AKKAMAHADEVI WOMEN'S UNIVERSITY, VIJAYAPUR
SYLLABUS (SUBJECT TITLES) 2018-19
B.COM

S. N.	Title of the Subject	Weekly Teaching Hours	Exam Duration (Hours)	Maximum Marks		
				IA	Semester-end Exam	Total
	B.Com First Semester					
1.1	Basic English	5	3	20	80	100
1.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
	Core Papers					
1.3	Financial Accounting - I	5	3	20	80	100
1.4	Secretarial Practices	5	3	20	80	100
1.5	Managerial Economics - I	5	3	20	80	100
1.6	Principles of Marketing	5	3	20	80	100
	Compulsory Paper					
1.7	Indian Constitution	5	3	20	80	100
	B.Com Second Semester					
2.1	Basic English	5	3	20	80	100
2.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
	Core Papers					
2.3	Financial Accounting – II	5	3	20	80	100
2.4	Business Communication Skills	5	3	20	80	100
2.5	Managerial Economics - II	5	3	20	80	100
2.6	Women Entrepreneurship	5	3	20	80	100
	Compulsory Paper					
2.7	Environmental Studies	5	3	20	80	100
	B.Com Third Semester					
	Core Papers					
3.1	Corporate Accounting – I	5	3	20	80	100
3.2	Business Statistics – I or Commercial Arithmetic – I	5	3	20	80	100
3.3	Monetary Economics	5	3	20	80	100
3.4	Indian Financial System	5	3	20	80	100
3.5	Retail Management	5	3	20	80	100
3.6	Principles and Practices of Management	5	3	20	80	100

	Compulsory Paper					
3.7	Computer Applications	5	3	20	80	100
	B.Com Fourth Semester					
	Core Papers					
4.1	Corporate Accounting – II	5	3	20	80	100
4.2	Business Statistics – II or Commercial Arithmetic – II	5	3	20	80	100
4.3	International Economics	5	3	20	80	100
4.4	Modern Banking - Theory and Practices	5	3	20	80	100
4.5	Goods and Services Tax - 1	5	3	20	80	100
4.6	Insurance – Principles and Practice	5	3	20	80	100
4.7	Computer Application in Business - I	5	3	20	80	100
	B.Com Fifth Semester					
	Core Papers					
5.1	Principles of Financial Management	5	3	20	80	100
5.2	Human Resource Management	5	3	20	80	100
5.3	Principles and Practices of Auditing	5	3	20	80	100
5.4	Indian Economy	5	3	20	80	100
5.5	Computer Application in Business – III	5	3	20	80	100
5.6	Elective Paper - I	5	3	20	80	100
5.7	Elective Paper - II	5	3	20	80	100
	B.Com Sixth Semester					
6.1	Business Law	5	3	20	80	100
6.2	Financial Services	5	3	20	80	100
6.3	Principles of Management Accounting	5	3	20	80	100
6.4	Industrial Economics	5	3	20	80	100
6.5	Computer Application in Business – IV	5	3	20	80	100
6.6	Elective Paper – III	5	3	20	80	100
6.7	Elective Paper - IV	5	3	20	80	100
	ELECTIVE GROUPS (The student shall choose one of the elective groups only)					
	GROUP – ‘A’					
5.6	Paper I: Cost Accounting – I	5	3	20	80	100
5.7	Paper II: Taxation - I	5	3	20	80	100
6.6	Paper III: Cost Accounting – II	5	3	20	80	100

6.7	Paper IV: Taxation- II	5	3	20	80	100
GROUP – ‘B’						
5.6	Paper I: Banking – I	5	3	20	80	100
5.7	Paper II: Insurance – I	5	3	20	80	100
6.6	Paper III: Banking – II	5	3	20	80	100
6.7	Paper IV: Insurance – II	5	3	20	80	100
GROUP – ‘C’						
5.6	Paper I: Advanced Business Statistics – I	5	3	20	80	100
5.7	Paper II: Advanced Business Statistics – II	5	3	20	80	100
6.6	Paper III: Advanced Business Statistics – III	5	3	20	80	100
6.7	Paper IV: Advanced Business Statistics – IV	5	3	20	80	100

B.COM THIRD SEMESTER
3.1: CORPORATE ACCOUNTING – I

Objective: To acquaint the students with fundamental aspects of finance in the business.
Pedagogy: Class room lecture, Seminar and Presentation.

