

**बिनोद बिहारी महतो कोयलांचल विश्वविद्यालय, धनबाद**

**UNIVERSITY DEPARTMENT**

**COMMERCE AND BUSINESS MANAGEMENT**

**Binod Bihari Mahto Koyalanchal University, Dhanbad**



**CURRICULUM FRAMEWORK**

**BASED ON**

**NATIONAL EDUCATION POLICY - 2020**

**FOUR-YEAR UNDER- GRADUATE PROGRAM (FYUGP)**

**IN COMMERCE**

**(COMMON FRAMEWORK FOR ALL B.COM. STUDENTS)**

**SESSION FROM: 2022 ONWARDS**

**ESTD: 2017**

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SYLLABUS (FYUGP)

CURRICULUM FRAMEWORK

BASED ON

NATIONAL EDUCATION POLICY - 2020

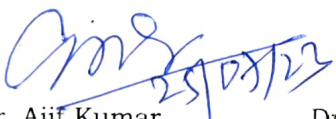
FOUR-YEAR UNDER- GRADUATE PROGRAM (FYUGP)


IN COMMERCE

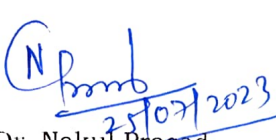
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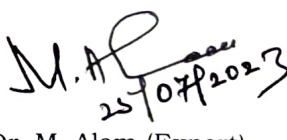
SESSION FROM: 2022 ONWARDS

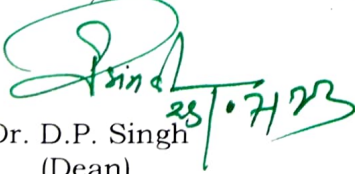
Members of Board of Study:

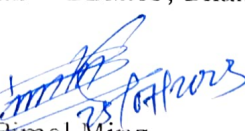
  
Dr. Ajit Kumar  
(Head and Chairman)  
University Deptt.  
BBMKU, Dhanbad

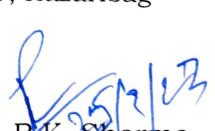
  
Dr. B.N. Sinha  
(Associate Professor)  
University Deptt.  
BBMKU, Dhanbad

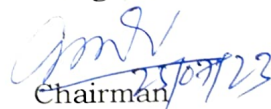
  
Dr. Nakul Prasad  
(Associate Professor)  
University Deptt.  
BBMKU, Dhanbad

  
Dr. M. Alam (Expert)  
(Head and Dean)  
P.G.Dept. of Commerce  
VBU, Hazaribag

  
Dr. D.P. Singh  
(Dean)  
Principal In-charge,  
BSK College, Maithon

  
Sri Bimal Minz  
(Assistant Professor)  
SSLNTM College, Dhanbad

  
Dr. R.K. Sharma  
(Assistant Professor)  
BSS M College, Dhanbad

  
Chairman  
Dr. Ajit Kumar

**B.Com (Basic/Hons/Research)****Programme Objectives:**

1. The Course focuses mainly on enhancing the knowledge and employability skills of the Commerce students to go with Starting their own business
2. The introduction of updated and the need of the hour concepts and contents will make a student employable and at the same time confident in his/her day to day transactions.
3. The course also meets the requirement of the young and enterprising Indians to nurture their dreams of entrepreneurship.
4. Overall the course touches upon the humane aspect of every student pursuing it and encourages them to contribute to nation building through their intellect and social capital.
5. Our objective is too built up a confidence with their knowledge in the students.

**Programme Outcomes:**

1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, Warehousing etc., well trained professionals to meet the requirements.
2. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Human Resource Manager, over all Administration abilities of the Company.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. Students can independently start up their own Business.
5. Students can get thorough knowledge of finance and commerce. The knowledge of different specializations in Accounting, Costing, Banking, Taxation and Finance with the practical exposure helps the students to stand in organization.

### List of Major Papers

#### FYUGP IN COMMERCE

University: BBMK University, Dhanbad				
Subject: Commerce				
Semester	Course Name	Paper	Code	Subject
Sem: I	Major	1 <sup>st</sup> .	MJ - 1	Financial Accounts
Sem: II	Major	2 <sup>nd</sup> .	MJ - 2 MJ - 3	Advanced Financial Accounts Business Organization and Management
Sem: III	Major	3 <sup>rd</sup> .	MJ - 4 MJ - 5	Business Laws and Practices Corporate Accounting
Sem:IV	Major	4 <sup>th</sup>	MJ - 6 MJ - 7 MJ - 8	Business Economics Income Tax Law and Practice Business Statistics



### **Marks Distribution for Examination for UG Programme**

There will be only one Semester Internal Examination in Major, Minor and Research Course, which will be organized at College/Institution level.

1. Out of 100 Marks in Semester Internal Theory Examination will be 25 Marks.
2. 25 Marks in theory Examination may include 20 Marks Questions from written examination / Assignment/Project whereas 5 Marks will be awarded on the attendance/overall class performance in semester.
3. 75% Attendance is Mandatory. To convert attendance into marks a suggestive range is provided as following:
  - a. Up to 45% - 01, 45 - 55 = 02, 55 - 65 = 03, 65 - 75 = 04, 75 and above = 05 Marks.
4. 40% Marks is Passing Marks

### **Guidelines for question setters**

#### **For Semester Internal Examination (SIE 20Marks)**

1. There will be two Group of Questions: Group-A, and Group-B
  - ❖ Group A is compulsory which will contain Two Questions.
    - Question No.1 will be very short answer type consisting of 5 Questions of 1Mark each.
    - Question No. 2 will be short answer type of 5 Marks.
      - ❖ Group B will be containing descriptive type two Questions of 10 Marks each out of which any one to answer.

#### **For Semester External Examination (SEE 75Marks)**

1. There will be two Group of Questions: Group-A, and Group-B
  - ❖ Group A is compulsory which will contain Three Questions.
    - Question No.1 will be very short answer type consisting of 5 Questions of 1Mark each.

- Question No. 2 and 3 will be short answer type of 5 Marks.
- ❖ Group B will be containing descriptive type 6 Questions of 15 Marks each, out of which any four are to answer.

Major Papers  
(MJ – 1 to MJ – 8)  
**FINANCIAL ACCOUNT**  
(Major - 1)

**B.Com. Sem.-I (1<sup>st</sup>.)**

**Course Outcomes:** On successful completion of the course, our objective is to make the Students ready to able to understand: a) Understand the theoretical and practical framework of accounting with a basic conception. b) Methods to the preparation of basic Accounting with a concept of Departmental Accounting, Hire Purchase Agreement, Single system, Partnership, Depreciation and Provision of Reserve. c) Exercise the accounting treatments for Recording of Business Transactions, Preparation of Ledgers, Trial Balance and Rectification of Errors, (d) Preparation of Cash Book, Departmental Trading and profit and Loss account with Adjustments (e) Accounting Treatment in case of Keeping Accounts in Single Entry System with conversion from Single Entry System to Double Entry System (f) Preparation of various Accounts in case of Partnership Business, Hire Purchase Agreement and Charging Depreciation on assets of an organization with creation of Provision of Reserve Accounts.

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
<b>UNIT - 1</b>	Posting of Business Transaction: Preparation of different Ledgers for Transaction, Preparation of Trial Balance with calculation of missing figures and Rectification of Errors.	<b>75+25</b>	<b>4</b>	<b>8</b>
<b>UNIT- 2</b>	Cash Book: Preparation of Single Column, Double Column, Three Column and Petty Cash Book.			<b>10</b>
<b>UNIT- 3</b>	Departmental Accounts Meaning, Objectives, Basis of Allocation of Expenses, Trading and Profit and Loss Account in Columnar Form and Balance Sheet with adjustments			

ESTD: 2017

<b>UNIT- 4</b>	Accounting of Incomplete Records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting of Single System including conversion of Single entry system into Double entry system, Role of Computers in Accounting, Practical Applications of computerized Accounting.			<b>10</b>
<b>UNIT-5</b>	Partnership Firm: Methods of Registration of a Firm, Effect of Non Registration of a Firm, Partnership Firms: Accounting treatment for admission, retirement and death of partners, Revaluation of Assets and Liabilities			<b>12</b>
<b>UNIT-6</b>	Hire Purchase System: Meaning of Hire Purchase and Installment Purchase System; Differences between Hire Purchase and Installment Purchase System, Important Definitions – Hire Purchase Agreement, Journal Entries and ledgers in the Books of Hire Purchaser and Hire Vendor			<b>10</b>
<b>UNIT - 7</b>	Concept of Depreciation, Different Methods of Calculation of Depreciation, Preparation of Accounting for Depreciation, straight line method, diminishing balance Method and Depreciation Fund Method, disposal of depreciable assets – change of method Salient features of Accounting Standard (AS): 6 (ICAI). Provision and Reserve: Preparation of Account for creation of provision and Reserve.			<b>10</b>

**Suggested Books for Readings:**

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra
2. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.



3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.

4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)

5. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)

*Latest Edition Books are preferred to study*

**Note: 1.** Latest edition of the text books should be used.

2. Suggested online link: [www.ignou.ac.in](http://www.ignou.ac.in), [www.swayam.gov.in](http://www.swayam.gov.in),  
[www.inflibnet.ac.in](http://www.inflibnet.ac.in)

## ADVANCED FINANCIAL ACCOUNT (MAJOR - 2)

### B.Com. Sem. – II (2<sup>nd</sup>)

**Learning Outcomes:** After completing the course, the learner is expected to: (a) Learn accounting for Dissolution of Partnership Business hire purchase transactions; (b) understand the various concept of Branch with a preparation of Branch Account keeping to different modes (c) develop an understanding of accounting of Not-for-Profit Organization With a concept of Income and Expenditure Account and Receipt and Payment Account (d) insolvency and laws governing settlement of insolvency accounts (e) Preparation of Consignment Account and Joint Venture Account with Theoretical Concept. Our objective is to prepare the students to participate in various competitive examinations either in professional courses or engagement as per requirement.

