

**SYLLABUS  
B.COM. PART-III**

**GROUPING OF SUBJECTS AND SCHEME OF  
EXAMINATION**

Subject		Max.	Min.
<b>Foundation Course</b>			
I. Hindi Language		75	26
II. English Language		75	26
<b>Compulsory Groups</b>			
<b>Group-I</b>			
I. Income Tax	75	150	50
II. Auditing	75		
<b>Group-II</b>			
I. Indirect Taxes	75	150	50
II. Management Accounting	75		
<b>Group-III Optional</b>			
<b>Option Group A (Finance Area)</b>			
I. Financial Management	75	150	50
II. Financial Market Operations	75		
<b>Option Group B (Marketing Area)</b>			
I. Principles of Marketing	75	150	50
II. International Marketing	75		
<b>Option Group C (Commercial Area)</b>			
I. Information Technology and its Applications in Business	75	150	50
II. Essential of e-Commerce	75		
<b>Option Group D (Money Banking &amp; Insurance Area)</b>			
I. Fundamental of Insurance	75	150	50
II. Money & Banking System	75		

B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER – I - INCOME TAX

OBJECTIVE

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

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income.	UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income.	No change
UNIT-II Heads of Income : Salaries; Income from house property.	UNIT-II Heads of Income : Salaries; Income from house property.	No change
UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	No change
UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of and individual, H.U.F., and firm.	UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF,	Omitted firm.
UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax	UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax	Addition of practical work relating important

Administration : Authorities, appeals, penalties.

Administration : Authorities, appeals, penalties.  
Preparation of return of income  
-Manually and on line

forms.

**Suggested Reading :**

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

B.COM PART III

COMPULSORY CORE COURSE

Group-II - PAPER – I - **INDIRECT TAXES WITH GST**

PAPER – II

OBJECTIVE

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

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Central Excise : Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.	UNIT-I Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.	Due to – Constitutional amendment (change in tax structure)
UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.	UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.	
UNIT-III Customs : Role of customs in international	UNIT-III INTRODUCTION TO GOODS AND	

<p>trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified &amp; specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.</p>	<p>SERVICES TAX (GST) - Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST, Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST GST Council: Structures Power and Functions. Provisions for amendments.</p>	
<p>UNIT-IV Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority ; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of</p>	<p>UNIT-IV Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST &amp; SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. E-way-Billing</p>	

turnover.		
UNIT-V State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax. VAT Preliminary Knowledge.	UNIT-V ASSESSMENT AND RETURNS - Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.	

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

### B.COM PART III

**COMPULSORY CORE COURSE**

**TITLE OF PAPER - Group-II - PAPER – II -MANAGEMENT ACCOUNTING**

**OBJECTIVE**

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

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	No change
UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	
UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	
UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and	UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and	

flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	
UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	

Suggested Reading :

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A. : Advanced Management Accounting; Prentice Hall India, New Delhi.
7. J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi ).
8. Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English).

### B.COM PART III

**COMPULSORY CORE COURSE**

**TITLE OF PAPER - Group-I - PAPER – II - AUDITING**

**OBJECTIVE**

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

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process : Audit programme; Audit note books; Working papers and evidences.	UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process : Audit programme; Audit note books; Working papers and evidences.	No change
UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.	UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.	No change
UNIT-III Audit of Limited Companies : a. Company auditor - Appointment, powers, duties, and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	UNIT-III Audit of Limited Companies : a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	Added Qualification and Resignation of company auditor
UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	No change

UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.

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

Omitted company auditing - Qualification , Appointment , Resignation and Liabilities and merge it in II unit

Suggested Reading :

1. Gupta KaPal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. Pagare Dinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
5. Shukla S.M. : Auditing - Shahitya Bhavan, Agra, (Hindi)
6. Batliboy : Auditing.

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### B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - PRINCIPLES OF MARKETING

PAPER - I

#### OBJECTIVE

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

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	No change
UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.	UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.	No change
UNIT-III Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/ Service ; Discounts and rebates.	UNIT-III Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.	No change
UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting	UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a	No change

choice of a distribution channel;Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.	distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.	
UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.	UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. Recent development in marketing –social marketing, online marketing, Direct marketing , Services marketing, Green marketing.	Added Recent trends in marketing

Suggested Reading :

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South- Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.
10. Dr. N.C. Jain

**B.COM PART III**

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - INTERNATIONAL MARKETING

PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	UNIT-I International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	No change
UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.	UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.	No change
UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.	UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.	No change
UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	No change
UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in	UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade;	Added Marketing

starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.	Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process	Control Process
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**Suggested Reading :**

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