UNIT – I: ISSUE OF SHARES: **(15 Hours)**

Fixed price offer and book building methods – meaning and features of book building (excluding Journal Entries), Problems on Book Building, SEBI regulations; issue of bonus shares – meaning and SEBI's Guidelines; Journal Entries, preparation of Balance Sheet in Vertical Format. Right issue: Meaning, Reasons (simple problems thereon); underwriting – concept, need, types, marked and unmarked applications (theory only). Buy back of shares (concept only).

UNIT – II: FINAL ACCOUNTS OF JOINT STOCK COMPANIES: **(15 Hours)**

Special Provisions regarding Preparations of Final Accounts, Treatment of Dividend, Interim of Dividend, Final Dividend. Treatment of Tax Provision of Depreciation, Transfer of Reserve, Preparation of P&L Account, Balance Sheet in Vertical Format.

UNIT- III: MERGER AND ACQUISITION OF COMPANIES: **(20 Hours)**

a. Amalgamation in the nature of merger (AS 14) – meaning, calculation of purchase consideration, entries and ledger accounts in the books of transferor and transferee companies, preparation of balance sheet in vertical format.

b. Amalgamation in the nature of purchase (AS 14): meaning, calculation of purchase consideration, treatment in the books of transferor and transferee companies (excluding intercompany holdings), preparation of statement of assets and liabilities – problems on amalgamation and absorption of company (excluding external reconstruction).

UNIT – IV: INTERNAL RECONSTRUCTION: **(10 Hours)**

Meaning of alteration of share capital, reduction of share capital, accounting entries and preparation of balance sheet after internal reconstruction (vertical format).

UNIT – V: LIQUIDATION OF COMPANIES: **(10 Hours)**

Meaning, types of liquidation, order of payments, calculations of liquidation remunerations. Preparation of liquidators' final statements of account.

Skill Development:
1. Draft Balance Sheet of a Company with imaginary figures.
2. Learning to explain position assuming that two of your known companies are amalgamated
3. Imagine that you are a liquidator in respect of a company being wind up and prepare liquidator's final statement of account.

Suggested Readings:

1. Financial accounting : Dr. S N Maheswari
2. Advanced Accountancy: B S Raman
3. Advanced Accountancy: S P Jain & Narang K L
4. Advanced Accountancy: R L Gupta & Radhaswami
5. Advanced Accountancy: S P Iyengar
6. Advanced Accountancy: Ashok Sehagal & Depak Sehagal & Others.
7. Financial Accounting Vol. III : M B Kadakol
8. Financial Accounting Vol. III: Dr S S Hanchinal & Dr. Chandrashekar
9. Advanced Accounts: Shukla Grewal

B.COM THIRD SEMESTER
3.3: MONETARY ECONOMICS

OBJECTIVES:

1. To introduce basic concepts of money and banking.
2. To let the students know about working of different types of banks.
3. To educate the students to understand fluctuations in price levels and measurement of same through index numbers.

UNIT-I: MONEY
Meaning and definitions, forms of money, functions of money, static and dynamic functions, significance of money in modern economy; Paper Currency Standard: Principles, merits and demerits.

UNIT-II: VALUE OF MONEY
Meaning, theories of values of money: Cash transaction and Cash balance approaches; Index numbers: Types, essential conditions for construction of index numbers, construction of index numbers, difficulties and importance of Index numbers.

UNIT-III: INFLATION AND DEFLATION
Inflation: Meaning, features, definitions, types, causes, effects and control of inflation.
Deflation: Meaning, definitions, causes, effects and control of deflation.

UNIT-IV: COMMERCIAL BANKS
Meaning, definitions and functions of Commercial Bank, credit creation, balance sheet of Commercial Bank, role of Commercial Bank in economic development. Need and importance of new technology in banking, E-banking: Forms of E-banking, advantages and dis-advantages; Micro finance and women empowerment.

