

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.COM V SEMESTER

(Based on Choice Based Credit System)

SESSION: 2025-26



**GOVT. V.Y.T. PG AUTONOMOUS COLLEGE,
DURG, 4910001(C.G.)**

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

NAAAC Accredited

**Grade A+, College with CPE -Phase III (UGC), STAR COLLEGE
(DBT)Phone: 0788-2212030**



GOVT. V.Y.T.PG.AUTONOMOUS COLLEGE,DURG

(C.G.)

DEPARTMENT OF COMMERCE & MANAGEMENT

PROPOSED SCHEME FOR 4 YEAR UG PROGRAMME/PROGRAMME WITHOUT LAB-COURSE

SEMESTER	CORE COURSE (Credits)	DISCIPLINE SPECIFIC ELECTIVE COURSE	GENERIC ELECTIVE COURSE	ABILITY ENHANCEMENT COURSE	SKILL ENHANCEMENT COURSE INTERNSHIP/PROJECT	VALUE ADDED COURSES	TOTAL CREDITS	Core Course MARKS Scheme 20% Internal Marks in each CC
V	Income Tax (4)	International Marketing (4)	-	-(4)	-	-	20	100
	Management Accounting (4)		100					
	Principles of Marketing (4)		100					
VI	Auditing (4)	Fundamental of Insurance(4)	-	-(4)	-	-	20	100
	Indirect Taxes with GST (4)		100					
	Human Resource Management (4)		100					
Students on exit shall be awarded undergraduate Certificate (in the field of Multidisciplinary Study after securing the requisite 40 Credits in Semester V&VI)								

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

PROGRAMME STRUCTURE

Part	Year	Semester	Semester
Part-1	First Year	Semester-I	Semester-II
Part-2	Second Year	Semester-III	Semester-IV
Part-3	Third Year	Semester-V	Semester-VI
Part-4	Fourth Year	Semester-VII	Semester-VIII

B.Com Four Year(8 Semester) CBCS Programme

Course Structure			
Sl.No.	Course code	Title of the Course	Category of Course
Semester-V			
1	BCOCC501	Income Tax	Core Course-1
2	BCOCC502	Management Accounting	Core Course-2
3	BCOCC503	Principle of Marketing	Core Course-3
4	BCODSE501	International Marketing	DSE
5	GEC		
6			
7			
8			
Semester-VI			
1	BCOCC601	Auditing-I	Core Course-1
2	BCOCC602	Indirect Taxes with GST	Core Course-2
3	BCOCC603	Human Resource Management	Core Course-3
4	BCODSE601	Fundamental Of Insurance	DSE
5	GEC		
6			
7			
8			

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

Wm. Bruce -

[Handwritten signature]

Amesbury

C

NOTES:

- One Hour of Lecture is equal to 1 Credit. One Hour of Tutorial is equal to 1 Credit(Except Language).One Hour of Practical is equal to 1 Credit

ACRONYMS EXPANDED

1. AECC : Ability Enhancement Compulsory Course
2. CC : Core Course
3. SEC : Skill Enhancement Course
4. GEC: Generic Elective Course
5. DSE : Discipline Specific Elective
6. VAC : Value Addition Course
7. SEE: Semester End Examination
8. CIE: Continuous Internal Evaluation
9. L+T+P: Lecture + Tutorial + Practical(s)

BOS ACADEMIC YEAR 2024-25

S.NO	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L.Goyal, Ex Principal, Bilaspur	
2.	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3.	Dr.R.P. Agrawal, Kalyan PG.College, Bhilai	<i>Bruce</i>
4.	Mr.Anil Ballewar	<i>Dr. P.P.</i>
5.	CA.Vikrant Raghuwanshi	<i>Dr. P.P.</i>
6.	Prof.Dilip Kumar Sahu,(dept of computer science)	<i>Dr. P.P.</i>
	DEPARTMENTAL MEMBERS	
1	Dr.S.N.Jha (Head of department)	<i>Dr. P.P.</i>
2	Dr.H.P.Singh Saluja	<i>Dr. P.P.</i>
3	Dr. Sumeet Agrawal	<i>Dr. P.P.</i>
4	Dr.Pradeep Jangde	<i>Dr. P.P.</i>
5	Dr.Lalee Sharma	<i>Dr. P.P.</i>
6	Dr. Govind Gupta	<i>Dr. P.P.</i>
7	Dr. Kundan Jangde	<i>Dr. P.P.</i>
8	Mr. Somnath Dansena	<i>Dr. P.P.</i>
9	Miss Priya Agrawal	<i>Dr. P.P.</i>
10	Miss Nutan Deshmukh	<i>Nutan</i>

