

# DEPARTMENT OF COMMERCE & MANAGEMENT

## COURSE CURRICULUM & MARKING SCHEME

### B.COM V SEMESTER (Based on Choice Based Credit System)

SESSION: 2024-25



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](http://www.govtsciencecollegedurg.ac.in),

Email- [autonomousandurg2013@gmail.com](mailto:autonomousandurg2013@gmail.com)



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**CORE COURSE SEMESTER-V PAPER-I (BCOCC501)**

**INCOME TAX**

|                       |                              |   |
|-----------------------|------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - V</b>    | <b>SUBJECT:COMMERCE</b>                         |
| <b>CORE COURSE</b>    | <b>CORE CODE: BCOCC501</b>   | <b>MAXIMUM MARKS :100</b>                       |
| <b>TITLE</b>          | <b>INCOME TAX</b>            | <b>MINIMUM PASS MARKS :40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b> | <b>Internal Assessment 20% of Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>         | <b>TOTAL NO. OF LECTURES HRS. : 60</b>          |

**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.<br>Basis of charge: Scope of total income, residence and tax liability, income which does not form part of total | 12                   |



|          |  |    |
|----------|--|----|
|          | income.  |    |
| 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) Shahitya Bhawan, Publication, Agra.



BOS ACADEMIC YEAR 2024-25

| S.NO.                       | EXTERNAL EXPERTS                                     | SIGNATURE                  |
|-----------------------------|--|----------------------------|
| 1                           | Dr.B.L. Goyal, Ex Principal, Bilaspur                |                            |
| 2                           | Dr.S.D.Deshpandey, G.S.College of Commerce, Jabalpur |                            |
| 3                           | Dr.R.P. Agrawal. Kalyan PG.College, Bhilai           | <i>B. Agrawal</i>          |
| 4                           | Mr.Anil Balewar                                      | <i>Anil Balewar</i>        |
| 5                           | CA.Vikrant Raghuwanshi                               | <i>Vikrant Raghuwanshi</i> |
| 6                           | HOD, Dept of Computer Science                        | <i>HOD</i>                 |
| <b>DEPARTMENTAL MEMBERS</b> |  |                            |
| 1                           | Dr.S.N.Jha (Head of department)                      | <i>S.N. Jha</i>            |
| 2                           | Dr.H.P.Singh Saluja                                  | <i>H.P. Singh Saluja</i>   |
| 3                           | Dr.Pradeep Jangde                                    | <i>Pradeep Jangde</i>      |
| 4                           | Dr.Lalee Sharma                                      | <i>Lalee Sharma</i>        |
| 5                           | Dr. Govind Gupta                                     | <i>Govind Gupta</i>        |
| 6                           | Nishit Sahu  | <i>Nishit Sahu</i>         |
| 7                           | Somnath Dansena                                      | <i>Somnath Dansena</i>     |
| 8                           | Priya Agrawal  | <i>Priya Agrawal</i>       |
| 9                           | Nutan Deshmukh                                       | <i>Nutan Deshmukh</i>      |
| 10                          | Ranu Deshlahre                                       | <i>Ranu Deshlahre</i>      |



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**CORE COURSE SEMESTER-V PAPER-II (BCOCC502)**

**MANAGEMENT ACCOUNTING**

|                       |                                  |   |
|-----------------------|----------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - V</b>        | <b>SUBJECT:COMMERCE</b>                             |
| <b>CORE COURSE</b>    | <b>CORE CODE: BCOCC502</b>       | <b>MAXIMUM MARKS :100</b>                           |
| <b>TITTLE</b>         | <b>MANAGEMENT<br/>ACCOUNTING</b> | <b>MINIMUM PASS MARKS<br/>:40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b>     | <b>Internal Assessment 20% of<br/>Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>             | <b>TOTAL NO. OF<br/>LECTURES HRS. : 60</b>          |

**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                   |

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 - Akshay  
 - H202  
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|----------|--|----|
| 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.  | 12 |
| 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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BOS ACADEMIC YEAR 2024-25

