



बिलासपुर विश्वविद्यालय शिक्षण विभाग, बिलासपुर (छ.ग.)

में “वाणिज्य एवं वित्तीय अध्ययन विभाग” में

बी.कॉम. कोर्स के अंतर्गत

सत्र 2016-17 में नियमित छात्रों के लिए लागू

सेमेस्टर पाठ्यक्रम



बी.कॉम
B.Com.

बिलासपुर विश्वविद्यालय, बिलासपुर (छ.ग.)

पुराना हाईकोर्ट भवन, गांधी चौक, बिलासपुर (छ.ग.) 495001,
फोन : 07752-220031, 220032, 220033 फैक्स 07752-260294,
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Bilaspur University, Bilaspur (C.G.)

**Department of Commerce and Financial
Studies**

Syllabus of B.Com.

B.Com

<u>Semester – I</u>	External	Internal	Total
I.1 Fundamentals of Accountancy	75	15 + 10	100
I.2 Business Regulatory Framework	75	15 + 10	100
I.3 Business Statistics	75	15 + 10	100
I.4 Business Organisation & Environment	75	15 + 10	100
I.5 Business Communication	75	15 + 10	<u>100</u>
			<u>500</u>
<u>Semester - II</u>			
II.1 Business Economics	75	15 + 10	100
II.2 Business Mathematics	75	15 + 10	100
II.3 Financial Accounting	75	15 + 10	100
II.4 Fundamentals of Computer	75	15 + 10	100
II.5 Foundation Course Environmental Studies	75	15 + 10	<u>100</u>
			<u>500</u>
<u>Semester - III</u>			
III.1 Principle of Management	75	15 + 10	100
III.2 Corporate Accounting	75	15 + 10	100
III.3 Company Law	75	15 + 10	100
III.4 Cost Accounting	75	15 + 10	100
III.5 Principle & Practices of Banking & Insurance	75	15 + 10	100
III.6 Language-Hindi	75	15 + 10	<u>100</u>
			<u>600</u>
<u>Semester - IV</u>			
IV.1 Business Entrepreneurship	75	15 + 10	100
IV.2 Introduction to Income Tax	75	15 + 10	100
IV.3 Public Finance & Budgeting	75	15 + 10	100
IV.4 E-Commerce	75	15 + 10	100
IV.5 Corporate Accounting - I	75	15 + 10	100
IV.6 Language-English	75	15 + 10	<u>100</u>
			<u>600</u>

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<u>Semester - V</u>	External	Internal	Total
V.1 Principles of Auditing	75	15 + 10	100
V.2 Indirect taxes	75	15 + 10	100
V.3 Specialised Accounts	75	15 + 10	100
(Optional Group)			
(Group - A) Finance:			
V.4 Financial Management	75	15 + 10	100
V.5 Indian Financial System	75	15 + 10	100
(Group - B) Marketing:			
V.4 Marketing Management	75	15 + 10	100
V.5 Advertising & Sales Promotion	75	15 + 10	100
(Group- C) Human Resource Management:			
V.4 Human Resource Management	75	15 + 10	100
V.5 Industrial Relation and labour law	75	15 + 10	100
			<u>500</u>

<u>Semester - VI</u>			
VI.1 Business Research	75	15 + 10	100
VI.2 Management Accounting	75	15 + 10	100
VI.3 Project Report	75	15 + 10	100
(Optional Group)			
(Group-A) Finance:			
VI.4 Financial Market Operations	75	15 + 10	100
VI.5 Financial Services	75	15 + 10	100
(Group-B) Marketing:			
VI.4 International Marketing	75	15 + 10	100
VI.5 Retail Management	75	15 + 10	100
(Group-C) Human Resource Management:			
VI.4 Human Resources Development	75	15 + 10	100
VI.5 Industrial Psychology	75	15 + 10	100
			<u>500</u>

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SEMESTER-I
Paper-1
Fundamentals of Accountancy

Unit 1:

Meaning of Book Keeping and Accountancy, Accounting Concepts and Conventions, Accounting Standards in India, Principles of Double Entry System, Types of Account and rules of Debit and Credit, Capital & Revenue Income and Expenditure

Unit 2:

Books of Original Record: Journal, Ledger and Subsidiary Books- Purchase books, Sales books, Purchase Return Books, Sales Return Books, Cash Books: Simple Cash Book, Two Column Cash Book and Three Column Cash Book.

