

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.Com. Part – II & III

SESSION : 2022-23



ESTD: 1958

GOVT. V.Y.T. PG AUTONOMOUS COLLEGE, DURG, 491001 (C.G.)

(Former Name – Govt. Arts & Science College, Durg)

NAAC Accredited Grade A⁺, College with CPE - Phase III (UGC), STAR COLLEGE (DBT)

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GOVT. V.Y.T. PG. AUTONOMOUS COLLEGE, DURG (C.G.)

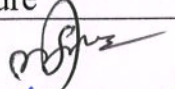
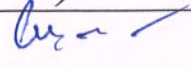
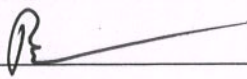
SYLLABUS 2022-23


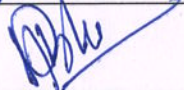
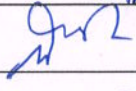
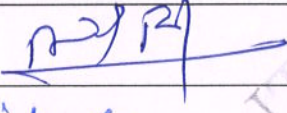
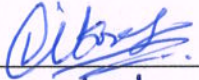

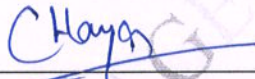
B.COM. PART-II
GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

SR. NO.	SUBJECTS/GROUPS/PAPERS	PAPER WISE MARKS	MAX. MARKS	MINIMUM PASSING MARKS
I	FOUNDATION COURSE :			
	PAPER-I- HINDI LANGUAGE		75	26
	PAPER-II- ENGLISH LANGUAGE		75	26
II	THREE COMPULSORY GROUPS			
	GROUP-I			
	PAPER-I- CORPORATE ACCOUNTING(BCO201)	75	} 150	50
	PAPER-II COMPANY LAW(BCO202)	75		
	GROUP-II			
	PAPER-I- COST ACCOUNTING(BCO203)	75	} 150	50
	PAPER-II- - PRINCIPLES OF BUSINESS MANAGEMENT((BCO204)	75		
	GROUP-III			
	PAPER-I BUSINESS STATISTICS(BCO205)	75	} 150	50
PAPER-II- FUNDAMENTAL OF ENTREPRENEURSHIP(BCO206)	75			

- नोट:- 1.फाउन्डेशन कोर्स के प्रत्येक प्रश्नपत्र हिन्दी भाषा व अंग्रेजी भाषा में अलग-अलग उत्तीर्ण होना आवश्यक है।
2. व्यावहारिक प्रश्न-पत्रों में 70 प्रतिशत व्यावहारिक प्रश्न व 30 प्रतिशत सैद्धांतिक प्रश्न पूछे जावेंगे।
3. शासन के निर्देशानुसार 10 प्रतिशत अंक प्रत्येक विषय में आंतरिक मूल्यांकन के रूप में होगा.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	

Sr.No.	Departmental Members	
1	Dr.O.P.Gupta,HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anil Kumar Ballewar	
5	CA. VIKRANT RAGHUWANCHR	
6	SWETA SAO	
7	Chaya Sahu	

DEPTT. OF COMMERCE & MANAGEMENT

B.COM.II 2022-23
COMPULSORY (BCO201)
Group - I PAPER-I (CORPORATE ACCOUNTING)

M.M. : 75

OBJECTIVE: This course enable the students to develop awareness about corporate accounting in Conformity with the provisions of (As per company act 2013).

Course Outcomes

- This course aims to enlighten the students on the accounting procedures followed by the Company act 2013.
- Student's skills about accounting standards will be developed.
- To make aware the students about the valuation of goodwill and shares.
- To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.
- To provide a thorough knowledge about the accounting of companies

UNIT-I Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.

UNIT-II Final Accounts (as per company act 2013), Liquidation of Company.

UNIT-III Valuation of Goodwill and Shares.

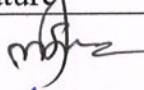
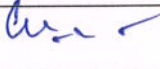



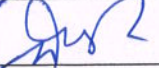
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.

UNIT-V Consolidated Balance Sheet of holdingcompanies with one subsidiary only.

SUGGESTED READINGS :

1. Dr. S.M. Shukla, SahityaBhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

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2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	

4	Anil Kumar Ballewar	<u>Anil Kumar</u>
5	CA VIKRANT RAJHAWANER	<u>Vikrant</u>
6	SHWETA SAU	Shweta
7	Chhaya Sahu	<u>Chhaya</u>

DEPTT. OF COMMERCE & MANAGEMENT

B.COM.II 2022-23
COMPULSORY (BCO202)
Group - I - PAPER- II COMPANY LAW

M.M.: 75

OBJECTIVE: This objective of this course is to provide basic knowledge of the provisions.

