management Accounting, Sahitya Bhawan Publication Agra.

## BCFA 501- FINANCIAL REPORTING SYSTEM IN INDIA

- Unit-I** Introduction to the Need of Financial Reporting System; Concepts of Faithful Representation in Reporting; Comparability, Verifiability, Recognition and Measurement of Financial Reporting System.
- Unit-II** Accounting Standards, Accounting Standards Interpretations and Guidance Notes on Various Accounting Aspects Issued by ICAI and their Application.
- Unit-III** Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant Difference vis-a-vis Indian Accounting Standards.
- Unit-IV** Accounting and Reporting of Financial Instruments: Meaning, Recognition, Derecognition and Offset, Compound Financial Instruments, Measurement of Financial Instruments, Hedge Accounting and Disclosures.
- Unit-V** Developments in Financial Reporting: Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Reporting.

### Suggested Readings:

1. I.M. Pandey, Financial Management, Vikas Publication House, 8th Ed.,
2. M.Y. Khan and PK Jain, Financial Management, Delhi, TMH, 4th Edition,
3. Brigham, Fundamentals of Financial Management, Cengage Learning
4. Ashish K. Bhattacharya: Financial Accounting for Business Managers: Prentice Hall of India Pvt. Ltd.
5. Naryanswamy, R. Financial accounting – A management perspective, (4th ed.). PHI

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002




## BCFA 502-CORPORATE ACCOUNTING

- UNIT-I**      **Accounting for share capital:** Meaning and types of shares, issue of shares, oversubscription and pro-rata allotment, forfeiture of shares, reissue of forfeited shares.
- UNIT-II**      **Accounting for Redemption of Preference Shares:** Conditions for redemption of preference shares, Accounting procedure for redemption of preference shares.
- UNIT-III**      **Accounting for Issue and redemption of debentures:** meaning and types of debentures, methods of redemption of debentures, Accounting procedure for issue of debentures and their redemption, financing for redemption of debentures.
- UNIT-IV**      **Financial statements of limited companies:** Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.
- UNIT-V**      **Liquidation of companies:** Meaning and circumstances of liquidation, preparation of statement of affairs and liquidator's final statement of account.

### Suggested Readings:

1. Tulsian, P.C. Financial Accounting, Pearson Education
2. Goel, D.K., Financial Accounting, Arya Publications, New Delhi
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
7. शुक्ल,एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।
8. Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
9. Baker, Richard, Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 503- INSURANCE LAW & ACCOUNTS

- Unit-I** Introduction to Insurance; Purpose and need of insurance; Role of insurance in Economic Development and Social Security; Principles of Insurance; Management of risk by individuals; management of risk by insurers; fixing of premiums.
- Unit-II** Law relating to life Insurance and General Insurance in India, Different types of General Insurance, General Insurance vs Life Insurance, Importance of Co-Insurance and Re-Insurance for insurers.
- Unit III** Accounts of Life Insurance Company: Accounting Requirement of Insurance Companies, Financial Statements of Life Insurance Companies (Form A-BS/RA/PL), Valuations and Profit Calculation of a Life Insurance Company, Schedule-A for Life Insurance.
- Unit IV** Accounts of General Insurance Company: Accounting Requirement of Insurance Companies, Financial Statements of Companies carrying on General Insurance Business (Form B-BS/RA/PL), Schedule-B for General Insurance.
- Unit V** Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, Study of IRDA Act 1999.

### Suggested Readings:

1. Sahoo S.C., Das S.C., Insurance Management, Himalaya Publishing House
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Shukla S.M., Financial Accounting, Sahitya Bhawan Publications Agra.
6. Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
7. Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
8. Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
9. Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
10. Hansell, D.S., Elements of Insurance, Macdonald& Evans Ltd.