Unit 3:

Trial Balance Meaning, need, procedure of rectification of errors, types of Rectification of errors. Errors before preparing trial balance, Errors after preparing trial balance and after preparing final Accounts and their rectification.

Unit 4:

Meaning & Significance of final Accounts, preparation of Trading Account, profit & loss Account & Balance Sheet of sole trading and partnership concern with adjustments

Unit-5:

Depreciation-Meaning, Causes and Needs, Methods of Depreciation – Fixed Installment Method and Diminishing Balance Method, Provisions and Reserves.

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SEMESTER-I
Paper-2
Business Regulatory Framework

Unit-I-

Indian contract Act 1872: Meaning definition and Nature of contract; Classification of contract; Offer and Acceptance.

Unit-II

Competence of Parties; Free Consent; Consideration; Legal Objects; Agreement declared void; Discharge and Breach of Contract and remedies.

Unit III

Special Contracts: Indemnity and Guarantee; Bailment and pledge; Agency

Unit-IV

Sale of Goods Act 1930: Definition, formation, sale and agreement to sale; Conditions and warranties; Transfer of Possession and Title; Performance of the contract of sales; Unpaid Seller; Sale by Auction

Unit V

Indian Partnership Act 1932: Nature, Characteristics of Partnership, Partnership deed, Registration of a firm, Dissolution of Partnership and Firm
Consumer Protection Act, 1986

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SEMESTER-I
Paper-3
Business Statistics

UNIT-1

Introduction: Meaning, Importance and Limitation and Distrust on Statistics; Collection, Classification, Tabulation, Graphic and Diagrammatic presentation of Data (one dimensional and two dimensional).

UNIT-2

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Partition Values.

UNIT-3

Measures of Dispersion: Range Method, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation. Measures of Skewness: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.

UNIT-4

Correlation: Karl Pearson's Coefficient of Correlation, Spearman's rank Correlation Coefficient.

UNIT-5

Index Number: Fixed-base and Chain-based Index numbers, Changing and Shifting of Base, Weighted Index number, Cost of living Index Number, Fisher's Ideal Index Number.

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SEMESTER-I
Paper-4
Business Organisation & Environment

UNIT - I

Business: Meaning, Nature Objectives and Importance,
Forms of Business Organisation: Sole Proprietorship – Meaning, Merits, Limitations, **Joint Hindu Family**: Meaning, Features, Merits and Demerits. **Partnership Firm** – Meaning, Characteristics, Partnership Deed, Registration of a firm, Merits and Demerits,

UNIT - II

Company – Definition, Characteristics, Incorporation of a Company, Private and Public Company, Merits and Demerits, Memorandum of Association, Articles of Association and Prospectus.

Co-operative Society – Meaning, Features, Importance, and Limitations. Requisites of an Ideal Form of Business Organization

UNIT - III

Concept, component and significance of Business Environment;
Social Responsibilities of Business; Need for Social Responsibility, Social Responsibility of Business towards different Groups.

Economic Systems: *Capitalism*: Concept, Features, Merits, Demerits, *Socialism*: Concept, Features, Merits, Demerits, *Mixed Economy*: Concept, Features, Merits, Demerits.

UNIT - IV

Public Enterprises in India: Concept, Types, Role of Public Sector undertakings, Private Sector in India, Joint Sector in India;
Small Scale Industries in India; Concept, Problems of SSIs and Role of SSIs.

UNIT – V

International Foreign Institutions: World Trade Organisation, International Monetary Fund, World Bank.

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SEMESTER-I
Paper-5
Business Communication

Unit-I:

Fundamental of Communication: Definition, Objective and importance of Communication, Process of Communication and Basic Skills of Communication- Reading, Writing, Speaking and Listening.

Unit-II:

Corporate Communication: Formal and Informal Communication, Dimension of Communication, Barriers of Communication, Qualities of a good communicator.

Unit-III:

Non-Verbal Communication and Listening Skill: Audio/Visual Communication, Non-Verbal Communication: Kinesics, Proxemics, Paralanguage, Activity: Short Classroom presentation.

Intelligent Listening, Barriers of Listening and qualities of overcoming barriers

Unit-IV:

Writing Skills and Modern forms of Communication: Business correspondence, Report Writing, notice and Circulars.

Mobile, E-mail, Internet and Social Sites.

