

St. Aloysius' College (Autonomous), Jabalpur (M.P.)
संत अलॉयसियस महाविद्यालय, स्वशासी, (जबलपुर) म.प्र

Class/ कक्षा	B.Com. / बी .कॉम.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Accounting/ लेखांकन
Paper /प्रश्न पत्र	I
Title of the Paper/ प्रश्न पत्र का शीर्षक	Corporate Accounting /लागत लेखांकन
Compulsory/ Optional अनिवार्य/वैकल्पिक	Compulsory/
Maximum Marks/ अधिकतम अंक:	40

Course Objective: The main objective of this paper to provide the knowledge of companies and Accounts of public utility companies (Electric Companies).

Unit – 1 Final Accounts of Companies (Including calculation of Managerial remuneration) declaration of Dividend, Profit and Loss Appropriation Account and Disposal of Profit. Calculation of Pre and Post Incorporation of Profit- Loss

इकाई-1 कंपनियों के अंतिम लेखे (प्रबंधकीय पारिश्रमिक की गणना सहित), लाभांश की घोषणा, लाभ-हानि नियोजन खाता एवं लाभों का निपटारा, समामेलन के पूर्व एवं पश्चात् के लाभ-हानि की गणना।

Unit – 2 Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility companies (Electric Companies).

इकाई-2 ख्याति और अंशों का मूल्यांकन, मूल्यांकन की विधियाँ, सार्वजनिक उपयोगिता कम्पनियों के खाते (विद्युत कंपनी)।

Unit – 3 Meaning of Holding and Subsidiary company, Preparation of consolidated Balance Sheet of a holding company with one subsidiary company, Accounting of Liquidation company.

इकाई-3 सूत्रधारी एवं सहायक कंपनी का अर्थ एक सहायक कंपनी के साथ सूत्रधारी कंपनी का समेकित चिट्ठा तैयार करना, कम्पनियों के परिसमापन के लिए लेखांकन।

Unit – 4 Accounting for Merger as per AS14. Internal Reconstruction of a Company

इकाई-4 लेखा मानक - 14 के अनुसार कम्पनियों के सम्मिश्रण के लिये लेखांकन, कंपनी का आंतरिक पुननिर्माण।

Unit – 5 Accounts of Banking companies, Accounts of Insurance companies with claim Settlement.

इकाई-5 बैंकिंग कंपनियों के खाते, बीमा कम्पनियों के लेखे-दावा निपटान सहित।

Course Outcome: On completion of the course student will have knowledge of various books of accounts maintained by company form of organization. They will be able to assist Accountant/ Businessman in maintain accounts related to Public Utility Companies in India

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	To know about the meaning of Companies and working style of Companies and the final accounts of Companies. Work with profit prior to incorporation and post incorporation in companies accounts.	U & R
CO-2	Learn about the valuation method of goodwill and shares and measurement of performance of companies.	U & Ap
CO-3	To know about the meaning of Holding and subsidiary company and preparation of consolidated balance sheet. Get the Knowledge of Liquidation of companies.	U & Ap
CO-4	Knowledge of rules regarding accounting for merger as per AS-14 Accounting provision related to internal Reconstruction of companies.	U & R
CO-5	Students will be able to understand the concepts of premium, claims and commission related to the banking company and insurance company and get the Knowledge of Banking and Insurance System.	U & Ap

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation

10 marks

Test-I (Objective Questions/ Assignment)

(05 marks)

Test-II (Descriptive Questions/ Case studies of Companies/Tutorial)

(05 marks)

Suggested Readings:

- 1 Agrawal Mahesh Corporate Account, Ramprasad& Sons Bhopal
- 2 ShardaGawar Himalaya Publishing House Mumbai
- 3 Ramesh Mangal Company Accounts, Universal Publication Agra
- 4 Gupta, R. L. Radhaswami M.
- 5 Shukla S.M. SahityaBhawan Publication Agra

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

संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/ कक्षा	B.Com. / बी. कॉम.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Accounting/ लेखांकन
Paper/ प्रश्न पत्र	II
Title of the Paper/ प्रश्न पत्र का शीर्षक	Cost Accounting /लागत लेखांकन
Compulsory/ Optional अनिवार्य/वैकल्पिक	Compulsory/ अनिवार्य
Maximum Marks/ अधिकतम अंक:	40

Course Objective

To enable the students to understand the basic knowledge of Cost Accounting, Types of Cost Accounting and to provide the information regarding allocation of expenses in various heads.

