

(Academy of Management, Professional Education & Research)

An Autonomous Institution Established in 1996

NAAC (UGC) Accredited WITH GRADE "A"

F-Sector, H.I.G., Ravi Shankar Shukla Nagar Main Road, Indore (M.P.) - 452011

2022-23(AS)



Annual System
Scheme of Examination
&

Syllabus For

Bachelor of Commerce B.Com. Part III SESSION 2022-23

CHRISTIAN EMINENT COLLEGE, INDORE

ACADEMY OF MANAGEMENT, PROFESSIONAL EDUCATION & RESEARCH

An Autonomous Institution Established in 1996

AFFILIATED TO DEVI AHILYA VISHWAVIDYALAYA, INDORE F-SECTOR, R.S.S. NAGAR, H.I.G. MAIN ROAD, INDORE



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F-Sector, H.I.G., Ravi Shankar Shukla Nagar Main Road, Indore (M.P.) - 452011

2022-23 (AS)

Scheme of Examination-B.Com. Part III B.Com. (Computer Applications)

Group	Paper Code	Subject	Max. Marks					Min. Marks		
			External Theory Examination	Internal Theory Examination	Practical Marks	TOTAL MARKS	GRAND TOTAL	External Theory Exam.	Internal Theory Exam.	Practical Marks
GROUP-I	BCM 3011	Hindi Language and Moral Values	30	05	-	35	100	28	05	-
	BCM 3012	English Language	30	05	-	35				
	BCM 3013	Basics of Computer & Information Technology	25	05	-	30				
GROUP-II	BCM 3021	Accounting - I	40	10	-	50	100	26	07	-
	BCM 3022	Accounting - II	40	10	-	50				
GROUP-III	BCM 3051	Management - I	40	10	-	50	- 100	26	07	-
	BCM 3052	Management - II	40	10	-	50				
GROUP-IV A	BCM 3041	Computer Applications - I	40	10	-	50	100	26	07	-
	BCM 3042	Computer Applications - II	40	10	-	50				
GROUP-IV B	BCM 3043	Practicals	-	-	50	50	50	-	-	17
TOTAL MARKS		325	75	50	450	450	-	-	-	
GRAND TOTAL			450				162			



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2022-23 (AS)

Scheme of Examination-B.Com. Part III B.Com. (Others)

	Paper Code	Subject	Max. Marks					Min. Marks		
Group			External Theory Examination	Internal Theory Examination	Practical Marks	TOTAL MARKS	GRAND TOTAL	External Theory Exam.	Internal Theory Exam.	Practical Marks
GROUP-I	BCM 3011	Hindi Language and Moral Values	30	05	-	35	100			-
	BCM 3012	English Language	30	05	-	35		28	05	
	BCM 3013	Basics of Computer & Information Technology	25	05	-	30				
GROUP-II	BCM 3021	Accounting - I	40	10	-	50	100	26	07	-
	BCM 3022	Accounting - II	40	10	-	50				
GROUP-III	BCM 3051	Management - I	40	10	-	50	100	26	07	-
	BCM 3052	Management - II	40	10	-	50				
GROUP-IV	BCM 3031	Applied Economics - I	40	10	-	50	- 100	26	07	-
	BCM 3032	Applied Economics - II	40	10	-	50				
				OR						
GROUP-IV	BCM 3061	Tax Procedure & Practices- I	40	10	-	50	100	26	07	-
	BCM 3062	Tax Procedure & Practices- II	40	10	-	50				
TOTAL MARKS			325	75	-	400	400	-	-	-
GRAND TOTAL			400					144		



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Syllabus B.Com. Part III

GROUP I

BCM- 3011 – FOUNDATION COURSE GROUP PAPER I – HINDI LANGUAGE & MORAL VALUES (हिन्दी भाषा और नैतिक मूल्य)

MAX. MARKS: 30 + 05 MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours Total Lectures: 42

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

 Unit-I
 08 Lectures

 हिन्दी भाषा
 1. मेरे सहयात्री (यात्रावृतांत) — अमृतलाल बेगड़

मध्यप्रदेश की लोककलाएं (संकलित)
 लोकोक्तियाँ एवं मुहावरे (संकलित)

Unit-II <u>08 Lectures</u>

हिन्दी भाषा

- 1. जनसंचार माध्यम (प्रिंट, इले. एवं सोशल मीडिया)
- 2. टूटते हुए (एकांकी) स्रेशचंद्र शुक्ल
- 3. संक्षिप्तियाँ (संकलित)

Unit-III <u>08 Lectures</u>

हिन्दी भाषा

- 1. पत्रकारिता के विभिन्न आयाम (संकलित)
- 2. मध्यप्रदेश का लोक साहित्य (संकलित)
- 3. पत्र लेखन आवेदन, प्रारूपण, आदेश, परिपत्र, ज्ञापन, अनुस्मारक

