



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

*Reaccredited 'A++' Grade by NAAC(CGPA:3.58/4.
00) College with Potential for Excellence by UGC
DST-FIST Supported & STAR College Scheme by DBT*

Proposed Structure of Undergraduate Programme

CBCS - B Com V & VI Semester

Semester V				
Group	Core Subject (6 Credits)	DSE (4 Credits)	Vocational (4 Credits)	Field Project/Internship (6 Credits)
A (Taxation)	Income Tax Law and Practice	Central, Provisional & Local Tax		
B (Marketing)	Marketing Management	AI for Business		
C (Finance)	Financial Management	Public Finance		
Semester VI				
Group	Core Subject (6 Credits)	DSE (4 Credits)	DSE (4 Credits)	Field Project/Internship (6 Credits)
A (Taxation)	Goods and Service Tax	Income Tax for Business	Income Tax Planning and Management	
B (Marketing)	Human Resource Management	Accounting for Managerial Decisions	International Business	
C (Finance)	Auditing	Management Accounting	Business Analytics	



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00) College
with Potential for Excellence by UGC
DST-FIST Supported & STAR College Scheme by DBT

Session – 2026 - 2027

SUBJECT: COMMERCE

B.com-V Semester

Paper- (Core Paper)

INCOME TAX LAW AND PRACTICES

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
Co1	Understand the basic concepts in the law of Income Tax and determine the Residential status of different persons.	U
CO 2	Identify the five heads in which income is categorized and compute income under the provisions of various heads.	R
CO 3	Understand clubbing procedures, aggregate income after set-off and carry forward of losses and deductions allowed under the Income Tax Act. and further to compute taxable income and tax liability of individuals.	U
CO 4	Develop the ability to file online returns.	E,C

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 40 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Content of the Course

Theory

No. of Lectures (in hours per week): 8 Classes, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	General Introduction of Indian Income Tax Act. 1961: Brief History, Basic Concepts, Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person, Assesses, Exempted Income. Residential Status and Tax Liability	20
I	भारतीय आयकर अधिनियम का सामान्य परिचय। 1961: संक्षिप्त इतिहास, बुनियादी अवधारणाएँ, आय, कृषि आय, आकस्मिक आय, पिछला वर्ष, मूल्यांकन वर्ष, सकल कुल आय, कुल आय, व्यक्ति, मूल्यांकन, छूट प्राप्त आय। आवासीय स्थिति और कर देयता	
II	Income from salary, Income from house property.	20
II	वेतन से आय, गृह संपत्ति से आय	
III	Income from Business and Profession, Capital Gains, Income from Other Sources.	20
III	व्यवसाय और पेशे से आय, पूंजीगत लाभ, अन्य स्रोतों से आय	
IV	Set off and carry forward Losses, Deduction from Gross total Income, Clubbing of Income, Computation of total Income and tax Liability of an Individual.	15
IV	घाटे का समायोजन और आगे बढ़ाना, सकल कुल आय से कटौती, आय को क्लब करना, कुल आय की गणना और किसी व्यक्ति की कर देनदारी।	
V	Assessment Procedure, Tax deduction & Collection Number, Permanent Account Number (PAN) Tax deduction at Source, (TDS) Tax Authorities, Appeal, Revision and Penalties, Advance Payment of Tax, Income e-Filing of return.	15
V	मूल्यांकन प्रक्रिया, कर कटौती और संग्रह संख्या, स्थायी खाता संख्या (पैन) स्रोत पर कर कटौती, (टीडीएस) कर प्राधिकरण, अपील, संशोधन और जुर्माना, कर का अग्रिम भुगतान, आय रिटर्न की ई-फाइलिंग। संख्या (पैन) स्रोत पर कर कटौती, (टीडीएस) कर प्राधिकरण, अपील, संशोधन और जुर्माना, कर का अग्रिम भुगतान, आय रिटर्न की ई-फाइलिंग।	



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

References

Text Books:

