

B.COM(Pass)

Semester- VI

Kecitab

Tax Procedure and Practices

19 BC- 601

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. E-Filing ITR – I and II.

Unit- II

Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

Unit-III

Income Tax authorities & their powers; Procedure for Assessment; Deduction of Tax at Source; Deduction of Tax at Source; Advance Payment of Tax.

Unit- IV

Recovery and Refund of Tax; Appeals & revision; penalties, offences & prosecutions.

Suggested Reading/s:

Income Tax Law and Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House Agra.

Koutish

Cost Accounting-II
19 BC- 601

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and 8 questions of 2 marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Process Costing: Meaning, Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress); Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

Unit- II

Contract Costing- Meaning, Main Features, Preparation of Contract Account, Escalation Clause; Contract Near Completion; Cost Plus Contract. Job and Batch Costing.

Unit-III

Budgetary control: Meaning of Budget and Budgetary Control, Budgetary Control as a Management Tool; Limitations of Budgetary Control, Forecasts and Budgets; Installation of Budgetary Control System, Classification of Budgets; Fixed and Flexible Budgeting, Performance Budgeting, Zero Based Budgeting.

Unit- IV

Marginal Costing, Absorption Costing, Marginal Cost.

Suggested Reading/s:

M.L.Agarwal, Dr K.L.Gupta – Cost Accounting, SahityaBhawan Publications, Agra.

Kautilya

Financial Management

19 BC- 603

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Financial Management- Nature, Scope, Objectives of Financial Management

Interface between Finance and Other Business Functions

Sources of Finance- on the basis of period, ownership and sources of generation

Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies

Time Value of Money- Practical Applications of Compounding and Present Value Techniques

Unit- II

Concepts of Cost of Capital, Computation of cost and weighted average cost of capital, CAPM Approach, Agency Costs

Capital Structure Theories- NI, NOI, Traditional and M-M approach

Unit-III

Capital Budgeting- Nature, Process & Importance, Techniques & applications.

Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision, Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance

Unit- IV

Working Capital Management- concept, significance, determinants, approaches to working capital management, Sources of working capital, Cash Management, Receivables Management

Suggested Reading/s:

1. Van Horne, James C., Financial Management and Policy, 12/e, Prentice Hall of India.
2. Pandey I. M., Financial Management, Vikas Publishing House.
3. Ross S.A., R. W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill Ltd.
4. Breatly R. A. and S. C. Myres, Principles of Corporate Finance, McGraw Hill Ltd.
5. Damodaran A., Corporate Finance: Theory and Practice, John Willey & Sons.

K. K. K.

GST
19 BC- 604

Time: 3 Hours**Theory Paper : 80****Internal marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit I: Goods & Service Tax

Introduction: Salient features of GST, GST Rates Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST)

Unit II: GST Registration: Compulsory Registration, Deemed Registration, Principles and Provisions of GST, Special provisions for casual taxable persons and non-resident taxable persons, Special Provisions: Taxability of E-Commerce, E-way Bills, Offences and Penalties, Exempted Goods and Services

Unit III: Levy and Collection of GST: Place of Supply: Within State, Interstate, Import and Export; Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses.

Unit IV: Assessment Procedures: Simple Illustrations on Calculation of GST, Payment of GST, Procedure for Refund of GST

Note: 1. In case of any subsequent notifications/ amendments regarding GST by the Government, the syllabus would be updated accordingly.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
6. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxman Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxman Publications, 2017
9. Dr. H.C. Mehrotra & Dr. S.P. Goyal, *Direct Taxes law & Practice* -, Sahitya Bhawan Publications, Agra.
10. *Vastu and Sevakar Vidhan* by Government of India
11. www.gstindia.com

Note: Latest edition of text book may be used.

Kewit

Investment Management
19 BC- 605 (A)

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Investment: Concept, feature, process. Investment avenues and alternations, Fundamentals and Measurement of Investment Risk and Return, Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit- II

Concept and Advantages of mutual funds, types, SEBI guidelines

Volume Indicators.

Unit-III

Technical and Fundamental Analysis, Overview of Corporate and Business Analysis, Business Analysis, Financial System Analysis, Technical v/s Fundamental analysis.

Unit- IV

Secondary Market: Functions of Stock Exchanges, Online Trading. Trade mechanism in Bombay Stock Exchange, Present Status of Stock Exchange in India, An Overview of SENSEX and NIFTY

Suggested Reading/s:

P. Pandian- "Security Analysis & Portfolio Management" Vikas Publishing house, New Delhi.

Koutils

Financial Market Operations
19 BC- 605 (B)

Time: 3 Hours

Theory Paper : 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Money Market: Indian Money Market, Features, Functions and Components, Main Instruments of Money Market, Recent trends in Indian Money Market.

