



CHRISTIAN EMINENT COLLEGE, INDORE

(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. (Hons.)
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



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Scheme of Examination – Annual System – B.Com. (Hons.) Part III

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	BCH 3011	Hindi Language and Moral Values	30	05	-	35	100	28	05	-
	BCH 3012	English Language	30	05	-	35				
	BCH 3013	Basics of Computer & Information Technology	25	05	-	30				
GROUP-II	BCH 3021	Accounting - I	40	10	-	50	100	26	07	-
	BCH 3022	Accounting - II	40	10	-	50				
GROUP-III	BCH 3041	Management - I	40	10	-	50	100	26	07	-
	BCH 3042	Management - II	40	10	-	50				
GROUP-IV	BCH 3031	Applied Economics - I	40	10	-	50	100	26	07	-
	BCH 3032	Applied Economics - II	40	10	-	50				
Practical	BCH 3051	Project Report And Viva-Voce	-	-	50	50	50	-	-	17
TOTAL MARKS			325	75	50	450	450	-	-	-
GRAND TOTAL			450				162			



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP I

BSC- 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 (यात्रावृत्तांत) – अमृतलाल बेगड़ 2. मध्यप्रदेश की लोककलाएं (संकलित) 3. लोकोक्तियाँ एवं मुहावरे (संकलित)	
Unit-II	08 Lectures
हिन्दी भाषा 1. जनसंचार माध्यम (प्रिंट, इले. एवं सोशल मीडिया) 2. टूटते हुए (एकांकी) – सुरेशचंद्र शुक्ल 3. संक्षिप्तियाँ (संकलित)	
Unit-III	08 Lectures
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	08 Lectures
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	10 Lectures
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:

- हिन्दी भाषा और नैतिक मूल्य मध्य प्रदेश हिन्दी ग्रंथ अकादमी द्वारा प्रकाशित



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP I

BCH- 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	08 Lectures
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	06 Lectures
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	

BOOKS:

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



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP I

BCH- 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.

<u>Unit-I</u>	<u>08 Lectures</u>
<p>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.</p> <p>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).</p> <p>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.</p>	
<u>Unit-II</u>	<u>08 Lectures</u>
<p>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.</p>	
<u>Unit-III</u>	<u>09 Lectures</u>
<p>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.</p>	



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP I

BCH- 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

Unit-IV

09 Lectures

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

08 Lectures

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



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

BCH- 3021 – ACCOUNTING GROUP

PAPER I – MANAGEMENT & COST ACCOUNTING

MAX. MARKS: 40 + 10

MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours

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
Management Accounting: Meaning, Nature, Scope, Functions and Role of Management Accounting in Decision. Making, Management Accounting vs. financial Accounting and Cost Accounting. Tools and techniques of Management Accounting., financial Statement: Meaning, Importance and Limitations, Objectives and methods of Financial Statements Analysis.	
Unit-II	16 Lectures
Ratio Analysis, Classification of Ratios - Profitability Ratio, Liquidity Ratio, Turnover Ratios and Solvency Ratios, Advantages of Ratio Analysis, Limitations of Accounting Ratios, Trend Analysis, , Cash Flow Statement (As per Indian Accounting Standard-3)	
Unit-III	14 Lectures
Cost Accounting: Meaning, Objectives and Functions, Distinction Between Financial and Cost Accounting, Advantage and Disadvantage of cost Accounting, Element of Cost. Process Cost-Concepts, Types and Methods, Standard Cost - Variance Analysis, Concept and Types.	
Unit-IV	11 Lectures
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-V	11 Lectures
Budgetary Control, Meaning of Budget and Budgetary Control: Objectives, Merits and Limitations. Types of Budget: Cash Budget and Flexible Budget, Concept of Management Audit, Responsibility Accounting, Management Reports, Types of Management Reports and Quality of Good Report.	