UNIT-V: CENTRAL BANK
Meaning, definitions, functions of Central Bank, monetary Policy: Objectives, quantitative and qualitative methods. Demonetization of currency in India: Meaning, causes and effects.

Skill Development:

1. Construction of index numbers from the collected data for a specific period (wholesale and retail prices).
2. Preparation of graphs for price fluctuations for few commodities.
3. Preparation of a chart showing organizational structure of a Commercial Bank.
4. Preparation of a hypothetical balance sheet of a Commercial Bank.
5. Practice use of DD, MT, accounts opening forms, loan application forms.

Reference Books

1. K. P.M. Sundram – Money Banking & International Trade. S. Chand, New Delhi.
2. R.R. Paul: Monetary Economics, Kalyani Publishers, New Delhi.
3. Lester. C. Chandler, Economics of Money & Banking
4. R.P. Kent: Money & Banking
5. Gerffrey Crowther ‘ An outline of Money
6. A.C.L. Day- Outline of Monetary Economics.
7. M.C. Vaish- Monetary Theory.Vikas Publishers New Delhi.
8. M.L. Seth- Money, Banking & International Trade. Laxmi Narayan Agrawal, New Deihi.
9. M.L. Jingan- Money Banking & International Trade. Vrinda Publications, New Delhi.
10. www.finance ministry.org
11. www. rbi.org
12. www.worldbank.org.

B.COM THIRD SEMESTER
3.4: INDIAN FINANCIAL SYSTEM

Objective: To acquaint the students with fundamental aspects of finance in the business.
Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Financial Systems: **(10 Hours)**
An overview – meaning, objectives and functions of financial system, structure of financial system, financial system and developments, components of financial system, major issues in the Indian financial system.

Unit II: Financial Markets: **(15 Hours)**
Meaning, objectives and functions of financial markets, classification of markets, Money market – meaning, objectives, functions, players and instruments in money markets. Capital market: meaning, objectives, functions, instruments and mechanism of issuing instruments in capital markets.

Unit III: Financial Markets Intermediaries: **(15 Hours)**
Role of Financial Intermediaries, functions and significance of stock exchanges- working of stock exchanges in India: Jobbers and Brokers market, making settlement procedures.

Unit IV: Financial Institutions: **(15 Hours)**
Reserve Bank of India – functions and role of commercial Bank, types, development banking-role of development banks, NBFCs, Mutual Funds, Insurance companies, investment institutions.

Unit V: Market Regulators: **(15 Hours)**
Role and need for market regulations, SEBI establishment, objectives and functions, investor education and protection fund – objectives, code of conduct and regulations of SEBI for investors associations.

Suggested readings:

1. Pathak: Indian Financial system, Pearson, New Delhi.
2. Khan: Indian Financial system, TMLI New Delhi
3. achiraju: Indian Fiancial System, HPH< New Delhi.
4. Varshney P N & Miltal D K : Indian Financial System, Sultan Chand & Sons, New Delhi
5. Bhole L M: Financial Markets and Institutions, TMH New Delhi.
6. Shrivastava R M: Management of Indian Financial Institutions, HPH Mumbai.

Skill Development:
1. Visit to commercial Bank to make a report about the visit.
2. Use of ATM visit to AT counter, students accompanied by teachers.
3. Listing of Banks/ branches in the area/ city with classification (types) of banks.
4. Collect specimen of a credit card, ATM card, Travelers Cheque, Gift cheque and Record the details.
5. Collect the financial statement of the company.

B.COM THIRD SEMESTER

3.5: RETAIL MANAGEMENT

Objective: To acquaint the students with the knowledge of retail Management strategies.
Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction to Retail Business: **(10 Hours)**
Meaning, Evolution of retailing in India. Present Indian Retail Scenario, Factors affecting the growth of retailing in India, Functions of Retailing, Types of Retailing, Internationalization – Franchising – Merits and Demerits.

Unit II: Retailing Strategy: **(15 Hours)**
Strategic planning process – Factors to be considered in retail planning. Customer Relationship Management: meaning, need and techniques of building CRM.

Unit III: Retail Operations: **(15 Hours)**
Factors influencing location of store, market area analyzes, trade area analyzes. Retail operations – store layout, store designing, space planning.