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
<b>UNIT - 1</b>	Dissolution of Partnership Business : Dissolution of Firms- Accounting Treatment according to Indian Practice system and Garner VS. Murray, Insolvency of Partners and Firms including sale of business	<b>75+25</b>	<b>4</b>	<b>8</b>
<b>UNIT- 2</b>	Accounting for Branch: Concept, and nature of Branch, Branch Account: Simple, Stock And Debtor System and Final Account System and whole sale Branch, Independent Branch: Concept Accounting Treatment with necessary adjustment entries, Incorporation of Branch Trial balance in the books of Head office for home branch			<b>10</b>

<b>UNIT- 3</b>	Accounting for Not-for-profit Organization: Meaning, Significance of Receipt and Payment account, Income and Expenditure Account, Difference Between Profit and Loss Account and Income and expenditure Account. Preparation of Receipt and Payment Account, Income and Expenditure account and Balance Sheet			<b>10</b>
<b>UNIT- 4</b>	Insolvency Act: Meaning, Importance, Insolvency Laws and their Rules, Comparative Study of Provincial Insolvency Act, 1920 and Presidential Insolvency Act, 1909. Preparation of Statement of Affairs and Deficiency Account and difference between Statement of Affairs and Balance Sheet, Profit and Loss Account and Deficiency Account, New Regulation of Insolvency Act.			<b>12</b>
<b>UNIT - 5</b>	Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock. Journal Entries and Ledgers in the books of Consignor and Consignee.			<b>10</b>
<b>UNIT - 6</b>	Joint venture Accounting: Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-ventures maintain books of accounts, C) when joint bank account is maintains, D) when memorandum of joint venture account prepared.			<b>10</b>

## Suggested Readings:

1. S.K.Singh and Dr. Ajit Kumar, "Financial Account" (Both English and Hindi) SBPD Publication, Agra



2. Shukla, M.C., Grewal, T.S., Gupta, S.C. , Advanced Accounts, Chand (S.) & Co Ltd
3. Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
4. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
6. Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi

**Note:**

- ❖ Latest edition of the text books should be used.
- ❖ Suggested online link: [www.ignou.ac.in](http://www.ignou.ac.in), [www.swayam.gov.in](http://www.swayam.gov.in), [www.inflibnet.ac.in](http://www.inflibnet.ac.in)

**BUSINESS ORGANIZATION AND MANAGEMENT**  
**(MAJOR – MJ -3)**  
**B.Com. Sem. – II(2<sup>nd</sup>)**

Units	Details of Subject	Full Marks	Credit	No. of Lectures
<b>UNIT - 1</b>	Introduction and Forms of Business Organizations: Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business, Social Responsibility of a business, Forms of Business Organization: Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship and Partnership, Kinds of Partners, Partnership Deed, Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Co-Operative Organization.	<b>75+25</b>	<b>4</b>	<b>15</b>
<b>UNIT - 2</b>	Planning and Organization: Definition Characteristics, Types of Plans , Advantages and Disadvantages, Approaches to Planning Management by Objectives (MBO) - Steps in MBO: Benefits, Weaknesses, Definition of Organizing: Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts Functional Organization - Span of Management - Meaning - Determining Span ,Factors influencing the Span of Supervision.			<b>15</b>
<b>UNIT - 3</b>	Introduction to Management: Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management .			<b>10</b>

<b>UNIT - 4</b>	Business Finance: Financial need of Business, methods & sources of finance Long term and Short term, Security Market, Money Market, Study of Stock Exchange & SEBI.			<b>10</b>
<b>UNIT - 5</b>	Business Combination Meaning Causes, Objectives, AUTHORITY, COORDINATION AND CONTROL: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control-Steps in Control - Types (post, current and pre-control) - Requirements for effective control. Types and Forms Mergers, Takeovers and Acquisitions. Merits and Demerits of Business Combination			<b>10</b>

**Suggested Books:**

- 1.Dr. Sharma and Agrawal Business Organization and Administration
2. Sharma F.C- Business Organization- SBPD, Agra
- 3.Jagdish Prakash Business Organistaton and Management
- 4.Om Prakash Business Organisation
- 5.Sherlekar S.A. Business Organisation and Management

**BUSINESS LAW AND PRACTICE**

**(MAJOR – MJ -4)**

**B.Com. Sem. – III (3rd)**

<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures</b>
<b>UNIT - 1</b>	The Contract Act, 1872. Meaning, Characteristics and kinds, essentials of a valid contract: offer and acceptance, consideration, contractual capacity, free consent, legality of objects – void and Voidable agreements.	<b>75+25</b>	<b>4</b>	<b>15</b>

<b>UNIT - 2</b>	Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract –modes, breach of Contract, remedies; quasi contract. Contract of Agency,			<b>10</b>
<b>UNIT - 3</b>	Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non-agreement, Performance of contract of sale, Unpaid seller.			<b>10</b>
<b>UNIT - 4</b>	The Negotiable Instrument Act, 1881 – Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course.			<b>10</b>
<b>UNIT - 5</b>	The Consumer Protection Act, 1986: Significance and Provisions of this Act, Partnership Act, 1932; Nature and Essentials, Mutual Rights and Liabilities, Advantages of Registration of Firms and Effects of non registration of a firm			<b>15</b>

Professor Agarwal and Agarwal SBPD. Pub. Agra (Hindi/English)  
 Kapoor N.D, Business Law, S. Chand, Delhi  
 Venkatesham, E –A Handbook of Mercantile Law•  
 Pandia –Mercantile Law•  
 Maheshwari K.L. and Ram Milan – Business Law  
 Dr. G.K. Varshney – Business Laws  
 D. Chandra Bose – Business Laws

### CORPORATE ACCOUNTING (MAJOR MJ -5)

#### B.Com. Sem. – III (3rd)

<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures</b>
<b>UNIT - 1</b>	Accounting For Share Capital: Meaning, Needs and Importance of Corporate Accounting, Issue, Forfeiture and Re-issue of shares, Underwriting and lien on shares, Concept of Buyback, Bonus and Right Shares	<b>75+25</b>	<b>4</b>	<b>10</b>



<b>UNIT - 2</b>	Accounting for Debentures: Meaning, Significance and Its classification, Different terms of issue of debenture, Methods of Redemption of debenture, Accounting Treatment: Issue of Debenture, Different Modes of Redemption of Debentures with Conversion of Debentures into Shares.			<b>10</b>
<b>UNIT - 3</b>	Final accounts of limited liability companies as per the existing company Act, 2013 , Winding up of Companies: Meaning, Definition and its types, Preparation of Statement of Affairs as per format of the Act, Deficiency Account and Liquidator's Final Statement of Account			<b>10</b>
<b>UNIT - 4</b>	Accounting For Amalgamation and Internal reconstruction Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, Internal reconstruction and its accounting treatment, Difference between internal and external reconstruction			<b>10</b>
<b>UNIT - 5</b>	Consolidation of Accounts as per Companies Act, 2013: Holding Company, Subsidiary Companies, Associate Companies, Calculation of Pre-acquisition and post acquisition Profit and loss.			<b>10</b>
<b>UNIT - 6</b>	Valuation of Goodwill and Shares: Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods - Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)			<b>10</b>

**Suggested Reading Books:**

1. Dr. Kumar Ajit and Dr. Singh, SBPD, Agra
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting , S.Chand And co., New Delhi
3. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
4. S.N. Maheshwari and S.K. Maheshwari , Corporate Accounting, Vikas Publication, New Delhi
6. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

**BUSINESS ECONOMICS**  
**(MAJOR – MJ - 6)**  
**B.Com. Sem. – IV (4th)**

**Objective:** The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

Units	Details of Subject	Full Marks	Credit	No. of Lectures
UNIT - 1	<b>Basic Concepts:</b> Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making	75+25	4	10
UNIT - 2	<b>Consumer Behaviour and Elasticity of Demand :</b> Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price			15

	Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory			
<b>UNIT - 3</b>	<b>Production and cost Production Function:</b> Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.			<b>15</b>
<b>UNIT - 4</b>	<b>Pricing &amp; Market:</b> Theory of pricing cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.			<b>10</b>
<b>UNIT - 5</b>	<b>Macro Aspect of Business Economics:</b> National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.			<b>10</b>

## Suggested Readings Books:

Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.  
 Koutsoyannis, A. (1975). Modern Microeconomics. London: Palgrave Macmillan. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd. Adhikari, M. (2000). Business Economics. New Delhi: Excel Books. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House. Seth, M. L. (2017).

**Relevant study material of ICAI:** [www.icai.org](http://www.icai.org).

**Note:** Learners are advised to use latest edition of text books.



## INCOME TAX LAW AND PRACTICE (MAJOR - 7)

### B.Com. Sem. – IV(4<sup>th</sup>)

**Objective:** The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

**Learning Outcomes:** After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

### COURSE CONTENTS

Units	Details of Subject	Full Marks	Credits	No. of Lectures
<b>UNIT - 1</b>	<b>Basic Concepts Tax:</b> concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.	75+25	4	10
<b>UNIT- 2</b>	<b>Income from Salary and House Property:</b> (a) Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. (b) Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions,			15

	computation of taxable income House Property.			
<b>UNIT- 3</b>	<b>Profits and gains from business or profession, capital gains and income from other sources:</b> (a) Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. (b) Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. (c) Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.			15
<b>UNIT- 4</b>	<b>Computation of Total income and Tax Liability of individual and HUF:</b> Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.			10
<b>UNIT - 5</b>	<b>Preparation of Return of Income:</b> Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses			10

Practical Exercises: The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. File Income-tax return of individuals and HUF;
3. Compute income under different heads, total income, and tax liability of an individual and HUF;
4. Apply for TAN for a firm and file its TDS return;
5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

**Suggested Readings:**



SBD Publication, Agra Jain R.K. Income Tax Law and Practice Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd. Study material of ICAI Intermediate Paper 4A: Income-tax Law.

**Note: Learners are advised to use latest edition of text books**

## BUSINESS STATISTICS (MAJOR - 8)

### B.Com. Sem. – IV (4<sup>th</sup>)

**Objective:** The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables.

#### COURSE CONTENTS:

Units	Details of Subject	Full Marks	Credit	No. of Lectures:60
<b>UNIT - 1</b>	Statistical Data and Descriptive Statistics Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages. Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness:	<b>75+25</b>	<b>4</b>	<b>10</b>



	Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.			
<b>UNIT - 2</b>	Probability and Probability Distributions Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions: (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. (c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications			15
<b>UNIT - 3</b>	Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.			15
<b>UNIT - 4</b>	Index Number Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.			15
<b>UNIT - 5</b>	Time Series Analysis Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and			

	Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.			<b>10</b>

- ❖ Suggested Books for Reading:
- ❖ Gupta B.N. Business Statistics, SBPD Pub. Agra
- ❖ Gupta Dr. S.P. Statistical Methods Sultan Chand & Sons

### **List of Papers under Minor in Discipline Course**

FYUGP in Commerce (Session: From: 2022-23)

University: BBMK University, Dhanbad			
Subject: Commerce			
	Group-A	Group- B	Group- C
Semester			
Sem: I	Micro Economics (MNA-I)	Applied Money and Banking(MNB-I)	Business Letters and Communication (MNC-I)
Sem: III	Business Tax Procedure and Management (MNA-II)	Industrial Economics (MNB-II)	Advertisement Management (MNC-II)
Sem: V	Principles of Management (MNA-III)	Fundamental of Law (MNB-III)	Fundamental of Investment (MNC-III)
Sem: VII	Digital Marketing (MNA-IV)	Consumer Affairs (MNB-IV)	E.Business (MNC-IV)

### **Minor Papers From Discipline**

**Students have choices for study the one Group out of the following three Groups which will be continue in coming semester.**

GROUP- A	GROUP- B	GROUP- C
1. Micro Economics 2. Business Tax Procedure and Management 3. Principles of Management 4. Digital Marketing	1. Applied Money and Banking : 2. Industrial Economics 3. Fundamental of Law 4. Consumer Affairs	1. Business Letters and Communication 2. Advertisement Management 3. Fundamental of Investment 4. E. Business



**GROUP- A****1. Micro Economics****UNIT – I**

Introduction: Importance, Definition Scope and limitations of Microeconomics, Features of Micro and Macro economics Analysis, Approaches to Economic Analysis. Objectives of Firm.

**UNIT - II**

Theory of Consumer Behavior: Utility Analysis: Cardinal Utility Theory, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium. Ordinal Utility Theory: Indifference Curve Analysis, Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods. Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. Consumer Surplus.

**UNIT - III**

Supply and Demand Analysis: Concept of Demand and factors of demand, Law of Demand, Elasticity of Demand, Price, Income and Cross Elasticity. Degree of Elasticity. Methods of Measuring Elasticity are of Demand: Point, Arc and Outlay Methods. Law of Supply, Movement and Shifts in Supply Curves. Elasticity of Supply, Determinants of Supply. Derivation of Supply curve.