Unit-1 Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material Issue. Concept and material control and its techniques, Labour Costing, Methods of Wages Payments.
Types of cost for managerial decision making.

इकाई 1 लागत: अर्थ अवधारणा एवं वर्गीकरण लागत के तत्व, प्रकृति एवं महत्व, सामग्री लागत लेखांकन, सामग्री निर्गमन के मूल्यांकन की विधियाँ, सामग्री नियंत्रण अवधारणा एवं इसकी तकनीकें, श्रम लागत लेखांकन, मजदूरी भुगतान की पद्धतियाँ I **लागत के प्रकार प्रबन्धकीय निर्णयन हेतु।**

Unit-2 Unit Costing, Preparation of Cost Sheet and statement of cost (Including calculation of tender price) overhead costing, (Including calculation of machine hour rate.)

इकाई 2 इकाई लागत लेखांकन, लागत पत्र, लागत पत्र एवं लागत विवरण का निर्माण (निविदा मूल्य की गणना सहित) उपरिख्यलेखांकन (मशीन घंटा दर की गणना सहित)

Unit-3 Contract and Job Costing, Operating Costing. (Transport Cost).

इकाई 3 ठेका एवं उपकार्य लागत लेखांकन, परिचालन लागत लेखांकन (परिवहन लागत)।

Unit-4 Process Costing (Including inter process profit and reserve) Reconciliation of Cost and Financial Accounts

इकाई 4 प्रक्रिया लेखांकन (अंतर प्रक्रिया लाभ एवं संचय सहित) लागत लेखों का वित्तीय लेखों से मिलान

Unit-5 Marginal Costing – Profit – Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-even Analysis Standard Costing, and variance analysis (Material and Labour only)

इकाई 5 सीमांत लागत लेखांकन- लाभ-मात्रा अनुपात, समविच्छेद बिन्दु, सुरक्षा सीमा, समविच्छेद विश्लेषण के प्रयोग प्रमाप लेखे एवं विचरण विश्लेषण (केवल सामग्री एवं श्रम)

Course Outcomes:

This course exposes students to a broad range of cost accounting concepts and their terminology, identification and determination cost behavior. Student will be able to define and apply allocation of overhead also

The learners

CO No.	Course Outcomes	Cognitive Level
CO-1	It will help to define and apply allocation of overheads	Ap
CO-2	understand cost sheet and overhead costing	U
CO-3	Learn contract and job costing	U
CO-4	Analyze the situation of industry and company with Marginal Costing and BEP	An

Internal Assessment/ Evaluation and Presentation

10 marks

Test-I (Objectives Questions / Assignment / Presentation)

(05 marks)

Test-II (Descriptive Questions / Case Study/ Quiz)

(05 marks)

Suggested Reading:

1. Dr. S.P Gupta and Dr. K.L Gupta, Cost Accounting, Sahitya Bhawan Publications
2. डॉ एस. पी गुप्ता एवं के. एल गुप्ता, लागत लेखांकन, साहित्य भवन पब्लिकेशन

St. Aloysius' College (Autonomous), Jabalpur (M.P.)
संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/ कक्षा	B.Com. / बी .कॉम.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Management/ प्रबंध
Paper /प्रश्न पत्र	I
Title of the Paper/ प्रश्न पत्र का शीर्षक	Principles of Statistics / सांख्यिकी के सिद्धांत
Compulsory/ Optional अनिवार्य/वैकल्पिक	Compulsory/ अनिवार्य
Maximum Marks/ अधिकतम अंक:	40

Course Objective: To facilitate the students to understand the fundamental of statistics and enable them to apply statistical methods in business context and interpret result.

Unit-1 Statistics-Meaning, Definition, Significance, Scope and Limitations of Statistical investigation. Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

इकाई-1 सांख्यिकी- आषय, परिभाषा एवं महत्व, क्षेत्र एवं सीमायें, सांख्यिकीय अनुसंधान। समंक संकलन की प्रक्रिया, प्राथमिक एवं द्वितीयक समंक, निदर्शन की रीतियाँ, प्रभावली की रचना, समंकों का वर्गीकरण एवं सारणीयन, सांख्यिकीय श्रेणियों की रचना एवं प्रकार।

Unit-2 Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean

इकाई-2 केन्द्रीय प्रवृत्ति के माप-माध्य, मध्यका, चतुर्थक, भूयिष्ठक, गुणोत्तर माध्य एवं हरात्मक माध्य।

Unit-3 Dispersion and Skewness. Analysis of Time Series – Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations. Case study of **profits** trend analysis of companies.