Retail Advertising – Meaning, role of advertising, types of advertising, advertising media.

Unit IV: Merchandise Management: **(15 Hours)**
Merchandise planning – sources of Merchandise – category management – Buying systems to stores. Allocation of Merchandise.

Unit V: Impact of Information technology in Retaining: **(15 Hours)**
E-retailing, impact of IT on Retaining, EDI, Bar-coding, Electronic Shelf Labels. Customer Database Management. Legal aspects in retaining. Social issues in retailing.

Skill Development:
1. Prepare strategic planning for a retail organization structure
2. Prepare organization structure
3. Draft an advertisement copy for a retail shopping store
4. Prepare an ideal retail sales promotion strategy

Suggested readings:
1.Levy & Weitz, Retailing Management, 5$^{th,\ TMH,\ 2003}$
2. A J Lamba,The art of retailing, 1st Ed. TMH 2003
3. Andrew J Newmann & Pets Cullen, Thomson Learning 2003
4. George Lucas, Robert P Bugh & Larry G Gresham 1997 1st
5. Barry Berman Joel & R Evans, Retailing Management – A strategic approach, 8th Ed. Pearson Education 2002.
6. Gilbert: Retail Marketing Management, Pearson Education

B.COM THIRD SEMESTER
3.6: PRINCIPLES AND PRACTICES OF MANAGEMENT

Objective: To acquaint the students with the knowledge of Management strategies.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction: **(15 Hours)**

Meaning, Definition, features, scope, functions and importance of Management. Management and Administration, Levels of Management. Evolution of management thoughts – Pre Scientific Management Period and Scientific Management Period. Contribution of F. W. Tylor and Henry Fayol.

Unit II: Planning and organizing: **(15 Hours)**
Planning: Meaning, definitions, features, components of planning, advantages and disadvantages, types, process.
Organizing: meaning, definition, characteristics, importance and principals of organizing. Types of organagizations – line and staff, function and committee types of organization.

Unit III: Direction and Leadership: **(15 Hours)**
Direction: meaning, definition, characteristics, principals and importance of direction, techniques of directions – orders and supervision.
Leadership: meaning, definition, importance, essential qualities of a leader, leadership styles, functions of leader.

Unit IV: Motivation: **(10 Hours)**
Meaning, definition, nature, importance, types, theories of motivation – contribution of A. H. Maslow, M. C. Greogors, Theory X and Y. Motivation factors and techniques.

Unit V: Coordination and Controlling: **(15 Hours)**
Coordination: meaning, definition, features, principales and techniques of coordination. Types of Coordination, steps for effective coordination.
Controlling: meaning, definition, principals, processes and techniques.

Executive Skill Development:
1. Collect the bio-data and photograph of contributors to management thought.
2. Draft the organization chart and discuss authority relationship.
3. Identify the feedback control/feed forward control system of any business organization or bank in your area.
4. Conduct an interview with the officers in a company and show your observation of them as leader.

Suggested readings:

1. Stoner: Principles of management, Pearoas, New Delhi.
2. Terry: Principles of management & Administration, PHI New Delhi
3. Chandra Bose: Principles of management & Administration, PHI New Delhi
4. Manamohan Prasad: Principles of management, PHI Mumbai
5. Robbins: Management , Pearsons, New Delhi.
6. Thomas: Management Principles, Biztantra, New Delhi
7. Y K Bhushan: Business Administration and Management, New Delhi
8. Saxena S C : Business Administration and Management, Sahitya Bhavan, New Delhi.
9. Tuliali: Business organization, Pearsons, New Delhi.
10. Aggarwal: Business Administration and Management, Taxman publications, New Delhi
11. Pettinger: Introduction to Management, Palgrava Macmillan, New Delhi.
12. Gibson: Management Principles and Functions, ATTBS, New Delhi.
13. Vasishth: Management, Taxman, New Delhi.
14. Sharma & Gupta: Industrial Organization & Management Kalyani Publishers, New Delhi.

B.COM FOURTH SEMESTER
4.1: CORPORATE ACCOUNTING - II

Objective: To acquaint the students with fundamental aspects of finance in the business.
Pedagogy: Class room lecture, Seminar and presentation.