Unit-V:

Self-Assessment and Effective Uses of Communication Skills: Transaction Analysis, SWOT analysis

Presentation Skill-Do's and Don'ts, Extempore, Debate, Group Discussion, Personal Interview (Practical Approach)

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SEMESTER-II
Paper-1
Business Economics

Unit – I

Conceptual framework of Business Economics: Meaning, Definition, Nature, Scope and Importance of Business Economics, Basic problems of an Economy, Methods of Economic Study, Economic Laws.

Unit- II

Production function and Concept of Cost and Revenue: Laws of Production (Short run and Long run), Concept of Iso-product Curves, Cost Concept (Short run and Long run analysis), Revenue Analysis

Unit – III

Demand Analysis: Concept and Classification of Demand, Law of Demand, Exception of Demand, Elasticity of Demand- Concept and Types of Elasticity of Demand.

Unit – IV

Utility Analysis and Consumer Behaviour: Concept and forms of Utility, Cardinal & ordinal Approach, Indifference Curve Analysis, Consumer Surplus.

Unit – V:

Market Structure and Price Determination: Concept of Market and its classification on the basis of competition, Determination of Firms Equilibrium and profit under Perfect Competition, Price and output determination under Monopoly and Imperfect Competition, (Including Monopolistic, Duopoly and Oligopoly Competition.)

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SEMESTER-II
Paper-2
BUSINESS MATHEMATICS

Unit-1: Averages: Simple and Combined, Percentage, Ratio, Proportion, Commission and Discount, Profit & Loss.

Unit-2: Matrix and Determinants:

Matrix: - Definition and types of Matrix, Algebra of Matrix, Transposed Matrix, Adjoint Matrix, Inverse Matrix

Determinant:-

Meaning & Definition. Laplace's Expansion method, Sarrus' Rule for Expansion, properties of determinants.

Unit-3: Theory of Logarithm, Simple Interest, Compound Interest and annuities

Unit-4: Differentiation: -

Basic Values of Differentiation, Partial differentiation, Maxima and Minima.

Unit-V: Linear Programming:-Formulation of Linear Programming Problem (L.P.P.), Solution of LPP by graphical methods, Transportation Problem.

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SEMESTER-II
Paper-3
Financial Accounting

Unit-I

Hire-Purchase – Meaning and definition, characteristics, accounting records and accounts, calculation of cash price of various methods. **Installment payment System**- – Meaning and definition, characteristics, accounting records and accounts, calculation of cash price of various methods.

Unit-II-

Branch Accounts–Meaning & Types of Branches Dependent Branch Debtors System, Stock and Debtor System`, Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers, Departmental Accounting.

Unit-III

Joint Venture Accounts – Meaning, differences between Joint venture and partnership and consignment a/c; Accounting records of Joint venture:- when only one co-venture maintains books of a/c ,when all co-venture's maintains books, when a separate set of books is kept for joint venture and joint bank a/c is kept, when each co-venture maintain a record of his own transactions.

Unit-IV

Accounting for Partnership: Fundamental of Partnership, partnership deed, partnership Accounts (p & l a/c, capital a/c) new profit sharing ratio, calculation of drawings, goodwill-nature, factor affecting the Value of goodwill, valuation of goodwill. . Procedure of Admission of a new Partner: - treatment of goodwill, revaluation a/c, fixed and fluctuating capital a/c, balance sheet, adjustment of capital, adjustment of joint life policy.

Unit-V

Reconstitution of Partnership Firm- Retirement and Death of Partners; meaning and reason, calculation of total amount payable to retiring partner, new profit sharing ratio and gaining ratio, treatment of goodwill, revaluation a/c, adjustment of capital, adjustment of JLP, payment in installment, partners loan account;

Death of a partner: - calculation of amount payable to the executors of the deceased partner, JLP, Dissolution of partnership Firm; accounting records at the time of dissolution: - realization a/c. b Insolvency of Partnership Firm.

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SEMESTER-II
Paper-4
Fundamentals of Computer

Unit-I:

Definition and development of computer, Characteristics, Capabilities and Limitations of Computer; Types and Generation of Computer, Basic Input-Output Devices, Different types of memory, Software Concepts- System Software, Application Software, Utility Software

Unit-II:

Definition and Objective of Operating System, Types of Operating System Introduction to MS Office- Creating, Opening, saving documents, Working with fonts, Bullets, Numbers, Alignment, paragraph, page layout etc.

MS Excel- Creating, Opening, saving workbook, Working with Excel workbook and worksheets, Formulas and functions, charts & Graphs.