**UNIT - IV**

Theory of Production: Concept of Production. Production Functions: Linear and Non – Linear Homogeneous Production Functions. Isoquants. Scale of Production. Returns to Scale. Law of Variable Proportions and Variable Returns to Scale. Economies of Scale and Scope. Limitations of Production Function Analysis. Production Surplus.

**UNIT- V**

Production Costs: Concepts and Types: Money, Accounting, Real and Opportunity Cost, Implicit and Explicit, Short Run, Long Run, Fixed and Variable Costs. Concepts of Total, Average and Marginal costs. Derivation of Long run Average and Marginal Cost Curves. Relationship between Average and Marginal Costs Curves in Short run and Long run. References: **(Lectures- 12)**

1. M L Seth : Micro Economics
2. M L Jhingoan : Micro Economics
3. H L Ahuja : Modern Micro Economics
4. Koutsainies; : Modern Micro Economics
5. Salvatore : Micro economics



7. Schaum Series : Micro economics

8. Pyndick : Micro economics

## **2. Business Tax Procedure and Management**

To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

### **Unit 1:**

Concept of Direct and Indirect Tax, Outline view of various heads of Income for the purpose of imposition of Taxes, Previous Year, Financial Year, Accounting Year and Assessment Year, Calculation of Previous, and Assessment Year from Financial Year.

**Unit 2:** Advance payment of tax; Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee /Government; Collection and recovery of tax

### **Unit 3:**

Assessment, re-assessment, rectification of mistakes; Appeals and revisions - Preparation and filing of appeals with appellate authorities; - Drafting of appeal; statement of facts and statement of law Penalties and prosecutions, Settlement Commission, Search, seizure and survey

### **Unit 4:**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule, Tax clearance certificate; Securities transaction tax

**Unit 5:** Information Technology and Tax administration, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

### **Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
  2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
  3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
  4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
  5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

7. Akhileshwar Pathak and Savan Godiawala, Business Taxation, McGraw Hill Education

Journals 1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai. 2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi. 3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

### **3. Principles of Management**

#### **Unit I:**

Introduction: Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

#### **Unit II:**

Planning: Nature, Importance, Types of Planning, Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, - Nature and scope of HRM.

#### **Unit III:**

Organization: Meaning and Types of organizations - Principles – Formal and Informal organization - Organization Structure – Span of Control – Departmentalization – Basis - Meaning and Importance of Departmentalization. Policies - Meaning and Types – Procedures - Forecasting.

#### **Unit IV:**

Authority and Responsibility Authority: Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication

#### **Unit V:**

Direction Co-ordination & Control Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

Suggested Books for Readings:

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.ManagementTheory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.



## **4. Digital Marketing**

**Unit- 1** Introduction to Digital Marketing: Meaning of Digital Marketing, Differences from Traditional Marketing, Return of Investments on Digital Marketing vs. Traditional Marketing, E Commerce, Tools used for successful marketing, SWOT Analysis of Business for Digital Marketing, Meaning of Blogs, Websites, Portal and Their Differences, Visibility, Visitor Engagement, Conversion Process, Retention, Performance Evaluation.

**Unit-2** Search Engine Optimization (SEO): On page Optimization Techniques, Off Page Optimization Techniques, Preparing Reports, Creating Search Campaigns, Creating Display Campaigns. Social Media Optimization (SMO): Introduction to Social Media Marketing, Advanced Facebook Marketing,

**Unit-3** Word press Blog Creation, Twitter Marketing, LinkedIn Marketing, Instagram Marketing, social media Analytical Tools. Search Engine Marketing: Meaning and Use of Search Engine Marketing, Tools used — Pay Per Click, Google Adwords, Display Advertising Techniques, Report Generation

**Unit- 4:** Website Traffic Analysis, Affiliate Marketing and Ad Designing: Google Analytics, Online Reputation Management, Email Marketing, Affiliate Marketing, Understanding Ad Words Algorithm, Advertisement Designing.

### **GROUP - B**

#### **1. Applied Money and Banking**

**Unit-I: Money** – An introduction, definition and classification of money, function and importance of money in capitalism, socialism & Mixed economy, merits & demerits of money.

**Unit-II: Monetary Standard, Value of money** – The supply and demand theory of money, Quantity theory of Money, Income theory of money.

**Unit-III: Inflation, Deflation & Reflation** – Causes and effects on different classes of people, Money Market

**Unit-IV: Foreign Exchange** – Determination of rate of Exchange, a brief outline of purchasing power Parity Theory (PPP), Gold Standard, Break down of Gold Standard.

**Unit-V: International Monetary Fund** – its working & present position, Balance of Payment, Free Trade Vs. Protection.

#### **Suggested Readings:**

- 1.M.Y. Khan – Indian Financial System, T.M.H. New Delhi.
- 2.Dr. Harish chandra Sharma – Money & Banking, SBPD Publications.
- 3.Suraj B. Gupta – Monetary Economics, S.Chand Publications.
4. H.L Ahuja – Monetary Economics, S.Chand Publications.



## 2. Industrial Economics

**UNIT: 1:** Introduction: Meaning, Scope and Importance of Industrial Economics. Concepts of The Following: - Plant, Firm and Industry - Market, Market Structure, Public and Private Sector Industries, Role, problems and future of public sector industries in India.

**UNIT 2:** Industrial Combinations: Concept, causes, mergers and amalgamations, Effects of mergers and amalgamation on Industries. Industrial monopoly: Concept and control of monopolies. Industrial Laws: The Industrial Disputes Act, 1947. The Minimum Wage Act, 1948. The Employees State Insurance Act, 1948, The Factories Act, 1948

**UNIT: 3:** Nature of Goods: Final goods and intermediate goods, Gross Domestic Product - National Income, Methods of measuring national income, Inflation-causes and effects - Measures to control inflation.

**UNIT:4:** Industrial financing, Resources of Finance - Bonds and shares, New issues Market, Process/ Steps of Floating of New Issues, Demat account and Trading account - SENSEX and NIFTY.

**UNIT:5:** Theories of Industrial Location, Alfred Weber's Theory of Industrial Location, General Determinants of Industrial Location,

**UNIT:6:** Industrial Policy in India - Progress since 1991, Developments in Industrial Policy - Special Economic Zones, 'Make in India', Public Private Partnership.

## 3. Fundamental of Law

### UNIT- 1

Constitution: Introduction to the Constitution and Preamble to the Constitution of India, Constituent Assembly and the Passing of the Constitution, Ownership: Concept: Kinds of ownership, Difference between possession and ownership, Property : Concept, Kinds of property, Obligation: Nature and kinds, Sources of obligation, Legal Rights: Concept, Rights kinds and Right duty correlation,

**UNIT - 2** Consumer Protection Act, 1986: Introduction, Structure of Consumer Forum- National, State and District Forum Who is a 'consumer' under CPA? What are their rights? What are 'Services' under CPA?

**UNIT - 3** Motor Vehicles Act, 1988: Introduction, Insurance of Motor Vehicles against First and third party risks, Offences, Penalties and Procedures,

**UNIT - 4** Indian Contract Act, 1872: Contract: Meaning, Nature and Types, Major Definitions under Indian Contract: Agreement, Void and Voidable Agreement, Formation of an Agreement: (Ss. 2-10 )

**UNIT - 5** Intention to create legal relationship: Proposal and Acceptance: Definition and its elements, Essential Elements of a valid contract, Revocation: Mode of Revocation of Offer Special Situations: ( Ss. 2-10 )

#### 4. **Consumer Affairs**

**Objective:** This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Unit 1** - Introduction: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

**Unit 2** - The Consumer Protection Law in India: Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

**Unit 3** - Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law. **Unit 4** - Grievance Redressal Mechanism under the Indian Consumer Protection Law, Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical



Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

**Unit 5** - Role of Industry Regulators in Consumer Protection, (i) Banking: RBI and Banking Ombudsman (ii) Insurance: IRDA and Insurance Ombudsman (iii) Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority

**Unit 6** - Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking,

1. Choudhary, Ram Naresh Prasad (2005).
2. Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :- [www.consumereducation.in](http://www.consumereducation.in) 8. Empowering Consumers e-book,
9. ebook, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in) 10. The Consumer Protection Act, 1986

### **GROUP – C**

#### **1. Business Letters and Communication**

**UNIT-I:** Letter Writing: Structure, Layouts of Business Letter, Principles of Effective Letter Writing, Writing Business Letters: Order, Complain and enquiry letters, Personnel Correspondence: Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation, Letter of Appointment, Promotion and Termination, Letter of Recommendation



**UNIT-II:** Communication: Meaning, Definition, Importance, Process of communication, Feedback and Global world Impact of technological advancements on Communication, Objectives of Communication: Information. Advice. Order and Instruction. Persuasion, Motivation, Education, Warning. and Boosting the Morale of Employees

**UNIT-III:** Channels of Communication: Formal and Informal—Vertical. Horizontal. Diagonal Grapevine

**UNIT-IV:** Methods and Modes of Communication: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication Landline. Wireless and Cellular Phones Communication.

**UNIT-V:** Problems in Communication / Barriers to Communication: Physical Semantic / language Socio-Cultural Psychological / Barriers Ways to Overcome these Barriers v. Listening, Importance of Listening Skills Cultivating good Listening Skills

## **2. Advertisement Management**

**UNIT-I:** Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements, setting advertisement objectives, Advertisement Agencies: selection and remuneration, advertisement campaign, Causes for advertisement failure

**UNIT – 2:** Message development – different types of advertisements – layout – design appeal –copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements.

**UNIT-III:** Planning for Advertising: Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.

**UNIT-IV:** Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

**UNIT-V:** Economic Effects of Advertising: Explicit role of advertising - Indirect role of Advertising - Economic effects - Social Effects of Advertising and Benefits of Advertising - Impact of Advertisements on Targeting group,

## **3. FUNDAMENTALS OF INVESTMENT**

### **Unit 1:**

Investment: Investment Environment, investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

**Unit 2:**

Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks and credit rating.

**Unit 3:**

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

**Unit 4:**

Portfolio: Meaning, Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit 5:**

Investors: Investor Protection, Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**Suggested Books Readings:**

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. Fundamental of Investments , SBPD Publication, Agra.0
- Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education .
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning.

**4.E. BUSINESS**

**Course Objective:** The basic objectives of this course are to make the familiar to the students in electronic modes of commercial operations. Outcomes: The students will be able: To understand the concept of E-Business and their different types, security aspects of E-Business, Online payment system, Different available marketing technologies, The cyber laws related to E-Business.

**Unit I :** E-Business Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce B to B etc. Comparison of traditional commerce and e-commerce, E-Commerce business models – major B to B, B to C model, Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. Advantages/ Disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.

**Unit II :** Security For E-Business Security threats – An area view – implementing E-commerce security – encryption – Decryption, Protecting client computers E-Commerce Communication channels and web servers Encryption, SSL protocol,

**Unit III :** E-Payments E-payment systems – An overview. B to C payments, B to B payments. Types of E- payment system – Credit card payment, debit cards, accumulating balance, online stored value payment systems, digital cash, digital (electronic) wallets, smart cards and digital cheques. Secure Electronic Transaction (SET) protocol

**Unit IV :** E-Business Marketing Technologies E-Commerce and marketing, B to B and B to C marketing and branding strategies in E - Marketing . Web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining

**Unit V :** Cyber Laws Legal Aspects of E-Business, Internet frauds – Cyber Laws.

**Suggested Books:**

1. M. Suman – E – Commerce & Accounting, 2017, 10 Edition
2. Kalakota Ravi and A. B. Whinston : “Frontiers of Electronic Commerce”, Addison ,2017
3. Watson R T : “Electronic Commerce – the strategic perspective.” The Dryden press, 2016
4. Agarwala K.N and Deeksha Ararwala: “Business on the Net – Whats and Hows of ECommerce”, 2017
5. Agarwala and Agarwala : “Business on the Net – Bridge to the online store front,” 2017

**List of Papers under Multidisciplinary Course**  
**ACCOUNTING FOR EVERYONE**

**Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

**Learning Outcomes:**

After the completion of the course, the learners will be able to:

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software; 5. Analyze information from company's annual report.