Unit-IV <u>08 Lectures</u>

हिन्दी भाषा

- 1. राजभाषा हिंदी : हिंदी की संवैधानिक एवं व्यावहारिक स्थिति (संकलित)
- 2. दूरभाष और मोबाइल (संकलित)
- 3. हिंदी की शब्द सम्पदा (संकलित)
- 4. अनुवाद अर्थ प्रकार एवं अभ्यास (संकलित

Unit-V <u>10 Lectures</u>

नैतिक मूल्य

- 1. विश्व के प्रमुख धर्म एवं महत्वपूर्ण विशेषताएं (हिन्दू धर्म, जैन धर्म, बौद्ध धर्म, सिख धर्म, ईसाई धर्म, इस्लाम धर्म)
- 2. सत्य के साथ मेरे प्रयोग (महात्मा गाँधी की आत्मा कथा का संक्षिप्त संस्करण)

BOOKS:

1. हिन्दी भाषा और नैतिक मूल्य मध्य प्रदेश हिन्दी ग्रंथ अकादमी द्वारा प्रकाशित



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GROUP I BCM- 3012 – FOUNDATION COURSE GROUP PAPER II – ENGLISH LANGUAGE

MAX. MARKS: 30 + 05 MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours Total Lectures: 42

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 14Lectures

- 1. Stopping by Woods on a Snowy Evening: Robert Frost.
- 2. Cherry Tree: Ruskin Bond
- 3. The Axe: R.K. Narayan
- 4. The Selfish Giant: Oscar Wilde
- 5. On the Rule of the Road: A.G. Gardiner
- 6. A song of Kabir: Translated by Tagore

Unit-II <u>08 Lectures</u>

Basic Language Skills -

Transformation of sentences, Direct-Indirect Speech, Active-Passive Voice, Confusing words, Misused words, Similar words with different meaning.

Unit-III 08 Lectures

Report Writing: Definition, Format, Types, Report on Accidents, Crime etc. Narration Skills, Narration of events and situations.

Unit-IV <u>06 Lectures</u>

Drafting of E-mails: Definition, Format, Importance, email for Business Correspondence, Preparation of Power Point Presentation

Unit-V 06Lectures

Drafting CV: Definition, Purpose, Art of Writing CV, Difference in Bio-data, Resume and CV, Covering Letter. Prepare a CV for the post of an English Professor. Manager, Accountant etc

- 1. English Language Published by Hindi Granth Academy
- 2. Living English Structure by W.S. Allen



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Syllabus B.Com. Part III

GROUP I

BCM- 3013 – FOUNDATION COURSE GROUP PAPER III – BASICS OF COMPUTER & INFORMATION TECHNOLOGY

MAX. MARKS: 25 + 05 MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours Total Lectures: 42

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>08 Lectures</u>

INTRODUCTION TO COMPUTER

BASIC Organization of Computer System: Block diagram & Functions (Central Processing Unit, Input/ Output Unit, Storage Unit), Characteristics, Capabilities & Limitations. Types of Computing Devices: Desktop, Laptop & Notebook Smart-Phone, Tablet PC, Server, Workstation & their Characteristics.

Primary Memory & Their Types: RAM, ROM, PROM, EPROM, EEPROM,; Cache Memory.

PERIPHERAL DEVICES

Input Devices: Keyboard, Mouse, Trackball, Joystick, Digitizer or Graphic tablet, Scanners, Digital Camera, Web Camera, MICR, OCR, OMR, Bar-Code Reader, Voice Recognition device, Light pen & Touch Screen.

Output Devices: Display Devices (CRT, TFT, LCD, LED, Multimedia Projectors); Video Standard: VGA, SVGA,

XGA etc. Impact Printers (Daisy Wheel, Dot Matrix & Line Printer); Non impact printer (Inkjet, Laser, Thermal).

STORAGE DEVICES

Magnetic Tape, Cartridge, Data Drives, Hard Disk Drives (Internal & External), Floppy Disks, CD, VCD, CD-RW, Zip Drive, DVD, DVD-RW, USB Flash Drive, Blue Ray Disc & Memory cards.

Unit-II <u>08 Lectures</u>

OPERATING SYSTEM (OS):

DOS Basics: FAT, File & Directory Structure and naming rules, Booting process, DOS system files. Internal & External DOS commands.

Windows Basics (only elementary ides):

Windows 7 & 8: Desktop, Control Panel; saving, renaming, moving, copying and searching files & folders, restoring from recycle Bin. Creating shortcut, Establishing Network Connections.

Unit-III <u>09 Lectures</u>

MS Word

Text Editing and formatting using Word 2007 & onwards versions: Creating documents using Template; Saving Word file in various file formats; Previewing documents, Printing document to file/page; Protecting document; Editing of selected text, Inserting, Deleting and Moving text.

Formatting documents: page Layout, Paragraph format, Aligning text and Paragraph, orders and Shading, Headers and Footers.



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GROUP I

BCM- 3013 – FOUNDATION COURSE GROUP PAPER III – BASICS OF COMPUTER & INFORMATION TECHNOLOGY

MAX. MARKS: 25 + 05 MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours Total Lectures: 42

<u>Unit-IV</u> <u>09 Lectures</u>

MS Power Point & MS Excel

• Creating presentation using slide master and template in various themes & variants.

