

DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.Com. V, VI, VII, VIII Semester

(Based on Choice Based Credit System)

SESSION : 2025-26



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)

Phone : 0788-2212030

Website - www.govtsciencecollegedurg.ac.in, Email – autonomousdurg2013@gmail.com

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

**DEPARTMENT OF
COMMERCE & MANAGEMENT**



**UNDERGRADUATE
PROGRAMME**

**Course Effective from Academic
Year 2025-26**

**SYLLABUS FRAMED ACCORDING TO
THE NEP – 2020**

**UNDER THE SCHEME OF CHOICED BASED CREDIT
SYSTEM (CBCS)**



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	DISCIPLINE SPECIFIC ELECTIVE COURSE (Credits)	DISCIPLINE SPECIFIC COURSE (Credits)	GENERIC ELECTIVE COURSE	ABILITY ENHANCING COURSE	SKILL ENHANCEMENT COURSE INTERNSHIP/PROJECT	VALUE ADDED COURSES	TOTAL CREDITS	Core Course MARKS Scheme 20% Internal Marks in each CC
VII	Managerial Economics-I (4)	Business Environment –I (4)	-(4)	-	-	-	20	100
	Statistical Analysis-I (4)							100
	Corporate Financial Accounting –I (4)							100
VIII	Managerial Economics-II (4)	Business Environment –II (4)	-(4)	-	-	-	20	100
	Statistical Analysis-II (4)							100
	Corporate Financial Accounting –II(4)							100
Students on exit shall be awarded Undergraduate Degree (in the field of Multidisciplinary Study after securing the requisite 40 Credits in Semester VII & VIII)								

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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-VII			
1	BCODSE701	Managerial Economics-I (4)	Discipline Specific Elective -1
2	BCODSE702	Statistical Analysis-I (4)	Discipline Specific Elective -2
3	BCODSE703	Corporate Financial Accounting -I (4)	Discipline Specific Elective -3
4	BCODSC701	Business Environment -I (4)	Discipline Specific Course-1
5	GEC	-	Generic Elective Course-1
6			
Semester-VIII			
1	BCODSE801	Managerial Economics-II (4)	Discipline Specific Elective -1
2	BCODSE802	Statistical Analysis-II (4)	Discipline Specific Elective -2
3	BCODSE803	Corporate Financial Accounting -II (4)	Discipline Specific Elective -3
4	BCODSC801	Business Environment -II (4)	Discipline Specific Course-1
5	GEC	-	Generic Elective Course-1
6			

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**GOVT. V.Y.T.PG.AUTONOMOUS COLLEGE,DURG (C.G.) DEPARTMENT OF COMMERCE &
MANAGEMENT**

B.Com Four Year (8 Semester) CBCS Programme							
Semester-VII							
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week (L+T+P)	SEE	CIE 20% of M.M.	Total Marks Credits
1	BCODSE701	Managerial Economics-I (4)	DSE-1	(6+0+0)	100	20%	100 4
2	BCODSE702	Statistical Analysis-I (4)	DSE-2	(6+0+0)	100	20%	100 4
3	BCODSE703	Corporate Financial Accounting –I (4)	DSE-3	(6+0+0)	100	20%	100 4
4	BCODSC701	Business Environment –I (4)	DSC-1	(6+0+0)	100	20%	100 4
5	GEC	-	GEC	(6+0+0)	100	20%	100 4
Sub-Total					500	20%	500 20
Semester-VIII							
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week	SEE	CIE 20% of M.M.	Total Marks Credits
1	BCODSE801	Managerial Economics-II (4)	DSE-1	(6+0+0)	100	20%	100 4
2	BCODSE802	Statistical Analysis-II (4)	DSE-2	(6+0+0)	100	20%	100 4
3	BCODSE803	Corporate Financial Accounting –II (4)	DSE-3	(6+0+0)	100	20%	100 4
4	BCODSC801	Business Environment –II (4)	DSC-1		100	20%	100 4
5	GEC	-	GEC		100	20%	100 4
Sub-Total					500	20%	500 20
Students on exit shall be awarded Undergraduate Degree (in the field of Multidisciplinary Study after securing the requisite 40 Credits in Semester VII & VIII)							





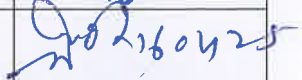
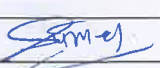
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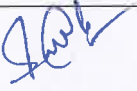
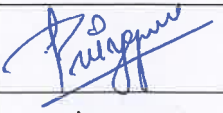
- One Hour of Lecture is equal to 1 Credit. One Hour of Tutorial is equal to 1 Credit(Except Language).One Hour of Practical is equal to 1 Credit

ACRONYMS EXPANDED

1. AECC : Ability Enhancement Compulsory Course
2. DSC : Discipline Specific 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 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	Nutan Deshmukh	

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.)**

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GOVT. V.Y.T.P.G.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)	-	-	-	-	20	100
	Management Accounting (4)							100
	Principles of Marketing (4)							100
VI	Auditing (4)	Fundamental of Insurance(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)								

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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			

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GOVT. V.Y.T.PG.AUTONOMOUS COLLEGE,DURG (C.G.) DEPARTMENT OF COMMERCE & MANAGEMENT

