

## AMENDMENT TO THE B.COM (CBCS) COURSE 2014-15

Modification proposed to B.Com Degree (CBCS 2014-15) from the academic year 2015-16    Date:15/06/2015 (BOS)			
Sl.No	Existing Syllabus	Proposed Syllabus	Remarks
<b>IV SEMESTER</b>			
1	<b><u>4.3 Advanced Corporate Accounting:</u></b>	<b><u>4.3 Advanced Corporate Accounting</u></b> (Revised Syllabus Enclosed)	
<b>V SEMESTER</b>			
2	<b><u>5.2 International Business</u></b>	5.2 International Business – Deleted New Subject in-place of IB, <b><u>5.2 International Financial Reporting Standards</u></b> – is Introduced (Syllabus is Enclosed)	
3	<b><u>5.4 Cost Management</u></b>	<b><u>5.4 Costing Methods</u></b> is introduced in-place of Cost Management (Syllabus is Enclosed)	
<b>VI SEMESTER</b>			
4	<b><u>6.1 Business Regulations</u></b>	<b><u>6.1 Business Regulations</u></b> (Revised Syllabus Enclosed)	
5	<b><u>6.3 Income Tax – II</u></b> <b>Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME</b> Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB and 80 U. (theory Only)	<b><u>6.3 Income Tax – II</u></b> <b>Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME</b> Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 G, 80 GG, 80 GGA, and 80 U. (80G and 80GG together should not be given in one problem)	

6	<p><b><u>6.4 Management Accounting</u></b>  1. Unit 4: Cash Flow Analysis  2. Unit 5: Budgeting and Management Reporting  Meaning, Types of Functional Budgets, Preparation of Cash Budgets and Flexible Budgets  Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.</p>	<p><b><u>6.4 Management Accounting</u></b>  1. Unit 4: Cash Flow Analysis  (With the same concepts/description by adding Ind AS 7)  2. Unit 5: Management Reporting  Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.   (Modified syllabus is Enclosed)</p>	
<b>ELECTIVE GROUPS – ACCOUNTING AND TAXATION GROUP</b>			
7	<p><b><u>AC6.6 Accounting for Business Decisions and IFRS</u></b> - removed</p>	<p><b><u>AC6.6 Cost Management</u></b> – is shifted from V Semester  (Revised Syllabus is Enclosed)</p>	