- Working with slides: New slide, move, copy, delete, duplicate, slide layouts, presentation views.
- Format menu: Font, paragraph, drawing & Editing.
- Printing presentation: Print slides, notes, handouts and outlines.
- Saving presentation in different file formats.
- Workbook & Worksheet Fundamentals: Concept of Row, Column Cell; Creating a new workbook through blank & template.
- Working with worksheet: Entering data into worksheet (General, Number, Currency, Date, Time, Text, Accounting, etc); Renaming, Copying, Inserting, deleting & protecting worksheet.
- Working with Row & Column (Inserting, deleting, Pasting, Resizing & Hiding), Cell & Cell formatting Concept of range.

Unit-V <u>08 Lectures</u>

Internet and Cyber Security

- Internet: World wide Web, Dial up connectivity, leased line, VSAT, Broad Band, Wi-Fi, URL, Domain name, Web Browser (internet Explorer, Firefox, Google Chrome, Opera, UC Browser, etc.) Search Engine (Google, Bing, Ask, etc); Website: Static & Dynamic; Difference between Website & Portal.
- E-mail: Account opening. Sending & Receiving Mails, Managing Contacts & Folders.
- E-mail, Internet & Social Networking Ethics.
- Types of viruses & antivirus.
- Computer security issues & its protection through firewall & antivirus
- Making secured online transactions.

BOOKS:

- 1. PC Software for Windows by R.K. Taxali
- 2. Fundamental of Computers by P.K. Sinha
- 3. Computer Toclay by Suresh K. Basandra
- 4. Computer fundamentals and Architecture by B. Ram
- 5. S. Internet Security by Kenneth Einar Himma, 2007
- 6. Internet Security Secrets by John R. Vacca, 2007



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GROUP II BCM- 3021 – ACCOUNTING GROUP PAPER-I- INCOME TAX LAW & PRACTICE

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>18 Lectures</u>

General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income

Unit-II <u>11 Lectures</u>

Income from Salary, Income from House Property.

Unit-III 14 Lectures

Income from Business and Profession, Capital Gains, Income from Other Sources

Unit-IV 11 Lectures

Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an Individual

Unit-V <u>10 Lectures</u>

Assessment Procedure, Tax Deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties. Recovery and Refund of Tax.

BOOKS:

- 1. Student Guide to Income Tax , Sighania V.K., Taxman Delhi
- 2. Income Tax, Dr. R.N. Lakhotia
- 3. Income Tax Law and Practice, Saklecha and Saklecha, Satish Printers & Publisher.



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Syllabus B.Com. Part III

GROUP II BCM- 3022 – ACCOUNTING GROUP PAPER-II- GOODS AND SERVICE TAX AND CUSTOM DUTY

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per Week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>16 Lectures</u>

CGST/SGST: Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act. Basic elements of GST, Meaning and Scope of Supply Levy and Collection of Tax.

Unit-II 13 Lectures

CGST/SGST: Time and Value of Supply of Goods and Services ,Input Tax Credit, Transitional Provisions, Computation of GST Liability, Registration under CGST/SGST Act and Necessary Documentation ,Tax Invoice ,Filing of Returns, Assessment ,Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund under the Act.

Unit-III <u>09 Lectures</u>

CGST/SGST- Maintenance of Accounts and Records, Composition Scheme, Job Work and its Procedure, Various Exemptions under GST, Demand and Recovery under GST, Miscellaneous provisions under GST.

Unit-IV <u>12 Lectures</u>

IGST- Scope of IGST, Important Terms and Definitions under Integrated Goods and Service Tax Act 2017, Levy and Collection of IGST, Principles for Determining the Place of supply of Goods and Service, Zero Rated supply.

Unit-V 14 Lectures

Introduction and Brief Background of Customs Duty, Important Definition – Goods, Dutiable Goods, Person, In –Charge, Indian Customs Water, Types Of Customs Duty, Valuation of Customs Duty, Items to be Included and Excluded in Customs Value, Computation of Assessable Value and Custom Duty (Practical)

BOOKS:

- 1. Indirect Taxes, Sareen V.K., Kalyani Publishers, New Delhi
- 2. Indirect Taxes, Saklecha and Saklecha, Satish Printers & Publisher.
- 3. Goods and Service Tax & Custom Duty ,Shripal Saklecha & Anit Saklecha Satish Printers & Publisher.



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GROUP III

BCM- 3051 – MANAGEMENT GROUP PAPER-I- MANAGEMENT ACCOUNTING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week : 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>18 Lectures</u>

Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making, Management Accounting vs. Financial Accounting and Cost Accounting. Tools and Techniques of Management Accounting.

<u>Unit-II</u> <u>11 Lectures</u>

Financial Statement: Meaning, Importance, Limitations of Financial Statements, Objectives and Methods of Financial Statements Analysis-Comparative Statement, Trend Analysis, Common-Size Statement

Unit-III 14 Lectures

Ratio Analysis, Classification of Ratios - Profitability Ratios, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis, Limitations of Accounting Ratios. Cash Flow Statement (As Per Indian Accounting Standard-3) IFRS-Concept & Importance. Leverages.