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-V PAPER-I (BCOCC501)		
INCOME TAX		
PROGRAMME	B.COM SEMESTER - V	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC501	MAXIMUM MARKS :100
TITTLE	INCOME TAX	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60
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 complicacies 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.		
Syllabus	Description	No. of Lectures/Hrs.
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.	12
UNIT-II	Heads of Income: Salaries; Income from house property.	12

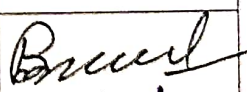
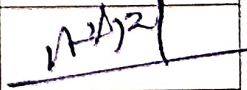
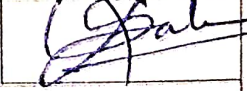
02.12.2024

2024

MD

UNIT-III	Profit and gains of business or profession, including provisions relating to Specific business; Capital gains, Income from other sources.	12
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.	12
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	12
Suggested Reading: 1. Singhania V.K.: Students Guide to Income Tax; Taxmann, Delhi. 2. Prasad, Bhagwati: Income Tax Law & Prectice; 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) ShahityaBhavan, Publication, Agra.		

BOS ACADEMIC YEAR 2025-26

S.NO.	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4	Mr.Anil Ballewar	
5	CA.Vikrant Raghuwanshi	
6	Dr. Sanat Kumar Sahu, HOD, Dept. of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr. S.N.Jha, (Head of department)	

2	Dr. H.P.Singh Saluja	Aug 2, 2012
3	Dr. Sumeet Agrawal	Sumeet
4	Dr. Pradeep Jangde	Pradeep
5	Dr. Lalee Sharma	Lalee
6	Dr. Govind Gupta	Govind
7	Dr. Kundan Jangde	Kundan
8	Mr. Somnath Dansena	Somnath
9	Miss Priya Agrawal	Priya
10	Miss Nutan Deshmukh	Nutan

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-V PAPER-II (BCOCC502)		
MANAGEMENT ACCOUNTING		
PROGRAMME	B.COM SEMESTER - V	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC502	MAXIMUM MARKS :100
TITTLE	MANAGEMENT ACCOUNTING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

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.

Syllabus	Description	No. of Lectures/ Hrs.
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.	12
UNIT-II	Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	12
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	12

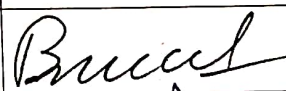
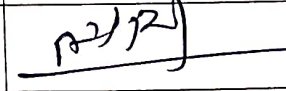
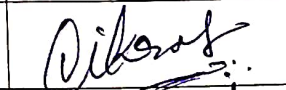
[Handwritten signatures and initials at the bottom of the page]

	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.	12
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.	12

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 Atkonson 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 2025-26

S.NO.	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal,Ex Principal, Bilaspur	
2	Dr.S.D.Deshpandey,G.S.College of Commerce,Jabalpur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4	Mr.Anil Ballewar	
5	CA.Vikrant Raghuwanshi	
6	Dr. Sanat Kumar Sahu, HOD, Dept. of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr. S.N.Jha, (Head of department)	

2	Dr. H.P.Singh Saluja	Dr. H.P. Singh Saluja
3	Dr. Sumeet Agrawal	Sumeet
4	Dr. Pradeep Jangde	Pradeep
5	Dr. Lalee Sharma	Lalee
6	Dr. Govind Gupta	Govind
7	Dr. Kundan Jangde	Kundan
8	Mr. Somnath Dansena	Somnath
9	Miss Priya Agrawal	Priya
10	Miss Nutan Deshmukh	Nutan

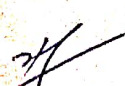
SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-V PAPER-III (BCOCC503) PRINCIPLES OF MARKETING		
PROGRAMME	B.COM SEMESTER - V	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC503	MAXIMUM MARKS :100
TITTLE	PRINCIPLES OF MARKETING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60

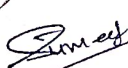
OBJECTIVE: The Objective of this course is to help students to understand the concept of marketing and its applications.

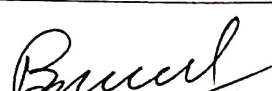
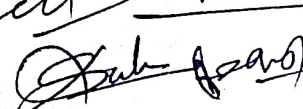
Course Outcomes -

- 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.