**COURSE CONTENTS:**

<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures:60</b>
<b>UNIT - 1</b>	Introduction to Accounting Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.	<b>75</b>	<b>3</b>	<b>10</b>
<b>UNIT - 2</b>	Transactions and recording of transactions Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.			<b>10</b>
<b>UNIT - 3</b>	Preparation of Financial Statements Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.			<b>10</b>
<b>UNIT - 4</b>	Computerized Accounting Systems Computerized Accounting Systems; Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.			<b>10</b>

ESTD: 2017

<b>UNIT - 5</b>	Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.			<b>10</b>
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- Practical Exercises:
- The learners are required to: 1. Download annual reports of business Organizations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
- 2. Prepare bank reconciliation statement from the individual pass books.
- 3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
- 4. Prepare financial statements using appropriate software.

#### **Suggested Readings:**

Dr. Ajit Kumar: Introduction of Commerce, SBD Publication  
Agra

- Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2015). Financial Accounting. Oxford: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). Financial Accounting. New Delhi: Kalyani Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. New Delhi:



- S. Chand Publishing. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.

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#### Suggested Books for Reading:

- Unit 1: Introduction to Accounting Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.
- Unit 2: Transactions and recording of transactions Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.
- Unit 3: Preparation of Financial Statements Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.
- Unit 4: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company. UGC DOCUMENT ON LOCF  
COMMERCE 34
- Unit 5: Company Accounts Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.
- Practical Exercises:
- The learners are required to: 1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.



- 2. Prepare bank reconciliation statement from the individual pass books.
- 3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
- 4. Prepare financial statements using appropriate software.
- Suggested Readings:
- Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2015). Financial Accounting. Oxford: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). Financial Accounting. New Delhi: Kalyani Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. New Delhi: S. Chand Publishing.
- Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- **Note: Learners are advised to use latest edition of text books.**

॥ तमसो मा ज्योतिर्गमय ॥

ESTD: 2017

बिनोद बिहारी महतो कोयलांचल विश्व बिद्यालय, धनबाद  
**UNIVERSITY DEPARTMENT COMMERCE AND BUSINESS MANAGEMENT**

Binod Bihari Mahto Koyalanchal University, Dhanbad



**CURRICULUM FRAMEWORK**

**BASED ON**

**NATIONAL EDUCATION POLICY-2020**

**FOUR-YEAR UNDER-GRADUATE PROGRAM (FYUGP)**

**IN COMMERCE**

**(COMMON FRAMEWORK FOR ALL B.COM. STUDENTS)**

**SESSION FROM 2022 ONWARDS**

A meeting of BOS is held on 01/10/2024 in University Dept. of Commerce and Business Management, B.B.M.K. University, Dhanbad. Following members were present to prepare and finalize the syllabus of NEP-2020, FYUGP from 5<sup>th</sup> semester to 8<sup>th</sup> semester: -

1. Dr. Nakul Prasad, Associate Prof. Head, Univ. Dept. of Commerce,  
BBMKU- Chairman

*(Signature)*  
01-10-2024

1. Dr. D. P. Singh, Associate Professor, Dean, Faculty of Commerce,  
BBMKU --Member

*(Signature)*  
01/10/24

2. Dr. Ajit Kumar, Associate Professor, Univ. Dept. of Commerce,  
BBMKU-----Member

*(Signature)*  
01/10/24

3. Dr. B. N. Singh, Assistant Professor, Head, University Dept. of  
management Studies, B.B.M.K.U, Dhanbad-----Member

*(Signature)*  
01/10/2024

4. Shri Bimal Minz, Assistant Professor, Head,  
Dept. of Commerce, SSLNTM College, Dhanbad—Member

*(Signature)*  
01/10/2024

5. Dr. S. K. Singh, Assistant Professor, Head, Dept. of Commerce.,  
R.S. More College, Govindpur----Member

*(Signature)*  
01/10/24

6. Dr. Sumiran Kumar Rajak, Assistant Professor, Head,  
Dept. of Commerce, Sindri College, Sindri-Member

*(Signature)*  
11/10/24.

7. Shri Sanjay Kumar Sinha, Assistant Professor, Dept. of Commerce,  
GN College, Dhanbad---Invitee Member

*(Signature)*  
11/10/24

8. Dr. Vikash Kumar Keshari, NBAP, Dept. of Commerce,  
PKRM College, Dhanbad—Invitee Member

*(Signature)*  
01/10/24

9. Dr. Sushil Kumar Lal, NBAP, Dept. of Commerce,  
PKRM College, Dhanbad—Invitee Member

*(Signature)*  
01/10/24

10. Dr. Alok Kumar, NBAP, Univ. Dept. of Commerce, BBMKU,  
Dhanbad.....Invitee Member

*(Signature)*  
01/10/24

*(Signature)*  
01.10.2024

Head-cum-Chairman

Dr. Nakul Prasad  
Head, University Dept.  
Commerce & Business Management  
BBMKU, Dhanbad



## SEMESTER WISE SUBJECT COMBINATION

semester	Course Category	Code	Papers	Credits
<b>First Semester</b>	Major	MJ-1	Financial Accounting	4
	Minor Discipline	MN-1A	Paper-1 select from Group-A/B/C	4
	Multidisciplinary	MDC-1	To be chosen from other disciplines	3
	Ability Enhancement	AEC-1	Hindi/English	2
	Value Added Course	VAC-1	Understanding India	4
	Skills Enhancement	SEC-1	Digital Education/ Mathematical and Computational Thinking Analysis	3
<b>Second Semester</b>	Major	MJ-2	Advanced Financial Accounting	4
		MJ-3	Business Organization and Management	4
	Minor Vocational	MN- 2A	Accounting and Tally	4
	Multidisciplinary	MDC-2	To be chosen from other disciplines	3
	Ability Enhancement	AEC-2	English/Hindi	2
	Skills Enhancement	SEC-2	Digital Education/ Mathematical and Computational Thinking Analysis	3
<b>Third Semester</b>	Major	MJ-4	Business Law and Practices	4
		MJ-5	Corporate Accounting	4
	Minor Discipline	MN-1B	Paper-2 of Selected Group in Semester-1	4
	Multidisciplinary	MDC-3	To be chosen from other disciplines	3
	Ability Enhancement	AEC-3	Hindi/English	2
	Skills Enhancement	SEC-3	Digital Education/ Mathematical and Computational Thinking Analysis	3
	Major	MJ-6	Business Economics	4
		MJ-7	Income Tax Law and Practice	4

<b>Fourth Semester</b>		MJ-8	Business Statistics	4
	Minor Vocational	MN-2B	Income Tax, Computation & Return Filling	4
	Ability Enhancement	AEC-4	English/Hindi	2
	Value Added Course	VAC-2	Environmental science	2
<b>Fifth Semester</b>	Major	MJ-9	Cost Accounting	4
		MJ-10	Corporate Law	4
		MJ-11	Entrepreneurship Development	4
	Minor Discipline	MN-1C	Paper-3 of Selected Group in Semester-I	4
	Internship/ Dissertation	IAP	Internship/ Apprenticeship/ Field Work/ Dissertation/ Project	4
<b>Sixth Semester</b>	Major	MJ-12	Management Accounting	4
		MJ-13	Human Resource Management	4
		MJ-14	Financial Institution and Markets	4
		MJ-15	Marketing Management	4
	Minor Vocational	MN-2C	Investing in Stock Market	4
<b>Seventh Semester</b>	Major	MJ-16	International Business and Trade Practices	4
		MJ-17	Auditing and Corporate Governance	4
		MJ-18	Financial Management	4
		MJ-19	Computer Application in business	4
	Minor Discipline	MN-1D	Paper-4 of Selected Group in Semester-I	4

**B.COM. HONS.**

<b>Eighth Semester</b>	Major	MJ-20	Goods and Services Tax	4
	Minor Vocational	MN-2D	GST, Computation & Return Filling	4
	Advanced Courses in lieu of Research	AMJ-1	Business Environment and Legal Framework	4
		AMJ-2	Advance Statistical Analysis	4
		AMJ-3	Strategic Management	4

**B.COM. HONS. WITH RESEARCH**

<b>Eighth Semester</b>	Major	MJ-20	Goods and Services Tax	4
	Minor Vocational	MN-2D	GST, Computation fc& Return Filling	4
	Research Courses	RC	Research Project/Dissertation	12
<b>Total Credit</b>				<b>160</b>

#### Marks Distribution for Examination for UG Programme

There will be only one Semester Internal Examination in Major, Minor and Research Courses, which will be organized at College/Institution level.

1. Out of 100 Marks in Semester, Internal Theory Examination shall carry 25 Marks.
2. 25 Marks in theory Examination may include 20 Marks Questions from written examination /Assignment/Project whereas 5 Marks will be awarded on the attendance/overall class performance in semester.
3. 75% Attendance is Mandatory. To convert attendance into marks a suggestive range is provided as following:  
75%-80% = 01, 81%-85% = 02, 86%-90% = 03, 91%-95% = 04, 96% and above = 05 Marks.
4. Passing Marks is 40%

#### Guidelines for Question Setters

##### **For Semester Internal Examination (SIE 20+05 Marks)**

1. There will be two Group of Questions: Group-A, and Group-B. Group A is compulsory which will contain Two Questions.
  - Question No.1 will be very short answer type consisting of 5 Questions of 1 Mark each.
  - Question No.2 will be short answer type question of 5 Marks.
 Group B will be containing descriptive type two Questions of 5 Marks each.



Group B will be containing descriptive type 6 Questions of 15 Marks each, out of which any four are to be answered.