<u>Unit-IV</u> <u>11 Lectures</u>

Absorption And Marginal Costing: Marginal And Differential Costing as Tool For Decision Making-Make or Buy, Change of Product Mix, Pricing, Break Even Analysis, Exploring New Markets, Shutdown Decisions of Production

Unit-V <u>10 Lectures</u>

Budgetary Control: Meaning of Budget and Budgetary Control: Objectives, Merits and Limitations, Types of Budget: Cash Budget and Flexible Budget. Concept of Management Audit,. Management Reports, Types of Reports and Quality of Good Report. Responsibility Accounting, Management Audit

BOOKS:

- 1. Jain S.P,ICiaraga K.L. Management Accounting
- 2. Shashi Gupta, Management Accounting
- 3. S.P. Gupta, Management Accounting
- 4. Mahesh Agrawal, Mukesh Jain, Management Accounting
- 5. Agrawal and Gupta, Management Accounting R.B.D. Jaipur
- 6. Trivedi, Sharma and Mehta, Management Accounting, Devi Ahilya V.V. Publication.



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GROUP III BCM- 3052 – MANAGEMENT GROUP PAPER-II- AUDITING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week : 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Introduction: Meaning and objectives of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences. Preparation before commencing of Audit,

Unit-II 14 Lectures

Internal Check System: Routine Checking, Internal Checking, Internal Audit and Test Checking. Internal Control and Audit Procedure.

Unit-III 10 Lectures

Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets, Current Assets, Verification of Current and Fixed Liabilities

Unit-IV <u>15 Lectures</u>

Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's Report: Cleaned and Qualified report. Difference between Audit Certificate and Audit Report, Professional Ethics

Unit-V <u>15 Lectures</u>

Investigation: Objectives, Difference between Audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

- 1. R.C. Saxena, Auditing, Himalaya, Publishing, Bombay
- 2. Tendon B.N., Principles of Auditing S. Chandel & Co. Delhi.
- 3. Sharma T.R., Auditing Principles and Problems, S/B Agra
- 4. Jain, Khandelwal, Auditing, R.B.D. Jaipur



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GROUP IV A BCM- 3041 – COMPUTER APPLICATION GROUP PAPER-I WEB DESIGNING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-l 14 Lectures

Web page overview, Elements of a web page. Types of Sites, personal sites, small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitter, Matching format to audience, creating guidelines, creating a site structure, writing for the web, download time, methods for creating pages, publishing a site, Addressing a web site, Absolute & Relative addresses, URL. Static and dynamic websites.

<u>Unit-II</u> 12 Lectures

Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color.

Unit-III 12 Lectures

About HTML editors, Net beans, Dream Viewer, the editing environment, effective page design, Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background, creating pages with Save As.

Unit-IV 12 Lectures

Frames and tables, animation effects, creating forms, Images, Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images, Navigation, types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage.

Unit-V 14 Lectures

CSS: creating and editing cascading style sheets, adding sound - types of sound files, linking to sound files, embedding sound files, Video, Analog video, Digital video, webcams, animation, downloading animations, flash Publishing ,testing, transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting.

Text Books and Reference Books:

- 1. HTML, DHTML, JavaScript, Perl CGI by Ivan Byross
- 2. The Complete reference HTML by Thomas Powell
- 3. World Wide Web Design with HTML by C Xavier
- 4. Easy Web Design by Mary Millhollon
- 5. Creating Web Pages by Nick Vandome
- 6. HTML in Easy Steps by Mike McGrath
- 7. Faster Smarter Web Page Creation by Mary Milihollon
- 8. Mastering HTML, CSS edavascript Web Publishing by Laura Lemay
- 9. Web Designing by Hirdesh Bhardwaj



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GROUP IV A BCM- 3042 – COMPUTER APPLICATION GROUP PAPER-II DIGITAL MARKETING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 14 Lectures

Digital marketing, Understanding the Marketing Process, Increasing Visibility, Types of visibility, Examples of visibility, Visitor Engagement, Bringing Targeted Traffic, Inbound, Outbound, Understanding Conversion Process, Retention, Types of Retention, Performance Evaluation, Tools Needed

Unit-II 12 Lectures

Understanding Internet, Difference between Internet & Web, understanding websites and domain names, extensions, Web server & web hosting, different types of web servers, Planning and conceptualizing a website, building website using CMS in Class.

Unit-III 12 Lectures

Understanding Google Analytics, set up Analytics account, add Analytics code in a website, understanding goals and conversions, setup goals, understanding bounce rate, Difference between bounce rate and exit rate, reduce bounce rate, Monitoring traffic sources.

Unit-IV <u>12 Lectures</u>

Marketing on Social networking websites, viral marketing and its importance, Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, Video Marketing, Pinterest Marketing.