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| 3                           | Dr.R.P. Agrawal. Kalyan PG.College, Bhilai           | B. Agrawal            |
| 4                           | Mr.Anil Balewar                                      | Mr. Anil Balewar      |
| 5                           | CA.Vikrant Raghuwanshi                               | CA. Vikrant           |
| 6                           | HOD, Dept of Computer Science                        | HOD                   |
| <b>DEPARTMENTAL MEMBERS</b> |  |                       |
| 1                           | Dr.S.N.Jha (Head of department)                      | Dr. S.N. Jha          |
| 2                           | Dr.H.P.Singh Saluja                                  | Dr. H.P. Singh Saluja |
| 3                           | Dr.Pradeep Jangde                                    | Dr. Pradeep Jangde    |
| 4                           | Dr.Lalee Sharma                                      | Dr. Lalee Sharma      |
| 5                           | Dr. Govind Gupta                                     | Dr. Govind Gupta      |
| 6                           | Nishit Sahu  | Nishit Sahu           |
| 7                           | Somnath Dansena                                      | Somnath Dansena       |
| 8                           | Priya Agrawal  | Priya Agrawal         |
| 9                           | Nutan Deshmukh                                       | Nutan Deshmukh        |
| 10                          | Ranu Deshlahre                                       | Ranu Deshlahre        |



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**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**CORE COURSE SEMESTER-V PAPER-III (BCOCC503)**

**PRINCIPLES OF MARKETING**

|                       |                                    |   |
|-----------------------|------------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - V</b>          | <b>SUBJECT:COMMERCE</b>                             |
| <b>CORE COURSE</b>    | <b>CORE CODE: BCOCC503</b>         | <b>MAXIMUM MARKS :100</b>                           |
| <b>TITLE</b>          | <b>PRINCIPLES OF<br/>MARKETING</b> | <b>MINIMUM PASS MARKS<br/>:40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b>       | <b>Internal Assessment 20% of<br/>Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>               | <b>TOTAL NO. OF<br/>LECTURES HRS. : 60</b>          |

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

**Course Outcomes -**

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

| Syllabus | Description  | No. of Lectures/Hrs. |
|----------|--|----------------------|
| UNIT-I   | Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts traditional and modern; Sellings. marketing; Marketing mix; Marketing environment.   | 12                   |
| UNIT-II  | Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation concept and importance; Bases for market segmentation.  | 12                   |
| UNIT-III | Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates. | 12                   |



|         |   |    |
|---------|---|----|
| UNIT-IV | Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler, Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.  | 12 |
| 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

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BOS ACADEMIC YEAR 2024-25

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| 5                           | CA.Vikrant Raghuwanshi                               | V. Raghuwanshi     |
| 6                           | HOD, Dept of Computer Science                        | S. Sahu            |
| <b>DEPARTMENTAL MEMBERS</b> |  |                    |
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| 3                           | Dr.Pradeep Jangde                                    | P. Jangde          |
| 4                           | Dr.Lalee Sharma                                      | L. Sharma          |
| 5                           | Dr. Govind Gupta                                     | G. Gupta           |
| 6                           | Nishit Sahu  | N. Sahu            |
| 7                           | Somnath Dansena                                      | S. Dansena         |
| 8                           | Priya Agrawal  | P. Agrawal         |
| 9                           | Nutan Deshmukh                                       | N. Deshmukh        |
| 10                          | Ranu Deshlahre                                       | R. Deshlahre       |



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**DSE COURSE SEMESTER-V PAPER-I (BCODSE501)  
INTERNATIONAL MARKETING**

|                       |                                |   |
|-----------------------|--------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - V</b>      | <b>SUBJECT:COMMERCE</b>                         |
| <b>DSE COURSE</b>     | <b>DSE CODE:BCODSE501</b>      | <b>MAXIMUM MARKS: 100</b>                       |
| <b>TITLE</b>          | <b>INTERNATIONAL MARKETING</b> | <b>MINIMUM PASS MARKS :40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b>   | <b>Internal Assessment 20% of Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>           | <b>TOTAL NO. OF LECTURES HRS. : 60</b>          |

**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  | N0.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                 |