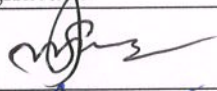
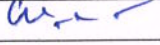

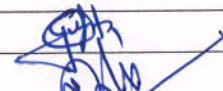

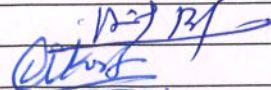

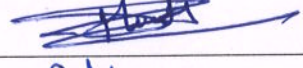
Course Outcomes

- To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
 - To apprise the students of new concepts involving in company law regime.
 - To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
 - To understand the importance of corporate governance.
- as per Companies Act.2013,along with relevant case law.

- UNIT-I** Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.
- UNIT-II** Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.
- UNIT-III** Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.
- UNIT-IV** Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.
- UNIT-V** Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

SUGGESTED READINGS :

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
 2. Dr. S.M. Shukla, ShahityaBhawan Agra.
 3. Dr. R.C. Agrawal, ShahityaBhawan Agra.
 4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi
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6	SHWETA SAO	

Chayan Sahu

Chayan

COMPULSORY (BCO203)

Group - II PAPER-I (COST ACCOUNT)

M.M.: 75

OBJECTIVE : This course exposes the students to the basic concepts and the tools used in cost accounting.

Course Outcomes

- To understand Basic Cost concepts, Elements of cost and cost sheet.
- Providing knowledge about difference between financial accounting and cost accounting.
- Ascertainment of Material and Labor Cost.
- Student's Capability to apply theoretical knowledge in practical situation will be increased.
- To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.
- Students can get knowledge of different methods and techniques of cost accounting.
- To impart Knowledge about the concepts and principles application of Overheads.
- To enable the students to identify the methods and techniques applicable for different of industries.
- To give training as regards concepts, procedures and legal Provisions of cost audit.
- To know the application of cost control techniques.

UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.

UNIT-II Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.

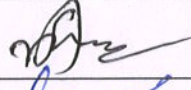
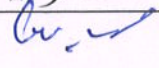

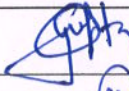
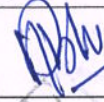
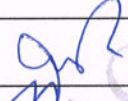
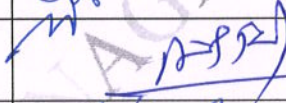
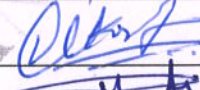
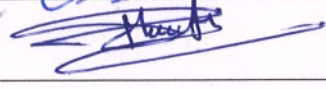
UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.

UNIT-V Cost Records : Intergal and non-integral system; Reconciliation of cost and financial accounts; Break Even Point.

SUGGESTED READINGS :

1. M.L. Agrawal :SahityaBhawan Agra.
2. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand,New Delhi.
3. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.

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DEPTT. OF COMMERCE & MANAGEMENT

COMPULSORY (BCO204)

Group - II - PAPER- II PRINCIPLES OF BUSINESS MANAGEMENT

M.M.:75

OBJECTIVE: This Course familiarizes the students with the basics of principles of management.

Course Outcomes

- Understand the principles of business management and its scope and significance.
- Explain the process of business management and functions of business management.
- List the characteristics and the importance and planning and decision making.
- Discuss the meaning of delegation of authority and coordination and controlling
- Justify the recent traits in management.

UNIT-I Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.

UNIT-II Planning :Concept, process and types.
Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT-III Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure- forms and contingency factors.

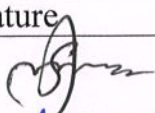
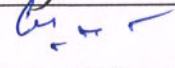

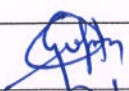

UNIT-IV Motivating and Leading People at work:Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives.
Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management;

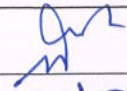
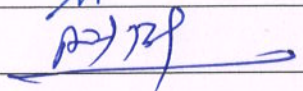
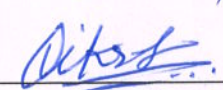

Communication - nature, process, networks, and barriers, Effective Communication.
UNIT-V Managerial Control : Concept and process;Effective control system; Technical control- traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.