इकाई 3 अपकिरण एवं विषमता। काल श्रेणी का विश्लेषण - अर्थ, महत्व, संघटक, काल श्रेणी का विघटन, दीर्घकालीन उपनति के माप, चक्रीय व अनियमित उच्चावचनों के माप। कंपनियों के लाभों की उपनति का अध्ययन।

Unit-4 Correlation- Meaning, Definition, Types and Degree of Correlation, Methods of Correlation. Regression Analysis - Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

इकाई-4 सहसंबंध- आषय, परिभाषा, प्रकार, सहसंबंध का परिमाण, सहसंबंध की विधियां । प्रतीपगमन विश्लेषण- आषय, उपयोग, सहसंबंध एवं प्रतीपगमन में अंतर, रेखीय प्रतीपगमन, प्रतीपगमन समीकरण, प्रतीपगमन गुणांक का परिकलन।

Unit-5 Index Number- Meaning, Characteristics, Importance and Uses. Construction of Index Numbers- Cost of living Index, Fisher's Ideal Index Number. Diagrammatic and Graphic presentation of Data. Case study of Cost of living index number of families of Jabalpur district.

इकाई-5 निर्देशांक -अर्थ, विशेषताएं, महत्व एवं उपयोग। निर्देशांकों की रचना - जीवन निर्वाह

निर्देशांक, फिशर का आदर्श सूचकांक। समंको का चित्रमय एवं रेखीय प्रदर्शन। जबलपुर जिले के परिवारों के जीवन निर्वाह निर्देशांकों का अध्ययन

Course Outcome: To make the students understand the utility of statistics, familiarize them with the application of basic statistical tools used to summarize and analyze quantitative information for decision making. The student would develop competence to use averages, measures of variation, correlation and regression coefficients.

The learners will be able to

CO No.	Expected Course Outcomes	Cognitive Level
CO-1	Understand Significance and Scope Statistics, Primary and Secondary Data, Methods of Sampling	U & R
CO-2	Compute Mean, Median, Mode and Quartiles	U & E
CO-3	Computation of Dispersion, Skewness and Time series	Ap & An & C
CO-4	Analyze Correlation and Regression	Ap & An
CO-5	Computation of Index Number	Ap & An

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation

10 marks

Test-I (Objective Questions/ Assignment)

(05 marks)

Test-II (Descriptive Questions/ Survey based practical questions/Tutorial) (05 marks)

Suggested Readings:

1. Gupta B.N., Statistics, Sahitya Bawan Publication, Agra
2. Gupta & Kumar, Fundamental of Statistics, Himalya Publishing House, New Delhi
3. Shukla & Sahay, Principles of Statistics, Sahitya Bhawan Publication, Agra
4. Jain, Preeti, Principles of Statistics, Ram Prasad & Sons, Agra.
5. Nagar K.N., Statistics, Meenakshi Prakashan

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

संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/ कक्षा	B.Com. / बी .कॉम.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Management / प्रबंध
Paper /प्रश्न पत्र	II
Title of the Paper/ प्रश्न पत्र का शीर्षक	Principles of Management / प्रबंध के सिद्धांत
Compulsory/ Optional अनिवार्य/वैकल्पिक	Compulsory/ अनिवार्य
Maximum Marks/ अधिकतम अंक:	40

Course Objective: To impart the knowledge of evolution of management and its effect on future managers. Identify and evaluate social responsibility and ethical issues involved in business situations. Understand the process of management and impact of human resources in the organization.

Particulars

Unit-I Management-Meaning, Nature and Importance, Functions and Principles of Management, Management V/s Administration. Development of Managerial Thought, Contribution of Taylor and Fayol. Management by Exceptions, Management by objectives, social responsibility of management. **New Dimensions of Business- E- Business.**

इकाई1 प्रबंध – अर्थ प्रकृति एवं महत्व प्रबंध के कार्य एवं सिद्धांत] प्रबंध बनाम प्रशासनA प्रबंधकीय विचारधारा का विकास] टैलर एवं फयोल का योगदान , अपवाद द्वारा प्रबंध, उद्देश्यों द्वारा प्रबंध. प्रबंध का सामाजिक उत्तरदायित्व. **व्यवसाय के नवीन आयाम – ई –बिजनेस एवं आतिथ्य प्रबंधन.**

Unit-II Planning: Meaning, Nature and Importance, Elements, types, Process of Planning, Barriers to Effective Planning, Forecasting-Need and Techniques. Decision Making: Concept, Process, Coordination.