Unit-III:

Making presentation with MS Power Point- Working with power point, designing presentation.

Management Information System (MIS)-Definition, Role and Importance Of Management, Process of Management, Organization Structure and Theory, Strategic Management of Business

Unit-IV:

Network basics, Concept of Internet, uses of Internet, DNS, Client Server, Establishing connectivity on the Internet, types of Internet providers, Working with Email, World Wide Web, Search engines and Web Browsers, Security threats

Unit V

Definition, Functions of E-Commerce, and Traditional Commerce practices v/s E-Commerce practices, Limitations of E-Commerce, types of E-Commerce: Business to Business (B), Business to Consumer (B2C) and Consumer to Consumer (C2C). Consumer to Business (C2B) Business - to - Government (B2G) , Government - to - Business (G2B) , Government - to - Citizen (G2C) , Payment System - Credit Card , Credit card payment process , Debit Card , Smart Card , E-Money , Electronic Fund Transfer

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SEMESTER-II
Paper-5
Environmental Studies

Unit-I

Natural Resources: Renewable and non Renewable Resources. Forest Resources, Water Resources. Mineral resources, Food Resources Energy Resources and Land resources. Natural resources of Chhattisgarh.

Unit II

Ecosystems: Concepts of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers , Energy flow in the ecosystem, Ecological succession, Food chains food webs and ecological pyramids, Introduction , types, characteristics features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert Ecosystem and Aquatic Ecosystem.

Unit-III

Environmental Pollution: Definition, Causes, Effects and Control measures of Air pollution, Water Pollution Soil pollution, Nuclear Pollution and Noise Pollution. Major environmental problems in Chhattisgarh. Study of climatic changes like Global warming and acid rain, ozone layer. Solid waste management: Causes, effects and control of urban and Industrial wastes. Role of individual in control of pollution.

Unit-IV

Biodiversity and its conservation: Biodiversity-Definition and Types, Values of Biodiversity. Hot Spots of Biodiversity. Endangered and Endemic Species. Threats to biodiversity. Biodiversity of Chhattisgarh state. Conservation of biodiversity.

Unit V:

Human rights and its role in society: Definition of Human rights: Indian constitution, Need for Human rights, Awareness towards Rights of an Individual , Violation of human rights-certain common social issues as examples. Measures to improve human rights awareness, Role of individuals in society for creating awareness.

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SEMESTER-III
Paper-1
Principles Of Management

Unit-I:

Introduction: Concept, Nature, Functions and Significance of Management, Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts, Principles of management Produced by Taylor and Fayol.

Planning: Concepts, Nature and Significance of Planning, step#s in Planning

Unit-II:

Organisation : Concept, Nature, Process and Significance, Organisational Structure, Formal and Informal Organisation, Principles of Organisation.

Authority, Responsibility and Delegation of Authority :

Importance, Difficulties, Principles and Kinds of Delegation of Authority

Centralisation and Decentralisation : Definition, Principles of Decentralisation. **Forms Of Organisation Structure :** Line, Staff, Functional and Committee Organisation.

Unit-III:

Staffing : Definitions, Nature, Process and Significance of Staffing.

Recruitment And Selection : Human Resource Planning, Sources of Recruitment, Selection Process. **Training :** Meaning, characteristics, Need for Training, Importance of Training, Types of Training.

Unit-IV:

Motivating And Leading : Concept, Nature and Significance of Motivation. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. **Leadership :** Concept or Definitions, Significance and Types of Leaders. Style of Leadership.

Unit-V:

Managerial Control And Direction: **CONTROLLING:** Meaning and Definition, Nature, Process, principles of ideal control process, Importance and Limitation and Control System or Techniques. **Direction:** Meaning and Definition, Elements and Significance of Directing. Principles of Directing.

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SEMESTER-III
Paper-2
Corporate Accounting

Unit I:

Shares: Issue, Forfeiture, Reissue and Buy-back of Shares, Bonus Share.

Unit II:

Issue and Redemption of Preference Shares: Concept & Types of Preference Shares, different Methods of Redemption of Preference Shares.

Unit III:

Debentures: Issue of Debentures and Redemption of Debentures by creation of Fund method, Purchase of Own Debentures and Cancellation.

Unit IV:

Valuation of Goodwill & Shares:

Goodwill: Definition and types of Goodwill, Factors affecting Goodwill, different methods of Valuation of goodwill, **Shares:** Concept and types of Shares, need of valuation of Shares, methods of share valuation.