SUGGESTED READINGS:

- 1.Dr.R.C.Agrawal,Agra.
- 2.Dr.S.C.Saxena,Agra.
- 3.WeihrichandKoontz,etal:EssentialsofManagement;TataMcGrawHill,NewDelhi.

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DEPTT. OF COMMERCE & MANAGEMENT

COMPULSORY (BCO205)

Group - III - PAPER-I BUSINESS STATISTICS

M.M.: 75

OBJECTIVE: It enables the students to gain understanding of statistical techniques as are applicable to business.

Course Outcomes

- Student will able to independently calculate basic statistical parameters
- Student will able to interpret the meaning of the calculated statistical indicators.
- Student will able to choose a statistical method for solving practical problems
- Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
- Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques.

UNIT-I Introduction : Statistics as a subject; Descriptive Statistics -compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of Univariate Data; Construction of a frequency distribution; Concept of central tendency.

UNIT-II Dispersion-and their measures; Partition values; Skewness and measures;

UNIT-III Analysis of Bivariate Data : Linearregression two variables and correlation.

UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices(simple and aggregate);Tests of adequacy; Chain-base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series :Cause of Variation in time series data; Components of a time series; Decomposition- Additive and Multiplicative models; Determination of trend-Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio-to - trend, ratio-to-moving average, and link relative methods.

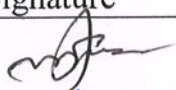

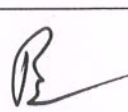
UNIT-V Forecasting and Methods : Forecasting-concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability: as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.


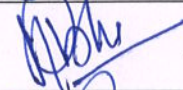
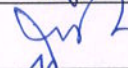
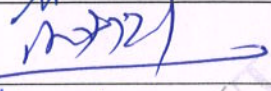
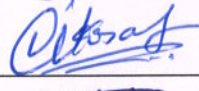

SUGGESTED READINGS:

1.S.M.Shukla,Shahitya Bhawan,Agara.

2.Statistical Analysis, Dr.Rajesh Shukla and J.B.Agrawal

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DEPTT. OF COMMERCE & MANAGEMENT

COMPULSORY (BCO206)

Group - III PAPER-II FUNDAMENTALS OF ENTREPRENEURSHIP

M.M.: 75

OBJECTIVE : It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to setup and manage their own small units.

Course Outcomes

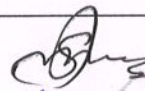
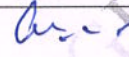

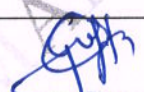
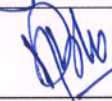
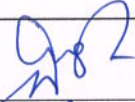
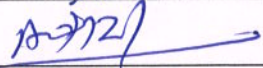
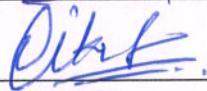

- To develop entrepreneurial awareness among students.
- To motivate students to make their mind set for thinking entrepreneurship as career.
- Student will able to understand the basic development of entrepreneurship as a profession.
- Student will have a basic knowledge of human resource management for small business.
- Student will able to identify and implement systems for collecting and analyzing information to monitor the performance of a new firm
- Student will able to understand the differences between an entrepreneurial venture and an ongoing business operation.
- Student will able to understand the critical roles of marketing research, competitive analysis, consumer-value proposition, and market-entry strategy in the development of a business plan.
- Student will able to describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
- Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.
- Student will evaluate different modes of entering into entrepreneurship.
- Student will able to understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

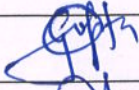
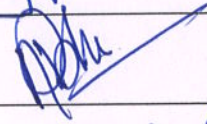
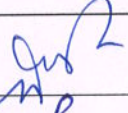
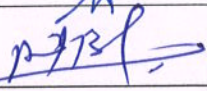
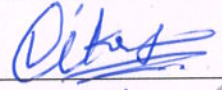

- UNIT-I** Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio – economic environment; Characteristics.
- UNIT-II** Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit ,and raising of funds; Venture capital sources and documentation required.
- UNIT-III** Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.
- UNIT-IV** Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
- UNIT-V** Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, for ex earnings, and augmenting and meeting local demand.