**B.COM. SEMESTER-V**

<b>MJ-09</b>	<b>Cost Accounting</b> <b>Marks (External 75: Internal 25)</b>	<b>(04 Credits, 60 Lectures)</b>		
<b><u>Course Objectives:</u></b>				
The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose				
<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures: 60</b>
<b>Unit I</b>	<b>Introduction:</b>  Introduction: Meaning, objectives and advantages of cost accounting, difference between financial accounting and Cost accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.	<b>75+25</b>	<b>4</b>	<b>10</b>
<b>Unit II</b>	<b>Elements of Cost:</b>  Materials: Material/inventory control-concept and techniques, Accounting and control of purchases, economic order quantity. Different Level of Material, Storage and issue of materials, ABC, Method of pricing of materials issues – FIFO, LIFO, HIFO, Simple Average, Weighted Average. Labour: Accounting and control of labour cost, concept and treatment of idle time, over time, labour turnover			<b>15</b>

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	and fringe benefits. Methods of Remunerating Labour: Time Rate, Piece Rate incentive method. Overhead: meaning and classification Machine Hour Rate.			
<b>Unit III</b>	<b>Unit and Output Costing:</b> Meaning and Concept, objectives and Need of Unit and Output Costing: Preparation of Cost Sheet, statement of cost and Tender Price/quotation price.			<b>15</b>
<b>Unit IV</b>	<b>Process Costing:</b> Meaning, objectives and need of Process Costing, Preparation of Process Accounts; Apportionment Indirect Expenses, Treatment of Normal Wastage, Abnormal Wastage and Abnormal Efficiency; Treatment of Joint Product and By-product.			<b>10</b>
<b>Unit V</b>	<b>Contract Costing as per AS-7</b> Meaning, Features and Types of contracts, Preparation of Contract Account, Determination of Profit in case of Completed and incomplete Contracts. Batch and Job Costing.			<b>10</b>



Suggested Reading:

1. Cost Accounting Dr. B. K. Mehta (Both English and Hindi) ,SBPD Publication, Agra.
2. Cost Accounting M.N. Arora
3. Cost Accounting Bimal Jaiswal & Leena Shimpi
4. Cost Accounting M. Tuka Ram Rao
5. Cost Accounting Khan &Jain
6. Advanced Cost Accounting S.P. Jain &Narang
7. Cost Accounting M.L. Agarwal



	bonus shares.			
<b>Unit III</b>	<b>Management:</b>  Types of directors, women directors, independent director, small shareholder's director; disqualification of director, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel – chief executive officer or managing director, company secretary, whole-time director, chief financial officer; types of meeting: statutory meetings and annual general meeting. Convening and conduct of meetings.			<b>15</b>
<b>Unit IV</b>	<b>Dividends, Accounts and Audit :</b>  Dividend – types of dividends, Provisions relating to payment of Dividend, IPO, NFO, Demat Account, Book of accounts - Provisions relating to Books of Accounts, Provisions relating to company Audit, company Auditor - Appointment, qualifications, disqualifications, remuneration and Rotation. Auditors' Report, Secretarial Audit.			<b>15</b>
<b>Unit V</b>	<b>Winding Up of Company :</b>  Concept and modes of Winding Up -			<b>5</b>



	Voluntary and Compulsory winding-up			
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Suggested Readings:

1. Corporate Law - Dr. Satish Kumar Saha, SBPD Publication Agra
2. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
3. G K Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
5. Gower, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
6. Ramaiya, *A Guide to Companies Act*, Lexis Nexis, Wadhwa and Butterworth.
7. *A Compendium Companies Act 2013, along with Rules*, by Taxman Publications.
8. Avtar Singh, *Introduction to company Law*, Eastern Book Company
9. N.D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons
10. Sahitya Bhawan Publication (ENGLISH + HINDI)



	to promote entrepreneurship–Start-up India and Stand-up India, Make in India.			
<b>Unit III</b>	<b>Entrepreneurship Ecosystem:</b> Concept of Entrepreneurship Ecosystem-Elements and Requirements of Entrepreneurship Ecosystem, Availability and Access to Finance, Marketing Assistance, Technology, and Industrial Accommodation. Concept, Role and Functions of Business Incubators, Angel Investors, Venture Capital, Start-Up Finance and Private Equity Fund.			<b>15</b>
<b>Unit IV</b>	<b>Sources of Business Ideas and Tests of Feasibility:</b> Significance of writing the business plan/project proposal including feasibility analysis; Contents of business plan/project proposal, Designing business processes, location, layout, operation, planning & control.			<b>15</b>
<b>Unit V</b>	<b>Mobilizing Resources:</b> Concept and Importance of Resource Mobilization- mobilizing resources for start-up, accommodation and utilities. Preliminary Contracts with the Vendors, Suppliers, Bankers, Principal Customers Etc. Contract Management. Basic Start-Up Problems.			<b>5</b>



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## REFERENCE BOOKS:

1. Sanjay Gupta & Jay Bansal SBPD Publication Agra
2. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
3. Dollinger, M.J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
4. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
5. Rao, T.V., & Kuratko, D.F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
6. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation
7. Sahitya Bhawan Publication (ENGLISH + HINDI)

**B. COM. SEMESTER-VI**

MJ-12	Management Accounting Marks (External 75:Internal 25)	(04 Credits, 60 Lectures)		
Course Objective To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems				
Units	Details of Subject	Full Marks	Credit	No. of Lecture s: 60
Unit I	Management Accounting:  Introduction, scope, objectives, importance, functions, limitation, differences between Management Accounting and Financial Accounting, Differences between management accounting and cost accounting, Qualities of Management Accountant. Managerial Reporting.	75+25	4	10

<b>Unit II</b>	<p><b>Analysis and interpretation of Financial Statements:</b> meaning of Financial Statements, format of income statement/profit and loss account and balance sheet, analysis and interpretation of financial statements – meaning and methods, preparation of comparative statement, common size statement, trend analysis.</p> <p><b>Ratio Analysis:</b>  Meaning, advantages, limitations, types of ratios, calculations of profitability ratios, activity/efficiency ratios, liquidity ratio, solvency ratios, market prospect ratio and financial ratios.</p>			<b>15</b>
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Unit III	<b>Cash Flow Statement:</b>  meaning, objectives, significance, advantages, limitations, preparation of cash flow statement (AS-3)			10
Unit IV	<b>Fund Flow Statement:</b>  meaning, objectives, advantages, limitations, calculation of fund from operation, preparation of adjusted profit and loss account, schedule of changes in working capital and fund flow statement. Differences between cash flow statement and fund flow statement.			10
Unit V	<b>Tools of Marginal Costing:</b>  Profit-Volume Ratio, Break-Even Point, Margin of Safety.			15

## Suggested Readings:

1. Management Accounting Jain & Narang
2. Cost and Management Accounting M.N Arora
3. Accounting for Managers J, Madegowda
4. Cost and Management Accounting Ravi. M. Kishore
5. Management Accounting S.P. Gupta

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<b>Unit III</b>	<b>Training and Development:</b> Concept, Importance and advantages, methods/process of training and Development, Designing Training Programs, Role Specification and Competency Based Training, Evaluating Training Effectiveness, Training vs. development.			<b>15</b>
<b>Unit IV</b>	<b>Performance Appraisal:</b> Meaning, nature and objectives, Modern Techniques of performance appraisal and potential evaluation, and employee counseling, <b>Job changes</b> – transfers and promotions. <b>Compensation:</b> concept and policies, methods of wage payments and incentive plans, fringe benefits: health and safety, employee welfare, society security, performance linked compensation.			<b>15</b>
<b>Unit V</b>	<b>Industrial Relations Perspectives:</b> Meaning and needs of industrial relations. Industrial conflicts/ Disputes - causes and settlement machinery. Reforms in labour			<b>10</b>

	legislations, employees' participation in management.			
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### Suggested Readings:

- Gary Dessler. A Framework for Human Resource Management. Pearson
- DeCenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- Bohlander and Snell, Principals of Human Resource Management, Cengage Learning.
- Chhabra, T.N. Essentials of Human Resource Management. Sun India Publication, New Delhi.
- In ancevich, John M. Human Resource Management. McGraw Hill.
- Wreather and Davis Human Resource Management. Pearson Education.
- Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
- Human resource Management, Dr. F. C. Sharma, S B P D Publications (ENGLISH +HINDI)
- Sahitya Bhawan Publications (ENGLISH + HINDI)

## B.COM. SEMESTER-VI

MJ-14	Financial Institutions and Markets Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objective				
The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures : 60
Unit I	<b>Introduction:</b> An introduction to financial system in India - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development; capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reform sand developments in Indian financial system. integration of Indian financial markets with global financial markets;	75+25	4	15
Unit II	<b>Financial Market - I: Money Markets-</b> Money market–meaning, functions, organizations and participants, money market instruments; role of central bank /Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDAI).			10

<b>Unit III</b>	<b>Financial Markets-II: Capital Markets:</b> <b>Capital Markets-</b> introduction, components, role and functions ;equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary capitalmarkets-concept,similarities,differences;stock exchangesinIndia- NSE,BSE;StockIndices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) , concept of DEMAT account and depositories (NSDL, CDSL); SEBI.			<b>15</b>
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<b>Unit IV</b>	<b>Financial Institutions:</b> Commercial Banks - Introduction, Classification, Role, asset liability management, non-performing assets; role of technology in banking sector ;financial inclusion, recent developments in banking including restructuring, privatization, MUDRA financing; Insurance -life and non-life insurance companies in India: public and private; Mutual Funds– introduction and the role in capital market development, types of mutual fund schemes(open ended close ended, equity, debt ,hybrid schemes and Exchange Traded Funds(ETFs);Non-banking Financial Companies(NBFCs)– role and types; private equity, venture capital and hedge funds.			<b>10</b>
<b>Unit V</b>	<b>Financial Stability:</b> Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis-causes and policy response; global financial crisis (2008); emerging challenges to financial stability.			<b>10</b>

## REFERENCE BOOKS:

1. Bhole L. M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
4. Goel, S. Financial Markets, Institutions and Services PHI learning
5. Khan, Y., Indian Financial System—Theory and Practice, Vikas Publishing House.
6. Kohn (2013). Financial Institutions and Markets. Oxford University Press.
7. Madura, J., Financial Markets and Institutions. Cengage
8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.
9. Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
10. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.
11. Dr. F. C. Sharma, S B P D Publications (ENGLISH + HINDI)
12. Sahitya Bhawan Publication (ENGLISH + HINDI)

## B.COM. SEMESTER-VI

MJ-15	Marketing Management Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objectives				
The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	<b>Introduction of Marketing and Consumer Behavior:</b> Introduction: Nature, Scope and Importance of marketing, Evolution of marketing concepts, Marketing mix, Marketing environment-components, market segmentation-concept, impotence and bases; Consumer Behavior- An overview: Consumer buying process, factor influencing consumer buying decision.	75+25	4	10
Unit II	<b>Sales Promotion:</b> Nature and importance of sales promotion, communication process; types of promotion - advertising, personal selling, public relations& sales promotion and their distinctive characteristics; promotion mix and factors affecting promotion mix decisions.			10
Unit III	<b>Pricing and Product:</b> Pricing- significance, Factor affecting price of a product, pricing policies and			15

	<p>strategies,</p> <p>Product- meaning and importance, product classification, product mix, branding, packaging and labeling, product-support, product life-cycle, New product development.</p>			
<b>Unit IV</b>	<p><b>Distribution System:</b></p> <p>Channels of distribution- meaning and importance, types of distribution channels; wholesaling and retailing; factors affecting choice of distribution channel; physical distribution. Retailing: types of retailing-stores based and non-store-based Retailing, chain stores, specialty stores, supermarkets, retail vending machines, retail cooperatives; management of retailing operations: an overview; retailing in India: development and changing scenario.</p>			<b>15</b>
<b>Unit V</b>	<p><b>Rural Marketing:</b></p> <p>Growing importance; Distinguishing characteristics of rural markets; understanding rural consumers and rural markets; Marketing mix planning for rural markets. Recent developments in rural marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing.</p>			<b>10</b>



### Suggested Readings:

- Dr. F. C. Sharma, S B P D Publications (ENGLISH + HINDI)
- Sahitya Bhawan Publication (ENGLISH + HINDI)
- Kotler, Philip, Gray Armstrong, Prafulla Agnihotri and Ahsan UI Haque, Principles of Marketing. 13<sup>th</sup> Edition Pearson Education.
- Michel, J. Etzel, Bruce J. Walker, William J Staton And Ajay Pandit Marketing Concepts And Cases. (Special Indian Edition).
- Majaro, Simon. The Essence Of Marketing, Prentice Hall, New Delhi.
- Zikmund William G. and Miche ld.' Amico. Marketing: Creating and Keeping Customers in An E-Commerce World. Thomson Learning.
- Chhabra, T. N, and S. K. Grover. Marketing Management. 4th Edition. Dhanpat Rai & Company.
- The Consumer Protection Act 1986.

