

**B.COM FIRST YEAR  
SEMESTER NO. II  
FINANCIAL ACCOUNTING -2  
CORE COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	Investment accounts ( Accounting for interest bearing securities in the Books of Investor only)	<b>25</b>
II	Insurance claims ( Claims for loss of Stock and Fixed Assets , Claims for Profit or Consequential Loss)	<b>25</b>
III	<b>Accounting in Computerized environment*</b> ( Introduction, various components of a computer including Hardware and Software , Features of a computer, Role of computer in Accounting , Accounting information system vs management Information System, Selection of the best software for the business, Advantages and disadvantages of a computer system, Tally software ( Latest version) ) <b>Royalty accounts</b> (Minimum rent, Short working, Excess Working, Ground rent, Accounting entries in the books of User and Land lord)	<b>25</b>
IV	Hire-purchase and Instalment accounting (Nature of Hire purchase agreement, Legal Agreement, Ascertainment of Total Cash Price)	<b>25</b>

**\*(Theory and Practical)**

**B.COM FIRST YEAR  
SEMESTER- II  
MACRO ECONOMICS  
CORE COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<p>National Income</p> <p>Concept of National Income, GDP, GNP, NDP. Per Capita Income, Disposable Personal Income. Methods of measuring National Income, Difficulties in measuring National Income, Composition of National , GDP trends of National Income in India, GDP trends among developing nations</p>	25
II	<p>Money and Money Supply</p> <p>Definition of Money, Function of Money, Demand for money, concept of supply of money, factors affecting supply of money, cash transaction and cash balance approach of money, Milton Friedman's modern quantity theory of money</p>	25
III	<p>Basic concepts of Keynesian Economics</p> <p>Concept of Aggregate Demand and Aggregate Supply, Monetary policy Influence on Aggregate Demand, consumption Function, Investment Function, Saving Function, Investment Multiplier, Marginal Efficiency of Capital, Crowding out effect</p>	25
IV	<p>Business Cycles and Inflation</p> <p>Meaning and Phases of Business Cycles, Types of Inflation, Causes and effect of Inflation, Anti-inflationary Policy in India, Philip's curve, Deflationary Gap, Inflationary Gap</p>	25

**B.COM. FIRST YEAR  
SEMESTER II  
BUSINESS COMMUNICATION-2  
CORE COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<p><b>English Language</b></p> <ul style="list-style-type: none"> <li>• “Twelve Short Stories” (stories: 7 to 12)</li> <li>• Comprehension of a Commercial Passage</li> <li>• Summary Writing</li> <li>• Proverbs in English</li> </ul>	25%
II	<p><b>Essentials of Business Correspondence</b></p> <ul style="list-style-type: none"> <li>• The structure and lay-out of a Business letter</li> <li>• Letters vs E-mail</li> <li>• Qualities of an effective Business letter (7 Cs)</li> <li>• Foreign words used in Business communication.</li> </ul>	25%
III	<p><b>Writing Business Letters</b></p> <ul style="list-style-type: none"> <li>• Banking Correspondence</li> <li>• Insurance Letters</li> <li>• Secretarial Correspondence</li> <li>• Complaints and adjustments (E-mails)</li> </ul>	25%
IV	<p><b>Writing Pleasant and Unpleasant messages:</b></p> <ul style="list-style-type: none"> <li>• Strategies to write pleasant and unpleasant messages. (Deductive and inductive)</li> <li>• Letter of promotion, letter of increment, letter about the festival bonus.</li> <li>• Letter about declining an adjustment request, Letter about salary cut, Letter about cancelling an order.</li> </ul>	25%