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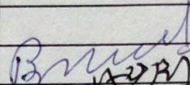
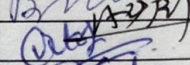
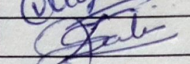
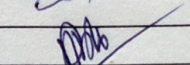
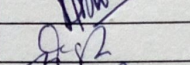
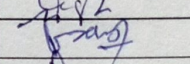
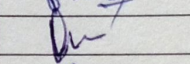
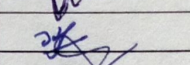
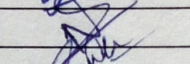
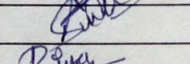
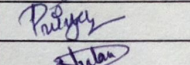
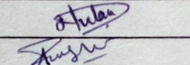
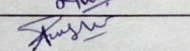
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|---------|---|----|
| UNIT-IV | International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.   | 12 |
| UNIT-V  | Export Policy and Practices in India: EXIM policy an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing, Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process. | 12 |

**Suggested Reading:**

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



BOS ACADEMIC YEAR 2024-25

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**GOVT. V.Y.T.PG AUTONOMOUS COLLEGE DURG**  
**FOUR YEAR UNDERGRADUATE PROGRAM**  
**DEPARTMENT OF COMMERCE&MANAGEMENT**  
**COURSE CURRICULUM 2024-25**

| <b>SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)</b>  |   |  |
|--|---|--|
| <b>FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25</b>                    |   |  |
| <b>SEC SEMESTER –IV PAPER-II (BCOSEC501)</b>                           |   |  |
| <b>PUBLIC FINANCE</b>  |   |  |
| <b>PART A: INTRODUCTION</b>  |   |  |
| <b>Program:<br/>SEC COUESE</b>   | <b>B.COM SEMESTER- IV</b>   | <b>Session:2024-2025</b>   |
| <b>1</b>   | <b>Course Code</b>  | BCOSEC501  |
| <b>2</b>   | <b>Course Title</b>   | PUBLIC FINANCE   |
| <b>3</b>   | <b>Course Type</b>  | SEC  |
| <b>4</b>   | <b>Course Learning Outcome (CLO)</b>  | <p><b>This course will enable the students to:</b></p> <ul style="list-style-type: none"> <li>• To introduce learners to the fundamentals of public finance.</li> <li>• To provide comprehensive knowledge about public expenditure.</li> <li>• To educate learners on public revenue and its various sources.</li> <li>• To ensure understanding of public debt and related concepts.</li> <li>• To impart detailed knowledge about Indian public finance.</li> </ul> |
| <b>5</b>   | <b>Credit Value</b>   | <b>2 Credits</b> <b>1 credit =15 Hours – Learning and Observation</b>  |
| <b>6</b>   | <b>Total Marks</b>  | <b>Maximum Marks :50</b>   |
|  |   | <b>Theory : 25 MARKS</b> <b>Minimum Passing Marks:20</b><br><b>Practical: 25 MARKS</b>   |
| <b>PART B: CONTENT OF THE COURSE</b>                                   |   |  |
| <b>Total no. of Teaching/ Learning Periods = 30 Periods (30 Hours)</b> |   |  |
| Unit   | Topics (COURSE CONTENTS)  | No. of Periods   |
| <b>I</b>   | Meaning and Scope of Public Finance, Public Goods vs Private Goods, Principle of Maximum Social Advantage, Government Budget.   | 6  |
| <b>II</b>  | Meaning, Nature & Causes of Increasing Public Expenditure, Canons and Classification of Public Expenditure, Effects of Public Expenditure on Production.  | 6  |
| <b>III</b>   | Sources of Public Revenue, Classification of Tax Revenue: Direct And Indirect Taxes, Progressive, Proportional and Regressive Taxes, Shifting and Incidence of Taxation and Commodity Taxes, Different Form of Taxes. | 6  |
| <b>IV</b>  | Role and Classification of Public Debts and Methods of their Redemption, Deficit Management of Central and State Government.  | 6  |
| <b>V</b>   | Financial Federalism Under Constitution, Indian Finance Commission, Review of Indian Tax System, Budgetary Procedure and Financial Control in India.  | 6  |
| <b>Project (one credit 25 marks):</b>                                  |   |  |
| Choose a specific state's budget and analyze:                          |   |  |
| 1. Revenue and Expenditure trends                                      |   |  |
| 2. Sector-wise allocation  |   |  |
| 3. Budgetary reforms and initiatives                                   |   |  |
| 4. Challenges and opportunities  |   |  |