SUGGESTED READINGS:

1. Srivastava S.B.: A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
2. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal, Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
Sr.No.	Departmental Members	
1	Dr.O.P.Gupta HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Amal Ballewgs	
5	CA VIKRANT RAHIMWANSHI	
6	SHIKTA SAU	
7		

Sr.No.	Departmental Members	
1	Dr.O.P.Gupta,HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anil Ballewar	
5	CA. VIKRANT RAJHUVANSHI	
6	SNETA SAU	
7		

DEPTT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
COMPULSORY CORE COURSE
TITLE OF THE PAPER –

Group-I PAPER – I - INCOME TAX (BCO301)

M.M. 75

OBJECTIVE: It enables the students to know the basics of Income Tax Act and its implications.

Course Outcomes

- To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
- To understand various tax rebate & relief and procedure to file IT return.
- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Define tax complications and structure.
- Aware about IT authorities and their powers.
- Aware about appeal & revision, tax penalties, offences and prosecutions.
- To familiarize the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of Income.
- To provide an insight regarding e-filing of Income Tax return.
- To enable the students to plan and manage income tax.
- To have an understanding of determination of Total Income and tax payable and to get an
- Overview regarding returns to be filed by an individual and also assessment procedure.

UNIT-I Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person.
Basis of charge: Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT-II Heads of Income: Salaries; Income from house property.

UNIT-III Profit and gains of business or profession, including provisions relating to Specific business; Capital gains, Income from other sources.


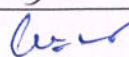


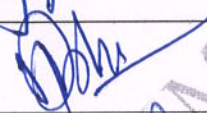
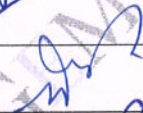
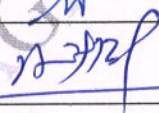
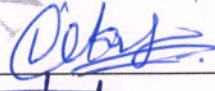
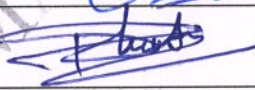
UNIT-IV Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF.

UNIT-V Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.
Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties. Preparation of return of income -Manually and on line

Suggested Reading:

1. Singhanian V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts: Sahitya Bhawan, Agra.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law (Hindi & English) Shahitya Bhawan, Publication, Agra.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
Sr.No.	Departmental Members	
1	Dr.O.P.Gupta HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anil Ballewar	
5	CA. VIKRANT RAGHUVANSHI	
6	SHWETA SAO	
7		

DEPTT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
COMPULSORY CORE COURSE
TITLE OF THE PAPER -
Group-I PAPER – II- AUDITING (BCO302)

M.M. 75

OBJECTIVE: This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Course Outcomes

- To familiarize the students with the principles and procedure of auditing.
- To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.
- To aware about a thorough understanding of different types of audit work.
- Students will be versed in the fundamental concepts of Auditing and different aspects of meetings.
- To give knowledge about preparation of Audit report.

UNIT-I Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.

UNIT-II Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.

UNIT-III Audit of Limited Companies:
a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities.
b. Divisible profits and dividend.
c. Auditor's report - standard report and qualified report.
d. Special audit of banking companies.
e. Audit of educational institutions.
f. Audit of Insurance companies.

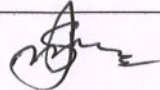
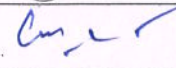


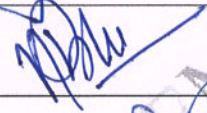
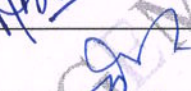
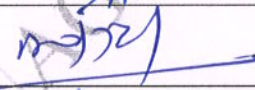
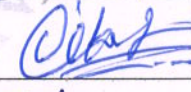

UNIT-IV Investigation: Investigation; Audit of nonprofit companies,
a. Where fraud is suspected, and
b. When a running a business is proposed.
c. Verifications & Valuation of assets.

UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .

Suggested Reading :

1. Gupta KaPal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. PagareDinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, SahityaBhawan, Agra.
5. Shukla S.M. : Auditing - ShahityaBhavan, Agra, (Hindi)
6. Batliboy : Auditing.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
Sr.No.	Departmental Members	
1	Dr.O.P.Gupta HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Asst. BALLEWAR	
5	CA. VIKRANT RAJHAWANIKH	
6	SWETA SAO	
7		

DEPT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
COMPULSORY CORE COURSE
TITLE OF THE PAPER

Group-II -PAPER – I - INDIRECT TAXES WITH GST(BCO303)

M.M. 75

OBJECTIVE: This course aims at imparting basic knowledge about GST and apply the provisions of

GST law to various situations.