Unit V:

Accounting of Holding Company: Meaning formation and control, advantages and disadvantages, preparation of consolidated balance sheet.

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SEMESTER-III
Paper-3
Company Law

Unit-1

The Indian Companies Act, 1956: Definition, Characteristics, nature and types of companies; Conversion of private company into public company and Vice-versa; Formation, Promotion and Incorporation of Companies

Unit-2

Formation of Company: Stages of Formation & Documentation: Memorandum of Association, Articles of Association, Prospectus

Unit-3

Capital Management: Shares, Share Capital, Members, Capital Issue of Shares, Transfer and Transmission of shares, Borrowing Powers, Mortgages and Charges, Debentures.

Unit-4

Management: Directors, Managing Director, Whole Time Director, Appointments, Qualifications, Duties and Liabilities of Directors, Company Secretary.

Company Meetings: Kinds of meetings, Quorum, Voting, Resolutions, Minutes

Unit-5

Majority Powers and Minority Rights; Prevention of Oppression and Mismanagement; Winding Up of Company, Dividend & Bonus Shares. Company Accounts & Audit.

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SEMESTER-III
Paper-4
Cost Accounting

Unit-I

Cost Accounting: An Introduction- Nature and significance of cost accounting, Difference between cost, management and financial accounting, Analysis and classification of cost, Elements of cost: Material, labour & overheads **Accounting For Material:** Material Control Techniques, Pricing of Material issues

Unit-II

Accounting For Labour- I: Labour Cost Control, Procedure, Labour turnover, idle time and overtime.

Accounting For Labour-II: Methods of Wage Payment- Time and Piece Rates, Incentive Schemes.

Unit-III

Accounting For Overheads: Classification and Treatment

Overheads: Allocation, Apportionment (Departmentalization) and Absorption of Overheads, **Machine Hour Rate Method**

Unit-IV

Unit Or Output Costing(Cost Sheet, Cost Statement And Production Account): definition, characteristics, objectives and preparation, Reconciliation of cost and financial accounts. **Job, batch and contract costing:** Job costing: procedure of job costing, Batch costing: determination of Economic Batch Quantity. Contract costing: Definition, difference between job and contract costing, preparation of contract account.

Unit-V

Process costing:

Introduction, characteristics, application of process costing, process accounts Exclude Inter Process profit and Equivalent production and recording of costs, Joint products & by products: meaning, definition, distinction between joint and by Product and its recording.

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SEMESTER-III

Paper-5

Principle & Practices of Banking & Insurance

Unit-I

Introduction: Meaning and Definition of Bank, Types and Functions of Banks, Role of banking system in the economic growth & development, Plastic money: Debit card and Credit card, provisions of Banking Regulation Act 1949.

Unit-II

Reserve Bank of India (RBI): Evolution of the Reserve Bank of India, Organization and Management of the RBI, Functions of the RBI, Credit control, credit controls adopted by RBI, Conceptual Framework of Regional Rural Bank (RRBs) and National Bank for Agricultural and Rural Development (NABARD)

Unit-III

Banker Customer Relationship: Concept of Credit Creation: Mechanism of credit creation, Criticism & Limitation of credit creation. Banker and Customer: Definition of a Banker & Customer, Legal Provisions Regarding Guardianship of a Minor.

Unit-IV

Introduction to Insurance – An overview of Insurance: Meaning, Nature, Principles and importance of Insurance Types of Insurance: Life Insurance; Principles, Fire Insurance: Meaning, Feature and Procedure of Insurance under fire insurance.

Unit-V:

Marine Insurance: Meaning, Feature and Procedure of Insurance under Marine insurance. IRDA Act and Regulation: Duties, Powers and Functions of the Authority; Features of IRDA Regulations 2000,

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SEMESTER-III
Paper-6
Foundation Language - HINDI

बी. कॉम – (तृतीय सेमेस्टर)
आधार पाठ्यक्रम 2016–17

ईकाई – 1

1. पल्लवन
2. संक्षिप्तीकरण
3. हिन्दी वर्तनी संबंधी अशुद्धि-शब्द शुद्धि, वाक्य शुद्धि

ईकाई – 2

1. महात्मा गांधी – सत्य और अहिंसा
2. आचार्य नरेन्द्र देव – युवकों का समाज में स्थान

ईकाई – 3

1. देवनागरी लिपि की विशेषता
2. मानक हिन्दी भाषा
3. अनेक शब्दों के लिए एक शब्द, अनेकार्थी शब्द, पर्यायवाची शब्द

