

Hemchand Yadav Vishwavidyalaya, Durg (C.G.)

SYLLABUS

B.COM. PART-III

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

| Subject | | Max. | Min. |
|--|----|------|------|
| Foundation Course | | | |
| I. Hindi Language | | 75 | 26 |
| II. English Language | | 75 | 26 |
| Compulsory Groups | | | |
| Group-I | | | |
| I. Income Tax | 75 | 150 | 50 |
| II. Auditing | 75 | | |
| Group-II | | | |
| I. Indirect Taxes with GST | 75 | 150 | 50 |
| II. Management Accounting | 75 | | |
| Group-III Optional | | | |
| Option Group A (Finance Area) | | | |
| I. Financial Management | 75 | 150 | 50 |
| II. Financial Market Operations | 75 | | |
| Option Group B (Marketing Area) | | | |
| I. Principles of Marketing | 75 | 150 | 50 |
| II. International Marketing | 75 | | |

B.COM PART III
COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I

PAPER – I - INCOME TAX

Proposed Syllabus

OBJECTIVE

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

M.M. 75

- UNIT- I** Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person.
Basis of charge: Scope of total income, residence and tax liability, income which does not form part of total income.
- UNIT- II** Heads of Income: Salaries; Income from house property.
- UNIT- III** Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.
- UNIT-IV** Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and HUF.
- UNIT-V** Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.
Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties.
Preparation of return of income
-Manually and on line

Suggested Reading:

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

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B.COM PART III
COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I

PAPER – II- AUDITING

Proposed syllabus

OBJECTIVE

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

M.M. 75

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

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

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

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


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

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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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B.COM PART III
COMPULSORY CORE COURSE
PAPER – II
Group-II -PAPER – I - INDIRECT TAXES WITH GST
Proposed syllabus

OBJECTIVE

This course aims at imparting basic knowledge about GST and apply the provisions of GST law to various situations.

M.M. 75

- UNIT-I** Customs : Role of customs in international trade; Important terms and definitions; goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.
- UNIT-II** State Excise, CENVAT. Detail study of State Excise during calculation of Tax.
- UNIT-III** INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST
GST Council: Structures Power and Functions. Provisions for amendments.

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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.

Eway-Billing

UNIT-V ASSESSMENT AND RETURNS -
Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD)
Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's 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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B.COM PART III
COMPULSORY CORE COURSE
TITLE OF PAPER -Group-II
PAPER – II -MANAGEMENT ACCOUNTING
Proposed syllabus

OBJECTIVE

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

M.M. 75

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

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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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B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MANAGEMENT
PAPER – I
Proposed syllabus

OBJECTIVE

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

M.M. 75


- UNIT-I** Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return
profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements,
Management of working capital - cash, receivables, and inventories.

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Suggested Reading :

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGrow Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGrow Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory And Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.


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B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MARKET OPERATIONS
PAPER – II
Proposed Syllabus

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

M.M. 75


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

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Suggested Reading :

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.


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B.Com-III
PAPER - I
PROGRAMMING IN VISUAL BASIC
(Paper Code-1165)

UNIT-I Introduction to Visual Basic, Programs, Variables

Editions of Visual Basic, Event Driven Programming, Terminology, Working environment, project and executable files, Understanding modules, Using the code editor window, Other code navigation features, Code documentation and formatting, environment options, code formatting option automatic code completion features. Introduction to objects, Controlling objects, Properties, methods and events, Working with forms, interacting with the user: MsgBox function, InputBox function, Code statements, Managing forms, Creating a program in Visual Basic, Printing, Overview of variables, User-defined data types, constants working with procedures, Working with dates and times, Using the Format Function, Manipulating text string.

UNIT-II Controlling Program Execution, Working with Control

Comparison and logical operators, If....Then statements, Select Case Statements looping structures, Using Do....Loop structures, For...Next statement, Exiting a loop. Types of controls, Overview of standard controls, ComboBox and ListBox, OptionButton and Frame controls Menu, Status bars, Toolbars, Advanced standard controls, ActiveX controls, Insertable objects, Arrays, Dynamic Arrays.

UNIT-III Procedure, Function Error Trapping & Debugging

Procedure, Function, call by value, call by reference, Type definition, with object, Validation, Overview of run-time errors, error handling process, The Error object, Errors and calling chain, Errors in an error-handling routine, Inline error handling, Error handling styles, General error-trapping options Type of errors, Break mode Debug toolbar, Watch window, Immediate window, Local window, Tracing Program flow with the Call Stack.