Course Outcomes

- Student will be able to understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Excise Act & Customs Act.
- Student will be able to identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.
- To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.
- Student will be able to compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Student will be able to understand tax liability and taxable entities. Accounting treatment (simple and bilateral transactions).
- Student will be able to examine the method of tax credit. Inflows and outflows. Outflows: tax imposition, tax exemption, tax deduction.

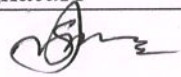




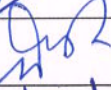
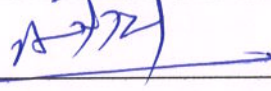

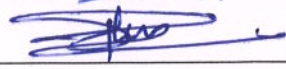
- UNIT-I** Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.
- UNIT-II** State Excise, CENVAT. Detail study of State Excise during calculation of Tax.
- UNIT-III** INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST, GST Council: Structures Power and Functions. Provisions for amendments.
- UNIT-IV** Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. E-way-Billing
- UNIT-V** ASSESSMENT AND RETURNS -Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD)

Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's lication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST: Kamal Garg, Barat's Publication.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
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5	CA VIKRANT RAGHUVANSHI	
6	SWEETA SAO	
7		

B.COM PART III 2022-23
COMPULSORY CORE COURSE

TITLE OF THE PAPER

Group-II PAPER – II -MANAGEMENT ACCOUNTING (BCO304)

M.M.
75

OBJECTIVE: This course provides the students an understanding of the application of accounting techniques for management.

Course Outcomes

- To enable students understand financial statements & accounting methods and techniques used for decision making.
- To provide students advanced knowledge in management accounting tools like ratio analysis ,fund flow analysis and cash flow analysis
- To provide through understanding of price level accounting.
- Use business finance terms and concepts when communicating.
- To knowledge about budget and budgetary control.

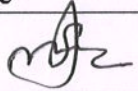
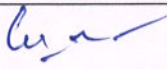


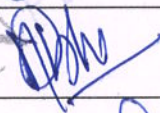
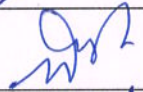
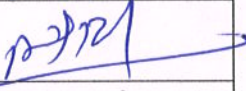

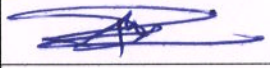
- UNIT-I** Management Accounting : Meaning, nature, scope, and functions of management Accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
- UNIT-II** Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
- UNIT-III** Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.
- UNIT-IV** Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
- UNIT-V** Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and Overhead (Two-way analysis); Variances.

Suggested Reading :

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A. : Advanced Management Accounting; Printice Hall India, New Delhi.

- 7- J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi).
 8. Dr. M.R. Agrawal :Minakshi Prakashan Meruth.
 9. Dr. S.P. Gupta - Agra (Hindi & English).

BOS ACADEMIC YEAR 2020-21

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
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DEPT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
ELECTIVE GROUP A (Finance Area)

TITLE OF THE PAPER

PAPER-I FINANCIAL MANAGEMENT (BCOE305)

M.M. 75

OBJECTIVE: The objective of this course is to help students understand the conceptual framework of financial management.

Course Outcomes

- To build a thorough understanding of the central ideas and theories of modern finance
- To relate theory to practice so that students learn the practical applications of Financial Management concepts.
- To provide students basic knowledge in cost of capital, working capital management and dividend policy decisions
- Use business finance terms and concepts when communicating.
- Explain the financial concepts used in making financial management decision.
- Use effective communication skills to promote respect and relationship for financial deals.

UNIT-I Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.

UNIT-II Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return Profitability index; NPV and IRR comparison.

UNIT-III Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

UNIT-IV Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants.

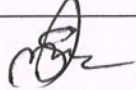
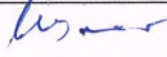

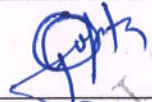
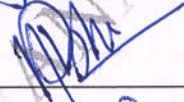

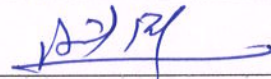


UNIT-V Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements,
Management of working capital - cash, receivables, and inventories.

Suggested Reading :

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.

4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory And Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
Sr.No.	Departmental Members	
1	Dr.O.P.Gupta, HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anil Ballewar	
5	CA. VIKRANT RAJENDRANAND	
6	SWETA SAO	
7		

DEPTT OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
ELECTIVE GROUP A (Finance Area)
TITLE OF THE PAPER
PAPER – II FINANCIAL MARKET OPERATIONS(BCOE306)

M.M. 75

OBJECTIVE: This course aims at acquainting the students with the working of financial markets in

India.