ईकाई – 4

1. कम्प्यूटर में हिन्दी का अनुप्रयोग
2. हिन्दी में पदनाम
3. लोकोक्ति, मुहावरे

ईकाई – 5

1. संज्ञा, सर्वनाम, समास
2. कार्यालयीन पत्र

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SEMESTER IV

Paper-1

Business Entrepreneurship

UNIT-I:

Introduction:- Entrepreneur:- Definition, Concept of Entrepreneur. Characteristics, Types Of Entrepreneurs, Entrepreneurship:- Definition, Basic Elements, Models, Entrepreneurial Decision Process, Theories Of Entrepreneurship, Factor Affecting Development Of Entrepreneurship, Start-up India and Start-up Chhattisgarh, Make in India and Make in Chhattisgarh. Skill India and skill Chhattisgarh and Industrial Policy of Chhattisgarh 2014-19:- Introduction, Objectives, Strategy, Action Plan.

UNIT-II:

Entrepreneurial Behaviour : Innovation and entrepreneur, Creative Process, Invention and Innovation, Elements Of Innovation Process, Skilled Required For Innovation, Sources Of Innovation: Opportunities For Innovation, Principles Of Innovation, Conditions Of Innovation, Entrepreneurship Behavior and Psycho-Theories, Social Responsibility Of Entrepreneurs.

UNIT-III

Promotion Of A Venture: Opportunities Analysis: - Steps Or Stages In Promotion Of A Venture, Opportunities For An Entrepreneurial Career, Problems Faced By MSMEs, Opportunities Analysis (1) Idea Generation, (2) Concept Development. **Analysis Of External Environment And Competitive Factors:-** Market Planning And Strategy, Legal Requirements For Establishment Of A New MSME Unit.

UNIT-IV:

Financing The New Venture Or Enterprise: Raising Of Funds:- Financial Planning and Strategy, Short Term and Long Term Capital Requirements, Sources Of Finance For MSME Or SME. Credit Facilities Given by Commercial Bank and Financial Institution. **Venture Capital:-** Risk Capital Market, Venture Capital Market, Features Of Venture Capital, Venture Capital Financing Stages, Process Of Obtaining Venture Capital, Venture Capital Scenario In India, Sources Of Supply Of Venture Capital, Venture Capital Guidelines and Venture Capital Investment Process and Documentation

UNIT-V:

Entrepreneurial Development Programmes (EDP):- Introduction, Role and Relevance Of EDPs, Basic Features Of EDPs, Objective Of EDPs, Curriculum Of EDPs and its Contents, District Phase Of EDPs, Critical Evaluation Of EDPs, Problem and Constraints Of EDPs, Role Of Government in Organizing EDPs.

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SEMESTER IV
Paper-2
Introduction to Income Tax

Unit-I

Income Tax-an introduction: A brief history, Salient features, important definitions: Income, Agricultural Income, and Casual Income, Assessment Year, Previous Year, Gross Total Income, Total Taxable Income, Person, Assesse, Agricultural Income. **Residence and Tax Liabilities:** Determination of Residential Status, Residence and scope of total income, Exemptions from Tax

Unit-II

Computation of Income under the Head Salaries: Scope, perquisites their valuation, profits in lieu of Salary, provident funds and their tax implication & deductions.

Unit-III

Computation of Income under the Head Income from House Property: Annual Value, Its Computations and deduction

Computation of Income under the Head Profits and Gains from Business and Profession, basis of charge, deduction, Computation of Income, Clubbing of Income Under the head profit and gains of business.

Unit-IV

Computation of Income under the Head Capital Gains- Short term capital Gain, Long Term Capital Gain
Income from Other Sources,

Unit-V

Deductions from Gross Total Income, Clubbing of Income, Computation of Total Income of Individual, Computation of Tax Liability of Individual, Advancer payment of Tax, Refund, Penalties, Tax Planning for Individuals.

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SEMESTER IV
Paper-3
Public Finance & Budgeting

Unit I:

Introduction: Meaning, Nature and Subject matter of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Role of public finance in economic development; Public goods, Private goods, Mixed goods and Merit goods

Unit II:

Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Theory of Maximum Social Advantage-- Concept and Limitations and Public Expenditure in India.