UNIT-IV Sequential and Random Files :

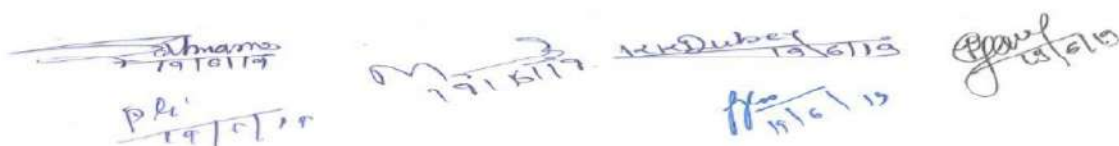
Saving data to file, basic filling, data analysis and file, the extended text editor, File organization Random access file, The design and coding, File Dialog Box, Picture Box, Image box, Dialog Box, using clipboard, Copy, Cut, Paste of Text & Picture in Clipboard, Use of Grid Control Multiple document interface, Single document interface.

UNIT-V Data Access Using the ADO Data Control & Report Generation

Overview of ActiveX data Objects, Visual Basic data access features, Relational database concepts Using the ADO Data control to access data, Overview of DAO, RDO, Data Control, structured query language (SQL), Manipulating data Using Data Form Wizard. Overview of Report, Data Report, Add groups, Data Environment, Connection to database Introduction to Crystal Report Generator.

BOOK REFERENCE :

1. Visual Basic Programming – Reeta Sahu, B.P.B. Publication.
2. Mastering in Visual Basic - By BPB Publications.
3. Visual Basic Programming - Mark Brit.

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B.Com-III
PAPER - II
SYSTEM ANALYSIS, DESIGN & MIS
(Paper Code-1166)

UNIT-I Introduction -

Systems Concepts and the information systems environment : Definition of system, Characteristics of system, elements of system, types of system, The system Development life cycle : consideration of candidates system. The Role of system Analyst : Introduction, the multiphase role of the analyst, the analyst / user interface, the place of the analyst in the MIS Organization

UNIT-II System Analysis, Tools of Structured Analysis, Feasibility Study-

System Planning and initial investigation : Basis for planning in systems analysis, initial investigation, fact finding, fact analysis, determination of feasibility.

Information Gathering : Kind of information, Information gathering tools.

Structured Analysis, Flow chart, DFD, Data Dictionary, Decision Tree, Structured English, Decision Table. System Performance, Feasibility Study. Data Analysis.

UNIT-III System Design & System Implementation -

The process of Design Methodologies. Input Design, Output Design, Form Design, File Structure, File organization, data base design, System Testing, the test plan, quality assurance, data processing auditor. Conversion, Post implementation review, Software Maintenance.

UNIT-IV Introduction to MIS & Other Subsystem-

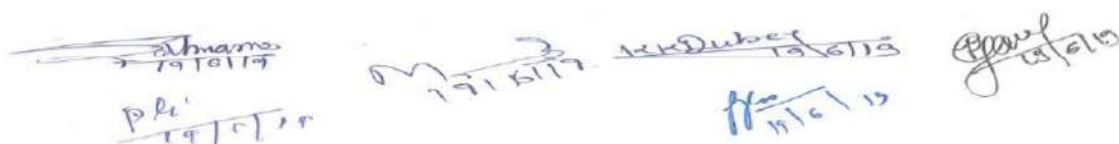
Evolution of MIS, Need of MIS, Definition & Benefits of MIS, Characteristic, Role component of Information system, data base as a future of MIS, Decision making, logic of Management Information system, Structure of MIS.

UNIT-V Information System Concept -

Difference between Transaction Processing. System (TPS) and Management Information System, How MIS works, MIS and Information Resource Management, Quality information Building Blocks for the information system, information system concept, Other system characteristic (Open & Closed System), difference between MIS & Strategic System, Adaptive system, Business function information system.

BOOK REFERENCE :

1. System Analysis and Design - Elias M. Awad.
2. System Analysis and Design - Alan Dennis & Barbara Haley Wixom.
3. Management Information systems - C.S.V. Murthy, Himalaya Publication House.


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B.Com-III

PAPER – III

PRACTICAL EXERCISES BASED ON PAPER I & II

Practicals to be done –

1. At least 20 practical - exercises covering the contents of paper - I (e.g. Designing calculator, sorting of elements, Generating Fibonacci series)
2. Design the Project on one of the following - Application Software / Website Design/Accounting software / Inventory control System / System Software &other (e.g. Library Management System, Medical management, Stock Management, Hotel Management, Website for your institute / Website of any Organization)
3. The Project Report cover the following topic - Objective, Hardware & Software Requirements, Analysis, Design, Coding, input forms, testing, Reports, Future enhancement of s/w.
4. Practical exam is based on the Project Demonstration & report.


Abhinav
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P.L.
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M. S. S.
19/10/19


K. K. Dubey
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H.
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P. S. S.
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