

GLS UNIVERSITY
FACULTY OF COMMERCE SMPIC
B.COM.[HONOURS]SEMESTER- 1
SYLLABUS 2020-21

CORPORATE ACCOUNTING -1

Course Module No.	Topics / Chapters Name
I	Accounting For Share Capital Issue, Forfeiture and Reissue of Shares Pro-rata Allotment Issues relating to Calls in Arrears, Calls in advance Buy Back of Shares
II	Debentures Issue & Redemption of Debentures Buyback of Debentures
III	[A]Alteration of Share Capital [B] Issue of Bonus Shares & Right Shares [C] Redemption of Preference Shares
IV	Capital Reduction Introduction-Provisions of Companies Act-Methods- Accounting Entries-Capital Reduction a/c- Reconstruction a/c-Surrender of Share
V	[A] Underwriting Commission Provisions under Company Law Types of Agreement Marked &Unmarked applications Firm Underwriting [B] Profit Prior to Incorporation Introduction -Methods determination of pre- incorporation profit/loss - Apportionment ratios & statement – Accounting Treatment of pre-incorporation profit/loss
VI	Accounting Standards [A] Introduction ,Evolution, utility and limitations of Accounting Standards [B] Overview of Accounting Standards AS-1 Disclosure of Accounting Policies AS-2 Valuation of Inventories AS-10 Plant Property & Equipment

FINANCIAL ACCOUNTING-1

Course Module No.	Topics / Chapters Name
I	Basics of Accounting Basics of Accounting including meaning of Generally Accepted Accounting Principles, Fundamental Accounting Assumptions ,Accounting Policies Accounting as a measurement discipline – Valuation Principles & Accounting estimates Contingent Assets & Contingent Liabilities
II	Consignment accounts Meaning, features of Consignment Invoice price and loading Valuation of unsold stock with consignee Abnormal Loss and Goods-in-transit Accounting in the books of Consignor and Consignee
III	Accounting for Joint ventures Meaning-Features- Difference between Joint Venture & Partnership Various Methods of recording transactions
IV	Accounting for Incomplete Records Conversion Method Characteristics Pure & Popular Single entry Difference between Single Entry & Double Entry Methods of conversion of Single Entry into Double entry
V	Insurance Claims Claims for Loss of Sock Normal & Abnormal Stock of Goods Claims for Loss of Profit (Consequential Loss Policy) Claims for Loss of various Assets
VI	Hire Purchase & Instalment system Nature of Hire purchase agreement, Legal Agreement Ascertainment of Total Cash Price

BUSINESS STATISTICS

Course Module No.	Topics/Chapters Name
I	Part A: Introduction to Statistics <ul style="list-style-type: none">• Origin and Development• Definitions• Importance and Scope• Limitations• Distrust of Statistics Part B: Business Forecasting <ul style="list-style-type: none">• Meaning• Uses of Business Forecasting• Types of Business Forecasting• Methods of Forecasting• Method of Least Squares : Fitting of Straight Line, Fitting of Second Degree Parabola• Exponential Smoothing Method
II	Measures of Central Tendency <ul style="list-style-type: none">• Meaning of Central Tendency• Various Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Quartiles, Deciles and Percentiles for Ungrouped and Grouped Data.• Definitions, Uses, Merits and Limitations of the above measures.• Combined mean and Weighted mean

<p style="text-align: center;">III</p>	<p>Measures of Dispersion</p> <ul style="list-style-type: none"> • Meaning of Dispersion • Various Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, • Variance, Standard Deviation, Coefficient of variation. • Absolute and Relative Measures of all the above measures of dispersion. • Combined Standard Deviation. • Examples and problems • Uses, Merits and Limitations of all the above measures
<p style="text-align: center;">IV</p>	<p>Correlation Analysis</p> <ul style="list-style-type: none"> • Meaning of Correlation • Types of Correlation • Correlation Coefficient and its properties • Methods of studying correlation: Scatter diagram method, Karl Pearson's product moment method, Spearman's method of rank correlation, Intra class correlation • Correlation Coefficient for bivariate frequency distribution • Probable Error • Coefficient of Determination • Concurrent Deviations Method
<p style="text-align: center;">V</p>	<p>Regression Analysis</p> <ul style="list-style-type: none"> • Meaning of Regression • Types of Regression Analysis • Linear Regression Model • Equations of Lines of Regression • Regression Coefficients and their properties • Examples and problems • Difference between Correlation and Regression • Utility of Regression Analysis