**B.COM.SEMESTER-VII**

MJ-16	<b>International Business and Trade Practices</b> <b>Marks (External 75: Internal 25)</b>	<b>(04 Credits, 60 Lectures)</b>		
<b>Course Objectives</b> The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
<b>Unit I</b>	<b>Introduction to International Business:</b> Globalization-concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.	<b>75+25</b>	<b>4</b>	<b>10</b>
<b>Unit II</b>	<b>International Business Environment:</b> Role of political and legal systems in international business; social and cultural environment of international business; implications of economic environment for international business, impact of technological factor on international business, SEZ.			<b>10</b>
<b>Unit III</b>	<b>International Trade:</b> Theories of International Trade–Theory of Absolute Advantage Theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox,			<b>15</b>

	Product Life Cycle theory, Theory of National Competitive Advantage, Haberler Theory of opportunity cost, Heckscher-Ohlin Theory, Treaty-meaning, significance, RTAs, FTAs, PTAs, NATO. Balance of Trade and Balance of Payment, Instruments of trade control.			
<b>Unit IV</b>	<b>Regional Economic Integration and International Economic Organizations:</b> Forms of regional economic integration; Integration efforts amongst countries in Europe, North America ,and Asia: European Union(EU),The United States-Mexico -Canada Agreement (USMCA),and South Asian Association For Regional Cooperation (SAARC), UNCTAD, Cost and benefits of regional economic integration. International Economic Organizations: WTO-functions, structure and scope; World Bank and IMF- objectives and functions.			<b>15</b>
<b>Unit V</b>	<b>International Finance and Contemporary Issues in International Business:</b> FDI Concepts and Types - Greenfield Investment, Mergers & Acquisition, Strategic Alliances; Benefits and Drawbacks of FDI. Overview of Exchange Rate Systems. Contemporary Issues in International Business: Outsourcing and Its Potential for India; International Business and Sustainable Development.			<b>10</b>

**REFERENCE BOOKS:**

1. Dr. V. C. Sinha SBPD Publication (English + Hindi)
2. Bennett, R. International Business, Delhi: Pearson.
3. Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
4. Prema Kumari & Bhattacharya, International Business and Trade, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
5. Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata Mc Graw Hill.
6. Chaturvedi, D. D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.
7. Cherunilam, F. International Business: Text and Cases, 6<sup>th</sup> Ed. P H I learning
8. Daniels, J. D., Radenbaugh, L.H. & Sullivan, D. P. International Business, Pearson Education.
9. Griffin, R. W & Pustay, M. W. International Business-A Managerial Perspective. Prentice Hall.
10. Joshi R M, (2009). International Business. Oxford University Press
11. Menipaz, E., Menipaz A. and Tripathi S. S. International Business: Theory and Practice. New Delhi. Sage Publications India Pvt. Ltd.
12. Sahitya Bhawan Publication (ENGLISH + HINDI)



**B.COM.SEMESTER-VII**

MJ-17	<b>Auditing and Corporate Governance</b> <b>Marks (External 75: Internal 25)</b>	<b>(04 Credits, 60 Lectures)</b>		
<b>Course Objectives:</b> To provide knowledge of auditing principles, procedures and Techniques in accordance with current legal requirements and professional standards.				
<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures: 60</b>
<b>Unit I</b>	<b>Introduction:</b>  Auditing: Meaning, Objectives, importance and types of Audits, Audit Planning and Audit Programme, Internal Control, Internal Check, Internal Audit, routine checking, test checking, Vouching-importance, verification and valuation of assets. Audit note book.	<b>75+25</b>	<b>4</b>	<b>15</b>
<b>Unit II</b>	<b>Audit of Companies:</b>  Company Auditor- Qualification and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act, 2013.			<b>15</b>
<b>Unit III</b>	<b>Audit of Special Areas:</b>  Special features of cost audit, Tax audit, management audit, recent trends in auditing, basic considerations of audit in electronic data processing (EDP) environment.			<b>10</b>

<b>Unit III</b>	<b>Cost of Capital and Financial Decision:</b> Cost of Capital: components of estimation of cost and capital, Method for calculating cost of equity, Cost of retained earnings, Cost of debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental Marginal Cost of Capital. Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, Modigliani-Miller (MM) Theorem/Hypothesis, Traditional Approach). Determinants of Capital Structure, Types of leverage-Operating, Financial and Combined Leverage. EBIT-EPS Analysis.			<b>10</b>
<b>Unit IV</b>	<b>Dividend Decision:</b> Theories for Relevance and Irrelevance of Dividend Decision For Corporate Valuation-M.M Approach, Walter 'S Model, Gordon 'S Model. Determinants of Dividend Policy.			<b>10</b>
<b>Unit V</b>	<b>Working Capital Decision:</b> Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Brief Introduction of Cash management, Receivables Management, Inventory Management, and payables management.			<b>10</b>
<b>Unit VI</b>	<b>Corporate Re-Structuring and Contemporary Issues in Financial Management:</b> Corporate re-structuring. Mergers and Acquisitions- types, sources of takeover gains, Contemporary issues in financial management.			<b>10</b>

### Reference Books:

1. Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
2. Khan M. Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
3. Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
4. Maheshwari, S. N. Elements of Financial Management. Sultan Chand & Sons.
5. Maheshwari, S. N. Financial Management—Principles & Practice. Sultan Chand & Sons.
6. Pandey, I. M. (2022). Essentials of Financial Management, (5<sup>th</sup> ed.). Pearson.
7. Rustagi, R. P. Fundamentals of Financial Management Taxmann. New Delhi.
8. Sharma, S.K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi
9. Singh, J.K. Financial Management: Theory and Practice. Galgotia Publishing House New Delhi.
10. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
11. Tulsian, P. C. and Tulsian, B. Financial Management, S. Chand. New Delhi.
12. Dr. Sharma and Mittal S B P D Publications (ENGLISH + HINDI)
13. Sahitya Bhawan Publications (ENGLISH+ HINDI)

**B.COM. SEMESTER-VII**

<b>MJ-19</b>	<b>Computer Application in Business</b> <b>Marks (External 75:Internal 25)</b>	<b>(04 Credits, 60 Lectures)</b>		
<b>Course Objective:</b>				
This paper aims to impart computer knowledge that will enable them with the ability to handle and analyze data for decision-making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.				
<b>Units</b>	<b>Details of Subject</b>	<b>Full Marks</b>	<b>Credit</b>	<b>No. of Lectures: 60</b>
<b>Unit I</b>	<b>Introduction of Computer:</b>  Computer: An Introduction- Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC-Software packages-An introduction, Disk Operating system and windows	<b>75+25</b>	<b>4</b>	<b>10</b>
<b>Unit II</b>	<b>Word Processing:</b>  Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Auto-correct, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.			<b>15</b>
<b>Unit III</b>	<b>Preparing Presentations Basics of presentations:</b>			<b>10</b>

	Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as PDF handouts and videos.			
<b>Unit IV</b>	<b>Spreadsheet and its Business Application:</b> Creating a spread sheet in the following areas: Spreadsheet concept, creating a workbook, saving a workbook, editing a workbook, inserting, deleting worksheets, entering data in a cell, Formula Copying, Moving Data from selected cells, Handling operators in formulas, Rearranging worksheets, projects involving multiple spreadsheets, Organizing charts and graphs, Printing worksheets. Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.			<b>15</b>
<b>Unit V</b>	<b>Creating a spread sheet in the following areas:</b> Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting. Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its statistical parameters, Correlation and Regression			<b>10</b>

**Practical Exercises:** The learners are required to:

- Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
- Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.



- Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
- Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
- Take secondary data from a company's income statement and balance sheet for five to ten years. All learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
- Use logical, mathematical and statistical functions of spreadsheets. The learners should be able to analyze the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
- Prepare repayment schedule of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyze different investment opportunities using financial functions.
- Take live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

### **Suggestive Readings**

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Delhi, India: Taxmann.
- Joseph, P. T., S. J. (2019). E-Commerce: An Indian Perspective. (6th ed.). Delhi, India: PHI Learning
- Madan, S. (2020). Computer Applications in Business. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Delhi, India: Taxmann.
- Dr. Srivastava & ER Mathur, SBPD Publication Agra.
- Sahitya Bhawan Publication

**B.COM. SEMESTER-VIII**

MJ-20	<b>Goods and Services Tax-Law and Practices</b> <b>Marks (External 75: Internal 25)</b>	<b>(04 Credits, 60 Lectures)</b>		
<b>Course Objective:</b> The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
<b>Unit I</b>	<b>Introduction:</b> Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure, and functioning.	<b>75+25</b>	<b>4</b>	<b>10</b>
<b>Unit II</b>	<b>Concept of Supply under GST Law and Levy of GST:</b> Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-State supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy. Exemptions from GST, Power to grant exemptions, exempted goods under exemption notifications, Exempted service under exemption notifications.			<b>15</b>
<b>Unit III</b>	<b>Input Tax Credit under GST Law:</b> Meaning, Eligibility and Conditions for			<b>15</b>

	taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work. Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.			
<b>Unit IV</b>	<b>Registration under GST Law:</b> Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.			<b>10</b>
<b>Unit V</b>	<b>Other Procedures under GST:</b> Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST. Various provisions regarding e-waybill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS), Audit under GST			<b>10</b>

*REFERENCE BOOKS:*

1. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. Mehrotra, H. C., & Agarwal, V.P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
2. Singhanian, V. K. & Singhanian, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]
4. CA Anoop Modi, CA Mahesh Gupta, Nikhil Gupta, SBPD Publication (ENGLISH +HINDI)
5. Sahitya Bhawan Publications (ENGLISH+HINDI)

# ADVANCED MAJOR COURSES (AMJ)

## B.COM. SEMESTER-VIII

AMJ-1	Business Environment and Legal Framework Marks (External 75: Internal 25)	(04 Credits, 60 Lectures)		
Course Objective: The course is aimed at acquainting the students with the nature and dimensions of the evolving environment in India which influence managerial decisions.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	<b>Introduction:</b> Nature and significance of environmental analysis for business decisions, Dimensions of Business Environment: Economics, Technological, Socio-cultural, Political, Legal-Regulatory and market Conditions; General and specific relevance of environmental conditions.	75+25	4	10
Unit II	<b>Economic Environment:</b> Economic Policy - An overview Changes in Government policies since 1991. Impact of liberalization, globalization, and structural reforms, Import policy and its domestic and international implications, Financial Sector reforms.			10
Unit III	<b>Technological Environment:</b> Dynamics of Technological Environment; Challenge of Technology up Gradation, Impact of Foreign Investment and Foreign Collaboration.			10



<b>Unit IV</b>	<b>Socio-Cultural Environment:</b> Demographic Profile. Class Structure And Mobility. Rural- Urban Convergence. Changes In Consumption Habits And Life Styles. Social Responsibilities of Business.			<b>10</b>
<b>Unit V</b>	<b>Political Environment:</b> Impact of Competing Political Ideologies, Political Stability and Instability on Business Activities.			<b>10</b>
<b>Unit VI</b>	<b>Market Environment:</b> Competitive Conditions. Impact of Entry of MNCs.			<b>10</b>