Syllabus	Description	No. of Lectures/Hrs
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.	12
UNIT-II	Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation concept and importance; Bases for market segmentation.	12
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.	12
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	12





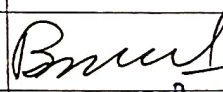
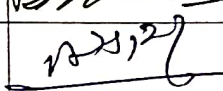
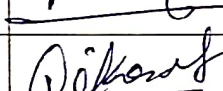
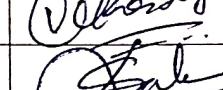
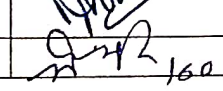



	processing.	
UNIT-V	Promotion: Methods of promotion; Optimum promotion mix; Advertising media their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. Recent development in marketing social marketing, online marketing, Direct marketing, Services marketing, Green marketing.	12

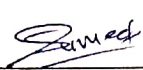
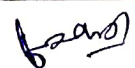
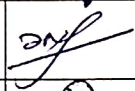
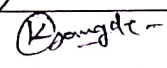
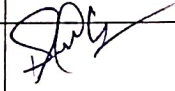
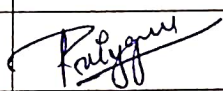
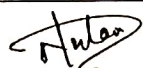
Suggested Reading:

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

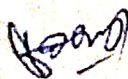
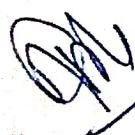
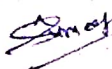
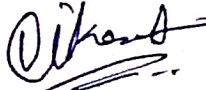
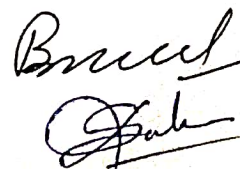
BOS ACADEMIC YEAR 2025-26

S.NO.	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4	Mr.Anil Ballewar	
5	CA.Vikrant Raghuwanshi	
6	Dr. Sanat Kumar Sahu, HOD, Dept. of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr. S.N.Jha, (Head of department)	
2	Dr. H.P.Singh Saluja	

16.06.25

3	Dr. Sumeet Agrawal	
4	Dr. Pradeep Jangde	
5	Dr. Lalee Sharma	
6	Dr. Govind Gupta	
7	Dr. Kundan Jangde	
8	Mr. Somnath Dansena	
9	Miss Priya Agrawal	
10	Miss Nutan Deshmukh	

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
DSE COURSE SEMESTER-V PAPER-I (BCODSE501)		
INTERNATIONAL MARKETING		
PROGRAMME	B.COM SEMESTER - V	SUBJECT:COMMERCE
DSE COURSE	DSE CODE:BCODSEC501	MAXIMUM MARKS: 100
TITTLE	INTERNATIONAL MARKETING	MINIMUM PASS MARKS :40
Course Credits	No. of Hours Per Week	Internal Assessment 20% of Maximum Marks
O4 Credits	L+T+P (4+0+0)	TOTAL NO. OF LECTURES HRS. : 60
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		
Syllabus	Description	No. of Lecture/Hrs.
UNIT-I	International Marketing: Nature, definition, and scope of international marketing, Domestic marketing vs. International marketing, International environment - external and internal.	12
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.	12
UNIT-III	Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature, Advertising, Personal selling, Trade fairs and exhibitions.	12
UNIT-IV	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	12

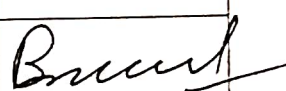
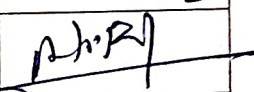
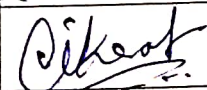
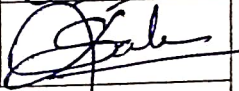
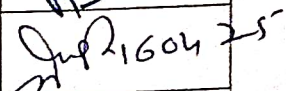
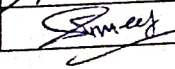






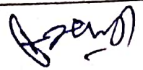
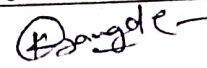
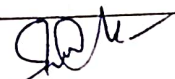

UNIT-V	Export Policy and Practices in India: EXIM policy an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing, Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process.	12
--------	---	----

Suggested Reading:

1. Bhattacharya R.I. 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 H. and Modern 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; Erwin Homewood, Illinois.
9. Paliwala. Stanely J. The Essence of International marketing, Prentice Hall, New Delhi.

BOS ACADEMIC YEAR 2025-26

S.NO.	EXTERNAL EXPERTS	SIGNATURE
1	Dr.B.L. Goyal, Ex Principal, Bilaspur	
2	Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur	
3	Dr.R.P. Agrawal. Kalyan PG.College, Bhilai	
4	Mr. Anil Ballewar	
5	CA. Vikrant Raghuwanshi	
6	Dr. Sanat Kumar Sahu, HOD, Dept. of Computer Science	
DEPARTMENTAL MEMBERS		
1	Dr. S.N.Jha, (Head of department)	
2	Dr. H.P.Singh Saluja	
3	Dr. Sumeet Agrawal	

4	Dr. Pradeep Jangde	
5	Dr. Lalee Sharma	
6	Dr. Govind Gupta	
7	Dr. Kundan Jangde	
8	Mr. Somnath Dansena	
9	Miss Priya Agrawal	
10	Miss Nutan Deshmukh	