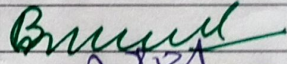
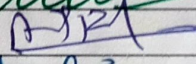
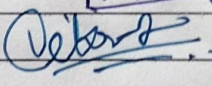


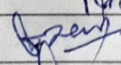
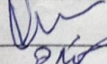
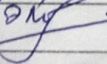
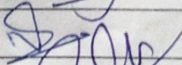
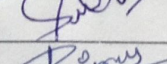
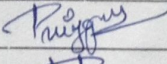

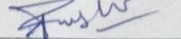
### Suggested Readings:

- Mishra J.P, Singh S.K, (2023), Public Finance, Sahitya Bhawan Publications.
- Bhatia H.L, (2012), Public Finance, Vikas Publications.
- Harvey Rosen, (2005), Public Finance, Seventh Edition, McGrew Hill Publications.
- Sury M.M, (1990), Government Budgeting in India, Commonwealth Publishers.

### Online Resources: ( e- Resources/ e- Books/ e- Learning Portals)

- E-gyankosh.
- SWAYAM

### Name & Signature of Members of Board of Studies

| 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, Bilal            |  |
| 4.   | Mr. Anil Balewar                                     |  |
| 5.   | CA. Vikrant Raghuvanshi                              |  |
| 6.   | Dr. Sanat Kumar Sahu, (Dept of Computer Science)     |   |
|      | <b>DEPARTMENTAL MEMBERS</b>                          |   |
| 1    | Dr. H.P. Singh Saluja, (Head of department)          |  |
| 2    | Dr. S.N.Jha  |  |
| 3    | Dr. Pradeep Jangde                                   |  |
| 4    | Dr. Lalee Sharma                                     |  |
| 5    | Dr. Govind Gupta                                     |  |
| 6    | Nishit Sahu  |  |
| 7    | Somnath Dansena                                      |  |
| 8    | Priya Agrawal  |  |
| 9    | Nutan Deshmukh                                       |  |
| 10   | Ranu Deshlahre                                       |  |



# DEPARTMENT OF COMMERCE & MANAGEMENT

## COURSE CURRICULUM & MARKING SCHEME

### B.COM VI SEMESTER (Based on Choice Based Credit System)

**SESSION: 2024-25**



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](http://www.govtsciencecollegedurg.ac.in),

Email- [autonomousdurg2013@gmail.com](mailto:autonomousdurg2013@gmail.com)



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**CORE COURSE SEMESTER-VI PAPER-I (BCOCC601)**

**AUDITING**

|                       |                              |   |
|-----------------------|------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - VI</b>   | <b>SUBJECT:COMMERCE</b>                         |
| <b>CORE COURSE</b>    | <b>CORE CODE: BCOCC601</b>   | <b>MAXIMUM MARKS :100</b>                       |
| <b>TITTLE</b>         | <b>AUDITING</b>              | <b>MINIMUM PASS MARKS :40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b> | <b>Internal Assessment 20% of Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>         | <b>TOTAL NO. OF LECTURES HRS. : 60</b>          |

**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:<br>a. Company auditor Qualification, Appointment, powers, duties, Resignation and liabilities.<br>b. Divisible profits and dividend.<br>c. Auditor's report - standard report and qualified report. | 12                   |

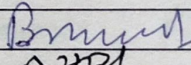
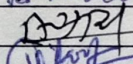
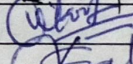
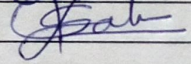
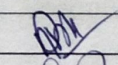
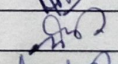
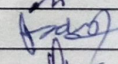
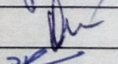
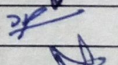
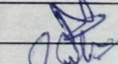
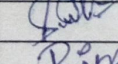
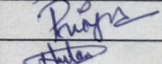
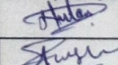
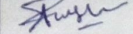


|         |   |    |
|---------|---|----|
|         | d. Special audit of banking companies.<br>e. Audit of educational institutions.<br>f. Audit of Insurance companies.   |    |
| UNIT-IV | Investigation: Investigation; Audit of nonprofit companies,<br>a. Where fraud is suspected, and<br>b. When a running a business is proposed.<br>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.