VI	Association of Attributes <ul style="list-style-type: none">• Introduction• Classification of Data• Notations and Terminologies• Consistency of Data• Meaning of Association• Types of Association• Methods of Measuring Association for Two Attributes: Frequency Method, Proportion Method, Yule's Coefficient of Association, Yule's Coefficient of Colligation• Association of Three Attributes
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PERSPECTIVE OF MANAGEMENT

Course Module No.	Topics/chapter's Name
I	<p>Introduction Of Marketing Management</p> <p>A. Fundamentals Of Marketing Management</p> <ul style="list-style-type: none"> • An Overview Of Marketing Management , 4 P's Marketing Mix • Difference Between Selling And Marketing • Characteristics Of Modern Marketing • 7Ps Marketing Mix In Service Sector • Concepts Of Marketing Management • Importance Marketing Management • Strategy Of Marketing In Different Demand Situations <p>B. STP Analysis</p> <ul style="list-style-type: none"> • Market Segmenting Basis • Market Targeting In The New Edge • Positioning And Its Strategies • Product Differentiation
II	<p>Consumer Behaviour And Industry Environment</p> <p>A. Consumer Behaviour</p> <ul style="list-style-type: none"> • Meaning And Factors Affecting Consumer Behaviour • Types Of Customers • Buying Decision Process • Customer Satisfaction And Retention <p>B. Industrial And Competitive Environment</p> <ul style="list-style-type: none"> • Types Of Competitors • Analysis Of The Competitors • SWOT Analysis • Michael Porters Five Forces Model
III	<p>Marketing Mix Management For Corporates</p> <p>A. Product Mix Decisions Branding, Packaging</p> <ul style="list-style-type: none"> • New Product Development And ProductLife Cycle Management • Pricing Decisions-Objectives And Types Of Pricing

	<ul style="list-style-type: none"> • Managing Distribution Network- Managing Retailing, Wholesaling • Modern Types Of Retailing In India <p>B. Contemporary Style Of Promotion And Advertisement</p> <ul style="list-style-type: none"> • Objectives And Importance Of Advertisement • Media Of Advertisements • Difference Between Advertisements And Publicity • Modern Way Of Product Promotion • Role Of Digital Media In Advertisement
IV	<p>Introduction To Finance Function</p> <p>(a) Financial Management</p> <ul style="list-style-type: none"> • Meaning And Evolution Of Financial Management • Scope And Goals Of Financial Management • Key Activities Of Financial Management • Role Of Financial Manager In India • Relationship Of Finance To Economics And Accounts • Concept Of Profit And Wealth Maximisation <p>(b) Financial Planning</p> <ul style="list-style-type: none"> • Meaning Of Financial Planning • Short And Long Term Financial Planning • Factors Affecting Financial Planning
V	<p>Acquisition and valuation of sources of finance</p> <p>A. Introductory of the concept – Time value of money</p> <ul style="list-style-type: none"> • Concept Of Time Value Of Money • Simple Interest • Compound Interest <p>B. Sources of finance</p> <ul style="list-style-type: none"> • Characteristics • Long term finance • Short term finance • Internal sources of finance in India • External sources of finance in India
VI	<p>International Financial Management And Venture Capital</p> <p>(a) International Financial Management</p>

	<ul style="list-style-type: none">• Meaning Of International Financial Management• Similarities Between Domestic FM And IFM• Importance Of IFM• Foreign Exchange Market And Exchange Rates <p>(b) Venture Capital</p> <ul style="list-style-type: none">• Meaning Of Venture Capital• Features Of Venture Capital• Types Of Venture Capital Capitalists• Business Plan• Funding Agencies
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ENGLISH PROFICIENCY AND BUSINESS COMMUNICATION-1

Course Module No.	Topics / Chapters Name
I	English Language through Literature <ul style="list-style-type: none">• Text: Pinnacle• Short questions• Short notes• Comprehension
II	Language work <ul style="list-style-type: none">• Tenses• Active / Passive voice• Auxiliaries and modals• Prepositions
III	Fundamentals of Communication <ul style="list-style-type: none">• Definition• Process• Verbal and Non-verbal communication.• Oral and Written Communication. (meaning, significance, advantages and disadvantages)• Body Language, Paralanguage and Proxemics
IV	Essentials of Communication <ul style="list-style-type: none">• Listening skills• Barriers to Communication• Communication Networks
V	Written Composition <ul style="list-style-type: none">• Comprehension Passages• Precis Writing• Dialogue Writing
VI	Vocabulary Building <ul style="list-style-type: none">• Synonyms & Antonyms• Common errors in English• Idioms & Phrases