इकाई 2 नियोजन- अर्थ प्रकृति एवं महत्व. तत्व, प्रकार, नियोजन की प्रक्रिया, प्रभावी नियोजन की बाधाएं. पूर्वानुमान- आवश्यकता एवं तकनीकें. निर्णयन – अवधारणा एवं प्रक्रिया . समन्वय.

Unit-III Organization – Meaning, Importance and Principles, Span of Management, Centralization And Decentralization, forms of organization ,staffing-Nature and scope of staffing, Manpower planning, selection and Training, Performance Appraisal , Delegation of Authority. Overview of **Human Resource Management.**

इकाई -3 संगठन- अर्थ , महत्व एवं सिद्धांत, प्रबंध का विस्तार, केन्द्रीयकरण एवं विकेंद्रीकरण , संगठन के प्रकार, स्टार्फिंग – प्रकृति एवं क्षेत्र, मानव संसाधन नियोजन ,चयन एवं प्रशिक्षण प्रदर्शन का मूल्यांकन, सत्ता का भारार्पण. मानव संसाधन प्रबंध]

Unit-IV Motivation: Concept, Importance Characteristic, Classification of Motives, Theories of Motivation. Leadership - Concept and Leadership styles, Leadership Theories.

इकाई -4 अभिप्रेरण – अवधारणा, महत्व, विशेषताएं, अभिप्रेरण का वर्गीकरण, अभिप्रेरण के सिद्धांत. नेतृत्व- अवधारणा एवं शैलियाँ, नेतृत्व के सिद्धांत।

Unit-V Direction- Concept, Nature, Importance Process and Methods. Controlling- Concept, Nature, Importance, Process of controlling, Control Technique.

इकाई -5 निर्देशन - अवधारणा, प्रकृति, महत्व, प्रक्रिया एवं पद्धतियाँ. नियंत्रण – अवधारणा, प्रकृति, नियंत्रण प्रक्रिया, नियंत्रण तकनीकें।

Course Outcomes: After completion of this course, the students will be able to learn systematically the concepts of management and enhance their management skills.

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Knowledge of principles of management and school of management thoughts	U, An
CO-2	Understand significance of planning, and decision making.	U, An
CO-3	Understanding types of organization	U
CO-4	Understand theories of motivation and leadership	U, An
CO-5	Understand need of controlling and significance	U, An

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation

10 marks

Test-I (Objective Questions/ Assignment)

(05 marks)

Test-II (Descriptive Questions/ Tutorial)

(05 marks)

Suggested Readings:

1. R. L. Noulakha – Principles of Management, RBD Publishing House New Delhi.
2. S. M. Shukla- Principles of Management, Sahitya Bhava n Agra
3. B.K. Agrawal - Principles of Management, Ramprasad & Sons, Bhopal
4. T. Ramasamy- Principles of Management, Himalya Publishing House, Mumbai
5. Gupta & Sharma- Principle of Management, Kalyani, Publishers, New Delhi
6. Sen & Gupta- Principle of Management, Vikash Publishing, New Delhi
7. R.D. Agrawal: Organization and Management MC Graw Hill, New Delhi

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

संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/कक्षा	B.Com./ बी. कॉम.
Year/ वर्ष	Second year / द्वितीय वर्ष
Subject/ विषय	Applied Economics Group / व्यवहारिक अर्थशास्त्र
Paper/ प्रश्न पत्र	I
Title of the Paper/ प्रश्न पत्र का शीर्षक	Indian Companies Act/ भारतीय कंपनी अधिनियम
Compulsory/ Optional अनिवार्य/ वैकल्पिक	Optional /वैकल्पिक
Maximum Marks/ अधिकतम अंक	40

Course Objective: On completion of the course, students will be able to understand incorporation of a company and other statutory provisions as per Companies Act, 2013. This will give them a clear understanding of company form of organization.

Unit-1 Company Act. 2013-Definition, Characteristics, Types of Company, Formation of Company, Promotion, Incorporation and Commencement of Business.

