

St. Aloysius College (Autonomous), Jabalpur (M.P.)

Session 2019-20		
B.Com (Honours) – III Year		
Title of Subject Group	Accounting Group	
Title of the paper I	Management & Cost Accounting	
Max. Marks	Theory	Internal Assessment
50	40	10

Unit-I	Management Accounting: Meaning, Nature, Scope and functions 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, Objective and methods of Financial Statements Analysis.
Unit-2	Ratio Analysis, Classification of Ratios – Profitability Ratio, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis, Limitation of Accounting Ratios, Trend Analysis, Fund Flow Statement, Cash Flow Statement (As per Indian Accounting Standard-3)
Unit-3	Process Cost- Concepts, Types and Methods, Standard Cost- Variance Analysis, Concept and Types
Unit-4	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-5	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.

Note: In this Paper 70% shall be numerical questions and 30% shall be theoretical questions.

Suggested Reading –

1.	एम. एन. अरोरा	प्रबंधकीय लेखांकन, हिमालय पब्लिशिंग हाऊस, मुम्बई
2.	अग्रवाल, अग्रवाल एवं गुप्ता	प्रबंधकीय लेखांकन, आर बी डी. पब्लिशिंग हाऊस, नई दिल्ली
3.	अग्रवाल एवं पाण्डे	प्रबंधकीय लेखांकन, रामप्रसाद एंड सन्स, भोपाल
4.	Surendra Singh	Management Accounting- PHI
5.	Jain S.P. Naraga K.L.	Management Accounting, Kalyani Publisher New Delhi
6.	Shashi Gupta	Management Accounting, Kalyani Publisher New Delhi
7.	S.P. Gupta	Management Accounting, Shahitya Bhawan, Agra
8.	Trivedi, Sharma and Mehta	Management Accounting, Devi Ahilya V.V. Publication

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B.Com (Honours) – III Year		
Title of Subject Group		Accounting Group
Title of the paper II		Income Tax Law & Practice
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: Learning Objectives upon completing Income Tax Law and Practice entails knowledge of the concepts, principles, and rules of taxation of individuals and small businesses. It will enable students to assess total income and compute tax liability.

Unit -I	General Introduction of Indian Income Tax Act 1961, Basic Concepts: Income, Agriculture Income, Casual Income Previous Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.
Unit -II	Income from Salary, Income from house property.
Unit -III	Income from Business or Profession, Capital Gains, Income from Other sources.
Unit-IV	Set-off and Carry forward of Losses , Deduction from Gross total Income , Clubbing of Income , Computation of Total Income and Tax Liability of an individual.
Unit -V	Assessment of Hindu Undivided Family and Tax liability of HUF, Assessment of Partnership Firm. Assessment Procedure , Permanent Account Number , Tax deducted at source , Advance Payment of Tax , Income Tax Authorities , Appeal Revision and Penalties.

Suggested Reading

1.	श्रीपाल सकलेचा	आयकर, सतीश, प्रिंटर्स इंदौर
2.	डॉ. एच. सी. मल्होत्रा	आयकर विधान एवं लेख, साहित्य भवन आगरा
3.	डॉ. कमलेश भंडारी	आयकर, देवी अहिल्या प्रकाशन, इंदौर
4.	Sighania V.K.	Student Guide to income tax, Taxman, Delhi
5.	R. K. Gour & Narang	Income Tax Law & Practice, Kalyani Publisher, Mumbai
6.	Sharma, Shah , Agrawal , Mangal ,Jain & Modi,	Income Tax R.B.D. Publishing House, New Delhi (Hindi Medium)

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B.Com (Honours) – III Year		
Title of Subject Group		Management Group
Title of the paper I		Human Resource Management
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: - To introduce the basic concepts, functions and processes of human resource management and to create an awareness of the role, functions and functioning of human resource department of the organizations. To impart knowledge of the contents of the laws relating to Trade Unions, Standing Orders and Industrial Disputes & enable students to interpret and apply these laws.