Unit III:

Public Revenue: Meaning and Sources of Public Revenue; Tax & Non Tax Revenues; Principles of Taxation; Theory of Taxation- Ability to Pay Theory: Concept and Limitation.

Unit IV:

Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Methods of Repayment of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.

Unit V:

Public Budget: Concept, objectives and classification of Public Budget. Balanced and Unbalanced Budget, Zero Base Budgeting, Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes;

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SEMESTER IV

Paper-4

E-Commerce

Unit-I

Introduction to E-commerce:

Definition, Classification: B2B, B2C, C2C, G2C, B2G sites; Traditional Commerce Vs. E-Commerce; Operations of E-commerce, Advantages and Disadvantages of E-commerce, Infrastructure for E-Commerce.

Unit-II

Communication Networks for E-Commerce and E-Security:

Internet, World Wide Web, Transmission Protocol, Domain names, Intranet and Extranet, Firewalls

E-Security: Symmetric Data Encryption with Private Key, Public Key Encryption, Digital Signature.

Unit-III

Payment Systems in E-Commerce:

Requirements of e-commerce, Credit Card Payment, Electronic Funds Transfer, Electronic Cheque payment, Electronic Cash, Payment Gateways.

Unit-IV

M-Commerce:

Introduction to mobile commerce, product & service available by m-commerce, mobile banking, mobile marketing & advertising, advantages and limitation of m-commerce,

Marketing strategies & E-Commerce: Components of a website, Concept and Designing Website for E-commerce, Contents of a Corporate Web site,

Unit-V

Internet Advertising: Models of Internet Advertising, Benefits of internet advertising, limitation of internet advertising

Legal Framework of E-Commerce:

Information Technology Act, 2000,

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SEMESTER IV
Paper-5
Corporate Accounting-I

Unit-I

Amalgamation and Absorption of Companies: Concept of AS-14, Accounting for Amalgamation in the Nature of Merger and Amalgamation in the Nature of Purchase; Purchase Consideration; Concept of Absorption.

Unit II:

Reconstruction of Companies: External Reconstruction and Internal Reconstruction.

Unit III:

Final Accounts of Companies: Preparation and Presentation of Final Accounts of Companies;; Dividend to Shareholders; Managerial Remuneration. Disposal of Profit:

Unit IV:

Company Liquidation Accounts:

Concept of liquidation, Modes of Winding up, preparation of liquidator's final statement of accounts, preparation of statement of affairs, Deficiency a/c,

Unit V:

Accounts of Banking Companies:

Functions and Services of a Modern Bank, Accounting records in the books of a Bank, Form "A", Form of Balance Sheet, Form "B" Profit & Loss Account

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SEMESTER-V

Paper-1

Principles Of Auditing

Unit –I:

An Insight into Auditing

Origin, Definition, Nature, Objects, Functions, Advantages and Limitation of Audit. Classification of Audit

Unit –II:

Audit Preparations, Planning and Procedures

Steps of commencing a New Audit, Standard Audit Practice, Basic Principles governing an Audit, Audit Planning, Audit Programme, Analytical procedures in Auditing.

Unit-III:

Internal Control Vs Internal Check, Vouching, Verification and Valuation of Assets and Liabilities.

Meaning and Objectives of Internal Control and Internal Check, Meaning of Vouching and its importance in Auditing. Classification of Assets and Valuation, Verification of Assets and Liabilities. Difference between "Verification of Asset" and "Valuation of Asset."

Unit-IV:

The Company Auditor and Auditor's Rights, Duties and Liabilities

Qualification, Appointment, Remuneration and Removal of an Company Auditor, Ceiling on the Number of Auditorship. Rights, Duties and Liabilities of an Auditor. Professional Ethics and Misconduct of Auditor.

Unit-V:

Different Types of Audit and Auditor's Report and Certificate

Cost Audit, Performance Audit, Management Audit, Social Audit and Tax Audit, Auditor's Report- Types of report, Qualified Report, Certificate of Audit.

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SEMESTER-V

Paper-2

Indirect Taxes

Unit I

Central Excise Act, 1944 - Meaning, Levy & collection, classification of Goods, Definitions, Registration, Valuations, Computation of Central Excise Duty, Payment of Duty and Removal of Goods refund of Duties, Appeals & Penalties, CENVAT Scheme in Excise;

Unit II

Chhattisgarh Excise Duty – Brief History, Objectives; Import, Export, and Transport; Licences, Permits and Passes; Duties and Fees

Unit III

Customs Duty Act, 1962—An Overview, Levy, Collection & exemption from Customs duties, Date of determination of duty & Tariff Valuation, Prohibitions/restrictions on Import & Export, Determination of Duty, Warehousing, Duty drawbacks U/s 74 & 75, Special provisions relating to Baggage's, Postal Goods.