BOOKS:

1. Surendra Singh, Management Accounting, PHI
2. Jain S. P., Naraga K.L, Management Accounting, Kalyani Publisher New Delhi
3. Shashi Gupta Management Accounting, Kalyani Publisher New Delhi
4. S. P. Gupta, Management Accounting, Sahitya Bhawan, Agra
5. Trivedi, Sharma and Mehta, Management Accounting, Devi Ahilya V. V. Publication



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP II

BCH- 3022 – ACCOUNTING GROUP PAPER II – INCOME TAX LAW & PRACTICE

MAX. MARKS: 40 + 10

MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours

Total Lectures: 64

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

<u>Unit-I</u>	<u>15Lectures</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.	
<u>Unit-II</u>	<u>10Lectures</u>
Income from salary, Income from house property.	
<u>Unit-III</u>	<u>15Lectures</u>
Income from Business and Profession, Capital Gains, Income from other sources.	
<u>Unit-IV</u>	<u>14Lectures</u>
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.	
<u>Unit-V</u>	<u>10Lectures</u>
Assessment Procedure, Permanent Account Number, Tax deducted at source, Advance Payment of Tax, Income Tax Authorities, Appeal Revision and Penalties.	

BOOKS:

1. Student Guide to Income Tax , Sighania V.K., Taxman Delhi
 2. R. K Gour & Narang , Income Tax Law & Practice, Kalyani Publisher, Mumbai
 3. Sharma, Shah, Agrawal, Mangal, Jain & Modi, Income Tax R.B.D. Publishing House New Delhi (Hindi Medium)
-
-



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP III

BCH- 3041 – MANAGEMENT GROUP

PAPER I – HUMAN RESOURCE MANAGEMENT

MAX. MARKS: 40 + 10

MIN. PASS MARKS:

No. of Lectures per Week : 02 Hours

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>10Lectures</u>
Concepts and Perspective of Human Resource Management, HRM - Definition Concept, Scope, Functions, Roles, Human Resource Management in Changing Environment, Corporate Objective and Human Resource Planning.	
Unit-II	<u>15Lectures</u>
Career and Succession Planning, Methods of Career Planning, Career Life Stages, Job Analysis and Role Description, HR Audit, Methods of Manpower Search, Attracting and Selecting Human Resource, Advantage of Internal and External Recruitment. Process of Recruitment.	
Unit-III	<u>10Lectures</u>
Induction and Socialization, Manpower training and development, Concept, Need, Methods, Benefits of Training, Evaluation of Training, Concept & Methods of Management Development, Design of a Training Module. Employee Engagement.	
Unit-IV	<u>15Lectures</u>
Performance Evaluation: Performance Appraisal and Potential Evaluation, Various Methods of Appraisal, Uses of Performance Appraisal, Concept of Job Analysis: Objectives and Process of Job Analysis, Job Evaluation & Wage Determination.	
Unit-V	<u>14 Lectures</u>
Employee Welfare: Meaning and Significance of Employee Welfare, Types of Welfare services, Industrial Relation and Trade Unions, Dispute Resolution, Grievance Management, Essentials of Effective collective bargaining, Employee Empowerment, Quality Circles, International Labor Organization.	

BOOKS:

1. Aswathappa, K Human Resource and Personnel Management, Tata McGraw-Hill, New Delhi, 1997
2. Edwin B. Flippo Personnel Management, New York, McGraw-Hill Book Company, International Edition, 1984
3. Monappa, A & Personnel Management, 2nd Ed, New Delhi, Tata McGraw-Hill, 1966
4. Pattnayak Human Resource Management, Prentice Hall of India
5. Mamoria C B Personnel Management, Himalaya Publication
6. R. S. Dwivedi Managing Human Resource, Galgotia Publishing Ltd.



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP III

BCH- 3042 – MANAGEMENT GROUP PAPER II – RESEARCH METHODOLOGY

MAX. MARKS: 40 + 10

MIN. PASS MARKS:

