

सरगुजा विश्वविद्यालय
अम्बिकापुर (सरगुजा-छ.ग.)

(छ.ग. विश्वविद्यालय अधिनियम क्र. 18/2008 द्वारा स्थापित व निगमित)



पाठ्यक्रम

बी.काम. भाग - 3

B. Com. Part - III

परीक्षा वर्ष : 2018

कुलसचिव
सरगुजा विश्वविद्यालय, अम्बिकापुर
छत्तीसगढ़

मूल्य : 20/-

B.COM. PART-III
SCHEME OF EXAMINATION

Subject	Max. Marks	Min. Marks
A. FOUNDATION COURSE-		
(a) Hindi Language -	75	25
(b) English Language -	75	25
B. COMPULSORY CORE COURSE :		
(i) Income Tax	75	25
(ii) Indirect Tax	75	25
(iii) Management Accounting	75	25
(iv) Auditing	75	25
And any one of the following Continuation Optional Group.		
OPTIONAL GROUP - A		
(i) Financial Management	75	25
(ii) Financial Market Operation	75	25
OPTIONAL GROUP - B		
(i) Principal of Marketing	75	25
(ii) International Marketing	75	25

B.Com.-Part-III

OPTIONAL GROUP - C

(i) Information Technology and its Applications in Business	75	25
(ii) Essential of E-Commerce	75	25

OPTIONAL GROUP - D

(i) Fundamentals of Insurance	75	25
(iii) Money & Banking System	75	25

Computer Application :

(i) Programming in Visual Basic	50	33
(ii) System Analysis Design & MIS	50	17
(iii) Practical Exercises	50	

Vocational Course (Tax Procedure & Practice) :

(i) a) Corporate Tax Planning and Management	50	17
b) Viva-Voce	25	13
(ii) Project Report and Practical Training	75	25

Computer Application :

(i) Computer Aided Drafting	50	33
(ii) Advanced Topics in Computer	50	17
(iii) Practical & Viva-Voce	50	

USE OF CALCULATORS

The students of Degree/P.G. Classes will be permitted to use of Calculators in the examination hall from annual 1986 examination on the following conditions as per decision of the standing committee of the Academic Council at its meeting held on 31-1-1986.

Student will bring their own Calculators.

Calculators will not be provided by University or examination centres.

Calculators with, memory and following variables be permitted +, -, ×, ÷, square reciprocal, exponential, log squares, root, trigonometric functions viz, sine, cosine tangent etc. factorial summation, xy, yx and in the light of objective approval of merits and demerits of the viva only will be allowed.

आधार पाठ्यक्रम

हिन्दी भाषा

प्रथम प्रश्न पत्र

पूर्णांक -

(बी.ए., बी.एस.सी., बी.एच.एस.सी., बी.काम., तृतीय वर्ष के पुनरीक्षित

एकीकृत आधार पाठ्यक्रम एवं पाठ्य सामग्री का संयोजन)

॥ सम्प्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान ॥

आधार पाठ्यक्रम की संरचना और अनिवार्य पाठ्य पुस्तक- हिन्दी भाषा एवं समसामयिकी- का संयोजन इस तरह वि- गया है कि सामान्य ज्ञान की विषय वस्तु- विकासशील देशों की समस्याओं- के माध्यम, आधार और साथ-साथ हिन्दी भा- का ज्ञान और उसमें सम्प्रेषण कौशल अर्जित किया जा सके। इसी प्रयोजन से व्याकरण की अन्तर्वस्तु को विविध विधाओं- संकलित रचनाओं और सामान्य ज्ञान की पाठ्य सामग्री के साथ अन्तर्गुम्फित किया गया है। अध्ययन-अध्यापन के लिए पु- की पाठ्य सामग्री है और अभ्यास के लिये विस्तृत प्रश्नावली है। यह प्रश्नपत्र भाषा का है अतः पाठ्य सामग्री का व्याख्या- या आलोचनात्मक अध्ययन अपेक्षित नहीं है। पाठ्यक्रम और पाठ्य सामग्री का संयोजन निम्नलिखित पाँच इकाइयों में वि- जाता है। प्रत्येक इकाई दो भागों में विभक्त होगी :

- इकाई - 1 (क) भारत माता : सुमित्रानंदन पंत, परशुराम की प्रतिज्ञा : रामधारी सिंह दिनकर, बहुत वहा सवाल : म- राकेश, संस्कृति और राष्ट्रीय एकीकरण : योगेश अटल।
(ख) कथन की शैलियाँ : रचनागत उदाहरण-और प्रयोग।
- इकाई -2 (क) विकासशील देशों की समस्याएँ, विकासात्मक पुनर्विचार, औप प्रौद्योगिकी एवं नगरीकरण।
(ख) विभिन्न संरचनाएँ।
- इकाई - 3 (क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास।
(ख) कार्यालयीन पत्र और आलेख।
- इकाई - 4 (क) जनसंख्या : भारत के संदर्भ में और गरीबी तथा बेरोजगारी।
(ख) अनुवाद।
- इकाई - 5 (क) ऊर्जा और शक्तिमानता का अर्थशास्त्र।
(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण-पत्र।