UNIT I: PROFIT PRIOR TO INCORPORATION: **(15 Hours)**

Meaning, treatment, basis for allocation of common expenses and incomes; calculation of time and sales ratio; Ascertainment of profit prior and post incorporation by preparing P&L Account Statement (vertical format).

UNIT II: ACCOUNTS OF BANKING COMPANIES: **(15 Hours)**

Preparation of profit and loss account and Balance sheet in accordance with the latest amendments to Banking Regulation Act 1949; special provision of the act regarding disposal of non – banking assets; nonperforming assets, classification of bank advances – standard, sub-standard, doubtful and loss assets; provision for Statutory Reserve.

UNIT III: GROUP ACCOUNTS: **(15 Hours)**

Meaning, need and relevance of Group Accounts; concepts of holding and subsidiary companies; calculation of minority interest, adjustment of intercompany transactions, unrealized profits treatment. Preparation of consolidated balance sheet with one subsidiary company only (vertical format).

UNIT IV: VALUATION OF GOODWILL: **(15 Hours)**

Valuation of Goodwill - meaning, types, factors influencing the value of goodwill, need for valuation of goodwill. Methods of valuation of goodwill – average profits methods, super profit methods, capitalization method (average and super profit) and NET method.

UNIT V: VALUATION OF SHARES: **(10 Hours)**

Meaning, need and methods of valuation – Net Asset Method, Yield method and Fair Value Method.

Skill Development:

1. Draft the Final Accounts of Banking Company with imaginary figures.
2. Collection of information from a trader relating to his accounts and adoption of self balancing ledger system.
3. Obtaining final accounts of a Firm and Calculation of its Goodwill.
4. Collection of Balance Sheet of a trader and ascertaining the present value of assets.

BOOKS REFERENCE:

1. Financial Accounting : Dr. S N Maheswari
2. Advance Accountancy: B S Raman.
3. Advance Accountancy: S P Jain and Narang K L
4. Advance Accountancy: R L Gupta & Radhaswami.
5. Advance Accountancy: S P Iyengar.
6. Advance Accountancy: Ashok Sehagal & Others.
7. Financial Accounting Vol – IV: M B Kadakol
8. Financial Accounting Vol – IV: Dr. S S Hanchinal & Dr. Chandrashekar S

Suggested Readings:

1. Financial accounting : Dr. S N Maheswari
2. Advanced Accountancy: B S Raman
3. Advanced Accountancy: S P Jain & Narang K L
4. Advanced Accountancy: R L Gupta & Radhaswami
5. Advanced Accountancy: S P Iyengar
6. Advanced Accountancy: Ashok Sehagal & Depak Sehagal & Others.
7. Financial Accounting Vol. III : M B Kadakol
8. Financial Accounting Vol. III: Dr S S Hanchinal & Dr. Chandrashekar
9. Advanced Accounts: Shukla Grewal

B.COM FOURTH SEMESTER
4.3: INTERNATIONAL ECONOMICS

(80 Marks of 3 hours duration and 20 marks I.A) 5 hours per week

OBJECTIVES:

1. To enable the students to learn the fundamental theories of international trade.
2. To enable the students to apply the knowledge gained from the study of micro and macroeconomics in the field of international economics.
3. To enable the students to understand the international trade system as it exists today.
4. To study various aspects of international trade policy and regional economic co-operation.

UNIT–I: INTERNATIONAL TRADE

Introduction, meaning, significance of international trade, international v/s internal trade, Theories of international trade: The Classical theory, Modern theory and Opportunity cost theory. Gains from international trade.

UNIT –II: TERMS OF TRADE

Introduction, meaning, concepts, factors affecting terms of trade, measurement of terms of trade

UNIT– III: THE TRADE POLICY

Meaning of Free trade and protection policy: advantages and disadvantages, role of protection in developing countries, Methods of protection: tariff, quotas – types and effects, concept of dumping.

UNIT- IV: FOREIGN EXCHANGE

Meaning, importance, foreign exchange market, functions, determination of rate of exchange, Purchasing power parity theory; Fixed and Flexible exchange rates: Meaning, advantages and disadvantages; Exchange control: Meaning, objectives and methods of exchange control.