Unit IV

Central Sales Tax, 1956—Features, Terms, Definitions, Registration of dealers— Procedure of Cancellation & Duplication & registration, Computation of Taxable Turnover and Tax Liability; Filing of Returns; Use of various Forms; Authorities; Penalties & Appeals

Unit V

Introduction to Chhattisgarh Value Added Tax (VAT) Act, 2005 - Concept, Important Definitions, Tax Liability, Tax-free Goods, Registration, Computation of Taxable Turnover

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Paper-3

Specialised Accounts

Unit-I

Royalty Accounts: Definitions, Kinds of royalty, Basic Terms-Royalty, Dead Rent, Short working etc., Accounting Records of Mining Royalty, : in the books of Lessee and Lessor, Preparation of Dead Rent account, Short Working Reserve Accounts Practical Problems related to royalty

Unit II:

Investment Accounts: Meaning of Investment, Investment Account, Classification of Investments, interest on Investment, Accounting Record of Investment accounts.

Unit-III

Final Accounts of Insurance Companies

Brief history of Insurance, Insurance Contracts, types of Insurance, Annual Accounts of Life Insurance business, Accounting records of General Insurance Business (Revenue Account, Profit & Loss Account, Profit & Loss Appropriation Account, Balance Sheet)

Unit IV

Double Accounts System and Accounts of Electricity Supply Companies:

Meaning and Origin of Double Account System, Difference between Double Account and General Account System, Preparation of final accounts according to double accounts (revenue account, net revenue account and balance sheet) of Electricity Supply Companies.

Unit-V:

Human Resource Accounting: Meaning and Objectives; Methods and Models of Human Resource Accounting; HR Accounting Practices in India.

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A-GROUP-FINANCE

Paper-4
Financial Management

Unit - I

Conceptual Framework of Financial Management:

Meaning, Nature and Scope of Financial Management, Financial Goal- Profit Vs. Wealth Maximization, Role and Functions of Finance Manager, Finance Functions-Investment, Financing and Dividend Decisions, Time Value of Money

Unit - II

Investment Decisions-

Nature of Investment Decisions, Investment Evaluation Criteria-Traditional Approach- Payback Period, Accounting Rate Of Return, Modern Approach-Net Present Value, Internal Rate of Return.

Unit - III

Cost of Capital:

Meaning and Concept, Significance Of Cost Of Capital, Calculation of Cost of Equity shares, Calculation of Cost of Preference Shares, Calculation of Cost of Debentures and Retained Earnings, Calculation of Cost of Weighted Average Cost of Capital.

Unit - IV

Financing Decision:

Sources of Business Finance: Long-Term Sources of Finance-Equity Shares, Preference Shares, Debentures and Bonds
Capital structure: Meaning and Concept, Importance of Capital Structure, Factors affecting the capital structure, Approaches of Capital Structure Decision: NI, NOI.

Unit - V

Dividend Decision:

Concept of Retained Earnings and Plough Back of Profits, Factors Affecting Dividend Decision.

Theories of Dividend Decision: Walter's Model, Gordon's Model.

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A-GROUP-FINANCE

Paper-5
Indian Financial System

Unit- I

Financial System: Meaning, Significance and Composition of Indian Financial System, Role and Importance of Financial System in Economic Development, Weaknesses of Indian Financial System,

Unit-II

Financial institutions: meaning and role of financial institution in financial system. **Banking Institutions: Reserve Bank of India:** The Reserve Bank of India: Functions; Instruments of monetary policy and credit control; Main features of monetary policy;

Unit-III

Commercial Banks: Meaning, Function, Management and Investment Policies of Commercial Banks, Recent trends in Indian Commercial Banks. **Non-Banking Financial Institutions:** Concept and meaning and role in economic development

Unit-IV

All-India Financial Institutions: Industrial Finance Corporation of India Limited; The Industrial Credit and Investment Corporation of India Limited; The Industrial Development Bank of India; Small Industries Development Bank of India and The Industrial Reconstruction Bank of India

Unit-V

State Level Development Banks: Concept, Objectives and Functions, Role of State Level Banks; The State Industrial Development Corporations and The State Industrial Investment Corporations

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