Unit-V 14 Lectures

Introduction to SEO and its importance ,Google AdWords overview, Understanding AdWords Algorithm, creating search campaigns, Creating Ads, Tracking performance/conversion, Optimizing Search Campaigns, Creating Display Campaign.

Text Books and Reference Books:

- 1. The art of SEO by Eric Enge
- 2. Marketing in the Age of Google: Your Online Strategy is Your Business Strategy by Vanessa Fox
- 3. Digital Marketing by Vinayak Patukale
- 4. SEO Made Simple: Strategies for Dominating the World's Largest Search Engine by Michael H. Fleischner
- 5. Optimize: How to Attract and Engage More Customers by Integrating SEO, Social Media and Content Marketing by Lee Odden
- 6. Hospitality E-marketing by Ravindra Verma



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GROUP IV B

BCM- 3043 – COMPUTER APPLICATION GROUP COMPUTER APPLICATIONS - PRACTICALS

MAX. MARKS: 50 MIN. PASS MARKS: 17

No. of Laboratory per week : 06 per Hour Total Lectures: 96

Note: The final Year Practical for Computer Application will consist of two parts

a. Part A: 20 marks b. Part B: 30 marks

PART- A

For B.Com. Students Part A will comprise of training on Accounting Software Tally latest version

PART B Web Designing

- 1. Create a time table of your class.
- 2. Create a mark list of University examination.
- 3. Create a website for an automobile Company (add images and sounds) AN FMCG Company
- 4. Create a dynamic website for an educational institution
- 5. Create a website of computer products (add proper animation)
- 6. Create an online application form for admission process.
- 7. Create a website for online marketing.
- 8. Create a web page with information on the following topics:
 - Your Name
 - Address
 - Date of Birth
 - Hobbies
 - Favorite pastime
 - Ideals
 - Favorite Music
 - Favorite Films
- 9. Create an HTML document with the paragraph using <P><HI>, for the first word of every sentence.
- 10. Create an HTML document to describe Unordered and Ordered list and their features.
- 11. Create a Web page for the following:
- 12. WELCOME TO ABC UNIVERSITY STUDENTS DETAILS

S.No.	SNAME	BRANCH	SEM	MARKS		
				M1	M2	M3

- 13. Create an HTML document to include an image. Use the width and height attributes of the tag to
- 14. Increase the image size by 100%.
- 15. Increate the image size by 50%.
- 16. Change the width-to-height ratio to 2:1.
- 17. Create a Link for each of the following:
- 18. Index.html, located in the files directory.
- 19. Index.html, located in the text subdirectory of the files directory.
- 20. A link to the president's email address (http://www.dhsgsu.nic.in)



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Total Lectures: 96

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GROUP IV B BCM- 3043 – COMPUTER APPLICATION GROUP COMPUTER APPLICATIONS - PRACTICALS

MAX. MARKS: 50 MIN. PASS MARKS: 17

No. of Laboratory per week: 06 per Hour

- 21. An FTP link to the file named README in the pub directory of ftp:cdrom.com
- 22. Specify the HTML tags to accomplish the following:
- 23. Insert a framed web page with the first frame extending 300 pixels across the pagefrom the left side.
- 24. Insert an ordered list that will have numbering by lowercase roman numerals.
- 25. Insert a scrollable list in a form that will always displays four entries of the list.
- 26. Insert an image map into a page using an image and map with Name = "hello" as the image map, and have "hello" be the alt text.
- 27. Create a home page of your own using HTML tags.
- 28. Using the tags of HTML forms, create a form to reserve a ticket in the southern Railwaysin the source and destination places are given.
- 29. Write an HTML document to provide a form that collects names and telephone numbers.
- 30. Write basic steps for hosting a web site.

Digital Marketing

- 1. Design SEO keywords for improving Google Page Rank of your college.
- 2. Monitor traffic on your website using Google Analytics.
- 3. Using Search Engine Submission improve online recognition and visibility of your website.
- 4. Design a blog for the regular activities of your college.
- 5. Link different sites using cross linking.
- 6. Use On Page Optimization for your web site.
- 7. Use Off Page Optimization for your web site.
- 8. Design a website for decreasing the loading time of a website.
- 9. Design Back link for your website.
- 10. Design Out Bound Link for your website.



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GROUP IV BCM- 3031A1 – APPLIED ECONOMICS GROUP PAPER I- PUBLIC FINANCE

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Public Finance: Meaning, Nature, Scope and Importance. Difference between Private and Public Finance. Principle of Maximum Social Advantage. Role of State in Public Finance.

Unit-II 16 Lectures

Sources of Revenue: Taxes, Loans, Grants and Aid - Meaning and types, Canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable Capacity. Impact of Taxation & Tax Evasion, Characteristics of Indian Tax System, Deffects & Steps of Reform.

<u>Unit-III</u> <u>16 Lectures</u>

Principle of Public Expenditure, Principle of Public Debts and its methods of redemption. Effects of Public Expenditure on Production and Distribution. Public Debt in India.