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 Balewar                                      |  |
| 5                           | CA.Vikrant Raghuwanshi                               |  |
| 6                           | HOD, Dept of Computer Science                        |  |
| <b>DEPARTMENTAL MEMBERS</b> |  |   |
| 1                           | Dr.S.N.Jha (Head of department)                      |  |
| 2                           | Dr.H.P.Singh Saluja                                  |  |
| 3                           | Dr.Pradeep Jangde                                    |  |
| 4                           | Dr.Lalee Sharma                                      |  |
| 5                           | Dr. Govind Gupta                                     |  |
| 6                           | Nishit Sahu  |  |
| 7                           | Somnath Dansena                                      |  |
| 8                           | Priya Agrawal  |  |
| 9                           | Nutan Deshmukh                                       |  |
| 10                          | Ranu Deshlahre                                       |  |



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**CORE COURSE SEMESTER-VI PAPER-II (BCOCC602)  
INDIRECT TAXES WITH GST**

|                       |                                    |   |
|-----------------------|------------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - VI</b>         | <b>SUBJECT:COMMERCE</b>                             |
| <b>CORE COURSE</b>    | <b>CORE CODE: BCOCC602</b>         | <b>MAXIMUM MARKS :100</b>                           |
| <b>TITTLE</b>         | <b>INDIRECT TAXES WITH<br/>GST</b> | <b>MINIMUM PASS MARKS<br/>:40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b>       | <b>Internal Assessment 20% of<br/>Maximum Marks</b> |
| <b>O4 Credits</b>     | <b>L+T+P (4+0+0)</b>               | <b>TOTAL NO. OF<br/>LECTURES HRS. : 60</b>          |

**OBJECTIVE:** This course aims at imparting basic knowlege 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, | 12                   |

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|          |  |    |
|----------|--|----|
|          | 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, 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.

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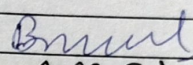
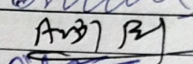
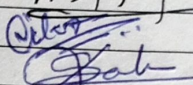
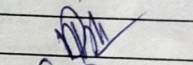
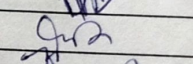
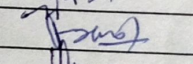
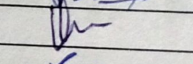
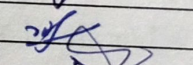

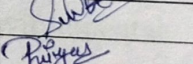
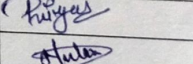
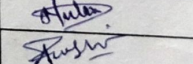
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3. All About GST: V.S Datey-Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax-Indian Journey: N.K. Gupta & SunnaniaBatia, Barat's publication
6. Goods & Services Tax-CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST-Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST: Kamal Garg, Barat's Publication.

BOS ACADEMIC YEAR 2024-25

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| 5                    | Dr. Govind Gupta                                     |  |
| 6                    | Nishit Sahu  |  |
| 7                    | Somnath Dansena                                      |  |
| 8                    | Priya Agrawal  |  |
| 9                    | Nutan Deshmukh                                       |  |
| 10                   | Ranu Deshlahre                                       |  |



| SYLLABUS UNDER THE SCHEME OF CHOICE BASED CREDIT SYSTEM (CBCS)  |   |  |
|---|---|--|
| FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25  |   |  |
| 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                       |
| TITLE   | 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          |
| <b>OBJECTIVE:</b> <ul style="list-style-type: none"> <li>To understand and appreciate the importance of the human resources vis-a-vis other resources of the organization</li> <li>To familiarize the students with methods and techniques of HRM</li> <li>To equip them with the application of the HRM tools in real world business situations.</li> </ul> <b>Course Outcomes</b> - By the end of the programme, students will be able to: <ul style="list-style-type: none"> <li>Critically assess existing theory and practice in the field of HRM</li> <li>Develop an ability to undertake qualitative and quantitative research</li> <li>Identify and apply new ideas, methods and ways of thinking</li> <li>Demonstrate competence in communicating and exchanging ideas in a group context</li> <li>Work effectively with colleagues with diverse skills, experience levels and way of thinking</li> <li>Be able to evaluate HRM related social, cultural, ethical and environmental responsibilities and issues in a global context</li> </ul> |   |  |
| 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                                       |