B.Com Four Year(8 Semester) CBCS Programme									
Semester-III									
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week (L+T+P)	SEE	CIE 20% of M.M.	Total Marks	Credits	
1	BCOCC501	Income Tax -I (4)	Core -1	(6+0+0)	100	20%	100	4	
2	BCOCC502	Management Accounting-II (4)	Core -2	(6+0+0)	100	20%	100	4	
3	BCOCC503	Principle of Marketing-III (4)	Core -3	(6+0+0)	100	20%	100	4	
4	BCDSE501	International Marketing (4)	DSE		100	20%	100	4	
5	GEC		GEC		100	20%	100	4	
6									
7									
8									
Sub-Total					500	20%	500	20	
Semester-IV									
Sl.No.	Course code	Title of the Course	Category of Course	Teaching HRS. per week	SEE	CIE 20% of M.M.	Total Marks	Credits	
1	BCOCC601	Auditing (4)	Core -1	(6+0+0)	100	20%	100	4	
2	BCOCC602	Indirect Taxes with GST (4)	Core -2	(6+0+0)	100	20%	100	4	
3	BCOCC603	Human Resource Management (4)	Core -3	(6+0+0)	100	20%	100	4	
4	BCDSE601	Fundamental of Insurance (4)	DSE		100	20%	100	4	
5	GEC		GEC		100	20%	100	4	
6									
7									
8									
Sub-Total					500	20%	500	20	
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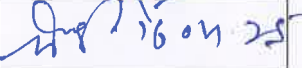
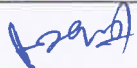
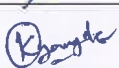
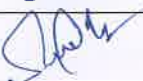
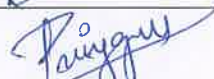
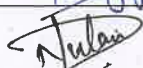
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ACRONYMS EXPANDED

1. AECC : Ability Enhancement Compulsory Course
2. CC : Core Course
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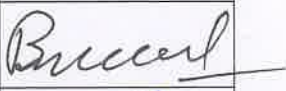
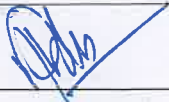
BOS ACADEMIC YEAR 2024-25

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	
4.	Mr.Anil Ballewar	
5.	CA.Vikrant Raghuwanshi	
6.	Prof. Dilip Kumar Sahu, (dept of computer science) <i>Samat</i>	
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	

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

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. 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) Sahitya Bhawan, Publication, Agra.		

BOS ACADEMIC YEAR 2025-26

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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 16 03.25
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 Jangde
8	Mr. Somnath Dansena	Somnath
9	Miss Priya Agrawal	Priya Agrawal
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

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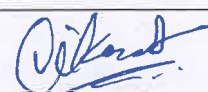
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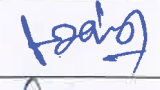
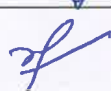
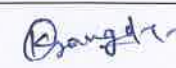
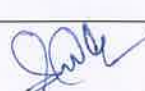
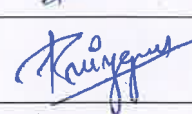
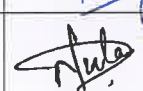
	markets; Shutdown decisions.	
UNIT-IV	Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	12
UNIT-V	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).

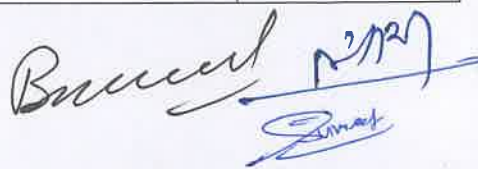
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-V PAPER-III (BCOCC503) PRINCIPLES OF MARKETING		
PROGRAMME	B.COM SEMESTER - V	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: 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 androle; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler, Physical distribution of goods; Transportation, Warehousing, Inverntory control; Order	12



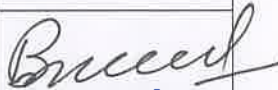
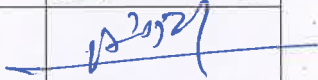
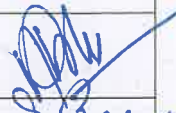



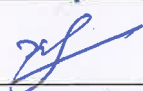
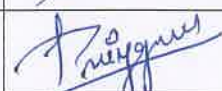
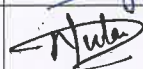
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UNIT-V	Promotion: Methods of promotion; Optimum promotion mix; Advertising media their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; 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. Irwin, 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

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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





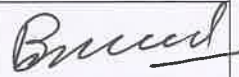
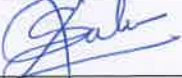
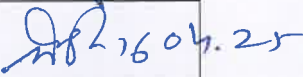
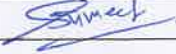


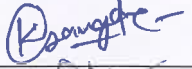
UNIT-V	Export Policy and Practices in India: EXIM policy an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing, Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process.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

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DEPARTMENT OF COMMERCE

COURSE CURRICULUM & MARKING SCHEME

B.COM VI 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**

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-VI		PAPER-I (BCOCC601)
AUDITING		
PROGRAMME	B.COM SEMESTER - VI	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC601	MAXIMUM MARKS :100
TITLE	AUDITING	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 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.		
Syllabus	Description	No. of Lectures/ Hrs.
UNIT-I	Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.	12
UNIT-II	Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.	12
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.	12





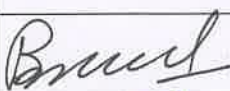
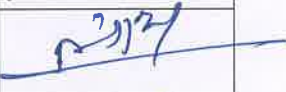
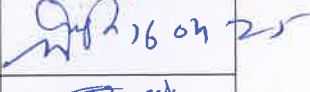
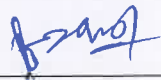
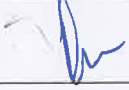


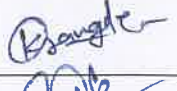
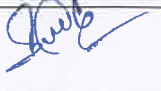
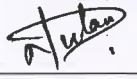
UNIT-IV	Investigation: Investigation, Audit of non-profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.	12
UNIT-V	Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.	12

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.