- Systematic Approach to income tax “ by Ahuja Girish and Gupta Ravi Bhart law House by M. Morris Mano, Pearson.
- Students guide to income tax by Singhanian Vinod k. and Singhanian Monica Tax Man Publication Pvt. Ltd
- आयकर by श्रीपाल केल्लेचा तीर्थ वप्रन्टर्स

List of Attainment Methods

Unit 1- Assignment on Residential Status. (CO1)

Unit 2- Case Study on a Salaried Person (CO2)

Unit 3- Presentation on Business/Profession (CO3)

Unit 4- Class Test on Total Income & Tax Liability. (CO4)

Unit 5- Manually filling of ITR-1 (CO5)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2026 - 2027

SUBJECT: COMMERCE

B.com-V Semester

Paper - Discipline Specific Elective

Central, Provincial\& Local Tax

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Identify the various terminologies of M.P. Excise Duty	R
CO 2	Compute the Professional tax and depositing liability	A
CO 3	Determine the value of Assets and types	E ,A
CO 4	Understand the Registration Procedure of Properties.	U
CO5	Evaluate the Municipal Tax	E

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Madhya Pradesh Excise Duty Act: Introduction, Rates, and calculation of duty collected on intoxicants issued from warehouse. M.P. Excise Duty: Practical Problem.	20
I	मध्य प्रदेश उत्पाद शुल्क अधिनियम: गोदाम से जारी नशीले पदार्थों पर संग्रहित शुल्क का परिचय, दरें और गणना। एमपी। उत्पाद शुल्क: व्यावहारिक प्रश्न	
II	Main provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional tax and depositing liability, Practical Problems	20
II	प्रोफेशनल टैक्स के मुख्य प्रावधान, प्रोफेशनल टैक्स के अंतर्गत आने वाले व्यक्ति, प्रोफेशनल टैक्स की दरें और जमा करने की देनदारी, व्यावहारिक प्रश्न	
III	Types of Assets-Assets Management. Meaning of Ownership process to check the ownership of Asset. Meaning and Registration of Prkosht. Registration of Properties: Procedure of Registration, Registration Authority, stamp duty on registration, , Performa of registry of property, Guideline and its uses.	10
III	संपत्ति-परिसंपत्ति प्रबंधन के प्रकार. स्वामित्व का अर्थ संपत्ति के स्वामित्व की जांच करने की प्रक्रिया। प्रकाश का अर्थ एवं पंजीकरण. संपत्तियों का पंजीकरण: पंजीकरण की प्रक्रिया, पंजीकरण प्राधिकरण, पंजीकरण पर स्टॉप शुल्क, संपत्ति की रजिस्ट्री का प्रोफार्मा, दिशानिर्देश और इसके उपयोग।	
IV	Introduction of Municipal Tax, History, Object and Types. Types of Local Taxes, Collection of Local Tax.	10
IV	नगरपालिका कर का परिचय, इतिहास, वस्तु एवं प्रकार। स्थानीय करों के प्रकार, स्थानीय कर का संग्रहण।	



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

References

Reference Books:

- “Central, Provisional & Local Tax “by Shripal Saklecha, Satish printer, Indore

Internal Assessment

1. Assignments on evaluation of tax liability under M.P. Excise Duty. (CO1)
2. Chart Making depositing liability under Professional Tax. (CO2)
3. Questions based on the computation of tax liabilities of M..P. Excise Duty and Professional tax. (C0 1& 2)
4. Assignments on Determine the value of Assets. (CO 3)
5. Assignments on the Registration Procedure of Properties (CO4)
6. Questions based on the computation of tax liabilities ofthe Municipal Tax (C0 5)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session –2026- 2027

SUBJECT: COMMERCE B.

com-5th Semester Core

Paper

Marketing Management

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	Explain the role of marketing within society and within an economic year	U
CO 2	Describe the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business.	U, R
CO 3	Analyze the various decision areas within marketing and the tools and methods used by marketing managers for making decisions.	A, E
CO 4	Summarizes key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts.	A
Co5	Recommend how a marketing perspective is important in your own personal and professional development. .	E, C