Unit-IV <u>10 Lectures</u>

Public Finance in India: Sources of Revenue of Central and State Govt., Concept and types of Budget, Fiscal Deficit, Deficit Financing and Deficit Budget. Financial relation between Central and State.

Unit-V <u>12 Lectures</u>

Constitution and function of Finance Commission, Recommendation of latest Finance Commission, Latest Budget of Central and M.P. Govt. Main Heads of Revenue & Expenditure of Central & State Government ,NITI AYOG, Establishment and objective.

- 1. Lekhi R.K, Public Finance, Kalyani Publishing House, New Delhi
- 2. Mithani D.M , Public Finance, Himalya Publishing House, Mumbai (Both Medium)
- 3. Roshan, Public Finance. Mc Graw Hills



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Total Lectures: 64

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GROUP IV BCM- 3032A2 – APPLIED ECONOMICS GROUP PAPER II- FINANCIAL MANAGEMENT

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Financial Management: Meaning Scope, Nature Finance Goals, Profit vs. Wealth Maximization; Financial Functions-Investment, Financing and Dividend Decision, Financial Planning. Corporate Restructuring with Focus on Merger and Acquisition Financial aspect only.

Unit-II <u>14 Lectures</u>

Capital Structure: Meaning and determinants. Operating and Financial Leverage: Their measure; Effects on Profit, Analyzing Alternate Financial Plans, Combined Financial and Operating Leverage.

<u>Unit-III</u> <u>10 Lectures</u>

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-IV <u>15 Lectures</u>

Cost of Capital: Significance of Cost of Capital; Calculating Cost of Debt, Preference Shares, Equity Capital, Retained Earnings, Weighted Average Cost of Capital. Dividend Policies: Forms of Dividends, Stability in Dividends and Determinates Issues in Dividend Policies, Waltor's Model, Gordon's Model, M.M. Hypothesis.

Unit-V 15 Lectures

Management of Working Capital: Nature Types and Importance of Working Capital. Operating Cycle and Factors Determining Working Capital Requirement, Introduction of Management of Cash, Receivables and Inventories.

- 1. Khan'M.Y. & Jain P.K., Financial Management, Tata McGraw Hill, New Delhi
- 2. Pandey I.M., Financial Management, Vikas Publishing house, New Delhi



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GROUP IV BCM- 3031B1 – APPLIED ECONOMICS GROUP PAPER I- PRINCIPLES OF MARKETING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 10 Lectures

Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept: Traditional and Modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.

Unit-II 16 Lectures

Consumer Behaviour and Marketing Segmentation: Nature, Scope and Significance of Consumer Behaviour, Market Segmentation - Concept and Importance. Bases for Market Segmentation.

Unit-III <u>16 Lectures</u>

Product: Concept of Product, Consumer and Industrial Goods; Product Planning and Development, Meaning, Types & Importance of Packing, Packaging Role and Functions, Brand Name and Trade Mark; After Sales Service; Product Life Cycle Concept.

Unit-IV <u>10 Lectures</u>

Price: Importance of Price in the Marketing Mix, Factors affecting price of a Product/Service, Discounts and Rebates. Distribution Channels and Physical Distribution: Distribution Channels-Concept and Role; Types of Distribution Channel; Factors affecting choice of a Distribution Channel; Retailer and Wholesaler; Physical Distribution of Goods; Transportation, Warehousing.

Unit-V <u>12 Lectures</u>

Sales 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; Qualities of a Successful Sales Person; Functions of Salesman.

BOOKS:

- 1. Philip Kotler, Marketing Management; Prentice Hall.
- 2. William M. Pride and C.C. Ferrell, Marketing: Houghton-Mifflin Boston.
- 3. R.L. Nolakha, Principle of Marketing R.B.D. Jaipur



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GROUP IV BCM- 3032B2 – APPLIED ECONOMICS GROUP PAPER II- INTERNATIONAL MARKETING

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

International Marketing-Definitions, Nature and Scope of International Market, Domestic Marketing V/s International Marketing, Decisions relating Entry in the Foreign Market.

Unit-II 14 Lectures

Product Planning for International Market, Product designing, Advertising, Branding and Packaging.

4 P's of global content of marketing

Unit-III 10 Lectures

International Pricing - Factors Influencing International Price, Pricing process and Methods, International Price Quotation and Payments Conditions.

Unit-IV <u>15 Lectures</u>

International Distribution Channels and Logistics decisions, Selection and appointment of Foreign Sales Agent.

Unit-V <u>15 Lectures</u>

Indian Import - Export Policy and Practice. Steps of Commencement of an Export Business, Exporting Pricing and Export finance.

- 1. Sharma & Sharma, International Marketing
- 2. P.K. Jain, International Marketing
- 3. Gopal Raja, International Marketing, Vikash Publishing House, New Delhi



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GROUP IV BCM- 3031C1 – APPLIED ECONOMICS GROUP PAPER I- E-COMMERCE

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Concept of E-Commerce: Meaning Importance in the context of Modern Business Advantages of E-Commerce (as comparison with Traditional and Modern Marketing)

<u>Unit-II</u> <u>16 Lectures</u>

Categories of E-Commerce (Models):- Business to consumers (B to C)Model Basic concept major activities , major challenges.