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 504- ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS

- UNIT-I** Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship
- UNIT-II** Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS
- UNIT-III** An understanding of Ethics, Meaning, Definition, Objective, Types, Sources, Importance and Scope of Business Ethics, Ethical Performance, Factors influencing Business Ethics, of Business Ethics,
- UNIT-IV** Evolution and Development of Corporate Social Responsibility of Business, Forms of Corporate Social Responsibility, CSR in Practice, Corporate Social Performance: Making Corporations Socially More Responsible
- UNIT-V** Corporate Governance Introduction, Concept and Need for Corporate Governance, Definitions, Parties to Corporate Governance, Agency Theory, Stewardship Theory, Popular Model for Governance, Brief Introduction to India's Corporate Governance Framework

### Suggested Readings:

1. K.Ramachandran, Entrepreneurship Development, McGraw Hill Education
2. S. S.Khanka, Entrepreneurial Development, S. Chand Publishing
3. CSV Murthy, Business Ethics (Text and Cases), Pub. By HPH
4. Marianne M. Jennings, Cases in Business Ethics, Pub by Cenage Learning
5. S.S. Khanka, Entrepreneurship Developments, S. Chand, Delhi
6. Ranbir Singh, Entrepreneurship Developments, S.K. Kataria & Sons, Delhi
7. S.Anil Kumar, S.C. Purnima, M.K. Abraham, Entrepreneurial Development, New Age International, Delhi
8. एस.सी. माथुर, भारत में उद्यमिता विकास, हिमालाया पब्लिशिंग हाऊस, नई दिल्ली।

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 505- COMPUTER APPLICATIONS AND E-BUSINESS

- Unit-I** Introduction to Computer: Component of a Computer System, Indian Computing Environment, Generations of Computer Technology and Programming Languages, Data Communications and Networking, LANS and WANS, Management of Data Processing System in Business Organizations.
- Unit-II** Typical Business application of Computers: Role of Computers in Management, Computer Software Systems, Software Development Process, File Design & Report Design. Data Files Types/ Organizations, Master & Transaction File.
- Unit-III** An Introduction to Operating Systems and Windows: Application packages for PCs such as Spreadsheet, Creation of Spreadsheet applications, Range, formulas, functions, Word Processing and Data Base Management System.
- UNIT-IV** Electronic Data Interchange (EDI): EDI Applications in Business, Introduction to ecommerce and its applications, Types of Electronic Commerce Solutions, E commerce Framework Categorization (B2B, B2C, C2C, G2B, G2C), E-commerce Laws- Introduction, The Electronic Commerce Transact on Validity and enforceability of agreements, Digital Documents, Other Legal Issues, Bar Coding.
- Unit-V** Internet Marketing: E-commerce in India Issues and Opportunities in Implementation- Introduction, Commercial Issues. Infrastructure Issues, Social- and Cultural Issues, Dot Com, Emerging Trends.

### Suggested Readings:

1. Thareja, IT & Application, Oxford.
2. Aurora, Computer Fundamentals, Vikas Publications.
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications.
4. Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
5. Norton, P. Introduction to computers. TMH
6. Rajaraman, V. Introduction to Information Technology. PH

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 601- ADVANCE CORPORATE ACCOUNTING

- Unit-I** Valuation of Goodwill: Meaning and Concept of Goodwill, Need and Purpose of Goodwill Valuation, Methods of Valuation of Goodwill.  
Valuation of Shares: Need and Purpose of Valuation of Shares, Factors Influencing the Value of shares, Methods of Shares Valuation.
- Unit-II** Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition, Types of Amalgamation, Methods of Calculating Purchase Consideration, Practical Problems on Amalgamation and Acquisition
- Unit-III** Internal Reconstruction: meaning, Objective, Procedure and Forms of Reduction; Passing of Journal Entries; Preparation of Reconstruction accounts; Preparation of Balance Sheet after Reconstruction (Vertical Format) Problems.
- Unit-IV** Accounts of Holding Companies: Holding Companies– Its Rational Legal Definition, Advantages and Disadvantages; Minority Interest, Cost of Control, Pre-acquisition and Post-acquisition Profit. Consolidation of Accounts as per Companies Act, 2013, Practical Problems.
- Unit-V** Corporate Demerger and Reverse Merger: Concept of Demerger; Modes of Demerger; demerger and voluntary winding up; legal and procedural aspects of demerger and reverse mergers.