Unit-I	Concept and perspective on Human Resource Management, HRM-Definition, Concept, Functions, Roles, Human Resource Management in changing Environment, Corporate objective and Human Resource planning.
Unit-II	Career and Succession planning, Method 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.
Unit-III	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	Performance Evaluation: Performance Appraisal and Potential Evaluation, Various Methods of Appraisal, Uses of Performance Appraisal, Job Evaluation & Wage Determination.
Unit-V	Employee Welfare: Industrial Relation and Trade Unions, Dispute Resolution, Grievance Management, Essentials of Effective collective Bargaining, Employee Empowerment, Quality Circles, International Labor Organization.

Suggested Reading -

1.	Ashwathappa, K	Human Resource and Personnel Management ",Tata Mc Graw-Hill, New,Delhi,1997
2.	Edwin B. Flippo	Personnel Management, New York, Mc Graw-Hill Book Company, International Edition,1984
3.	Monappa,A& Saiyadain M.	Personnel Management, 2 nd Ed. New Delhi, Tata Mc Graw-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

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B.Com (Honours) – III Year		
Title of Subject Group		Management Group
Title of the paper II		Research Methodology
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: The course focuses on social science research methods. By the end of the subject students should be able to demonstrate the ability to choose methods appropriate to research aims and objectives and also understand applicability of research methods.

Unit I	Introduction to Research – Definition, Nature, Scope and Significance. Type of Research. Characteristic of a good research.
Unit II	Research Process – Defining Research Problem, Title Formulation; Setting of Hypothesis, Research Design – Exploratory, Descriptive and Experimental Research Designs.
Unit III	Sampling Design, Criteria of Selecting a Sample Procedure, Characteristic of Good Sample Design
Unit IV	Measurement and Scaling, Methods of Collection of Primary and Secondary Data. Process of Questionnaire Design; Processing of Data – Editing, Coding, Classification and Tabulation.
Unit V	Analysis and Report Writing – Selection of Appropriate statistical Techniques – Confidence Intervals and Hypothesis Test Based on Two Sample ;One way and two way ANOVA; CHI Square Test .Introduction to Non Parametric Tests .Presentation of Result : Report Writing.

Suggested Reading

1	Bajpai N	Business Research Methods , 1e , Pearson ,India
2	Kothari C.R	Research methodology methods and Techniques 3 rd Edition ,New Age Publications
3	Cooper ,D.Schindler ,P	Business research methods,9e,Mc Graw Hill
4	R.Pannir Selvam	Research Methodology - PHI
5	Zikmund W.G	Business Research Methods,8e,Cengage ,India
6	Chawla and Sondhi	Research methodology concept and cases 2e,vikas publication house
7	Shashi K.Gupta	Research methodology-Kalyani Publishers
8	Veerendra Prakash Sharma	Research methodology
9	H.K.Kapil	Research methodology

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B.Com (Honours) – III Year		
Title of Subject Group		Applied Economics Group
Title of the paper I		Banking Law & Practices
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: On completion of course, students will be able to demonstrate an awareness of law & practice in a banking context and evaluate the functions and powers of RBI & its role in controlling banks. They will be able to understand the importance of Insurance general, life & health insurance.

Unit-1	Principles of Banking: Definition of Bank, Creation of Money, Present Structure of Commercial Banks in India
Unit-2	Indian Banking System- Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions, Reserve Bank of India- Functions, Control of credit by RBI, Power of RBI.
Unit-3	Management of Deposits and Advances, Deposit Mobilization, Classification and nature of Deposit Accounts, Advances Lending Practices, Types of Advances. Investment Management: Nature of Bank Investments. Liquidity and Profitability, Cheques, Bills and their Endorsement, Government Securities and. Procedure of E-Banking.
Unit-4	Banking Regulation Act 1949- Important Provisions: Restrictions on Advances, Privatizations of Banks. Narasimham Committee Report. Banking Sector Reforms in India.
Unit-5	Management of Finance, Bank Account Records, Reports, Statement of Advances, Appraisal of Loan Application, Development of Banking in India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation of India