Capital Market: Main Players in Indian Capital Market, Current Issues in Capital

Unit- II

SEBI- Fundamentals, Powers, Objectives of SEBI, Scope and Functions of SEBI.

Investors Protection- Grievances concerning stock exchange and dealings and their removal,

Grievance Cell in stock exchange SEBI: Company law Board, Press remedy through courts.

Unit-III

Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers and Jobbers, Portfolio Consultants, Institutional Investors, Depository.

Financial Services- Meaning, Features, Types of Financial Services, Merchant Banking – Functions and Roles, SEBI Guidelines.

Unit- IV

Role of Development Financial Institutions in India, Policy measures,

Products & Services offered by IFCI, IDB, IIBI, SIDBI, IDFC, EXIM, NABARD and ICICI.

Suggested Reading/s:

Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.

Kentel

Entrepreneurship and Small Scale Business

19 BC- 606 (A)

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs, Entrepreneur, Intrapreneur and Professional Manager.

Unit- II

Generating Business Idea –Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning, Competitor and Industry Analysis; Feasibility Study – Market Feasibility, Operational Feasibility, Financial Feasibility.

Unit-III

Preparation of Business Plan, Presenting Business Plan to Investors, Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.

Unit- IV

Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobility, Locational Mobility. Functional Plans: Marketing Plan, Steps in Preparing Marketing Plan, Contingency Planning.

Suggested Reading/s:

Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi

Keitika

Entrepreneurship and Family Business**19 BC- 606 (A)****Time: 3 Hours****Theory Paper : 80****Internal marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Entrepreneurship: Meaning, Emergence of (B) entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs, Entrepreneur, Intrapreneur and Professional Manager.

Unit- II

Generating Business Idea –Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning, Competitor and Industry Analysis; Feasibility Study – Market Feasibility, Operational Feasibility, Financial Feasibility.

Unit-III

Family Business: Meaning, Features, Scope of Family Businesses in India and Abroad, Types, Three Circles Model.

Unit- IV

Family Business: Structure, Problems, The Genogram, Parallel Planning Processes, Fair Process, Emotional Dimension, Examples

Suggested Reading/s:

Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi.

Kautilya

B.COM (PASS)

Semester - V

Route

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Income Tax: An Overview, Main Definitions; Agriculture Income; Residential Status & Incidence of Tax Liability; Exempted Incomes.

Unit- II

Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)

Income from House Property (Theory and Practical)

Unit-III

Profits and Gains from Business or Profession, Tax Treatment of Depreciation; Capital Gain.

Unit- IV

Income from other sources; clubbing of incomes & aggregation of incomes; set off and carry forward of losses; deductions to be made in computing total income.

Suggested Reading/s:

1. *Direct Taxes law & Practice* – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.

Note: Latest edition of text books may be used.

Kritika

Cost Accounting-I
19 BC- 502

Time: 3 Hours

Theory Paper: 80
Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit- I

Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.

Unit- II

Material Control: Meaning and Objectives of Material Control, Material Purchase Procedure, Fixation of Inventory Levels- Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ analysis, Methods of Valuing Material Issues. Wastage of material – main types.

Unit-III

Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans- Individual plans and group plans.

Unit- IV

Overheads: Basics of Overhead. Types of Overhead, Collection and Classification, Allocation and Apportionment, Absorption of Overheads (Machine Hour Rate Only).

Suggested Reading/s:

1. M.L. Agarwal, Dr K.L. Gupta – Cost Accounting, Sahitya Bhawan Publications, Agra.

Kautilya

Management Accounting
19 BC- 503

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction to Management Accounting: Management Accounting- Nature and Scope, Significance, Limitations, Techniques/ Methods of Management Accounting, Financial Accounting vs Cost Accounting vs Management Accounting, Management Accountant: Position and Role, Essential Qualities and Responsibilities

Unit-II

Contemporary Issues in Management Accounting Contemporary issues in Management Accounting- Value Chain Analysis, Activity Based Accounting, Balanced Scorecard- Elements, Advantages and Disadvantages

CVP Analysis: Assumptions and its Applications

Unit-III

Standard Costing and Transfer Pricing

Standard Costing: Concept, Advantages; Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances

Transfer Pricing- Concept and Methods

Unit-IV

Responsibility Accounting: Meaning, Definition, Advantages, Responsibility Centres

Total Quality Management: Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM, History and Evolution, Deming's 14 Points for TQM, TQM Resources

Kautilya

Auditing
19 BC- 504

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Auditing: Concept, Objectives, Importance and Types of Auditing.

Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.