मूल्यांक योजना : प्रत्येक इकाई से एक-एक प्रश्न पूछा जायेगा। प्रत्येक प्रश्न में आंतरिक विकल्प होगा। प्रत्येक- के 15 अंक होंगे। प्रत्येक इकाई दो-दो खंड (क्रमशः 'क' और 'ख' में) विभक्त है, इसलिए प्रत्येक प्रश्न के भी दो भाग, (क्रम- 'क' और 'ख') होंगे। 'क' अर्थात् पाठ एवं सामान्य ज्ञान से संबद्ध प्रश्न के अंक 8 एवं 'ख' अर्थात् भाषा एवं सम्प्रेषण कौ- से संबद्ध प्रश्न के अंक 7 होंगे। इस प्रकार पूरे प्रश्न पत्र के पूर्णांक 75 होंगे।

Foundation Course - III

English Language

B.A./B.Sc./B.Com./B.H.Sc./III

M.M. 75

The question paper for B.A./B.Sc./B.Com./B.H.Sc. III Foundation course, English Language and General Answers shall comprise the following items :

Five question to be attempted, each carrying 3 marks.

NIT-I	Essay type answer in about 200 words. 5 essay type question to be asked three to be attempted.	15
NIT-II	Essay writing	10
NIT-III	Precis writing	10
NIT-IV	(a) Reading comprehension of an unseen passage	05
	(b) Vocabulary based on text	10
NIT-V	Grammar Advanced Exercises	25

Note : Question on unit I and IV (b) shall be asked from the prescribed text. Which will comprise of popular create writing and the following items. Minimum needs housing and transport Geo-economic profile of M.P. communication Educate and culture. Women and Worm in Empowerment Development, management of change, physical quality of life. War and human survival, the question of human social value survival, the question of human social value. new Economic Philosophy Recent Diberalisation Method) Demoration docontralisation (with reference to 73, 74 constitutional Amendment.

Books Prescribed :

Aspects of English Language And Development - Published by M.P. Hindi Granth Academy, Bhopal.

COMPULSORY CORE COURSE

PAPER - I INCOME TAX

M.M. 75

OBJECTIVE

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

COURSE INPUTS

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-II Heads of Income : Salaries; Income from house property.

UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.

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-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 Administration : Authorities, appeals, penalties.

Suggested Reading :

1. Singhanla 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 Bhavan, Publication, Agra.

PAPER - II
INDIRECT TAXES

M.M. 75

OBJECTIVE

This course aims at imparting basic knowledge about major indirect taxes.

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-II State Excise, CENVAT.

Detail study of State Excise during calculation of Tax.

UNIT-III 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-advalorem, 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.

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 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.

Suggested Reading :

1. Malhotra & Goyal (Hindi & English).
2. Shripal Saklecha. - अप्रत्यक्ष कर
3. Commercial Tax Act. (C.G.)
4. Central Excise Act.
5. Sales Tax Act.

PAPER - III
MANAGEMENT ACCOUNTING

M.M. 75

OBJECTIVE

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

COURSE INPUTS

- 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-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-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.
- 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; Printice 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).

PAPER - IV
AUDITING

M.M. 75

OBJECTIVE

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

COURSE INPUTS

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-II Internal Check System : Internal control.
Audit Procedure : Vouching : Verification of assets and liabilities.

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-IV Investigation : Investigation; Audit of non profit companies,

- a. Where fraud is suspected, and
- b. When a running a business is proposed.
- c. Verifications & Valuation of assets.

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

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.

OPTIONAL GROUP A
Combination - I (Finance Area)
PAPER - I
FINANCIAL MANAGEMENT

M.M. 75

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

COURSE INPUTS

- UNIT-I** Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure : Theories and determinates.
Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinats.
- UNIT-V** Management of Working Capital : Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, recevables, and inventories.

Suggested Reading :

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGrow Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGrow Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.
7. वित्तीय प्रबंध : एस. सी. जैन
8. वित्तीय प्रबंध : अग्रवाल एवं अप्रवाल, रमेश बुक डिपो, जयपुर
9. वित्तीय प्रबंध : एस. डी. सी. शर्मा, मेरठ

OPTIONAL GROUP A
(Finance Area)
PAPER - II
FINANCIAL MARKET OPERATIONS

M.M. 75

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

COURSE INPUTS

UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.

UNIT-III Securities contract and Regulations Act : Main provisions.

Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.

UNIT-IV Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

UNIT-V Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

Suggested Reading :

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system : Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.
10. वित्तीय बाजारों की कार्यप्रणाली - साहित्य भवन पब्लिकेशन, आगरा