Course Outcomes

- Student will be able to understand the Indian banking system and describe the role of regulatory bodies in regulating how banks manage their capital.
- Student will be able to describe the types of equity securities that companies can use to raise equity capital and how these securities can be listed and traded on the Indian Stock Exchange.
- Student will be able to apply different company valuation techniques to determine share prices.
- Student will be able to describe the characteristics of different types of debt securities and be able to price them.
- Student will be able to describe different theories of how interest rates are determined and explain the relationship between the term to maturity, risk, and interest rates.
Student will be able to understand the mechanics and conventions of the foreign exchange market and the motivation of different participants in trading foreign currencies.

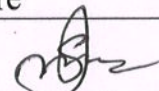
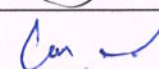

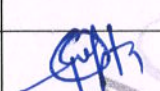
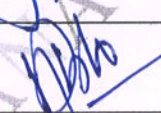
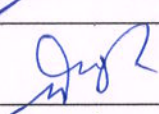
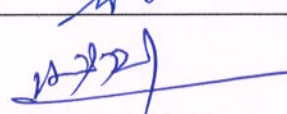
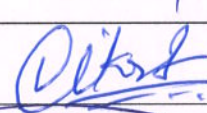
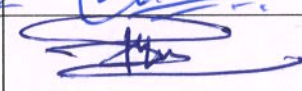
UNIT-I	Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
UNIT-II	Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange ,Bombay stock exchange
UNIT-III	Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
UNIT-IV	Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
UNIT-V	Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

Suggested Reading :

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. Chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.

7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
Sr.No.	Departmental Members	
1	Dr.O.P.Gupta,HOD	
2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Dr. B. N. S. Rao	
5	CA. VIKRANT RANJANWAR	
6	SHREYA SAO	
7		

DEPTT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23
ELECTIVE GROUP B (Marketing Area)
TITLE OF THE PAPER -
PAPER – I PRINCIPLES OF MARKETING(BCO307)

M.M. 75

OBJECTIVE:

The Objective of this course is to help students to understand the concept of marketing and its applications.

Course Outcomes

- Familiarization with Marketing Concepts and Philosophies.
- Ability to understand the changing Marketing Environment.
- Knowledge of different consumer and business buying behaviors.
- Familiarization with product related decisions.

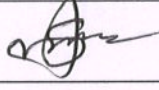
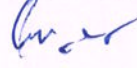


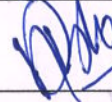

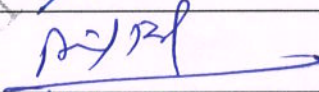
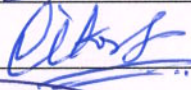
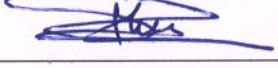
- UNIT-I** Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Sellings. marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.
- UNIT-III** Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- UNIT-IV** Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.
- UNIT-V** Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.
Recent development in marketing –social marketing, online marketing, Direct marketing , Services marketing, Green marketing.

Suggested Reading :

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGrawHill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Inwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.

10. Dr. N.C. Jain

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
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3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
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2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anil. Ballewar	
5	CA. VEKANT RABHUWANSHI	
6	SHRETA SAO	
7		

DEPT. OF COMMERCE MANAGEMENT

B.COM PART III 2022-23
ELECTIVE GROUP B (Marketing Area)
TITLE OF PAPER
PAPER – II INTERNATIONAL MARKETING (BCO 308)

M.M. 75

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

Course Outcomes

- To know the globalization concept
- To familiarize political and social environment
- To analyze the economic and technological environment
- To study institutional environment
- To identify legal and ecological factors affecting international business

- UNIT-I** International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.
- UNIT-II** identifying and Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; After sales service. International Pricing: Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT-III** Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT-IV** International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.
Marketing Control Process

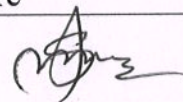
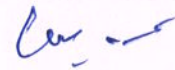


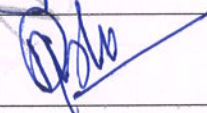
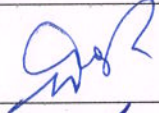
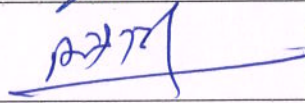
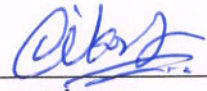
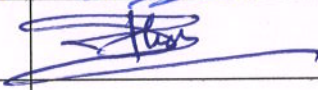
Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C.: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M.: Marketing an international Perspective;

ErwinHomewood, Illinois.