इकाई- 1 कंपनी अधिनियम 2013 – परिभाषा, विशेषताएं कंपनी के प्रकार । कंपनी का निर्माण – प्रवर्तन, सम्मलेन एवं व्यवसाय का प्रारम्भ ।

Unit-2 Detailed study of Memorandum, Articles and Prospectus. Case studies of Companies.

इकाई- 2 सीमा नियम, अंतर्नियम एवं प्रविवरण का विस्तृत अध्ययन कंपनी की केस स्टडी।

Unit-3 Shares - Shares Capital, Types of Shares, Transfer and Transmission of Shares. Shareholders v/s Member of the company. Debentures – Meaning and Types, Borrowing powers. Mortgages and Charges

इकाई-3 अंश - अंश पूंजी, अंशों के प्रकार, अंशों का हस्तांतरण एवं अभिहस्तान्तरण। अंशधारी बनाम कंपनी के सदस्य। ऋणपत्र - अर्थ एवं प्रकार ऋण लेने के अधिकार, बंधक एवं प्रभार।

Unit-4 Directors - Managing Director, Whole time Director - Qualifications, Appointment, Powers, Duties and Liabilities, Professional Ethics of Director. Company - Meetings: Types, Quorum, Voting, Resolution and Minutes.

इकाई- 4 संचालक - प्रबंध संचालक ,पूर्णसंचालक- योग्यताएँ, नियुक्ति, अधिकार, कर्तव्य एवं दायित्व संचालक की व्यवसायिक नीति कंपनी की सभाएं- प्रकार, कार्यवाहक संख्या (गणपूर्ति) मतदान , प्रस्ताव एवं सूक्ष्म

Unit-5 Majority Powers and Minority rights, Prevention of oppression and mismanagement, Winding-up of companies- types and Methods.

इकाई- 5 बहुसंख्यक शक्तियां और अल्पसंख्यक के अधिकार, अन्याय एवं कुप्रबन्ध की रोकधाम कंपनियों के समापन – प्रकार एवं विधियां।

Course Outcomes: the learners will be able to understand the concept of company and various kinds of companies. They will acquire knowledge of legal provisions of the Act of which will

enable them to incorporate a company elucidate the administrative set up and winding up of a company.

The learners will be able to-

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of company and classify its types of Companies.	U
CO-2	Remember the procedure of incorporation of company.	U
CO-3	Explain the important statutory documents of a Company.	U
CO-4	Discuss the legal provisions relating to alter the contents of the statutory documents of a company.	An
CO-5	Elucidate the administration setup of a company.	U
CO-6	Discuss various meetings of the company.	U
CO-7	Explain different types of winding up of a company and legal provisions relating to winding up of a company.	U

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation

10 marks

Test-I (Objective Questions/ Assignment)

(05 marks)

Test-II (Descriptive Questions/ Case Study/ Tutorial)

(05 marks)

Suggested Readings:

1. शुक्ला एस. एम.- कंपनी अधिनियम- साहित्य भवन ,आगरा
2. वाजपेयी और जैन- कंपनी अधिनियम- हिंदी ग्रंथ अकादमी, भोपाल
3. नौलखा आर.एल. कंपनी अधिनियम- आर.बी. डी प्रकाशन संस्था नई दिल्ली
4. Jain Nitin- Indian Company Act.- Himalaya Publishing House, Mumbai (Both Medium)
5. Garg & Chawla- Indian Company Act.- Kalyani Publishers, New Delhi

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

संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/कक्षा	B.Com./बी.काम
Year/वर्ष	Second / द्वितीय
Subject/विषय	Applied Economics / व्यवहारिक अर्थशास्त्र
Paper/ प्रश्न पत्र	II
Title of the Paper/प्रश्न पत्र का शीर्षक	Banking & Insurance/बैंकिंग एवं बीमा
Compulsory/ Optional / अनिवार्य /वैकल्पिक	Optional / वैकल्पिक
Maximum Marks/अधिकतम अंक:	40

Course Objective: The Course enables the learner to understand the various services offered and risks faced by banks. To make them aware of various banking innovations after nationalization. To give an overview about insurance industry and make students understand various principles, provisions that govern the Life and General Insurance Contracts.

Unit I Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank. Indian Banking System - Features, Classification of Banking Institutions. Reserve Bank of India - Functions, Control of Credit by RBI, Power of RBI. Foreign trade and Bank financing.