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-VI PAPER-II (BCOCC602) INDIRECT TAXES WITH GST		
PROGRAMME	B.COM SEMESTER - VI	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC602	MAXIMUM MARKS :100
TITTLE	INDIRECT TAXES WITH GST	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 imparting basic knowledge about GST and apply the provisions of GST law to various situations.

Course Outcomes -

- Student will able to understand the basic principles underlying the Indirect Taxation Statutes with reference to Central Excise Act & Customs Act.
- Student will 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 practitioner. Student will able to Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Student will able to understand tax liability and taxable entities. Accounting treatment (simple and trilateral transactions).

Student will able to examine the method of tax credit. Inflows and outflows. Outflows: tax imposition, tax exemption, tax deduction.

Syllabus	Description	No. of Lectures/ Hrs.
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, auxillary, 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,	12

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	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.	12
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.	12
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.	12
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.	12

Suggested Reading: Suggested Reading:

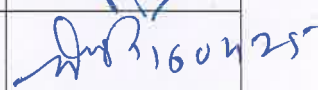
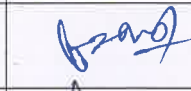
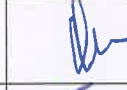
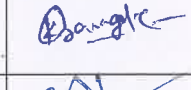
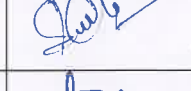
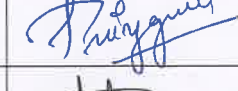
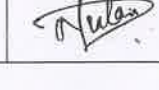
1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey-Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax-Indian Journey: N.K. Gupta & SunnaniaBatia, Barat's publication
6. Goods & Services Tax-CA. Rajat 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.

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
CORE COURSE SEMESTER-VI		PAPER III (BCOCC603)
HUMAN RESOURCES MANAGEMENT		
PROGRAMME	B.COM SEMESTER - VI	SUBJECT:COMMERCE
CORE COURSE	CORE CODE: BCOCC603	MAXIMUM MARKS :100
TITTLE	HUMAN RESOURCES MANAGEMENT	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: - To understand and appreciate the importance of the human resources vis-a-vis other resources of the organization - To famílarize the students with methods and techniques of HRM - To equip them with the application of the HRM tools in real world business situations. Course Outcomes – By the end of the programme, students will be able to: - Critically assess existing theory and practice in the field of HRM - Develop an ability to undertake qualitative and quantitative research - Identify and apply new ideas, methods and ways of thinking - Demonstrate competence in communicating and exchanging ideas in a group context - Work effectively with colleagues with diverse skills, experience levels and way of thinking - Be able to evaluate HRM related social, cultural, ethical and environmental responsibilities and issues in a global context		
Syllabus	Description	No. of Lectures /Hrs
UNIT-I	Human Resources Management - Context and Concept of People Management in a Systems Perspective - Organisation and Functions of the HR and Personnel Department - HR Structure and Strategy; Role of Government and Personnel Environment including MNCs	12
UNIT-II	Recruitment and Selection - Human Resource Information System [HRIS] - Manpower Planning - Selection – Induction & Orientation - Performance and Potential Appraisal - Coaching and Mentoring - HRM issues and practices in the	12





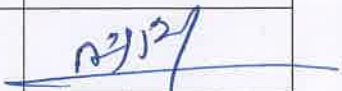
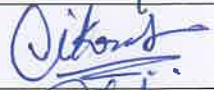


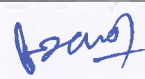
	context of Outsourcing as a strategy	
UNIT-III	Human Resources Development –Training and Development Methods - Design & Evaluation of T&D Programmes - Career Development - Promotions and Transfers - Personnel Empowerment including Delegation - Retirement and Other Separation Processes	12
UNIT-IV	Performance Evaluation: Ranking, rating scales, critical incident method, Removing subjectivity from evaluation, MBO as a method of appraisal, Job evaluation, Criteria for Promotions and job enrichment.	12
UNIT-V	HR Audit: Nature and Scope – Approaches to HR Audit Management of Differences: Grievance Handling – Discipline and Domestic Enquiry – Handling of Sexual Harassment in the Work Place – Introduction to Industrial Relations – Current Trends and Issues in HRM and Case Studies.	12

Suggested Reading:

- 1.Venkata Ratnam C. S. & Srivatsava B. K.,PERSONNEL MANAGEMENT AND HUMAN RESOURCES, Tata Mc-Graw Hill, NewDelhi,
2. Aswathappa, HUMAN RESOURCE MANGEMENT, Tata McGraw Hill, NewDelhi, 2010
- 3.Garry Dessler & Varkkey, HUMAN RESOURCE MANAGEMENT, Pearson, New Delhi, 2009
- 4.Alan Price, HUMAN RESOURCE MANAGEMENT, Cengage Learning, NewDelhi, 2007
- 5.Pravin Durai, HUMAN RESOURCE MANGEMENT, Pearson, New Delhi,2010
- 6.Snell, Bohlander & Vohra, HUMAN RESOURCES MANAGEMENT, Cengage, NewDelhi, 2010