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Introduction: Market and marketing- definitions; Nature, scope, and importance of marketing, Evolution of marketing concepts, A Vedic Perspective of Marketing, Marketing Environment, Recent Trends in Marketing in India. Holistic Marketing Orientation & Customer Value.	20
I	परिचय: बाज़ार और विपणन- परिभाषाएँ, विपणन की प्रकृति, दायरा और महत्व, विपणन अवधारणाओं का विकास, विपणन का एक वैदिक परिप्रेक्ष्य, विपणन वातावरण, भारत में विपणन में हालिया रुझान। समग्र विपणन अभिविन्यास एवं ग्राहक मूल्य।	
II	Product Management- Types of Consumer and Industrial Products, Product Related Decisions, Product Line, Product-mix, Product Life Cycle and New Product Development, Branding labelling, and Packaging Decisions. New Product Strategies, concept of Marketing-mix, Market Segmentation- concept, Importance and bases, Consumer Behaviour- An Overview: Consumer buying process; Factors influencing consumer buying decisions.	20
II	उत्पाद प्रबंधन- उपभोक्ता और औद्योगिक उत्पादों के प्रकार, उत्पाद संबंधी निर्णय, उत्पाद लाइन, उत्पाद-मिश्रण, उत्पाद जीवन चक्र और नए उत्पाद विकास, ब्रांडिंग लेबलिंग और पैकेजिंग निर्णय। नई उत्पाद रणनीतियाँ, विपणन-मिश्रण की अवधारणा, बाजार विभाजन- अवधारणा, महत्व और आधार, उपभोक्ता व्यवहार- एक सिंहावलोकन: उपभोक्ता खरीद प्रक्रिया; उपभोक्ता के क्रय निर्णयों को प्रभावित करने वाले कारक।	
III	Pricing- Price, Importance of Price, Objectives of pricing, Factors affecting pricing decisions, Approaches of pricing, Various pricing methods; Pricing policies and strategies, price-sensitivity; Ethical issues concerning products and pricing decisions. Channels of distribution.	20



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

III	मूल्य निर्धारण- मूल्य, मूल्य का महत्व, मूल्य निर्धारण के उद्देश्य, मूल्य निर्धारण निर्णयों को प्रभावित करने वाले कारक, मूल्य निर्धारण के दृष्टिकोण, विभिन्न मूल्य निर्धारण विधियाँ; मूल्य निर्धारण नीतियाँ और रणनीतियाँ, मूल्य-संवेदनशीलता; उत्पादों और मूल्य निर्धारण निर्णयों से संबंधित नैतिक मुद्दे। वितरण चैनल।	
IV	Sales Promotion: Nature and Importance of Promotion, Promotion Tools, Advertising, Personal selling, Public Relation, Promotion Mix, Factors Affecting Promotion Mix Decisions, The Marketing Communication, Integrated marketing communications Process, Advertising- Definition, Features, Importance, Functions of Advertising.	15
IV	बिक्री संवर्धन: प्रचार की प्रकृति और महत्व, प्रचार उपकरण, विज्ञापन, व्यक्तिगत बिक्री, जनसंपर्क, प्रचार मिश्रण, प्रचार मिश्रण निर्णयों को प्रभावित करने वाले कारक, विपणन संचार, एकीकृत विपणन संचार प्रक्रिया, विज्ञापन- परिभाषा, विशेषताएँ, महत्व, विज्ञापन के कार्य।	
V	Trends in Marketing- Consumer protection and consumerism, Recent Concepts: Green Marketing, Viral marketing, Customer Relationship Management (CRM), digital marketing global markets Cause relating marketing; Social marketing; Other emerging trends.	15
V	मार्केटिंग में रुझान- उपभोक्ता संरक्षण और उपभोक्तावाद, हालिया अवधारणाएँ: ग्रीन मार्केटिंग, वायरल मार्केटिंग, ग्राहक संबंध प्रबंधन (सीआरएम), डिजिटल मार्केटिंग वैश्विक बाजार कारण संबंधित मार्केटिंग; सामाजिक बाजारीकरण; अन्य उभरते रुझान.	

