1.1.2 Percentage of Revision of B.Com

Syllabus Revised for - 2020-2023

B.Com							
S.No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	20UCO101	Financial Accounting		40	**Unit-3 Consignment Accounts** Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales – Non-Recurring Expenses – Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). **Unit-4 Joint Venture Account** (AS-11) Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership- Accounting for Joint Venture- Separate set of books- Separate set of books is not kept	**Unit-3 Branch Accounting** Branch-Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer. **Unit-4 Hire Purchase and Installment accounting** Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	Feedback received from subject expert, auditor and alumni.
2	20UCO102	Principles of	Business management	100			

		Management	practices paper removed and introduced principles of management and human resource management paper as separately.			
3	20UCO203	Higher Financial Accounting		10	**Unit – 3** Sale of firm to company	
4	20UCO204	Commercial Law		10		**UNIT-V** Performance of contract of sale-Rules regarding delivery of goods-rights of unpaid seller
5	20UCO306	Income Tax		10		**UNIT-1** Scope of Total income (Including Problems)
6	20UCO409	Higher Corporate Accounting		20		**Unit 1** **Amalgamation and Absorption of companies** Types of Amalgamation – Methods of Purchase consideration **Unit 3 Banking Company Accounts** Non – Performing Assets

						– Provision for Doubtful Debts
7	20UCO410	Human Resource Management	Business practices paper removed	100		
8	20UCO4N4	Fundamentals of Marketing	Investment management paper removed and introduced fundamental of marketing paper to know the basic elements of marketing by non-major students.	100		
9	20UMA4A5	Cost and Management Accounting		20		**Unit: III** Objectives of management accounting- Difference between Management Accounting and Financial Accounting –Difference between Management Accounting and Cost Accounting. **Unit 4** Cash flow analysis- Meaning- Classification of Cash Flows- Cash Flows from Operating

						Activities, Investing Activities and Financing Activities- Procedure for Preparing a Cash Flow Statement (New Format) (AS-3)	
	20UCO620	Management Accounting		20		**Unit-3 Funds Flow and Cash Flow Statement** Cash flow analysis- Meaning- Classification of Cash Flows- Cash Flows from Operating Activities, Investing Activities and Financing Activities- Procedure for Preparing a Cash Flow Statement (New Format) (AS-3	

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