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|----------|---|----|
| 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 context of Outsourcing as a strategy              | 12 |
| 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 |

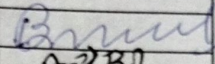
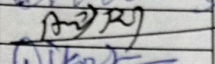
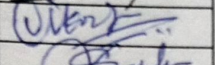
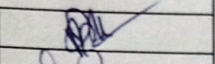
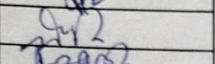
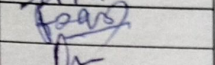
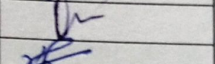
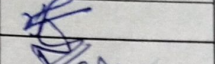
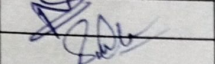
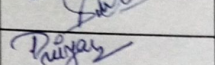
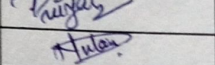
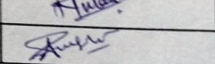
**Suggested Reading:**

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

A-10/R/



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 Balewar                                      |   |
| 5                           | CA.Vikrant Raghuwanshi                               |   |
| 6                           | HOD, Dept of Computer Science                        |   |
| <b>DEPARTMENTAL MEMBERS</b> |  |  |
| 1                           | Dr.S.N.Jha (Head of department)                      |  |
| 2                           | Dr.H.P.Singh Saluja                                  |   |
| 3                           | Dr.Pradeep Jangde                                    |   |
| 4                           | Dr.Lalee Sharma                                      |   |
| 5                           | Dr. Govind Gupta                                     |   |
| 6                           | Nishit Sahu  |   |
| 7                           | Somnath Dansena                                      |   |
| 8                           | Priya Agrawal  |   |
| 9                           | Nutan Deshmukh                                       |   |
| 10                          | Ranu Deshlahre                                       |  |



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

**FOR THE ACADEMIC YEAR EFFECTIVE FROM 2024-25**

**DSE COURSE SEMESTER-VI PAPER-I (BCODSE601)**

**FUNDAMENTAL OF INSURANCE**

|                       |                                 |   |
|-----------------------|---------------------------------|---|
| <b>PROGRAMME</b>      | <b>B.COM SEMESTER - VI</b>      | <b>SUBJECT:COMMERCE</b>                         |
| <b>DSE COURSE</b>     | <b>CORE CODE:BCODSE601</b>      | <b>MAXIMUM MARKS :100</b>                       |
| <b>TITTLE</b>         | <b>FUNDAMENTAL OF INSURANCE</b> | <b>MINIMUM PASS MARKS :40</b>                   |
| <b>Course Credits</b> | <b>No. of Hours Per Week</b>    | <b>Internal Assessment 20% of Maximum Marks</b> |
| <b>04 Credits</b>     | <b>L+T+P (4+0+0)</b>            | <b>TOTAL NO. OF LECTURES HRS. : 60</b>          |

**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   | N0.of Lecture/Hrs. |
|----------|---|--------------------|
| 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 compensationInsurance,    | 12                 |
| UNIT-III | Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation                         | 12                 |



|                           |   |    |
|---------------------------|---|----|
|                           | 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 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 |
| <b>Suggested Reading:</b> |   |    |

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           | Bannu      |
| 4                           | Mr.Anil Balewar                                      | Dr. P. P.  |
| 5                           | CA.Vikrant Raghuwanshi                               | Vikrant    |
| 6                           | HOD, Dept of Computer Science                        | Sahu       |
| <b>DEPARTMENTAL MEMBERS</b> |  |            |
| 1                           | Dr.S.N.Jha (Head of department)                      | S.N. Jha   |
| 2                           | Dr.H.P.Singh Saluja                                  | H.P. Singh |
| 3                           | Dr.Pradeep Jangde                                    | Pradeep    |
| 4                           | Dr.Lalee Sharma                                      | Lalee      |
| 5                           | Dr. Govind Gupta                                     | Govind     |
| 6                           | Nishit Sahu  | Nishit     |
| 7                           | Somnath Dansena                                      | Somnath    |
| 8                           | Priya Agrawal  | Priya      |
| 9                           | Nutan Deshmukh                                       | Nutan      |
| 10                          | Ranu Deshlahre                                       | Ranu       |