References

Reference Books:

1. "Marketing Management: A South Asian Perspective" Pearson Education, New Delhi Kotler, Philip; Keller, Kevin Lane; Koshy, and Jha .
2. Marketing Management Himalaya Publishing House Pvt. Ltd. Nagpur by Bose, B.S .
3. Marketing Management , Tata McGraw Hill, New Delhi by Saxena, Rajan
4. Marketing Management , Chand & Company Ltd New Delhi by Pillai R.S.N. & Bagavathi .
5. Principles of Marketing , Sun India Publication by Chhabra, T.N
6. Entrepreneurship & Small Business Management Kitab Mahal Publishers, New Delhi by M.B. Shukla .
7. Marketing Management Macmillan India by Ramaswamy and Nama kumari
8. विपणन के वर्त्ता P Hindi Granth Acd. Bhopal by Dr. J.K. Jain, Kaustubh .
9. Marketing Management Sahitya Bhawan Publications Agra by Dr. Amit Kumar, Dr. B. Jagdish Rao

Web Links:



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

<https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf> 2.

<http://www.ddegjust.ac.in/studymaterial/pgdapr/pgdapr-105.pdf>

<https://www.slideshare.net/ali.jibran/principles-of-marketing!>

<https://www.researchgate.net/publication/311810037>

<https://www.eshiksha.mp.gov.in>

List of Internal Assessments:

PART-I (Computer Fundamentals)

UNIT I- Diagram on Functions of Marketing. (CO1) Speech on Recent Trends in Marketing in India. (CO1)

UNIT II- Case Study on Product Life Cycles of Various Companies. (CO2) Role Play on Consumer Buying Process. (CO2)

UNIT III- Survey on the Pricing Strategies and Channels of Distribution. (CO3)

UNIT IV- Compare and think-Pair-Share on Advertising Budget and Media. (CO4) Outline the Field Survey based Report on varied Sales Promotion Techniques adopted by Competitors. (CO4)

UNIT V- Group Discussion on Consumer protection and consumerism. (CO5) Discussion on Emerging Trends in Marketing. Survey of Companies Opting for Green Marketing. (CO6)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2026 - 2027

SUBJECT: COMMERCE

B.com -V Semester

Paper- Core Paper

Financial Management

CO. No.	Course Outcomes	Cognitive Level
	Upon successful completion of the course, a student will be able:	
Co1	To Learners can access the appropriate sources of financing for the firm with a stronger grasp of the goals of financial management.	R,U
CO 2	To Analyze the complexities associated with the management of the cost of funds in the capital structure and to acquaint a deeper knowledge in leverages in order to arrive a better financial decision.	A,E
CO 3	To evaluate the capital budgets through capital budgeting techniques.	E
CO 4	Evaluate the finance plans on the basis of capital cost.	E,C
CO 5-	To understand in working capital management to avail the adequate working capital for business functions.	R,U

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 40 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of
I	Financial Management: Concepts, scope, function and importance financial goal, profit v/s Wealth maximization; financial functions-Investment, financing and dividend decision, financial planning.	20
I	वित्तीय प्रबंधन: अवधारणाएं, दायरा, कार्य और महत्व वित्तीय लक्ष्य, लाभ बनाम धन अधिकतमकरण; वित्तीय कार्य-निवेश, वित्तपोषण और लाभांश निर्णय, वित्तीय योजना	
II	Capital structure: meaning and determinants, operating and financial Leverage, their measured, Effect on profit, analyzing alternate, financial plans, Operating financial and, combined leverage.	20
II	पूंजी संरचना: अर्थ और निर्धारक, परिचालन और वित्तीय उत्तोलन, उनका माप, लाभ पर प्रभाव, वैकल्पिक विश्लेषण, वित्तीय योजनाएं, परिचालन वित्तीय और, संयुक्त उत्तोलन।	
III	Decisions on Investment Proposals: Nature of investment decisions, investment evaluation criteria, payback period, net present value, internal rate of return, profitability index, NPV and IRR comparison.	20
III	निवेश प्रस्तावों पर निर्णय: निवेश निर्णयों की प्रकृति, निवेश मूल्यांकन मानदंड, लौटाने की अवधि, शुद्ध वर्तमान मूल्य, वापसी की आंतरिक दर, लाभप्रदता सूचकांक, एनपीवी और आईआरआर तुलना।	
IV	Cost of capital: significance of cost, cost of capital, Calculation cost of debt, Preference shares, equity capital, retained earnings, Weighted Average. cost of capital. Dividend Policies, forms of dividends, stability in dividends, determinants of dividends, issues in dividend Policies, Walter's Model, Gordon's Model, M.M. Hypothesis.	15