Models of B to C [portals, e- tailor Business to Business (B to B) Model- Basic major activities, types of B to B market. Other models- Business to Government (B to G), Consumer to consumers (C to C), consumers To Business(C to B)

Unit-III 16 Lectures

E-CRM (Electronic customer's relationship management) Concepts, features, goals of E-CRM Business framework, three phases of ECRM, Types of E-CRM, Functional Component of E-CRM.

Unit-IV <u>10 Lectures</u>

E-Payment: Types of E-Payments- Payment card , Credit Card & Debit Card, Electronic or Digital cash Electronic or digital wallet, Smart Card. Basic concepts on online Banking. 'Core Banking solution or CBS]

Unit-V 12 Lectures

Introduction to CRP (Enterprises resource planning): Concept, Major 'characteristics, level of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP.

BOOKS:

- 1. E-Commeree, S.K. Katariya & sons
- 2. E-comet. In India , LAP. Lamberi Pub.
- 3. Web commerce technology Addison- Wesley, MC GrawHill
- 4. E-commerce Fundamental and Application , Wiley India, Henra.chan



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GROUP IV

BCM- 3032C2 – APPLIED ECONOMICS GROUP PAPER II- FINANCIAL MARKET & INVESTMENT MANAGEMENT

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

An Overview of Financial Markets in India. Money Market-Indian Money Market - Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.

Unit-II 14 Lectures

Capital Market: Security Markets (a) New Issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National Stock Exchange (NSE) Bombay Stock Exchanges (BSE) Investors Protection: Grievance Concerning Stock Exchange Dealings and Their Removal, Grievance Cell in Stock Exchange, Security Exchange Board of India (SEBI)

Unit-III 10 Lectures

Financial Services, Merchant Banking-Functions and Role, SEBI Guidelines, Ascertainment of Credit Rating: Concept, Function and Types. Mutual Funds and Venture Capital.

Unit-IV <u>15 Lectures</u>

Investment, Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of Investment, Negotiable and Non-Negotiable Instruments. Security Analysis-Fundamental, Economic, Industrial and Technical Analysis.

Unit-V <u>15 Lectures</u>

Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis. Efficient Market Hypothesis- Weak, Semi Strong and Strong Market, Capital Assets Pricing Model.

BOOKS:

- 1. Gupta s.p., Monetary Planning of India S.Chand, New Delhi.
- 2. Khan M.Y., Indian Financial System-Theory and Practice, Tata Mc.Graw Hill, N.Delhi.
- 3. Khan M.Y., Indian Financial System-Theory and Practice, Tata Mc.Graw Hill, N.Delhi.
- 4. Rastogi R.P., Investment management.
- 5. Pendian P., Security Analysis and Portfolio Management.



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GROUP IV

BCM- 3032D1 – APPLIED ECONOMICS GROUP PAPER I- ORGANISATION THEORY & BEHAVIOUR

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Nature and Concept of Organization, External Environment of Organisations - Technological, Social, Political Economical and Legal, Organisational Goals- Primary and Secondary Goals, Single and Multiple Goals, Evaluation of Organisation Theory, Classical, New Classical and System Approach. Modern Concept of Organisation Theory, Organisational Design, Organisational Structure and Organisational Culture.

Unit-II 14 Lectures

Organisational Design, Basic Challenges, Differentiation and Integration Process, Centralization And Decentralization, Process Standardization, Oblique Formalization and Mutual Adjustment, Coordinating Formal and Informal Organizations.

Unit-III <u>10 Lectures</u>

Designing Organisational Structures- Authority and Control, Line and Staff Functions Specialization and Coordination ,Types of Organisation Structure –Functional, Matrix Structure, Project Structure, Nature and Basic of Power ,Source Of Power , Power Structure and Politics, Impact of Information Technology on Organisational Design and Structure Managing Organisational Culture .

Unit-IV <u>15 Lectures</u>

Organisational Behaviour - Meaning And Concept Individual Organizations, Personality Theory and Determinants Perception - Meaning and Process, Motivation- Concept Theory and Application Leadership Theories and Styles.

Unit-V 15 Lectures

Quality of Work life -Meaning And Its Impact on Performance Way of Its Enhancement ,Quality Circles ,Meaning and Their Importance, Management of Conflicts In Organisation ,Transactional Analysis, Organisational Effectiveness and Management of Changes.

BOOKS:

- 1. Organisation Behaviour- Robbins, Vohra- Pearson.
- 2. Principle & Practice of Management & Organisation Behaviour- Singh- Sage publication.
- 3. Organisation Behaviour, Nahabandi- Sage publication.



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GROUP IV

BCM- 3032D2 – APPLIED ECONOMICS GROUP PAPER II- HUMAN RESOURCE MANAGEMENT & INDUSTRIAL RELATION

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I <u>10 Lectures</u>

Meaning Nature and scope of HRM. Human Resource Planning, Job Analysis, Job Description, Job specification, Recruitment process, Selection process, Orientation and Placement.