इकाई 1 बैंकिंग के सिद्धांत: बैंक की परिभाषा, मुद्रा का सृजन, भारत में वाणिज्यिक बैंकों की वर्तमान संरचना। बैंकों में प्रबंध के सिद्धांत: बैंकों में प्रबंधकीय कार्य भारतीय अधिकोषण पद्धति - विशेषताएं, बैंकिंग संस्थाओं का वर्गीकरण। रिजर्व बैंक ऑफ इंडिया - कार्य, रिजर्व बैंक द्वारा साख नियंत्रण, रिजर्व बैंक की शक्तियाँ, विदेशी व्यापार और बैंक वित्तपोषण।

Unit II 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. Mobile Banking and its application.

इकाई 2 जमा एवं अग्रिमों का प्रबंधन, जमाओं की गतिशीलता, जमा खातों का वर्गीकरण एवं प्रकृति, अग्रिम, उधार व्यवहार, अग्रिम के प्रकार। विनियोग प्रबंध: बैंक विनियोग की प्रकृति, तरलता एवं लाभदायकता। चेक, बिल एवं उनका पृष्ठांकन। शासकीय प्रतिभूतियाँ। ई-बैंकिंग प्रक्रिया, मोबाइल बैंकिंग प्रक्रिया।

Unit III Insurance - Meaning, Needs, Types, Functions and Principles. IRDA its function and Importance. Insurance as Social Security Tool. Insurance and Economic Development.

इकाई 3 बीमा . अर्थ एवं आवश्यकता प्रकार एवं कार्य एवं सिद्धांत आई आर डी ए कार्य एवं महत्व बीमा एक सामाजिक सुरक्षा उपकरण बीमा और आर्थिक विकास।

Unit IV	Life Insurance- Introduction, Need, Importance, Types , Elements of Contract and Life Insurance Contract. Settlement of Life Insurance Claims.
इकाई 4	जीवन बीमा परिचय- आवश्यकता, महत्व, प्रकार , अनुबंध के सारतत्व, जीवन बीमा अनुबंध, जीवन बीमा दावों का निराकरण।
Unit V	Organization of General Insurance Corporation and its Subsidiary Companies and its Functions. Settlement of General Insurance Claim. Health Insurance- Need, Scope & Importance.
इकाई 5	सामान्य बीमा निगम का संगठन एवं इसकी सहायक कम्पनिया एवं उनके कार्य सामान्य बीमा दावो का निपटारा, स्वास्थ्य बीमा - आवश्यकता, क्षेत्र एवं महत्व।

Course Outcomes: On completion of course, students will be able to demonstrate an awareness of law & practice in banking and Insurance context

CO No.	Course Outcomes	Cognitive Level
CO-1	Remember the concepts of commercial banks, Indian banking and evaluate the functions of credit control by RBI.	R, E
CO-2	Understand the Deposit Mobilization, Investment Management and to analyze risks and financial problems,	U, An
CO-3	Understand the recent trends in e banking and Indian Financial network.	U
CO-4	Understand the importance, principals, provisions of life insurance policies, general insurance policies and apply them	U, Ap

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation **10 marks**

Test-I (Objective Questions/ Assignment) (05 marks)

Test-II (Descriptive Questions/ Tutorial) (05 marks)

Suggested Readings:

1. ओझा बी. एल., भारत में बैंकिंग विधि एवं व्यवहार, आर. बी. डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
2. शर्मा एच. सी. टागरा, भारत में बैंकिंग विधि एवं व्यवहार
3. Gordon Natrajan, Banking Law and Practise, Himalaya Publishing House, Mumbai (Both Medium)
4. S. N. Maheshwari, Banking Law and Practice, Kalyani Publishers, New Delhi (Both Medium)
5. Shekar, Banking Law and Practise, Vikash Publishing House, New Delhi

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

संतअलायसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/ कक्षा	B.Com./ बी. कॉम.
Year/ वर्ष	Second / द्वितीय
Subject/ विषय	Tax Procedure & Practice / कर प्रक्रिया एवं व्यवहार
Paper/ प्रश्न पत्र	Paper-I
Title of the Paper/ प्रश्न पत्र का शीर्षक	Income Tax procedure & practice/आयकर प्रक्रिया एवं व्यवहार
Compulsory/ Optional अनिवार्य/वैकल्पिक	Optional/ वैकल्पिक
Maximum Marks/ अधिकतम अंक:	40

Course Objective: Students will be acquainted with the provisions of income tax law. They will get practical knowledge about its application and will be able to assess and compute income tax liability.