### Suggested Reading:

1. Sinha, Pradip Kumar; Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House Mumbai.
2. Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad
3. Ray: Mergers and Acquisitions Strategy, Valuation and Integration, PHI
4. S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy–Vol-II: Vikas Publication House, New Delhi
5. Ashok Sehgal & Deepak Sehgal: Corporate Accounting; Taxman Publications(P) Ltd., New Delhi
6. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
7. S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
8. Tulsian, P.C. Financial Accounting, Pearson Education

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 602- ADVANCE COST ACCOUNTING

- Unit-I** Cost Accounting Standards; Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Role of Cost Accountant in Decision Making,
- Unit-II** Marginal Costing- Meaning, Advantages, Limitations and Applications of Marginal Costing;  
Absorption Costing: System of Profit Reporting and Stock Valuation; Difference between Marginal Costing and Absorption Costing; Income Measurement under Marginal Costing and Absorption Costing
- Unit-III** Standard Costing, Definition, Significance and Applications, Various Types of Standards, Variance Analysis for Materials, Labour, Overheads and sales, Control of variances.
- Unit-IV** Budget and Budgetary Control, Fixed Budget and Flexible Budget, Cash Budget, master budget, Zero base budgeting, performance budgeting.
- Unit-V** Cost Accounting Records and Cost Audit- Nature and Scope of Cost Audit; Purpose, Scope and Advantages of Cost Audit; Cost Audit Techniques and Programmes; Cost Audit Report

### Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
5. Arora, M.N. Cost Accounting, Principles and Practice. Vikas Publishing House, New Delhi.
6. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
7. एम.एल. अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन आगरा।
8. आर.एन. खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर आगरा।
9. एम.एन. अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली।
10. बी.के. अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन आगरा।

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002



## BCFA 603- MONETARY THEORY & PRACTICE

- Unit-I Quantity Theory of Money: Classical, Keynesian, Monetarists; Theories of Money Supply, Components of Money Supply; Measures of Money Supply; Determinants of Money Supply; Money Multiplier.
- Unit-II Central banking and Monetary Policy with special reference to RBI, Methods and Recent Changes in India.
- Unit-III Definition, Nature and Scope, Importance and Role of Fiscal Policies, Principle of Maximum Social Advantage, Direct and Indirect Taxes, GST and its Implications
- Unit-IV Public Expenditure, Public Debt, Public Revenue
- Unit-V Interdependence of Fiscal and Monetary Policies, Deficit financing and Budgetary control; fiscal deficit in India: extend, trend and implication, Finance commission in India

### Suggested Reading:

1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, New Delhi
2. Bhatia, H.L. Public Finance, Vikas Publishing House, Pvt. Ltd., New Delhi
3. Ruddar Dutta and Sundaram (2017) Indian Economy, S. Chand & Co. New Delhi.
4. Hajela, T.N. (2015): Money banking and public finance, New Delhi, Ane Books Pvt. Ltd.
5. Misra S. K. and Puri V. K. (2017) Indian Economy. Himalayan Publishing House.
6. Bhatia H. L (1996), Public Finance, (19th Ed), Vikas Publishing House, New Delhi
7. Mithani, D.M. (2006), Principles of Public Finance and Fiscal Policy, Himalaya Publishing House, New Delhi.
8. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill

  
HEAD  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002

## BCFA 604- INTERNATIONAL BUSINESS

- Unit-I Management of International Trade: Introduction, Meaning, Need, Difference between Domestic and International trade, International Business (Trade) Theories- classical, Neoclassical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms of trade Policies- Free vs Protection.
- Unit-II Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, causes of fluctuations in exchange rates, Needs for Exchange Control, Techniques and methods of Exchange Control.
- Unit-III Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.
- Unit-IV International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories; International Business Strategies.
- Unit-V International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar exchange Market.

### Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business, McGraw Hill Education New Delhi
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business, Pearson Education
3. Sumati Varma, International Business, Pearson Education.
4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
5. Bennett, Roger. International Business. Pearson Education.
6. Jaiswal, Bimal; International Business, Himalaya Publication
7. Hill, C.W.; International Business, TMH, 5th Ed.

  
Department of Commerce  
D.S.B. Campus  
Kumaun University  
Nainital - 263002