MODULE V: BALANCE OF PAYMENTS

Meaning and components of balance of payments, equilibrium and disequilibrium in the balance of payments; causes and consequences, methods of correcting disequilibrium in balance of payment.

Skill Development:

1. Computation of data of India's foreign trade imports and exports.
2. Computation of data on structure and direction of India's foreign trade.
3. Developing a record of foreign exchange rates for a week.

Reference Books:

1. Soderstein, B (1993): International Economics, Macmillan, London.
2. Kindleberger, C.P. (1976): International Economics, R.D. Irwin Homewood.
3. Salvatore (1990): International Economics, Mac Millan Publ
4. Metzler: Readings in International Economic, American Economic Series.
5. Jagadish N. Bhagwati (1983): Dependence and Interdependence (Ed) Gane
6. Grossman, Vol.2, Basil Blackwell, Oxford.
7. Vaish, M.C. and Sudama Singh (1980): International Economics, (3rd Edition), Oxford and IBH Publication, New Delhi.
8. Carbough, R.J. (1999): International Economics, International Thompson Publishing, New York.
9. Dana, M.S. (2000): International Economics: Study, Guide and work Book, (5th Edition), Rutledge Publishers, London.
10. Kenen, P.B. (1994): The International Economy, Cambridge University Press, London.
11. Krugman, P.R. and M. Obstfield (1994): international Economics Theory and Policy, Addison - Wesley Publication.
12. Jackson, J. (1998): The World Trading System, Cambridge.

B.COM FOURTH SEMESTER
4.4: MODERN BANKING THEORY AND PRATCIES

Objective: To acquaint the students with the knowledge of Banking Practice.
Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Bank and Banker: **(15 Hours)**
Modern Concept of Bank, Banking and Banker, Services rendered by the Commercial Banks, traditional functions (both primary and secondary) and Modern services. Types of accounts, opening and operating bank accounts.

Unit II: Banker and customer relationship: **(10 Hours)**
Meaning of customer, relationship between Banker and Customer - General and Special Relationships.

Unit III: Crossing and Endorsement of Cheques: **(15 Hours)**
Meaning and types of cheques - Open and Crossed cheques, Methods of crossing: General Crossing and Special Crossing, Holder and Holder in Due Course, Marking of cheques, material alteration, Magnetic Ink Character Recognition (MICR) of cheques and drafts. Endorsement: meaning, kinds of endorsement.

Unit IV: Employment of Bank Funds: **(15 Hours)**
Principles of sound lending, factors limiting levels of advances, Modes of advancing: Lien, Pledge, Hypothecation and Mortgages.

Unit V: Electronic and Mobile Banking: **(15 Hours)**
Concept of Electronic Banking, Forms of Electronic Banking, significance of Electronic Banking, types of Electronic Payment System: smart cards and Electronic payment system, Credit card based electronic payment system, Risk and Electronic payment systems – RTGS, NEFT, PayTm, Google Pay, PhonePe – Meaning and benefits.

Skill Development:
1) Preparation of cheques and paying in slips books,
2) Visiting a Bank and reporting on the procedure followed in paying cheques.
3) Mock-Banking –Role playing of customer, Banker, Introducer, etc.
4) Visiting a Bank and ATM Center, nearby –collecting details about opening of an account procedure.

Suggested readings:
1. Varshney: Banking Law and Practice, Sultan Chand & Sons, New Delhi.
2. G B Baligar: Banking Law and Practice Ashok Prakasan Hubli
3. Maheswari S N : Banking Law and Practice, Kalyani publishers, New Delhi
4. Lali Nigam B M : Banking Law and Practice, Konark Publishers, New Delhi
5. Suneja H R : Banking Law and Practice, Himalaya Publishers, Mumbai

6. Tomas L B : Money Banking & Finance Marketing TMH , New Delhi
7. Rajeev Seth: Marketing of Banking Services Macmillan India Ltd. New Delhi.
8. Ravi Kolkota & Andrew B Whinstom: Frontiers of E-Commerce, Pearson Education, New Delhi.
9. R L Miller: Modern Money & Banking THM New Delhi.
10. Sundram & Sundram: Modern Banking, Sultan Chand & Sons, New Delhi.