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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-VI PAPER-I (BCODSE601) FUNDAMENTAL OF INSURANCE		
PROGRAMME	B.COM SEMESTER - VI	SUBJECT:COMMERCE
DSE COURSE	CORE CODE:BCODSE601	MAXIMUM MARKS :100
TITTLE	FUNDAMENTAL OF INSURANCE	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:

- To provide fundamental understanding of the structure of Insurance sector in India and its management.
- To apprise the students regarding the regulatory environment in which insurance companies operate.
- To give an insight into new innovations in the insurance sector.
- To apprise the students regarding the status of insurance in India.
- To make the students understand the various risks faced by the insurance sector in India

Course Outcomes -

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

Syllabus	Description	No. of Lecture/Hr.
UNIT-I	Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development	12
UNIT-II	Fundamentals of Agency Law: Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation Insurance,	12
UNIT-III	Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; 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	12

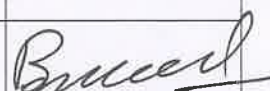
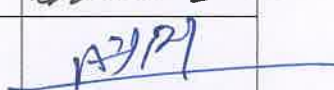
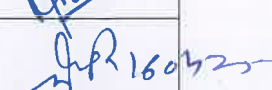
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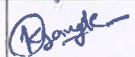
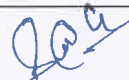
	information; Nomination and assignment; Procedure regarding settlement of policy claims.	
UNIT-IV	Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.	12
UNIT-V	Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure	12

Suggested Reading:

1. Godwin, Principles and Practices of Fire Insurance.
2. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act. □
4. Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act. □ Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
6. Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
7. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BOS ACADEMIC YEAR 2025-26

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**DEPARTMENT OF COMMERCE & MANAGEMENT
COURSE CURRICULUM & MARKING SCHEME**

B.COM VII SEMESTER

(Based on Choice Based Credit System)

SESSION: 2025-26



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)**

Phone: 0788-2212030

Websites – www.govtsciencecollegedurg.ac.in,

Email- autonomousdurg2013@gmail.com

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
DSE SEMESTER-VII PAPER-I (BCODSE701) MANAGERIAL ECONOMICS-I		
PROGRAMME	B.COM SEMESTER - VII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE701	MAXIMUM MARKS:80
TITLE	MANAGERIAL ECONOMICS - I	MINIMUM PASS MARKS:32
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

Course Objective -

- To help the students form a clear idea of Managerial Economics.
- To enable the students to understand the determination of price under different market forms.
- To enable the students to understand the situation of consumer and producer equilibrium.
- To describe the concept of Inflation and its consequences in an economy.
- To illustrate the calculation of national income.

Course Outcomes -

- Ability to forecast demand in light of changing circumstances and to formulate business plans.
- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Analyze operations of markets under varying competitive conditions
- Understand the causes and consequences of Law of Production.

Syllabus	Description	No. of Lecture/ Hrs.
UNIT-I	Managerial Economics :Meaning and definition of Managerial Economics, Nature and Scope of Managerial Economics, Relationship between Managerial Economics and other subjects, manning, characteristics, function and objective of a firm, theory of firm economic theory and managerial theory. Role and responsibilities of managerial economist's. Fundamental	15







	Principles of Managerial Economics-incremental, Opportunity cost, Discounting and Equi-marginal principles.	
UNIT-II	Demand Analysis :Meaning and definition of demand, individual and market demand function, Law of demand, Determination of demand, Types of demand, Factors effecting the demand, Elasticity of demand, its meaning and importance, factors influencing, elasticity of demand, Price elasticity, income elasticity and cross elasticity of demand. Uses of elasticity in managerial decisions.	15
UNIT-III	Cost Theory & Theory of consumer Choice : Meaning and definition of cost, types of cost , short and long run cost function their nature, shape and interrelationship. Theory of consumer Choice : Cardinal utility analysis (approach), Indifference curve analysis (approach), Revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non durable products, Demand forecasting techniques.	15
UNIT-IV	Production Theory : Production function-production with one and two variable inputs, stages of production, Economics of scale, Estimation of production function, Law of returns to scale. Law of variable proportion-law of increasing return, law of constant returns, law of diminishing returns, Causes of operation of the law of diminishing returns, importance of law of diminishing returns.	15

Suggested Reading :

1. Calva & Waugh: Micro Economics: An Introductory Text.
2. Dwivedi, D. N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Jhingan, M.L.: Micro Economic Theory, S. Chand, New Delhi.
4. Maheshwari, K.L.: Managerial Economics.
5. Mehta, P.L. Managerial Economics, Kalyani Publishers, New Delhi.
6. Varshhey & Maheswari: Managerial Economics, S. Chand, New Delhi.