Unit I- Outline of provision and rule of various heads of Income, Set-off and Carry forward of Losses. Clubbing of Income Computation of Gross Total Income.

इकाई I- आय के विभिन्न शीर्षकी के प्रावधानों एवं नियमों की रूपरेखा, हानियों की पूर्ति एवं उन्हें आगे ले जाना, आय का मिलान सकल कुल आय की गणना

Unit II- Deduction from Gross Total Income, Income tax rates applicable for various categories assesses. Computation of Total Income of Individual and Tax Liability of Individual.

इकाई II- सकल कुल आय से दी जाने वाली कटौतियाँ, विभिन्न करदाताओं की आयकर दरे एवं व्यक्तियों के कुल आय व कर दायित्व की गणना

Unit III- Deduction of Tax at Source, Advance Payment of Tax, compulsory obligation gets Permanent Account Number(PAN), Provisions and rules relating to preparation of ITR, prescribed returns forms and furnishing in case of various categories of assesses. Electronic forms.

इकाई III- उद्गम स्थान पर कर की कटौती, अग्रिम कर भुगतान, स्थायी खाता संख्या (PAN) प्राप्त करने की अनिवार्यता एवं प्रक्रिया, आय कर तैयार विवरणी करने सम्बन्धी प्रावधान एवं नियम, विभिन्न श्रेणी के करदातियों के लिए लागू प्रारूप उनकी प्रस्तुति, ई-फॉर्म |

Unit IV- Assessment of Hindu Undivided Family and computation of Tax liability of HUF, Assessment of Partnership Firm. Provisions and rules and practical problems.

इकाई IV- हिंदु अविभाजित परिवार की आय की गणना एक कर दायित्व की गणना, साझेदारी फर्म का कर निर्धारण प्रावधान, नियम एवं व्यावहारिक समस्याएं |

Unit V- Assessment of Company, Minimum Alternative Tax (MAT) & calculation of Tax liability of company and tax on Dividend, Special deduction available to Co-operative society u/s 80P and Computation of total Income.

इकाई V- कम्पनी का कर निर्धारण, लाभांश एवं न्यूनतम वैकल्पिक कर (MAT) एवं कम्पनी के कर दायित्व की गणना, सहकारी समिति की धारा 80P के अंतर्गत प्राप्त विशेष कटौती एवं कुल आय की गणना।

Course Outcome: On completion of the course the students will be able to understand the income tax law. They will be able to apply its practical aspects and compute income tax liability of Individuals, HUF, Firm, Company and Cooperative Society.

The learners will be able to:

CO No.	Course Outcomes	Cognitive Level
CO-1	Will understand the provisions of setting-off & carry forward of losses while calculating GTI.	U
CO-2	Helps to minimize taxable income and tax liability by various deductions.	U
CO-3	Will be helpful to fill & file the various ITR forms	An
CO-4	Analyze the imposition of income tax on HUF & a Partnership firm	An
CO-5	Will be able to understand the income tax provisions to calculate tax liability on a Company & Co-operative Society	An

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation **10 marks**

Test-I (Objective Questions/ Assignment/ Individual Assessment) (05 marks)

Test-II (Descriptive/ Quiz/ Computation of Payment of Tax /PPT Presentation) (05 marks)

Suggested Readings:

1. Shripal Saklecha & Anit Saklecha- -Income Tax Procedure & Practice (Satish Printers and Publishers)
2. Dr R K Jain- Income Tax Procedure & Practice (SBPD Publication)
3. श्रीपाल सकलेचा एवं अनित सकलेचा- आयकर प्रक्रिया एवं व्यवहार (Satish Printers and Publishers)
4. डॉ.आर के जैन- आयकर प्रक्रिया एवं व्यवहार (SBPD Publication)

St. Aloysius' College (Autonomous), Jabalpur (M.P.)
संत अलॉयसियस महाविद्यालय (स्वशासी), जबलपुर (म.प्र.)

Class/ कक्षा	B.Com./ बी. कॉम.
Year/ वर्ष	Second/ द्वितीय
Subject/ विषय	Tax Procedure and Practice/ कर प्रक्रिया एवं व्यवहार
Paper/ प्रश्न पत्र	II
Title of the Paper/ प्रश्न पत्र का शीर्षक	Advanced Study of Goods and Services Tax / माल एवं सेवा कर का उच्चतर अध्ययन
Compulsory/ Optional अनिवार्य/वैकल्पिक	Optional/ वैकल्पिक
Maximum Marks/ अधिकतम अंक:	40

Course Objective: To provide the students, advanced knowledge of the GST law in the country. To provide the learners with working knowledge of principles and provisions of IGST. To comprehend the relevance of GST Returns and its contribution for economic development.