B.COM FOURTH SEMESTER
4.5: GOODS AND SERVICES TAX - 1

Objectives: 1.To equip the student with the knowledge of Goods and Service Tax. 2. To make the B.com students more knowledge in the field of GST so that they can be self employed as tax consultants practices.

Pedagogy: Class room lecture, Seminar and presentation.

Unit I - Introduction to GST: (10 Hours)

Present Indirect Tax structure , Problems of Indirect Taxes, Need for Introduction of GST, Definitions of GST, Meaning of the term GST, Commodities to be kept outside the preview of GST other Indirect Taxes centinere post GST ,Dual model of GST, Central GST(CGST) and state GST, (SGST).IGST (Interstate goods and services tax),Feature of IGST.

Unit II - Exemption from GST: (15 Hours)

Meaning of exemptions, exempted suppliers, out of scope of suppliers
a) Unregistered business
b) Deemed business enterprise
c) Government Department other public sectors bodies.
Categories of exemptions:
1) Merit based exemptions /Concessional exemptions
2) Technical Exemptions
Immovable properties, financial services and recent amendments.

Unit III – Registration Process in GST: (15 Hours)

Meaning of registration, types of registration, compulsory registration, Casual dealer non-resident supplier, Registration process for new applicant, compounding dealer, Black listing dealer, surrender of registration, cancellation of Registration.

Unit IV - Supply of Goods and Services under GST: (15 Hours)

Meaning of supply goods , meaning of supply of services conditions for taxability of supply of goods and services under GST, place of supply of Goods and services rules under GST,
Principles of GST, places of supply of goods and service rules under GST, Principles of GST, places of supply rules for goods(supply of Goods through electronic mode) ,places of supply rules for services (Electronically supplied service).

Unit V - Input Tax Credit and returns in GST: (15 Hours)

Meaning of Input tax credit, manner of taking input tax credit, eligibility conditions of Input tax credit.
Returns in GST: Meaning of Returns, Obligation for filing return, types of returns, Assesses required to file return in GST.

Skill Development:

1. List out the exempted items in the GST.
2. Prepare the sample return of the GST.
3. Visit an establishment of your choice and prepare a statement for filling the GST.
4. Assume that X wants to start an establishment, you are required to guide for the registration of GST.

Books for references:

1. Goods and Services Taxes: V. S. Datey, Taxmann.
2. Glimpse of Goods and Services Tax, Sathpal Puliana, M. A. Maniyar, Karnataka Law Journal Publications, Bangalore.
3. Goods and Service Tax by Pullani and Maniyar, published by Law Journal, Bangalore.
4. www.gst.gov.in , ctax.kar.nic.in

B.COM FOURTH SEMESTER
4.6: INSURANCE – PRINCIPLES AND PRACTICES

Objective: To acquaint the students with the knowledge of Insurance in business.
Pedagogy: Class room lecture, Seminar and presentation.

Unit I: Introduction: **(20 Hours)**
Definition and nature of Insurance – Origin of Insurance – Role and Importance of Insurance – Insurance contracts – Fundamentals of Insurance. Types and Principals of General Insurance. General Insurance Act in India. Regulations of Insurance Business in India – IRDA. Role of Private Insurance Business, Bank Assurance.

Unit II: Life Insurance: **(20 Hours)**
Life Insurance Contracts, Procedures for taking Life Insurance Policy, Types of life insurance policies. Settlement of Claims. Insurance agents – appointment procedure of an agent, functions of insurance agents.

Unit III: Fire Insurance: **(10 Hours)**
Meaning, need, procedure, types of fire insurance, reinsurance and double insurance. Settlement of fire claims.

Unit IV: Marine Insurance: **(10 Hours)**
Meaning, need, contract, marine losses, types of marine policies and settlement of marine insurance claim.

Unit V: Miscellaneous Insurance: **(10 Hours)**
Motor Insurance, Burglary Insurance, Crop insurance – Pradhamantri Phasal Bhima Yogana. Health Issurance – Aayushman Bharat Scheme.