Suggested Reading-

1	H.C. Sharma	Banking Law and Practices (Sahitya Bhawan)
2	Dr. Maliram	Banking Law and Practice
3	Cliofofford 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

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संत अलायसिस महाविद्यालय (स्वशासी) जबलपुर

Class/कक्षा	B.Com. (Hons.)
Year /वर्ष	Third/ तृतीय
Subject/विषय	Applied Economics/ व्यवहारिक अर्थशास्त्र
Paper/प्रश्नपत्र	Paper II
Title of paper/प्रश्नपत्र एवं शीर्षक	Goods and Services Tax and Custom Duty वस्तु एवं सेवाकर तथा सेवा शुल्क
Compulsory/अनिवार्य Optional/ वैकल्पिक	Compulsory/अनिवार्य
Max. Marks: अधिकतम अंक : 40	Theory/ सैद्धान्तिक: 40

■ इकाई-I : केन्द्रीय वस्तु एवं सेवाकर अधिनियम/राज्य एवं सेवाकर अधिनियम 2017,
* महत्वपूर्ण शब्द एवं परिभाषाएँ, वस्तु एवं सेवाकर के आधारभूत तत्व, पूर्ति का अर्थ एवं क्षेत्र, कर का उद्ग्रहण एवं संग्रहण। 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.

■ इकाई-II : केन्द्रीय वस्तु एवं सेवाकर अधिनियम/राज्य वस्तु एवं सेवाकर में वस्तु एवं सेवाओं की पूर्ति का समय एवं मूल्य, निवेश कर जमा (इनपुट टैक्स क्रेडिट), संधिकाल हेतु प्रावधान।
* जीएसटी दायित्व की गणना। केन्द्रीय/राज्य वस्तु एवं सेवाकर अधिनियम के अन्तर्गत पंजीकरण कर विवरणी जमा करना, कर निर्धारण, कर भुगतान, विपरीत प्रभार के आधार पर कर भुगतान अधिनियम के अन्तर्गत कर वापसी। CGST/SGST : Time and Value of Supply of Goods and Services, Input Tax Credit, Transitional Provisions. Computations of GST Liability, Registration Under CGST / SGST Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.

■ इकाई-III : केन्द्रीय/राज्य वस्तु एवं सेवाकर - लेखों एवं अभिलेखों का रखरखाव, सम्मिश्रण योजना (कम्पोजिशन स्कीम), उपकार्य एवं प्रक्रिया, वस्तु एवं सेवाकर के अन्तर्गत विभिन्न छूटे, वस्तु एवं सेवाकर के अन्तर्गत माँग एवं वसूली, वस्तु एवं सेवाकर के अन्तर्गत विविध प्रावधान।
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.

■ इकाई-IV : एकीकृत माल एवं सेवाकर अधिनियम 2017 के अन्तर्गत कर शब्दावली एवं परिभाषाएँ एकीकृत वस्तु एवं सेवाकर उद्ग्रहण एवं संग्रहण, पूर्ति के स्थान निर्धारण के सिद्धान्त, वस्तु एवं सेवा की पूर्ति का स्थान, शून्य दर से संबंधित पूर्ति। IGST : Scope of IGST. Important Terms and Definitions under integrated Goods and Services Tax, Act, 2017, Levy and collection of IGST. Principles for Determining the place of supply of goods and services, Zero rated supply.

■ इकाई-V : तटकर का आशय एवं इतिहास, महत्वपूर्ण परिभाषाएँ, माल, करयोग्य माल, प्रभारी व्यक्ति, भारतीय तटकर सीमा, तटकर शुल्क के प्रकार, तटकर शुल्क का मूल्यांकन, तटकर में शामिल होने वाली एवं न शामिल होने वाली वस्तुएँ, तटकर की गणना एवं मूल्यांकन (व्यावहारिक समस्याएँ)। Introduction and brief background of customs duty, Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical).

नोट- प्रश्न पत्र में 60 प्रतिशत संख्यात्मक एवं 40 प्रतिशत सैद्धान्तिक प्रश्न होंगे।

60% Numerical and 40% Theoretical Questions are required in Question Paper