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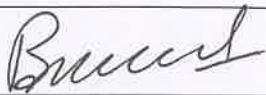
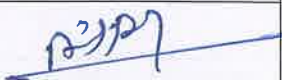
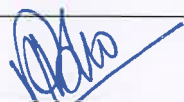
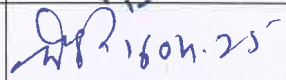
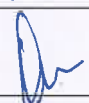
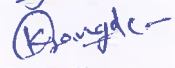
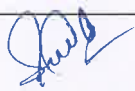
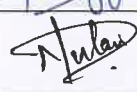
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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT
SYSTEM (CBCS)**

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26

DSE SEMESTER-VII PAPER-II (BCODSE702)

STATISTICAL ANALYSIS-I

PROGRAMME	B.COM SEMESTER - VII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE702	MAXIMUM MARKS :80
TITTLE	STATISTICAL ANALYSIS -I	MINIMUM PASS MARKS :32
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

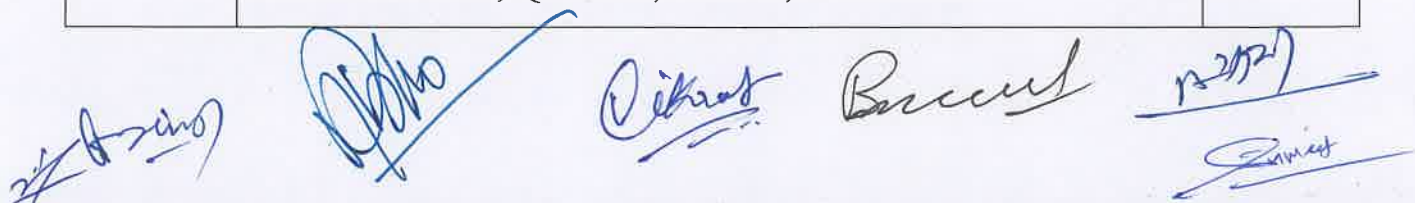
Course Objectives -

- To bring out clearly the importance of statistics in solving different research problems.
- To enable the students in-depth understanding of the concepts of probability, sampling,
- Correlation and their applicability.
- To help the students gain a comprehensive view of the usage and importance of SPSS in
- Solving different statistical problems

Course Outcomes

- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

Syllabus	Description	No. of Lecture / Hrs.
UNIT-I	Definition of statistics , characteristics of statistics. Distrust, user and importance of statistics. Types of data- primary data and secondary data, Direct Personal Investigation, Indirect Personal Investigation, Questionnaire & Schedule, Collection of Secondary data, Measurement of central tendency. Type of Mean- Arithmetic Mean, Mode, Median, Geometric Mean, Harmonic Mean, Quartiles, Deciles, Percentiles.	15



UNIT-II	Measurement of dispersion -Range, Coefficient of Range, Quartile Deviation, Coefficient of quartile Deviation, mean Deviation and its coefficient, standard deviation, coefficient of variation, Karlpearson's coefficient of skewness, Bowlay's coefficient of skewness.	15
UNIT-III	Probability Theory : Meaning of probability, Addition and Multiplication theorem of probability, probability model, Conditional probability, Bay's theorem, Mathematical Expectation, inverse probability, Bernoulli's theorem of probability. Interpolation & extrapolation – Binomial, Newtons & Lagaranje's methods.	15
UNIT-IV	Probability Distributions :Binominal, Poisson's and normal distribution and its application. Statistical decision theory : Decision environment, expected profit under- certainty and assigning probabilities, Utility Theory.	15

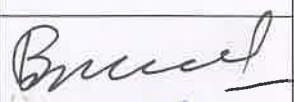
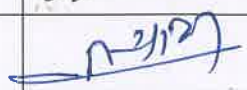
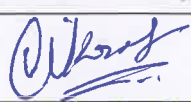
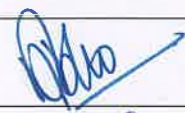
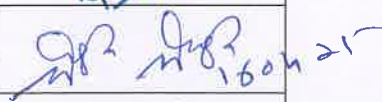
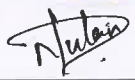
Suggested Reading :

1. Anderson, Sweeney and William. Statistics for Students of Economics and Bu Cengage.
2. Gupta, S.P.and Gupta, Archana, Statistical Methods, Sultan Chand and Sons
3. Levin, Richard, David S. Rubin, Rastogi, and Siddqui. Statistics for Management, Pearson Education.
4. Thukral, J.K., Business Statistics, Taxmann Publications
5. Vohra, N.D.Business Statistics, Mc Graw Hill.
6. Shukla, S.M, Statistical Analysis, Sahitya Bhawan Publications, Agra

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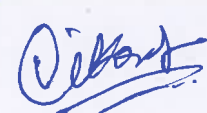
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BOS ACADEMIC YEAR 2025-26

S.NO	EXTERNAL EXPERTS	SIGNATURE
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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
DSE SEMESTER-VII PAPER-III (BCODSE703) CORPORATE FINANCIAL ACCOUNTING - I		
PROGRAMME	B.COM SEMESTER - VII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE703	MAXIMUM MARKS :80
TITLE	CORPORATE FINANCIAL ACCOUNTING - I	MINIMUM PASS MARKS :32
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
Course Objectives - - To give a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013. - To give a detailed view of legal provisions regarding calculation of managerial remuneration. - To explain the concept of divisible profits and its implications in various accounting procedures leading to preparation of Final Accounts if a Company as per Company Act. - To give a comprehensive view of legal provisions governing audit of Companies and its various kinds. Course Outcomes - - Ability to calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies. - Understanding of the provisions regarding the appointment, qualifications, duties and Liabilities of auditor. - Clarity about the applicability of different types of audits - Ability to understand the concept of royalties in case of oil wells, mines and voyage account		
Syllabus	Description	No. of Lecture/ Hrs.
UNIT-I	Accounting for issue and redemption of shares : Share meaning, nature of types, procedure for share issue, issue of share at per premium, and discount, forfeiture of share and their reissue, redemption of preference shares. Accounting for issue and redemption of Debenture. Issue of	15