Skill Development:

1) Collecting the clipping of the advertisement relating to Insurance Business.
2) Collecting various proposal forms of Insurance and filling them up.
3) Studying policy documents writing a report of the same.
4) Arranging group discussions on different types of insurance.

Books for references:

1) Insurance Principles and Practice: M N Misra & Srinivasan.
2) Insurance: Sharma
3) Principles of Insurance laws: M N Misra & Srinivasan.
4) Manual of Mercantile Law: N D Kapoor.

B.COM FOURTH SEMESTER
4.7: COMPUTER APPLICATION IN BUSINESS - I

MS-EXCEL & C-PROGRAMMING

Subject code	**BCOM407CA2**	IA Marks	20
No. of Lecture Hrs/Week	04	Exam Hrs	03
Total No. of Lecture Hours	50	Exam Marks	80

UNIT I –MS-Excel:-concept of spreadsheet, standard Button bar, Formatting Toolbar, formula bar, auto calculated area, rows and columns of worksheet, editing cells, cell range and reference, types of cell data , labels, values, formulas. **8hrs**

UNIT II–Functions in excel: category of function, cell formatting ,excel charts, types of charts. **6hrs**

UNIT III –. Introduction to Programming in ’C’: Introduction, Importance of ‘C’, Basic structure of ‘C’ Program. Executing a ‘C’ Program. Constants, Variables, C-tokens: Keywords and identifiers. Data types. Declaration of Variables, Assigning values to variables. Defining symbolic constants. **8 hrs**

UNIT IV – Input and Output Statements: Reading a Character, Writing a Character, scanf(), printf(), rules for input statements, examples. **6 hrs**

UNIT V – Operators and Expressions: Increment and Decrement Operators, Arithmetic Operators, Relational Operators, Logical Operators, Conditional Operators, Assignment Operators, Bitwise Operators, Special Operators, Arithmetic Expressions, Precedence of Operators, Type Conversions in Expressions. **8 hrs**

UNIT VI – Decision Making, Branching and Looping: Decision Making with if statement: Simple if statement, if…else statement, Nested if else statement, else..if Ladder . The switch statement, the ?: Operator, The goto statement. while statement, do…while statement and for statement. Jumps in loops. **8 hrs**

UNIT VII– Arrays and Strings: one Dimensional array, Two Dimensional array. Initializing One and Two Dimensional arrays. Declaring and Initializing String variables, String Handling functions with examples. **6 hrs**

References:

1) E. Balagurusamy: Programming in ANSI C, TMH, 1998
2) Y.P. Kanetkar: Let Us C
3) Kamthane: Programming with ANSI and Turbo C, Pearson Education, 2003.

COMPUTER LAB-II (BASED ON BCOM 407CA2)

Subject Code	
No of practical Hours /week	**02**
Total No. of practical hours.	**36**

Practical Hours: 2 Hours/Week

The students shall gain experience on writing 'C' programming for the following:

1. Find addition of two numbers
2. Find Simple Interest
3. Check whether the given number is positive or negative.
4. Check whether the given number is even or odd.
5. Check whether the given year is leap year or not.
6. Reverse the given number and check whether it is palindrome or not.
7. Check whether the Person is eligible to vote or not.
8. Display factorial of a given positive number.
9. Generate multiplication table of a given number up to 10.
10. Find maximum and minimum of N entered numbers.
11. Find sum and average of N numbers.
12. Find sum of digits of a given number.
13. Addition of Two Matrices
14. Subtraction of Two Matrices.

5 Excel Programs.

Note:

1) A maximum of 15 practical assignments (minimum-12) shall be done by each student.
2) No practical Exam.

Question Paper Pattern:

Theory: The question paper has **Four parts**.

1. Part I consists of **12** questions out of which **10** questions have to be answered. Each question carries **2** marks.
2. Part II contains **8** questions out of which **5** questions have to be answered. Each question carries **4** marks.
3. Part III consists of **4** questions out of which **2** questions have to be answered. Each question carries **5** marks.
4. Part IV consists of **5** questions out of which **3** questions have to be answered. Each question carries **10** marks
5. **Practical:** No Practical Exam.