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

IV	पूंजी की लागत: लागत का महत्व, पूंजी की लागत, ऋण की गणना लागत, वरीयता शेयर, इक्विटी पूंजी, बरकरार रखी गई कमाई, भारित औसत। पूंजी की लागत। लाभांश नीतियां, लाभांश के रूप, लाभांश में स्थिरता, लाभांश के निर्धारक, लाभांश नीतियों में मुद्दे, वाल्टर का मॉडल, गॉर्डन का मॉडल, एम.एम. परिकल्पना।	
V	Management of working capital: Nature, types and importance of working capital. Operating cycle and factors, determining working capital requirement, Management of working capital, Management of Cash Management of receivables, Management of Inventory.	15
V	कार्यशील पूंजी का प्रबंधन: कार्यशील पूंजी की प्रकृति, प्रकार और महत्वा परिचालन चक्र और कारक, कार्यशील पूंजी की आवश्यकता का निर्धारण, कार्यशील पूंजी का प्रबंधन, नकदी का प्रबंधन, प्राप्त्य का प्रबंधन, इन्वेंटरी का प्रबंधन।	

References

Text Books:

1. Financial Management Principles and Practice “ by Reddy, G.S. Himalya Publication's Nagpur
2. Financial Management by Khan M.Y & Jain P.K McGraw Hill New Delhi
3. Financial Management by Pandey I.M Vikas Publishing house, New Delhi
4. Financial Management, Theory and Practice by Prasanna Chandra McGraw Hill New Delhi
5. Fundamentals of Financial Management by Eugene F. Brigham/Joel F. Houston Cengage India Private Limited
6. Financial Management by. Dr. S.P. Gupta Sahitya Bhawan Publications.

Web links

1. <https://www.eshiksha.mp.gov.in>
2. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FM_Lecture
3. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Financial Management.pdf>
4. http://sdeuoc.ac.in/sites/default/files/sde_videos/Study_material financial_mgmnt.pdf
5. <https://www.icsi.edu/media/webmodules/Financial and Strategic Management.pdf>

List of Attainment Methods

UNIT I- Report on different sources of finance and viva based on the report.

UNIT II- Case study on decision making regarding capital structure.



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

UNIT III- Assignment on Budgeting Techniques.

UNIT IV- Presentation on the topic Cost of Capital and discussion on Dividend policies and issues in making dividend decisions.

UNIT V- Class test on Working capital management.



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00) College
with Potential for Excellence by UGC
DST-FIST Supported & STAR College Scheme by DBT

Session – 2026 - 2027

SUBJECT: COMMERCE

B.com-V Semester

Paper- (Discipline Specific Elective)

PUBLIC FINANCE

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
Co1	To explain students the basic concepts of public and private finance.	U
CO 2	To analyze the Indian Tax Structure and identify different types of tax.	A,E
CO 3	To interpret public expenditure and its theories.	E
CO 4	To interrelate Public Budget and economic growth and stability.	A,A
CO5	To prepare a sketch on the Public Finance system of India	E
CO6	To analyze the working of Fiscal and Monetary policies.	A

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 40 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)





ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Public Finance -Historical background, Meaning, Nature, Scope, and Importance. Role of Public Finance in Economic Development. Difference between Private and Public Finance, Public goods and Private goods. Principles of maximum social advantage, Market failure and role of Government.	20
I	सार्वजनिक वित्त-ऐतिहासिक पृष्ठभूमि, अर्थ, प्रकृति, दायरा और महत्व। आर्थिक विकास में सार्वजनिक वित्त की भूमिका। निजी और सार्वजनिक वित्त, सार्वजनिक सामान और निजी सामान के बीच अंतर। अधिकतम सामाजिक लाभ के सिद्धांत, बाजार की विफलता और सरकार की भूमिका।	
II	Public Revenue - Main sources of revenue, Meaning, and types of Taxes, Loans, grants, and Aid. Characteristics of Indian Tax Structure. Tax reforms in India. Canons of Taxation, Problem of Justice in Taxation, Incidence of Taxation. Taxable Capacity.	20
II	सार्वजनिक राजस्व- राजस्व के मुख्य स्रोत, करों का अर्थ और प्रकार, ऋण, अनुदान और सहायता। भारतीय कर संरचना की विशेषताएँ। भारत में कर सुधार. कराधान के सिद्धांत, कराधान में न्याय की समस्या, कराधान की घटनाएं। करयोग्य क्षमता	
III	Public Expenditure - Meaning and Classification of Public Expenditure. Effects of Public Expenditure on Production, Employment, Distribution and Economic Growth. Role of Public Expenditure in Developing Economy. Theories of Public Expenditure	10
III	सार्वजनिक व्यय- सार्वजनिक व्यय का अर्थ और वर्गीकरण। उत्पादन, रोजगार, वितरण और आर्थिक विकास पर सार्वजनिक व्यय का प्रभाव। विकासशील अर्थव्यवस्था में सार्वजनिक व्यय की भूमिका। सार्वजनिक व्यय के सिद्धांत	
IV	Public Budget - The kinds of public budget, economic and functional classification of the budget, and budget as an instrument of economic policy. Need, Sources, and repayment of Public Debt. Effects of Public debt on money supply, Economic growth, and Economic Stability	10
IV	सार्वजनिक बजट - सार्वजनिक बजट के प्रकार, बजट का आर्थिक और कार्यात्मक वर्गीकरण, आर्थिक नीति के साधन के रूप में बजट। सार्वजनिक ऋण की आवश्यकता, स्रोत और पुनर्भुगतान। धन आपूर्ति, आर्थिक विकास और आर्थिक स्थिरता पर सार्वजनिक ऋण का प्रभाव	



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

References

Text Books:

1. Public Finance “ by H.L Bhatia Vikas Publication New Delhi
2. Public Finance by Amar Ghosh Chandana Ghosh Prentice Hall India learning Private Ltd
3. An Introduction to Public Finance by Dr. D. Bose S. Chand Publication, New Delhi
4. Public Finance by R.K Lekhi Kalyani Publishers New Delhi

Web links

1. <http://www.rjspm.com/PDF/Public-Finance-Notes-PDF.pdf>
2. <http://www.jiwaji.edu/pdf/ecourse/commerce/UNIT-1%20PUBLIC%20FINANCE.pdf>
3. <https://old.mu.ac.in/wp-content/uploads/2021/11/Economics-Paper-IV-Public-Finance-English-Version.pdf>.
4. https://ebooks.lpude.in/arts/ma_economics/year_1/DECO404_PUBLIC_FINANCE_ENGLISH.pdf
5. <https://www.eshiksha.mp.gov.in>

List of Attainment Methods

Unit 1- Draw an outline on the role and key differences of public and private finance. (CO1)

Unit 2- Prepare a report on the current developments in the Indian Tax System. (CO2), Draw a causal relationship between Public expenditure and the economy. (CO3)

Unit 3- Write a summary on ‘How the budget affects Economic growth and stability.’ (C04)
Make a mind map of the Indian public finance system. (CO5)

Unit 4- Prepare a report on the Fiscal and Monetary policies of India and how the government uses them to regulate the economy. (C06)