	Debentures; Debentures as collateral security, Interest on debentures and income tax thereon, methods of redemption of debenture. Sinking Fund & Sinking Fund insurance policy.	
UNIT-II	Final Account and Financial of companies: Final account of companies, profit and loss account, Balance sheet. Essentials of a good Financial statement, Function and Importance of Financial statement.	15
UNIT-III	Accounting for holding and subsidiary Companies : Computation of capital reserve goodwill, minority interest, record of minority, interest. Accounting records in the books of holding company intercompany transaction Consolidated profit and loss account.	15
UNIT-IV	Royalty Accounts : Voyage accounts :Accounting record for mining royalties in connection with brick making, royalties in connection with oil wells. Royalty in connection with patents copy right Royalties, Voyage account.	15

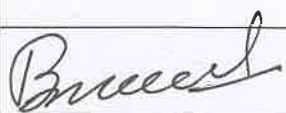
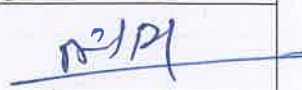
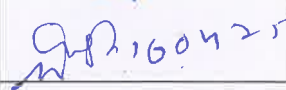
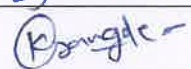
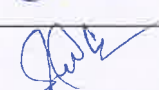
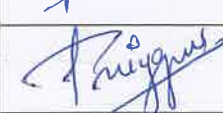
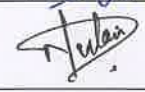
Suggested Reading :

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

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BOS ACADEMIC YEAR 2025-26

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT
SYSTEM (CBCS)**

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26

**DSC SEMESTER-VII PAPER- (BCODSC701)
BUSINESS ENVIRONMENT**

PROGRAMME	B.COM SEMESTER - VII	SUBJECT:COMMERCE
DSC COURSE	DSC CODE: BCODSC701	MAXIMUM MARKS :80
TITTLE	BUSINESS ENVIRONMENT - I	MINIMUM PASS MARKS :32
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. :

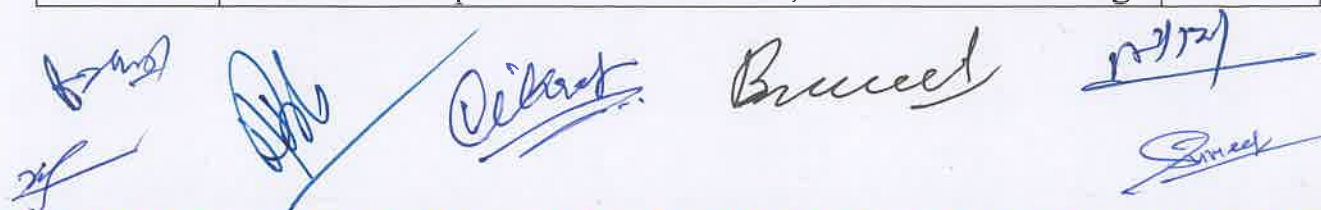
Course Objectives -

- To give an insight into meaning of business environment and its components.
- To familiarize with Economic System & its types.
- To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.
- To make the students aware about provisions of FEMA, The Consumer Protection Act 1986; The Environment Protection Act 1986 and various regulatory policies of Indian Government.
- To describe implication of deficit financing disinvestments of Public enterprises and demonetization etc. in Indian Economy.

Course Outcomes -

- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.

Syllabus	Description	No. of Lecture / Hrs.
UNIT-I	Concept, significance and nature of business environment, Elements of environment-Internal and External elements, changing dimensions of business environment, Techniques of environmental scanning and monitoring. Political Environment: Critical Elements of political Environment, Business and political Environment, Overview knowledge	15

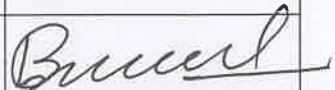


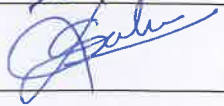
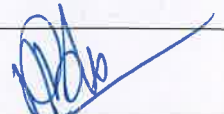
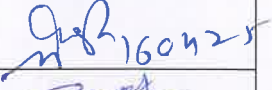
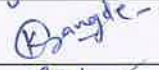
	of business environment which effects to business.	
UNIT-II	Significance and elements of economic environment, Economic System and Business Environment, Economic planning in India, Public Sector and Economic development, Economic returns.	15
UNIT-III	Govt. Policies: Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy, Liberalization, Privatization and Globalization.	15
UNIT-IV	Competition Act 2002: Introduction, Objectives, Agreements, Abuse of dominant position, Regulation of combination of enterprises, penalties, Appellate tribunal (power and functions).	15

Suggested Reading:

1. Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
2. Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
3. Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
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5. Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
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7. Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi.

BOS ACADEMIC YEAR 2025-26

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**DEPARTMENT OF COMMERCE & MANAGEMENT
COURSE CURRICULUM & MARKING SCHEME**

B.COM VIII SEMESTER

(Based on Choice Based Credit System)

SESSION: 2025-26



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)**

Phone: 0788-2212030

Websites – www.govtsciencecollegedurg.ac.in,

Email- autonomousdurg2013@gmail.com

SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
DSE SEMESTER-VIII PAPER-I (BCODSE801) MANAGERIAL ECONOMICS-II		
PROGRAMME	B.COM SEMESTER - VIII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE801	MAXIMUM MARKS :80
TITTLE	MANAGERIAL ECONOMICS - II	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

Course Objectives -

- To help the students form a clear idea of Managerial Economics.
- To enable the students understand determination of price under different market forms.
- To enable the students understand the situation of consumer and producer equilibrium.
- To describe the concept of Inflation and its consequences in an economy.
- To illustrate the calculation of national income.