Unit- II

Audit Procedure- Routine Checking, Vouching, Verification & Valuation of Assets & Liabilities.

Unit-III

Audit of Public Company: Qualification of a Company Auditor, Appointment of company Auditors, Powers, Duties and liabilities of Auditors, Audit of Depreciation and Reserves, Divisible profits & dividends.

Unit- IV

Audit Report and Investigation

Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report, Contents, Types of Audit Report. Investigation : Meaning, Concept, Features and Significance of Investigation.

Suggested Reading/s:

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.

Kavitha

Advertising and Sales Management
19 BC- 505 (A)

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction to Advertising: Evolution of Advertising and Promotion, Emergence of Integrated Marketing Communication Strategy, Developing Marketing Planning Program, Role of Advertising and Promotion, Types and Role of Advertising Agencies.

Unit- II

Sales Management: Participants in IMC Process, Position of Sales Management in Promotion, Characteristics and Responsibilities of Sales Management; Basic Skills and Changing Roles of Sales Managers. Theories of Selling. Sale Planning- Objectives and Process.

Unit-III

Territory Management: Requirements and system for Setting up Sales Territories; Time Management; Routing. Sales Quotas- Objectives and types of Quotas, Management of Sales Quotas. Management of Sales Force- Recruitment, Selection and Training.

Unit- IV

Control Process and Distribution Channels; Analysis of Sales, Cost and Profitability, Sales Expenses Managing, Performance Evaluation of Sales Force, Ethical Issues in Sales Management.
Web Marketing, Emerging Issues in Advertising and Sales Management

Suggested Reading/s:

1. Still, Cundiff, Govoni , Sales Management: Decisions, Strategies & Case,– Prentice Hall, India.

Kecit

Cyber Security
19 BC- 505 (B)

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Basics of Information Technology: Introduction and Types of Information, Quality of Information and Levels of Information, Information processing life cycle, Components of IT

Role of Information technology, Information Technology and Internet services, Multimedia- Concept, Multimedia Systems, Multimedia Applications.

Unit- II

Cyber Security: Perspective of Cyber security; Application security and Information security, Network security, End-user education. Encryption, Security issues in wireless, Security Threats and Vulnerabilities, Cyber Crime Prevention Mechanism.

Unit-III

Ethical Issues in Technology; Cyber Crime and Privacy Issues,

Introduction to Information Technology Act, 2000 IT (Amendment) Act: Main Provisions.

Unit- IV

Electronic Data Processing and EDI: Concept and Data Processing Cycle, Data Hierarchy and Data File Structure, Data Base Management System. Electronic Data Interchange: - Basics of EDI, Financial EDI, Advantages and Applications of EDI.

Suggested Reading/s:

Chwan-Hwa (John) Wu, J. David Irwin, Introduction to Computer Networks and Cybersecurity, CRC Press.

Kciths

Production Management
19 BC- 506 (A)

Time: 3 Hours

Theory Paper : 80

Internal marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Meaning, Characteristics and span of Production Management; Development of Production Function; Production Process, Types of Manufacturing Systems, Linkage of Production with other Functions.

Unit- II

Location- Characteristics, Importance and Objectives, Theories of Location; Factor Affecting Location. Layout- Layout Planning and Analysis, Principles of Layout and Impacting Factors.

Unit-III

Production Planning and Control: Capacity Planning and Aggregate Planning, Master Production Scheduling, Material Requirement Planning, Maintenance Management. Production Control- Concept, Elements and Techniques.

Unit- IV

Statistical Quality Control, Acceptance Sampling; Total Quality Management and ISO-9000;

Suggested Reading/s:

Heizer, J. & Render, B., Operations Management, Pearson.

Kautilya

Retail Management
19 BC- 506 (B)**Time: 3 Hours****Theory Paper : 80****Internal marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Introduction: Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and present size, Functions of Retail Management. Career in retailing, Technology Induction in Retailing, Retail Mix and Potential of Retailing in India, E-Retailing.

Unit- II

Types of Retailing- Stores classified by owners, Stores classified by merchandising categories

Wheel of retailing, Traditional retail formats vs. modern retail formats in India, Store and non-store based formats; Cash and Carry Business – Features, Fundamentals and scope; Retailing models – Franchiser franchisee, directly owned.

Unit-III

Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management and "the total performance model; Strategic retail management process.

Unit- IV

Retail planning - Significance and Process; Developing Retailing Strategies, Objectives, Action Plans, Retail Pricing Strategies. Retail Locations: Planned and Unplanned, Location Strategies.

Suggested Reading/s:

Pradhan, S., Retailing Management Text and Cases, Mc Graw Hill Education, New Delhi.

Keerthi