Choice Based Credit System (CBCS)
Syllabus Of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- Indirect Taxes

(Accounting Group)

CODE: BCP- 601

UNIT-I

Central excise duty; concept, important definitions, goods, excisable goods, manufacturer, classification of goods and principle of classification, valuation under central excise, ad valorem duty and valuation rules

UNIT-II

Custom duty; introduction and nature, types of custom duty. Prohibition of import and export, valuation rules, computation of assessable value and calculation of custom duty.

UNIT-III

Central sales tax – introduction and important definitions, provisions, relating to interstate sale and taxable turnover.

UNIT-IV

MP.VAT; Introduction ,important definitions, tax free goods, registration , and licensing, of dealers, assessment producer, computation of taxable turnover and VAT.

UNIT-V

Tax payment and recovery of tax. Input tax rebate, VAT authorities, power and Duties Appeal and Revision difficulties of implementation of vat, Service tax. Introduction, Objectives, Main Provisions, Assessment procedure and
Computation of service Tax

Suggest Readings:

1. **Dr.H.C.Mehrotra: Indirect Tax**
2. **V.K.Singhania: Indirect Tax**
3. **Shripal Saklecha: Indirect Tax.**

Choice Based Credit System (CBCS)
Syllabus Of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- Auditing

(Management Group)

CODE: BCP- 602

UNIT-I

Introduction- Meaning objective and types audit programme working papers and Evidences audit procedure.

UNIT-II

Internal Check System, Internal Control routine Checking

UNIT-III

Vouching- Verification of Assets and Liabilities.

UNIT-IV

Company Auditor appointment, Power duties and Liabilities audit of Educational and Non Profit institution. Divisible profits and dividend. Auditors report; cleaned and qualified report.

UNIT-V

Investigation - objective, Difference between audit and Investigation, Process of Investigation, Auditors report, clear and qualifying report, special audit of banking companies, educational and non profit institutions and insurance companies.

Suggest Readings:

1. Dr.T.R.Sharma: Auditing.
2. Jain & Khandelwal: Auditing.
3. Tondon: Auditing.

Choice Based Credit System (CBCS)
Syllabus of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- Financial Market and Investment Management (Accounting Group)

BCP-603

UNIT I

An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

UNIT II

Financial Markets 25 Lectures Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments. Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market primary and secondary markets; Role of stock exchanges in India.

UNIT III

Financial Institutions 25 Lectures Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

UNIT IV

The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating. Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approaches to equity valuation.

UNIT V

Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company

2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi

3. C.P. Jones, Investments Analysis and Management, Wiley, 8th Ed.

4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill EducatiVikas Publishing House

5. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi

Choice Based Credit System (CBCS)
Syllabus Of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- Computerized Accounting

CODE: BCP- 604

UNIT-I

Computerized Accounting: Using Generic Software Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

UNIT-II

Designing Computerized Accounting System Designing Computerized Accounting System using a DBMS Package Creating a voucher entry Form,

UNIT-III

Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report.

UNIT-IV

Designing Accounting Support System, Designing Supplier and customers System for Accounting using Form, Query, Module, and Report.

UNIT-V

Designing Payroll System for Accounting using Form, Query, Module, and Report Note.

Suggested Readings:

1. Khan and Jain, Financial Services, Tata McGraw Hill
2. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi
3. Annual Reports of Major Financial Institutions in India.

Choice Based Credit System (CBCS)
Syllabus Of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- Management Information System

(Accounting Group)

CODE: BCP- 605A

UNIT I

MIS concept & its utility. Role of computers in MIS, Staratagic issues & corporate management information systems, process of MIS development information needs, planning organization & control.

UNIT II

Preparation of MIS design. Selection of design document, conversion of manual MIS into computerized MIS.

UNIT III

Organization of computer, its functional units, introduction to computer software's, use of computers in MIS, emerging trends in computers microcomputer & its application.

UNIT IV

MIS & decision making, phases of decision - Making process, MIS support to decision making process.

UNIT V

Implementation of MIS, its stages & evaluation of the system, Maintenance of the system.

Reference books

1. G.Murdic and Joelal Rose Information System Management

2. R.C. Sinha Computer Fundamentals

Choice Based Credit System (CBCS)
Syllabus Of Examination
Sixth Semester- Bachelor Of Commerce (Plain)

Subject- International Marketing

CODE: BCP- 605B

UNIT-I

International Marketing- Definitions, Nature and Scope of International Market, Domestic Marketing v/s International Marketing, Foreign Market entry mode decision.

UNIT-II

Product Planning and development for International Market, Product designing, Branding and Packaging.

UNIT-III

International Pricing, Factors Influencing International Price, Pricing process and Method International Price Quotation and Payments Conditions.

UNIT-IV

International Distribution, Distribution Channels, Logistics decisions, Selection
And Appointment of Foreign Agent.

UNIT-V

Export Policy and Practices in India, Steps in Starting an Export Business, Import and Export procedure documentation Foreign Trade.

Suggest Readings:

1. **P.K.Jain: International Marketing.**
2. **Sharma & Sharma: International Marketing**