9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.

BOS ACADEMIC YEAR 2022-23

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3	Dr.H.P.Singh Saluja	
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5	CA. VIKRANT RAJHAWANZ	
6	SHIKTA SAO	
7		

B.COM PART III 2022-23

ELECTIVE GROUP D (Money Banking & Insurance Area)

TITLE OF THE PAPER

PAPER – I FUNDAMENTAL OF INSURANCE (BCO309)

M.M. 75

OBJECTIVE:

This course enables the students to know the fundamentals of insurance.

Course Outcomes

- Understanding the operations and working of insurance companies in India.
- Capability to assess the significance of online insurance.
- Understanding the functions and significance of Insurance in India.
- Knowledge regarding different models of insurance in India.
- Understanding of the different techniques of risk management in insurance sector.

UNIT-I Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT-II Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents compensation.

UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

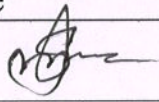


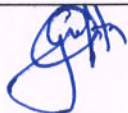
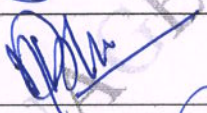
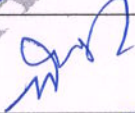

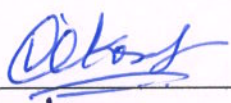
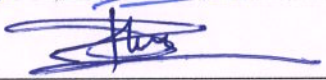
UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest.
Online insurance procedure

Suggested Reading :

1. Mishra M.N. : Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS : Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and VasudevanSV : Insurance - Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN : Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. BalchandShriwastava, Agra.

8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

BOS ACADEMIC YEAR 2022-23

Sr.No.	External Experts	Signature
1	Dr.S.D.Deshpandey, G.S.College of Commerce,Jabalpur	
2.	Dr.B.L. Goyal,Ex Principal, Bilaspur	
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Sr.No.	Departmental Members	
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2	Dr.S.N.Jha	
3	Dr.H.P.Singh Saluja	
4	Anis Ballewar	
5	CA. VIKRANT RAJHAWANSHI	
6	SWETA SAO	
7		

DEPTT. OF COMMERCE & MANAGEMENT

B.COM PART III 2022-23

ELECTIVE GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER –

PAPER –II MONEY & BANKING SYSTEM (BCO310)

M.M. 75

OBJECTIVE: This course enables the students to know the working of the Indian Money & banking system.

Course Outcomes

- Understand the meaning of money, evolution, theory of money.
- Analyse the cause inflation and deflation, role of monetary policy and fiscal policy
- Understand money market and policies, impact, recent changes/trends.
- Describe the concept of public finance, taxation and types of taxation.
- To impart knowledge about the structure of development banks in India.
- Detailed understanding about the Banking Structure of the country and its recent developments.
- Understanding the operations and working of Indian Banking system in India.
- Understanding the functions and significance of RBI in India and banking regulation Act.

UNIT-I Money: Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.

UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.

UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.

UNIT-IV Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.

UNIT-V Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

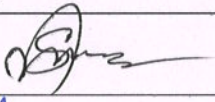


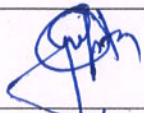
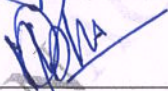
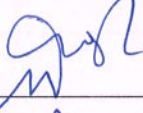
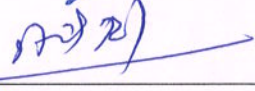

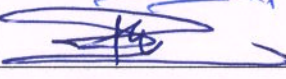
State Bank of India, Project History, Objectives, Functions & Organization working & progress. Internet banking system

Suggested Reading:

1. Basu A.K.: Fundamentals of Banking-Theory and Practice; A Mukherjee and Co., Calcutta.
2. Sayers R.S.: Modern Banking: Oxford University Press.
3. Panandikar S.G. And Mithani D.M.: Banking in India; orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby lockwood Staples, London.
6. Tannan M.L. : Banking - Law and Practice in India : India Law House, New Delhi.
7. Knubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.

9. Harishchandra Sharma.
10. M.L. Singhai.

BOS ACADEMIC YEAR 2022-23

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4	Ans? Balwax	
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DEPTT. OF COMMERCE & MANAGEMENT