No. of Lectures per Week: 02 Hours

Total Lectures: 64

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

<u>Unit-I</u>	<u>08Lectures</u>
Introduction to Research - Definition, Nature, Scope and Significance. Types of Research. Characteristics of a good research.	
<u>Unit-II</u>	<u>15Lectures</u>
Research Process - Defining Research Problem, Title Formulation; Setting of Hypothesis, Research Design - Exploratory, Descriptive and Experimental Research Designs.	
<u>Unit-III</u>	<u>15Lectures</u>
Sampling Design, Criteria of Selecting a Sampling Procedure, Characteristics of Good Sample Design	
<u>Unit-IV</u>	<u>15Lectures</u>
Measurement and Scaling, Methods of Collection of Primary and Secondary Data. Process of Questionnaire Design; Processing of Data - Editing, Coding, Classification, Tabulation and Presentation	
<u>Unit-V</u>	<u>11Lectures</u>
Analysis and Report Writing - Selection of Appropriate Statistical Techniques - Confidence Intervals and Hypothesis Tests Based on Two Samples; One way and Two way ANOVA; Chi Square Test. Introduction to Non Parametric Tests. Presentation of Result: Report Writing.	

BOOKS:

1. Bajpai N. Business Research Methods, 1e, Pearson, India
2. Kothari C.R. Research Methodology Methods and Techniques 3rd Edition, New Age Publications
3. Cooper D., Schindle, P. Business Research Methods, 9e, McGraw Hill
4. R. Pannir Selvam Research Methodology- PHI
5. Zikmund W. G. Business Research Methods, 8e, Cengage, India
6. Chawla and Sondhi Research Methodology Concepts and Cases 2e, Vikas Publishing House
7. Shashi K. Gupta Research Methodology- Kalyani Publishers
8. Veerendra Prakash Research Methodology



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP IV

BCH- 3031 – APPLIED ECONOMICS GROUP

PAPER I – BANKING LAW & PRACTICE

MAX. MARKS: 40 + 10

MIN. PASS MARKS:

No. of Lectures per Week : 02 Hours

Total Lectures: 64

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

<u>Unit-I</u>	<u>10 Lectures</u>
Principles of Banking: Definition of Bank. Creation of Money: Present Structure of Commercial Banks in India. Principles of Management in Banks: Management Functions in Banks Recruitment, Selection, training, Promotion and Control of Staff.	
<u>Unit-II</u>	<u>14 Lectures</u>
Indian Banking System - Features, Money Lenders, Nationalization of Commercial Bank and its Effects. Classification of Banking Institutions. Reserve Bank of India - Functions, Control of credit by RBI, power of RBI.	
<u>Unit-III</u>	<u>10 Lectures</u>
Management of Deposits and advances, Deposit Mobilization. Classification and Nature of Deposit Accounts. Advances, Lending Practice, Types of advances. Investment Management: Nature of Bank Investment. Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities. Procedure of E-Banking. Impact of E –Banking on Indian Economy.	
<u>Unit-IV</u>	<u>15 Lectures</u>
Banking Regulation Act 1949- Important provisions: Restrictions on Advances. Privatization of Banks. Narasimhan Committee Report. Banking Sector Reforms in India.	
<u>Unit-V</u>	<u>15 Lectures</u>
Management of Finance, Bank Accounts Records, Reports, Statement of Advances, Appraisal of Loan Application, Development Banking In India - IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India.	

BOOKS:

- | | | |
|---|----------------|---|
| 1 | H.C. Sharma | Banking Law and Practice (Sahitya Bhawan) |
| 2 | Dr. Maliram | Banking Law and Practice |
| 3 | Clifford Gomez | Banking and Finance- PHI |
| 4 | Dr. V.C. Sinha | Banking Law and Practice |
| 5 | Gupta B.P | Banking in India. R.B.D. Jaipur |
-



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

GROUP IV

BCH- 3032 – APPLIED ECONOMICS GROUP PAPER II – INDIRECT TAXES 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	16 Lectures
Indirect Tax: Meaning and concept, various types of Indirect tax, history of various indirect tax levied in India, Introduction to GST: Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act 2017. 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	09 Lectures
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	12 Lectures
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



CHRISTIAN EMINENT COLLEGE, INDORE

(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)

Syllabus

B.Com. (Hons.) Part III

BCH- 3051 – PROJECT REPORT AND VIVA-VOCE

MAX.MARKS: 50

MIN. PASSING MARKS: 17

Total Lectures: 32

The Students have to complete a Project or Internship under the guidance of respective faculty.