Unit I Review of various provisions regarding Goods and Service Tax (GST). Provisions relating to Tax invoice proforma and Procedure for Preparing it (Practical Problems). Provisions regarding Debit and Credit Notes.

इकाई I माल एवं सेवाकर के विभिन्न प्रावधानों का पुनरावलोकन । कर बीजक सम्बन्धी प्रावधान एवं इसे तैयार करने सम्बन्धी प्रारूप एवं प्रक्रिया (व्यावहारिक समस्याएँ) । डेबिट-क्रेडिट नोट सम्बन्धी प्रावधान ।

Unit II Accounts and Records in GST. Payment of Tax. Provisions relating to interest and Refund.

इकाई II माल एवं सेवाकर में लेखे एवं अभिलेख कर का भुगतान । ब्याज एवं प्रतिदाय (रिफण्ड) सम्बन्धी प्रावधान ।

Unit III Returns - Furnishing details of outward supplies and Inward supplies. Furnishing of Returns. Types of various returns and relating Forms - Monthly Return, Quarterly Return (Composition), Annual Return.

E-Way billing- Provisions.

इकाई III विवरणियाँ - जावक एवं आवक पूर्तियों के ब्यौरे देना । विवरणियों की प्रस्तुति । विवरणियों की संख्या एवं विभिन्न फार्म । मासिक विवरणी, त्रैमासिक विवरणी (कम्पोजिशन की दशा में), वार्षिक विवरणी। **ई-वे बिलों के प्रावधान।**

Unit IV General study of Integrated Goods and Service Tax Act. (IGST) Special provisions relating to Job Work. Process for Reverse charge mechanism.

इकाई IV अंतराज्यीय प्रदाय के सम्बन्ध में एकीकृत माल एवं सेवाकर अधिनियम के प्रावधान एवं नियमों का सामान्य अध्ययन । जाब वर्क सम्बन्धी विशेष प्रावधान, रिवर्स चार्ज मैकेनिजम

सम्बन्धी प्रक्रिया।

Unit V Procedure and types of Assessment. GST administration - appointment and powers of officers. Provisions of Inspection, Search, Seizure and arrests, Offences and penalties Appeals and Revision.

इकाई V कर निर्धारण के प्रकार एवं प्रक्रिया जीएसटी प्रशासन - अधिकारियों की नियुक्ति एवं शक्तियाँ । निरीक्षण, तलाशी, अभिग्रहण एवं गिरफ्तारी के प्रावधान । अपराध एवं शास्तियाँ (अर्थदण्ड) । अपील एवं पुनरीक्षण ।

Course Outcomes: The students will be provided with advanced knowledge of GST law in the country. The learner will acquire working knowledge of principles and provisions of IGST. The students shall comprehend the relevance of GST Returns and its contribution for economic development.

The learners will be able to

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall GST concepts and prepare Tax Invoice	U, Ap
CO-2	Understand the provisions of payment of tax and compute the net liability	U, An
CO-3	Perceive knowledge on the pattern of Returns filed under GST.	U
CO-4	Understand the principles of IGST and examine the tax liability under IGST.	E
CO-5	Develop taxation skills and be employable in business organizations.	Ap

Cognitive Level:

R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Internal Assessment/ Evaluation and Presentation **10 marks**

Test-I (Objective Questions/ Assignment/ GST Form filling) (05 marks)

Test-II (Descriptive Questions/ Quiz/ Computation of Taxable Value in IGST) (05 marks)

Suggested Readings:

1. Goods and Services Tax (Advanced Study) by Shripal Saklecha & Anit Saklecha - Satish Printers and Publishers

2. Goods and Services Tax and Customs Law by CA Anoop Modi & CA Mahesh Gupta - SBPD Publication, Agra

3. माल एवं सेवा कर (उच्चतर अध्ययन), श्रीपाल सकलेचा एवं अनित सकलेचा – सतीश प्रिंटर्स एंड पब्लिशर्स

4. माल एवं सेवा कर एवं कस्टम्स लॉ, सी ए अनूप मोदी एवं सी ए महेश गुप्ता - SBPD Publication, Agra.