**REFERENCE BOOKS:**

- Dr. V. C. Sinha & Dr., Pushpa Sinha, SBPD Publication, Agra
- Ghosh, P.K. Business and Government, 1998 Sultan Chand, Delhi.
- Devis, Keith, and Blomstrom, Robert L, Business and Society: Environment and Responsibility, 1975.
- Ghosh, P.K. and Kapoor, G.K. Business Policy and Environment, 1998, Sultan Chand, Delhi.
- Adhikary, M. Economics Environment of Business (latest ed.), Sultan Chand, Delhi.
- Jalan, B., India's Economic Crises, 1991. Oxford Univ. Press, New Delhi.
- Dhingra, I.C., The Indian Economy: Environment and Policy, 1998, Sultan Chand, Delhi
- Cherunilam, Francis, Business Environment, Himalaya Pub. House, 1996.
- Sahitya Bhawan Publications (ENGLISH+HINDI)

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### Reference Books:

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# ADVANCED MAJOR COURSES (AMJ)

## B.COM. SEMESTER-VIII

SEMESTER VIII

AMJ-3	<b>Strategic Management</b> <b>Marks (External 75: Internal 25)</b>	(04 Credits, 60 Lectures)		
<b>Course Objectives:</b> The objective of the course is to develop knowledge about strategy-making processes that are informed, integrative, and responsive to rapid changes in the organizational environment and also about techniques implemented in a global market.				
Units	Details of Subject	Full Marks	Credit	No. of Lectures: 60
Unit I	<b>Introduction:</b> Strategic Management: Concept, relevance and benefits; Strategic Management Process, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent – Vision, Mission, Goals and Objectives; Strategy and Corporate Governance.	75+25	4	15
Unit II	<b>Strategy Formulation:</b> Concept of environment, environmental sectors, environmental scanning; organizational appraisal– competence vs. capability, techniques for organizational appraisal; Industry and Competition Analysis			15
Unit III	<b>Corporate Level Strategies:</b> Stability Strategy – BCG portfolio model, Generic strategies; Expansion strategies – Ansoff Matrix, Integration Strategies, Diversification Strategies, Cooperative Strategies ; Retrenchment Strategies; Strategic Analysis and Choice.			15

<b>Unit IV</b>	<b>Strategy Implementation:</b> Nature, barriers and inter relationship; Structural Implementation; Functional and Operational Implementation; Behavioral Implementation; Strategy Evaluation and Control.			<b>15</b>
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**REFERENCE BOOKS:**

- 1 B. K. Mehta SBPD Publication, Agra
- 2 Business policy and strategic Management, Azhar Kazmi, Tata McGraw-Hill.
- 3 Cases in Strategic Management, S.B. Budhiraja & Atheya, Excel Books.
- 4 Strategic Management, Michael Porter, Prentice hall of India.
- 5 Strategic management and business policy, William F. Glueck, Tata McGraw-Hill.
- 6 Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
- 7 Sahitya Bhawan Publications (ENGLISH+HINDI)



To

The DSW,  
BBMKU, Dhanbad,  
Madam,

Please find the draft  
of Syllabus of Minor from  
Vocational/Discipline-02

*(NPmb)*

07-05-2024

Dr. Nakul Prasad  
Head, University Dept.  
Commerce & Business Management  
BBMKU, Dhanbad

**UNIVERSITY DEPARTMENT  
COMMERCE AND BUSINESS MANAGEMENT**



**BINOD BIHARI MAHTO KOYLANCHAL UNIVERSITY  
MINOR FROM VOCATIONAL /DISCIPLINE-2  
CURRICULUM FRAMEWORK**

**Based on**

**NATIONAL EDUCATION POLICY-2020  
FOUR-YEAR UNDER GRADUATE PROGRAM (FYUGP)  
IN COMMERCE**

(COMMON FRAMEWORK FOR ALL B.COM STUDENTS)

**SESSION FROM: 2023-2027 ONWARDS**

# Members of Board of Studies of FYUGP Syllabus as per guidelines of the Binod Bihari Mahto Koyalanchal University, Dhanbad

1. Dr. Nakul Prasad, Associate Professor, Head, Univ. Dept. of Commerce, BBMKU -----Chairman  
(Nakul Prasad) 03/05/2024
2. Dr. D. P. Singh, Associate Professor, Dean, Faculty of Commerce, BBMKU -----Member  
(D. P. Singh) 03/05/24
3. Dr. B. N. Sinha, Associate Professor, Univ. Dept. of Commerce, BBMKU-----Member  
(B. N. Sinha) 03/05/24
4. Dr. Ajit Kumar, Associate Professor, Univ. Dept. of Commerce, BBMKU-----Member  
(Ajit Kumar) 03/05/24
5. Dr. B. N. Singh, Assistant Professor, Dept. of Commerce, PKRM College, Dhanbad-----Member  
(B. N. Singh) 03/05/24
6. Shri Bimal Minz, Assistant Professor, Dept. of Commerce, SSLNTM College, Dhanbad---Member  
(Bimal Minz) 03/05/2024
7. Dr. S. K. Singh, Assistant Professor, Dept. of Commerce, RSM College, Govindpur-----Member  
(S. K. Singh) 03/05/24
8. Shri Sumiran Kumar Rajak, Assistant Professor, Dept. of Commerce, Sindri College, Sindri-Member - SR. 3/5/24.  
(Sumiran Kumar Rajak) 03/05/24
9. Shri Sanjay Kumar Sinha, Assistant Professor, Dept. of Commerce, GN College, Dhanbad---Invitee Member  
(Sanjay Kumar Sinha) 03/05/24
10. Dr. Vikash Kumar Keshari, Assistant Professor (cont.), Dept. of Commerce, PKRM College, Dhanbad---Invitee Member  
(Vikash Kumar Keshari) 03/05/24

(Nakul Prasad)  
03/05/2024  
Dr. Nakul Prasad  
Head & Chairman

Table 1: Credit Framework for Four Year Undergraduate Programme (FYUGP) under State Universities of Jharkhand [Total Credits = 160]

Level of Courses	Semester	MJ: Discipline specific courses-Core or Major (80)	MN: Minor from discipline (16)	MN: Minor from vocational (16)	MDCC: Multidisciplinary Courses [Life Sciences, Physical Sciences, Mathematical and Computer Sciences, Data Analysis, Social Sciences, Humanities, etc.] (9)	AEC: Ability Enhancement Courses (Modern Indian Language and English) (8)	SEC: Ability Enhancement Courses (9)	VAC: Value added Courses (6)	IAP: Internship / Dissertation (4)	RC: Research Courses (12)	AMJ: Advanced Courses in lie of Research (12)	Credits	Double Major (DMJ)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
100-199: Foundation or Introductory courses	I	4	4		3	2	3					20	4+4
	II	4+4		4	3	2	3					20	4+4
												20	4+4
												20	4+4
200-299: Intermediate-level courses	III	4+4	4		3	2	3					20	
	IV	4+4+4		4		2		2				20	4+4
												20	4+4
300-399: Higher-level courses	V	4+4+4	4						4			20	4+4
	VI	4+4+4+4		4								20	4+4
												20	4+4
400-499: Advanced courses	VII	4+4+4+4	4									20	4+4
	VIII	4		4						12	4+4+4	20	4+4
												160	224

Note: Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research project / Dissertation

*Signature*  
bdl

SEMESTER WISE COURSES OF STUDY FOR FOUR YEAR UNDERGRADUATE PROGRAMME 2023 onwards

Table 2: Semester wise Course Code and Credit Points:

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		
	Code	Papers	Credits
I	AEC-1	Language and Communication Skills (Modern Indian language including TRL)	2
	VAC-1	Value Added Course-1	4
	SEC-1	Skill Enhancement Course-1	3
	MDC-1	Multi-disciplinary Course-1	3
	MN-1A	Minor from Discipline-1	4
	MJ-1	Major paper 1 (Disciplinary/Interdisciplinary Major)	4
II	AEC-2	Language and Communication Skills (English)	2
	SEC-2	Skill Enhancement Course-2	3
	MDC-2	Multi-disciplinary Course-2	3
	MN-2A	Minor from Vocational Studies/Discipline-2	4
	MJ-2	Major paper 2 (Disciplinary/Interdisciplinary Major)	4
	MJ-3	Major paper 3 (Disciplinary/Interdisciplinary Major)	4
III	AEC-3	Language and Communication Skills (Modern Indian language including TRL)	2
	SEC-3	Skill Enhancement Course-3	3
	MDC-3	Multi-disciplinary Course-3	3
	MN-1B	Minor from Discipline-1	4
	MJ-4	Major paper 4 (Disciplinary/Interdisciplinary Major)	4
	MJ-5	Major paper 5 (Disciplinary/Interdisciplinary Major)	4
IV	AEC-3	Language and Communication Skills (MIL-2/English-2)	2
	VAC-2	Value Added Course-2	2
	MN-2B	Minor from Vocational Studies/Discipline-2	4
	MJ-6	Major paper 6 (Disciplinary/Interdisciplinary Major)	4
	MJ-7	Major paper 7 (Disciplinary/Interdisciplinary Major)	4
	MJ-8	Major paper 8 (Disciplinary/Interdisciplinary Major)	4

*(Signature)* *(Signature)*

<b>V</b>	MN-1C	Minor from Discipline-1	4
	MJ-9	Major paper 9 (Disciplinary/Interdisciplinary Major)	4
	MJ-10	Major paper 10 (Disciplinary/Interdisciplinary Major)	4
	MJ-11	Major Paper 11 (Disciplinary/Interdisciplinary Minor)	4
	IAP	Internship/Apprenticeship/ Field work / Dissertation/ Project	4
<b>VI</b>	MN-2C	Minor from Vocational Studies/Discipline-2	4
	MJ-12	Major paper 12 (Disciplinary/Interdisciplinary Major)	4
	MJ-13	Major paper 13 (Disciplinary/Interdisciplinary Major)	4
	MJ-14	Major Paper 14 (Disciplinary/Interdisciplinary Minor)	4
	MJ-15	Major Paper 15 (Disciplinary/Interdisciplinary Minor)	4
<b>VII</b>	MN-1D	Minor from Discipline-1	4
	MJ-16	Major paper 16 (Disciplinary/Interdisciplinary Major)	4
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4
	MJ-18	Major Paper 18 (Disciplinary/Interdisciplinary Minor)	4
	MJ-19	Major Paper 19 (Disciplinary/Interdisciplinary Minor)	4
<b>VIII</b>	MN-2D	Minor from Vocational Studies/Discipline-2	4
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4
	RC/	Research Internship/ Field work/ Dissertation	12/
	AMJ-1	Advanced Major Paper-1 (Disciplinary/Interdisciplinary Major)	4
	AMJ-2	Advanced Minor Paper-2 (Disciplinary/Interdisciplinary Major)	4
	AMJ-3	Advanced Minor Paper-3 (Disciplinary/Interdisciplinary Major)	4
<b>Total Credits</b>			<b>160</b>

**Abbreviations:**

AEC Ability Enhancement Courses

SEC Skill Enhancement Courses

*Ng* *Ch*



## Commerce

**Table-3**

**Semester wise Subjects with Code and Credit Points and Marks distribution (Full and Pass Marks) of Minor Papers from Vocational Studies/Discipline-2:**

S.N.	Semester	Minor Papers & Codes	Credits	Full Marks		Pass Marks	
				Theory (Written test)	Practical/ Demonstration /Skill test & Viva voce	Theory	Practical/ Demonstration /Skill test & Viva voce
1.	II	Accounting and Tally (MN-2A)	4	75	25	30	10
2.	IV	Income Tax, Computation & Return Filling (MN-2B)	4	75	25	30	10
3.	VI	Investing in Stock Markets (MN-2C)	4	75	25	30	10
4.	VIII	GST, Computation & Return Filling (MN-2D)	4	75	25	30	10

- *No internal or mid semester examination will be conducted.*




**SEM-II**  
**Accounting and Tally**

**Objectives:** The course aims to equip students with the practical skills required for working with tally.

**Learning Outcomes:** After completion of the course, learner will be able to: -

1. Understand the basic terminology and concept of accounting.
2. Record business transactions using vouchers.
3. Maintain accounts in tally prime.
4. Generate Trial Balance, Balance Sheet, Profit and Loss A/c and other reports.
5. Assess the tax computation using tally prime.