Course Outcomes -

- To describe the concept of market and price determination under various kinds of markets.
- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Analyze operations of markets under varying competitive conditions
- Understand the causes and consequences of business cycles

Syllabus	Description	No. of Lecture/ Hrs.
UNIT-I	Market Condition : Definition of market, classification of market and characteristics different market structures, Equilibrium of firm's price determination and firms equilibrium in short-run and long run under perfect competition.	15
UNIT-II	Price Determination : Meaning characteristics and	15

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	price determination in short run and long run under Monopolistic competition, under Monopoly, Under Oligopoly and duopoly, under Discriminating monopoly.	
UNIT-III	Pricing Practices : Meaning and objective of price policy, factor influencing price policy, method of price determination in practice, pricing of multiple products, price discrimination, international price-discrimination, dumping, transfer pricing.	15
UNIT-IV	Business Cycles : Meaning, nature, classification and phase of business cycles, theories of business cycles- Psychological, profit, Monetary, innovation, cobweb, Samuelson and Hicks theories of business cycles, control of business cycles. Inflation : Meaning and definition characteristics and various types of inflation in terms of demand-pull and cost-push factors, causes of inflation, effects of inflation, measures to control inflation, various motion of inflation.	15

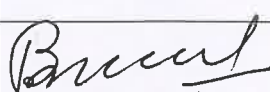
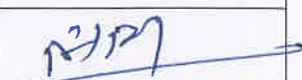
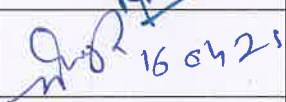
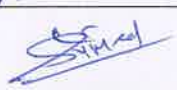
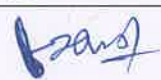
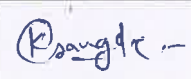
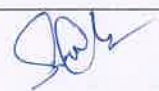
Suggested Reading :

1. Calva & Waugh: Micro Economics: An Introductory Text.
2. Dwivedi, D. N.: Managerial Economics, Vikas Publishing House, New Delhi.
3. Jhingan, M.L.: Micro Economic Theory, S. Chand, New Delhi.
4. Maheshwari, K.L.: Managerial Economics.
5. Mehta, P.L. Managerial Economics, Kalyani Publishers, New Delhi.
6. Varshney & Maheswari: Managerial Economics, S. Chand, New Delhi.

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SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)		
FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26		
DSE SEMESTER-VIII PAPER-II (BCODSE802) STATISTICAL ANALYSIS - II		
PROGRAMME	B.COM SEMESTER - VIII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE802	MAXIMUM MARKS :80
TITTLE	STATISTICAL ANALYSIS - II	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

Course Objectives -

- To bring out clearly the importance of statistics in solving different research problems.
- To enable the students in-depth understanding of the concepts of probability, sampling,
- Correlation and their applicability.
- To help the students gain a comprehensive view of the usage and importance of SPSS in
- solving different statistical problems.

Course Outcomes -

- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

Syllabus	Description	No. of Lecture /Hrs.
UNIT-I	Sampling and data collection: Sampling (Probability & non Probability) methods, Sampling and Non Sampling errors, Laws of large numbers and central limit. Theorem Sampling distribution and their characteristics. Correlation: Karl Pearson's coefficients of correlation, probable errors, standard errors spearman's coefficient of correlation, concurrent deviation method of correlation. Calculation of	15

	correlation by least square method.	
UNIT-II	Statistical estimating and testing point of interval estimating of population mean and variance. Statistical testing hypothesis and errors, sample size, Large and Small sample – T test, F test and Z test. Chi-square test, singe test, welcoxonsigne test, Rank test, Wald-Walfawing test, Kruslcal Walls test.	15
UNIT-III	Regression analysis – Two valuable, regression, trend values. Index number – Meaning types, weighted aggregate Index, Fisher Ideal formula of index number, Time and factor reversal test special problem of shifting base, splicing overlapping index.	15
UNIT-IV	Statistical quality control : Causes of variation in quality characteristics, quality control charts-purpose and logic constructing control chart. Computing the control limits (X and R charts), Process under control and out of control. Association of attributes (Two attributes only)	15

Suggested Reading :

1. Anderson, Sweeney and William. Statistics for Students of Economics and Bu Cengage.
2. Gupta, S.P. and Gupta, Archana, Statistical Methods, Sultan Chand and Sons
3. Levin, Richard, David S. Rubin, Rastogi, and Siddqui. Statistics for Management, Pearson Education.
4. Thukral, J.K., Business Statistics, Taxmann Publications
5. Vohra, N.D. Business Statistics, Mc Graw Hill.
6. Shukla, S.M, Statistical Analysis, Sahitya Bhawan Publications, Agra

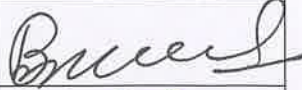
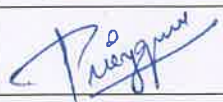
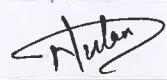
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BOS ACADEMIC YEAR 2025-26

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT
SYSTEM (CBCS)**

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26

DSE SEMESTER-VIII PAPER-III (BCODSE803)

CORPORATE FINANCIAL ACCOUNTING- II

PROGRAMME	B.COM SEMESTER - VIII	SUBJECT:COMMERCE
DSE COURSE	DSE CODE: BCODSE803	MAXIMUM MARKS :80
TITLE	CORPORATE FINANCIAL ACCOUNTING - II	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:

- To give a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013.
- To give a detailed view of legal provisions regarding calculation of managerial remuneration.
- To explain the concept of divisible profits and its implications in various accounting procedures leading to preparation of Final Accounts if a Company as per Company Act.
- To give a comprehensive view of legal provisions governing audit of Companies and its various kinds.