Unit-II 14 Lectures

Training and Development process, Performance Appraisal and 360 Degree feed Back, salary and wage Administration, job Evaluation, Employee welfare, promotions, transfers and separations.

Unit-III 10 Lectures

Meaning, Nature, Importance and Scope of IR, Formation of Trade Union. Trade Union Legislation, Trade Union Movement in India, and recognition of Trade Unions. Problems of Trade Unions in India. Impact of Liberalization on Trade Union Movement

Unit-IV <u>15 Lectures</u>

Nature of Industrial Disputes - Strikes and lockouts, Causes of Disputes, Prevention and settlement of Disputes. Workers Participation in Management. Philosophy, Rationale, Present status and future prospects. Adjudication and collective bar

Unit-V 15 Lectures

Industrial Relations in public Enterprises Absentee of Labor and Turnover in Indian Industries and their causes and Remedies ILO and its functions.

BOOKS:

- 1. Human Resource Management- Deepak Bahtacharya- Ecxel Books.
- 2. Human Resource Management- Sen Gupta-SAGE Capital.
- 3. Human Resource Management- Dr. Shashi Gupta-Himalaya publication house.



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GROUP IV

BCM- 3061 – TAX PROCEDURE AND PRACTICES GROUP PAPER I-VARIOUS CENTRAL AND PROVINCIAL TAXES

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 12 Lectures

Introduction of Customs duty- Features, Objects and types, Important Definitions of Customs law and Rules, Restrictions on Import export. Procedure for import and export and clearance. Prohibited goods. Notified goods specified goods, Restricted imports. Function and power of customs officers

Unit-II 16 Lectures

Determination of Assessable value for custom. Practical problems relating to computation of Assessable value. Calculation of payable custom duty.

Unit-III <u>10 Lectures</u>

General Study of Madhya Pradesh Excise Duty Act, Rate and Calculation of duty collected on drugs and intoxicants issued from warehouse.

<u>Unit-IV</u> <u>10 Lectures</u>

Main provision of M.P. Professional Tax Act. Traders, employees and professionals covered under professional Tax. Rates of Professional Tax for various categories assess.

Unit-V 16 Lectures

Types of Assets, Meaning of Prakosth and its registration Measurement of Properties. Registration of properties, procedure of registration: Registration Authorities, stamp duty on registration: Name transfer after registration, proforma of agreement for purchase- sale of property, Performa of registry of property. Guideline –meaning importance, procedure of determination of guideline, uses of guideline.

BOOKS

- 1. M.P Value Added Tax and Central Sales Tax: Shripal Saklecha and Anit Saklecha Satish Printers & Publisher.
- 2. Mehrotra, Central Sales Tax & Value Added Tax, Sahitya Bhawan Publication.
- 3. H. C. Mehrotra, V. P. Agrawal, Goods and Services Tax, Sahitya Bhawan Publication.
- 4. Shripal Saklecha and Neetu Jain, Indian Tax System and Income Tax Law, Satish Printers and Publisher.



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GROUP IV

BCM- 3062— TAX PROCEDURE AND PRACTICES GROUP PAPER-II- INCOME TAX PLANNING AND MANAGEMENT

MAX. MARKS: 40 + 10 MIN. PASS MARKS:

No. of Lectures per week: 02 per Hour

Total Lectures: 64

The Question Paper will contain questions equally distributed in all Units. The Internal Choice will be given in all Questions.

Unit-I 10 Lectures

Concept of Tax Planning: Meaning, Features, Scope, Importance, Objective of Tax Planning, Difference Between Tax Planning and Tax evasion, Types of Tax Planning Problem in Tax Planning.

<u>Unit-II</u> <u>08 Lectures</u>

Recognized methods of Tax Planning Tax Planning for salaried persons- prior to appointment, during service after retirement, salary Package.

Unit-III <u>14 Lectures</u>

Income From House Property and Tax Planning Avail benefit of various exemption and deduction relating to let out and self Occupied property. Measures regarding minimize tax liability under business and profession. Avail option of estimated Basis Income.

Unit-IV <u>16 Lectures</u>

Tax Planning of Long term capital gains, Exemption relating to long term capital gain Investment, Adoption of Investment Planning to let benefit of deductions u/s 80C and other Section.

Selection of Proper Business Form for minimum tax liability.

Unit-V <u>16 Lectures</u>

Tax Management: Introduction, Difference Between Tax Planning and Tax Management, Areas of Tax Management, Preparation of Return, Payment of Tax, Advance Payment of Tax, Tax Deduction at source etc. Assessment, Procedure, Penalties and Prosecutions, Appeals and Revision.

- 1. Dr. H. C. Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publication.
- 2. Dr. Kamlesh Bhandari, Income Tax.
- 3. Income Tax Planning and Management, Saklecha and Saklecha, Satish Printers & Publisher.
- 4. Dr. H. C. Mehrotra, Income Tax Law and Planning, Sahitya Bhavan Publication.