**Pre-requisite:** Students have studied Financial A/c as major subject.

**Course contents**

**Unit -1: Accounting Introduction**

Fundamentals of Accounting – Meaning and objectives of Financial Accounting, Terminology, Accounting Principles, Double Entry System, Types of Accounts, Golden Rules of Accounting, Accounting Equation, Journal , Ledger, Trial Balance, Final Accounts, Accounting Information System.

**Unit -2: Fundamentals of Tally**

Introduction to Tally Prime & Tally.ERP 9, Advantage of Tally Prime, Getting functional with Gateway of Tally Prime, Company Menu, Functional Keys F1 to F12, Recording Transactions, Short-cut Keys in Tally, Updated factors of Tally Prime than Tally.ERP9.

**Unit-3: Ledger Masters and Inventory Master in Tally Prime**

Setting up of Account Heads - Chart Groups, Multiple Groups & Multiple Ledgers, Inventory in Tally Prime, Unit of Measurement, Ledger Master Creation, Items of stock, Creation of Godowns,

#### **Unit-4: Voucher's Creation in Tally Prime**

Accounting vouchers, Inventory vouchers, Other Voucher Types, Credit Note & Debit Note, Invoicing, Bank Ledger account set up and transactions, Pay Roll Accounting, Financial Statement Extraction, Cash Flow with ledger extraction.

#### **Unit-5: GST in Tally Prime**

Introduction to basic terms in GST, HSN and SAC, Enabling GST, Setting-up GST in Tally, Creation of purchase vouchers and sales vouchers with GST, Applying GST Rates in Accounting Groups, Stock Groups, Stock Items, Updating GST Rates, GST returns and payments and E-way Bill.

#### **Unit-6: Extraction of Financial Statements and Reports**

Trial Balance, Balance Sheet, Profit and Loss A/c, Cash Flow Statement, Receivables, Payables, Day Book, Ratio Analysis, Statistics, Multi Account Report.

#### **Suggested Reading**

Financial Accounting – Dr. S. K. Singh and Dr. Ajit Kumar, SBPD, Agra.

Tally Prime – Shraddha Singh, V & S Publishers.

Learn Tally Prime with GST Book-Gaurav Agarwal

Goods & Service Tax- CA Anoop Modi, SBPD Agra

**Resource for Practice:** Software of Tally

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**SEM-IV****Income Tax, Computation & Return Filing**

**Objective:** The course aims to equip students with the practical skills required for e-filing of returns under Income Tax Act, 1961.

**Learning Outcomes:**

After completing of the course learners will be able to define the basic concept of income tax applicable to an individual assessee, provisions of TDS and understand the filing of income tax return.

**Pre-requisite:** Students have studied Direct Tax as major subject.

**Course Contents:****Unit- 1: Income Tax: An Overview**


Basic terms of Income Tax, Income taxable under different heads of individual assessee, Gross total income, Deductions allowed from gross total income. Computation of total income, Tax liability of individuals, PAN and due date of filing of income tax return, Old and new tax regime, Exempted incomes.

**Unit 2: Filing: Conceptual framework and filing of Income Tax Return**

Meaning and merits of e-Filing, Process of Filing return (form 16A), Filing of income tax returns in ITR-1, ITR-2, ITR-2A, ITR-3, ITR-4, ITR-U, Documents required for filing.

**Unit 3: Tax Deducted at Source and Tax Collected at Source**

Provisions relating to TDS; Schedule for deposit of TDS, Schedule for submission of TDS returns, Exemption from TDS- Form 13, 15G and 15H., Provisions related to Advance Payment of Tax, Tax Collected at source (TCS) :- Rates, Payment and exemption.

**Unit 4: E-Filing of TDS returns**

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

### **Practical Exercises:**

The learners are required to:

1. Discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India.
2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Refer relevant notifications and circulars from the official website of Government of India.
4. Do hands on training to furnish ITRs on the official e-filing website of the Government of India i.e., [www.incometax.gov.in](http://www.incometax.gov.in); and
5. Do hands-on training to furnish TDS returns at <https://www.tin-nsdl.com/services/etds-etcs/etds-rpu.html>.

### **Suggested Readings:**

1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
2. Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
3. Panwar, V & Mahajan, J. Introduction to E Filing of Returns. Scholar Tech Press, Delhi.
4. Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., Delhi.

**Additional Resources:** Income Tax Act, 1961 & related websites.

**Note:** -Learners are advised to use the latest editions of textbooks

**SEM-VI**  
**Investing in Stock Markets**

**Objective:** The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

**Learning Outcomes:** After completion of the course learners will be able to explain the basics of investing in the stock market, investment environment of stock market as risk & return, examine and conduct fundamental analysis of share market and mutual funds market.

**Course contents**

**Unit-1: Basics of Investing**

Basics of investment & investment environment, Concept of Risk and Return, Risk and Return trade-off, Types of investors, Avenues of investment-Equity shares, Preference shares, Bonds & Debentures, Mutual funds, Index funds, ETF (exchange-traded fund).

**Unit-2: Fundamental Analysis & Technical Analysis of Stock**

Qualitative Analysis and Quantitative Analysis, Economic Analysis, Industry Analysis, Company Analysis, Financial Analysis, Ratio Analysis- Price to Earning, Price to Book Value, Return on Equity, Debt to Equity, Current Ratio, Cash Flow Statement, Fund Flow Statement, Understanding the shareholding pattern of the company, Meaning of Technical Analysis, Study of Price Charts-Support Level, Resistance Level, Breakout, Trend Line, Types of Price Charts-Line Chart, Bar Chart, Candlestick Chart,



### **Unit-3: Indian Stock Market**

Primary Markets -IPO, FPO, Private Placement, OFS, Secondary Markets - Cash market and derivative market - Futures and Options, Intraday Trading, Market Participants: Stock broker, Investor, Depositories-NSDL, CDSL, Clearing house, Role of stock exchanges, stock exchanges in India- BSE, NSE and MCX, Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information, Concept of Dematerialization, BSDA, Trading in securities: Opening Demat Account, Types of Orders, using brokerage and analyst recommendations.

### **Unit-4: Investing in Mutual Funds**

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds, Factors affecting the choice of mutual funds, CRISIL mutual fund ranking and its usage, Terminology- AMC, NAV, AUM, Exit Load, SIP, SWP, STP, NFO, AMFI, ELSS, Expenses Ratio, Folio.

### **Practical Exercises:**

The learners are required to:

1. Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. Practice use of technical charts and indicators in predicting prices movements through line, charts, bar charts, candle- stick charts, moving averages, exponential moving averages etc.
3. Calculate risk and return of stocks using the price history available on the NSE website.
4. Prepare equity research report by carrying out fundamental analysis of securities with the help of data of at least two listed companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.

### **Suggested Readings:**

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- Chandra, P. "Investment Analysis and Portfolio Management" Tata McGraw Hill Education, New Delhi.
- Chaturvedi S. Kaur G., Singh A, & Kaur J. "Investing in Stock Markets" Scholar Trust Press.
- Kevin, S. "Security Analysis and Portfolio Management" PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. "Investing in Stock Markets" Ane Books.
- Pandian, P. "Security Analysis and Portfolio Management" Vikas Publishing House, New Delhi.
- Ranganathan, M. & Madhumathi, R. "Security Analysis and Portfolio Management" Pearson Education, India.
- Singh J.K. and Singh A.K. "Investing in Stock Markets" A K Publication Delhi.
- Tripathi V. & Pawar N. "Investing in Stock Markets" Taxman Publications.

**Note: Learners are advised to use the latest edition of reading.**

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**SEM-VIII**  
**GST Computation & Return Filling**

**Objectives:** The course aims to equip students with the practical skills required for filling different returns under GST.

**Learning Objectives:**

After Completion of Course, learners will be able to:


1. Examine the basic concepts of GST applicability
2. Evaluate legal requirement regarding registration under GST Act.
3. Evaluate the comparative advantages and disadvantages of normal scheme and composition scheme.
4. Determine the taxability under GST.
5. Evaluate conditions for availing Input Tax Credit.

**Pre-requisite:** Students have studied GST as major paper.

**Course Contents**

**Unit 1: Introduction of Goods & Service Tax (GST)**

Basic Concept-Introduction, constitutional provision of GST Act, 2017, Relevant definition - Goods and services, Concept of supply (Section-7 of CGST Act)



including composite supply and mixed supply, Supply which are not leviable under GST (Schedule III), Exemption from GST, Levy of GST (Section-9), Penalties,

## **Unit 2: Registration**

Introduction, Person liable for Registration (Section-22), Compulsory Registration in certain cases (section-24), Person not liable for registration (section-23), Registration Threshold, Procedure for Registration, Filing of GST REG- 01, Other forms- REG-02 to REG-06, Amendment of Registration, Cancellation or Suspension of Registration and Revocation of Cancellation.

## **Unit 3: Time and Value of Supply**

Time of supply of Goods (Section-12), Time of Supply of Services (Section-13), Value of Supply under Section-15, Place of Supply, Tax Invoice, E-Way Bill,

## **Unit 4: Input Tax Credit**

Introduction, Eligibility and Condition for taking Input Tax Credit, Apportionment of Credit, Block credit, Utilization of ITC, Negative List (Sec 17), Input Service Distributor.

## **Unit 5: Composition Scheme**

Introduction, Composition levy under Section-10 of CGST Act, Relevant provisions regarding Composition scheme.

## **Unit 6: Returns**

Introduction, Types of Return, Computation of GST, Details of outward supply (GSTR-1), Details of Inward Supply (GSTR- 2/2B), Summary Return (GSTR-3B), Due Date of payment, Return Filing, GST Practitioners.

## **Practical Exercise:**

The learners are required to:

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1. Discuss relevant provisions of the Goods & Service Tax Act, 2017 from the official website of government of India.
2. Refer relevant notifications and circulars from the official website of Government of India.
3. Do hands on training to furnish GSTRs on the official e-filing website of the Government of India i.e., [www.gst.gov.in](http://www.gst.gov.in)
4. Do hands on training to furnish TDS returns at [www.gst.gov.in](http://www.gst.gov.in).

#### **Suggested Readings: References**

- Dr. H.C. Mehrotra, Prof. V.P. Agarwal
- A Practical Guide by Sudhir Sachdeva
- Taxman's Publication on GST, entitled "GST Ready Reckoner"
- Goods and Service Tax, CA Anoop Modi, SBPD Agra

#### **Additional Resources:**

- Goods & Service Tax Act, 2017
- [www.gst.gov.in](http://www.gst.gov.in)

**Note: Learners are advised to use the latest edition of textbooks.**