Course Outcomes -

- Ability to calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Understanding of the provisions regarding the appointment, qualifications, duties and liabilities of auditor.
- Clarity about the applicability of different types of audits
- Ability to understand the concept of amalgamation, merger, reconstruction of companies.

Syllabus	Description	No. of Lecture/ Hrs.
UNIT-I	Valuation of goodwill and shares, Concepts of goodwill, valuation goodwill accounting, characteristics of goodwill, method of valuation of goodwill, average profit method, super profit method, capitalization method, annuity method, method of valuation of share, Assets valuation method, Yield method, Earning method.	15

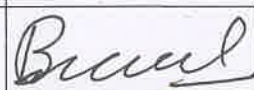


UNIT-II	Accounting relating to Amalgamation: Yield valuation method, Accounting relating to Amalgamation of companies as per AS-14.	15
UNIT-III	Accounting relating to absorption and reconstruction of companies, Method of absorption, Entries in purchaser company book entries in Vendor Company books preparation of balance sheet in new company. Internal reconstruction, External reconstruction	15
UNIT-IV	Accounting relating to liquidation of companies, Meaning, voluntary liquidation of companies. Windup under supervision of the court, compulsory winding up. Liquidator statement of account. Investment accounts : Types of Investment, Purchase and sales of Securities Investment account cum Interest, Ex interest cum dividend purchase and sale, ex dividend purchase of sales.	15

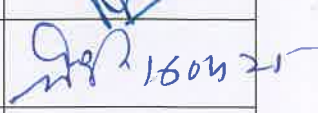
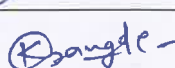
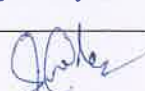
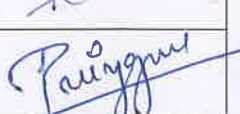
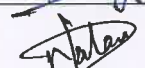
Suggested Reading :

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

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**SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT
SYSTEM (CBCS)**

FOR THE ACADEMIC YEAR EFFECTIVE FROM 2025-26

DSC SEMESTER-VIII PAPER-V (BCODSC801)

BUSINESS ENVIRONMENT - II

PROGRAMME	B.COM SEMESTER - VIII	SUBJECT:COMMERCE
DSC COURSE	DSE CODE: BCODSC801	MAXIMUM MARKS :80
TITTLE	BUSINESS ENVIRONMENT - II	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:

- To give an insight into meaning of business environment and its components.
- To familiarize with Economic System & its types.
- To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.
- To make the students aware about provisions of FEMA, The Consumer Protection Act 1986, The Environment Protection Act 1986 and various regulatory policies of Indian Government.
- To describe implication of deficit financing disinvestments of Public enterprises and demonetization etc. in Indian Economy.

Course Outcomes -

- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.

Syllabus	Description	No. of Lecture / Hrs.
UNIT-I	Meaning and elements of socio-cultural environment, social institution and system, social values and attitudes, social group Dualism in Indian society and problems of uneven	15

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	income distribution. Technological environment in India	
UNIT-II	Business Ethics and morality : Meaning, Characteristics and principal of Business Ethics, Importance of Business Ethics, Scope of Business Ethics, Morality- Meaning Characteristics Difference between business ethics and morality.	15
UNIT-III	Multinational corporation, Foreign collaborations and Indian business, non-resident investment in India. Foreign Trade Policy & Foreign Trade and economic development. Patent Law.	12
UNIT-IV	International Economic Institute – WTO, World Bank, I.M.F. Organisation, Objectives and Importance to India, Impact of Indian Rupees devaluation. Policy on research and development; SAARC, OPEC, ASEAN – organization and objectives	12

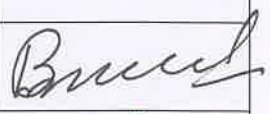
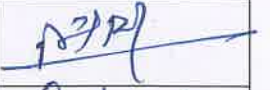
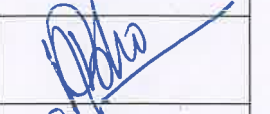
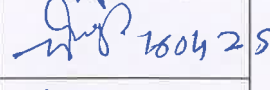
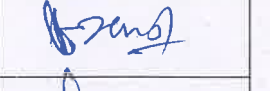
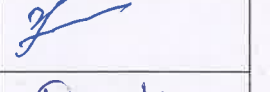
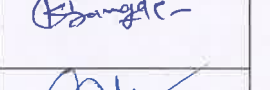
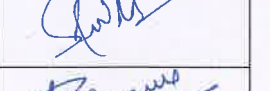
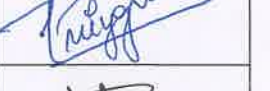
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9. Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
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