**B.COM FIRST YEAR**  
**SEMESTER II**  
**E- COMMERCE**  
**CORE COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	<p><b>CONCEPT OF INTERNET &amp; E-COMMERCE</b></p> <ul style="list-style-type: none"> <li>• Meaning &amp; History of Internet</li> <li>• Uses of Internet</li> <li>• Concept of E-commerce</li> <li>• Difference between Traditional commerce &amp; E-Commerce</li> <li>• Role of Internet in E-commerce</li> <li>• Opportunities &amp; Challenges of E-Commerce</li> </ul>	25%
II	<p><b>OPERATIONS OF E-COMMERCE</b></p> <ul style="list-style-type: none"> <li>• Role of Credit card &amp; Debit card Smart card transactions</li> <li>• Secure Hyper-Text Transfer Protocol (SHTTP)</li> <li>• Electronic Payment system</li> <li>• Secure Electronic Transactions</li> </ul>	25%
III	<p><b>APPLICATIONS IN B2C</b></p> <ul style="list-style-type: none"> <li>• Shopping Procedure via Internet</li> <li>• Selling Strategy of Traditional departmental store</li> <li>• Success Factors of E-Brokers( Brokers based online services)</li> <li>• Online Travel Transactions services</li> <li>• Online Stock Trading &amp; its Benefits</li> </ul>	25%
IV	<p><b>APPLICATIONS IN B2B &amp; C2C</b></p> <ul style="list-style-type: none"> <li>• Concept of B2B</li> <li>• Characteristics of 1)the suppliers oriented market place 2) Buyers oriented market place 3) Intermediaries oriented market place</li> <li>• JIT delivery in B2B</li> <li>• Marketing Issues in B2B</li> <li>• Concept of C2C</li> <li>• Functions of C2C</li> </ul>	25%

**B.COM –FIRST YEAR  
SEMESTER - II  
BUSINESS STATISTICS AND MATHEMATICS-II  
CORE COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
<b>I</b>	<b>Probability theory</b> <ul style="list-style-type: none"> <li>• Basic concepts of probability</li> <li>• Types of probability</li> <li>• Different definitions on probability and its rules</li> <li>• Bayes theorem</li> <li>• Practical examples in different fields</li> </ul>	<b>25%</b>
<b>II</b>	<b>Mathematical Expectation &amp; Moments</b> <b>Mathematical Expectation</b> <ul style="list-style-type: none"> <li>• Concept of random variable and probability distribution of random variable</li> <li>• Introduction to mathematical expectation and its properties</li> <li>• Definition of variance and its properties</li> <li>• Examples based on application this concept in commerce and management.</li> </ul> <b>Moments</b> <ul style="list-style-type: none"> <li>• Concept of moments as a type of specialized average</li> <li>• Types of moments and its importance</li> <li>• Examples based on rule of moments to find mean, variance, skewness and kurtosis</li> </ul>	<b>25%</b>
<b>III</b>	<b>Discrete Probability Distributions:</b> <ul style="list-style-type: none"> <li>• Definition of discrete probability distribution</li> <li>• Types of discrete probability distributions</li> <li>• Role of discrete distributions in day to day life.</li> <li>• Derivation of probability mass function of Poisson distribution from Binomial distribution, its mean, variance and properties</li> <li>• Derivation of Hyper Geometric distribution, probability mass function properties and its uses</li> <li>• Examples of business and commerce illustrating the use of this distribution to analyze and conclude.</li> </ul>	<b>25%</b>
<b>IV</b>	<b>Arithmetic progression and Geometric progression</b> <ul style="list-style-type: none"> <li>• Introduction to A.P. and G.P.</li> <li>• Concept of series and sequence</li> <li>• Sum of series in arithmetic progression and geometric progression</li> <li>• Concept of arithmetic and geometric mean</li> <li>• Examples based on its application</li> </ul>	<b>25%</b>

**B. COM. FIRST YEAR  
SEMESTER NO. 2  
CORPORATE ACCOUNTS-2  
MAJOR SPECIAL COURSE**

<b>Module No.</b>	<b>Topics / Chapters Name</b>	<b>% Weightage</b>
I	Redemption of Preference Shares : (Including Issue of Bonus Shares after Redemption)	25%
II	Issue and Redemption of Debentures	25%
III	<u>Valuation of Goodwill and Shares</u> (A) Valuation of Goodwill <ul style="list-style-type: none"><li>• Super Profit Method</li><li>• Capitalization Method</li><li>• Annuity Method</li></ul> (B) Valuation of Shares <ul style="list-style-type: none"><li>• Intrinsic Value Method</li><li>• Yield Method</li><li>• Fair Value Method</li></ul>	25%
IV	Accounting for Business Acquisition ( In books of purchasing company)	25%