

इकाई-एक

(क) भारत माता : सुमित्रानंदन पंत

(ख) कथन की शैलियाँ

1. विवरणात्मक शैली
2. मूल्यांकन शैली
3. व्याख्यात्मक शैली
4. विचारात्मक शैली

इकाई-दो

(क) सूखी डाली : उपेन्द्रनाथ अशक

(ख) विभिन्न संरचनाएँ

1. विनम्रता सूचक संरचना
2. विधि सूचक संरचना
3. निषेध परक संरचना
4. काल-बोधक संरचना
5. स्थान-बोधक संरचना
6. दिशा बोधक संरचना
7. कार्य-कारण सम्बन्ध संरचना
8. अनुक्रम संरचना

इकाई-तीन

(क) वसीयत : मालती जोशी

(ख) कार्यालयीन पत्र और आलेख

1. परिपत्र
2. आदेश
3. अधिसूचना
4. ज्ञापन
5. अनुस्मारक
6. पृष्ठांकन

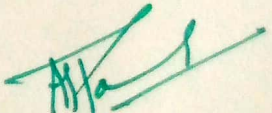
इकाई-चार

(क) योग की शक्ति : हरिवंश राय बच्चन

(ख) अनुवाद : स्वरूप एवं परिभाषा, उद्देश्य

स्रोत भाषा और लक्ष्य भाषा,

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अच्छे अनुवाद की विशेषताएँ,

अनुवाद प्रक्रिया, अनुवादक

इकाई-पांच (क) संस्कृति और राष्ट्रीय एकीकरण : योगेश अटल

(ख) घटनाओं, समारोहों आदि का प्रतिवेदन, विभिन्न प्रकार के निमंत्रण पत्र

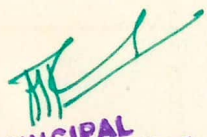
मूल्यांकन योजना : प्रत्येक इकाई से एक-एक प्रश्न पूछा जाएगा। प्रत्येक प्रश्न में आंतरित विकल्प होगा। प्रत्येक प्रश्न के 15 अंक होंगे। इसलिए प्रत्येक प्रश्न के दो भाग 'क' और 'ख' होंगे एवं अंक क्रमशः 8 एवं 7 अंक होंगे। प्रश्नपत्र का पूर्णांक 75 निर्धारित है।

पाठ्यक्रम संशोधन का औचित्य -

निर्धारित पाठ का अध्ययन एवं हिन्दी भाषा प्रयोग की व्यवहारिक प्रणालियों से विद्यार्थियों को परिचित कराना तथा भाषा प्रयोग की सामान्य अशुद्धियों को दूर करने की दृष्टि से पाठ्यक्रम तैयार किया गया है। विद्यार्थियों के लिए पाठ्यक्रम का विस्तार बहुत ज्यादा न हो इसका ध्यान रखा गया है।

अध्यक्ष- हिंदी अध्ययन मंडल

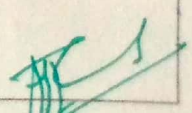
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**SYLLABUS
B.COM. PART-III**

**GROUPING OF SUBJECTS AND SCHEME OF
EXAMINATION**

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
Compulsory Groups			
Group-I			
I. Income Tax	75	150	50
II. Auditing	75		
Group-II			
I. Indirect Taxes with GST	75	150	50
II. Management Accounting	75		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	75	150	50
II. Financial Market Operations	75		
Option Group B (Marketing Area)			
I. Principles of Marketing	75	150	50
II. International Marketing	75		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	75	150	50
II. Essential of e-Commerce	75		
Option Group D (Money Banking & Insurance Area)			
I. Fundamental of Insurance	75	150	50
II. Money & Banking System	75		


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B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER - I - INCOME TAX

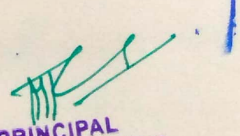
OBJECTIVE

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

M.M. 75

Proposed syllabus
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 individual and & HUF,
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. Preparation of return of income -Manually and on line

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COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER – II - AUDITING

OBJECTIVE

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

M.M. 75

Proposed syllabus

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 :

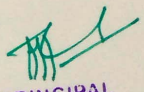
- a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities.
- b. Divisible profits and dividend.
- c. Auditor's report - standard report and qualified report.
- d. Special audit of banking companies.
- e. Audit of educational institutions.
- f. Audit of Insurance companies.

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

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

UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .

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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.

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B.COM PART III

COMPULSORY CORE COURSE

Group-II - PAPER - I - **INDIRECT TAXES WITH GST**

PAPER - II

OBJECTIVE

This course aims at imparting basic knowledge about GST and apply the provisions of GST law to various situations.

M.M. 75

Proposed syllabus

UNIT-I 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 ad valorem, 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.

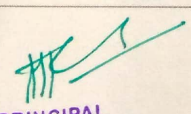
UNIT-II **State Excise, CENVAT.** Detail study of State Excise during calculation of Tax.

UNIT-III INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning - Salient features of GST - Subsuming of taxes -Benefits of implementing GST, Structure of GST (Dual Model) - Central GST - State / Union Territory GST - Integrated GST
GST Council: Structures Power and Functions. Provisions for amendments.

UNIT-IV

Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST.

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Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply.
Eway-Billing

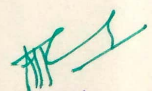
UNIT-V ASSESSMENT AND RETURNS -

Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD)
Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

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B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-II - PAPER - II - MANAGEMENT ACCOUNTING
OBJECTIVE

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

Proposed syllabus

M.M. 75

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.

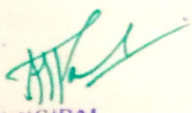
UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.



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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 Atkonson 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).

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B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - PRINCIPLES OF MARKETING

PAPER - I

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

Proposed syllabus

UNIT-I **Introduction : Nature and scope of marketing;** Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

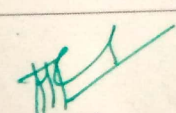
UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

UNIT-III Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.

UNIT-V 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; Classification of successful sales person; Functions of salesman.

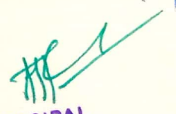
Recent development in marketing - social marketing, online marketing, Direct marketing, Services marketing, Green marketing.

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Suggested Reading :

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South- Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.
10. Dr. N.C. Jain

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B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - INTERNATIONAL MARKETING

PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

Proposed syllabus

UNIT-I International Marketing : Nature, definiton, and scope of international marketing;
Domestic marketing vs. International marketing; International environment external and internal.


UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international
Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales
service. International Pricing : Factors Influenceing International price; Pricing process-process and methods; International price
quotation and payment terms.

UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct
mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and
appointment of foreign sales agents.

UNIT-V **Export Policy and Practices in India : Exim policy** - an overview; Trends in India's foreign trade; Steps in starting an
export business; Product selection; Market
selection; Export pricing; Export finance; Documentation; Export procedures; Export
assistance and incentives.
Marketing Control Process


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Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
 2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
 3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
 4. Kriplani V. : International marketing; Prentice Hall New Delhi.
 5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
 6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
 7. Fayer Weather John : International Marketing; Prentice Hall N.J.
 8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
 9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.
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