Choice Based Credit System (CBCS)
Syllabus of Examination
Fifth semester- Bachelor of Commerce (Plain)

Income Tax Law and Practice

(Accounting Group)

CODE-BCP 501

UNIT-I

General introduction of Indian income tax act, 1961. Basic concepts; income, agriculture income, casual income previous year, assessment year ,gross total income , total income ,person assesse, residential status and tax liability, exempted income.

UNIT-II

Income from salary, income from house property.

UNIT-III

Income from business profession, capital gains, income from other sources.

UNIT-IV

Set off and carry forward of losses, deductions from gross total income, clubbing of income, computation of total income and tax liability of an individual.

UNIT-V

Assessment procedure, tax deducted at source, advance payment of tax, income tax authorities, appeal, revision and penalties.

Suggested reading-

1. Income Tax -Shripal Saklecha, Satish Printers, Indore

2. Income Tax Legislation And Accounts-Dr.H.C Mehrotra, Sahitya Bhawan, Agra

3. Income Tax- Dr.R.N. Lakhotiya

4. Income Tax-O.P Agrawal Ang Arvind Jain

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Management Accounting

(Management Group)

CODE-BCP 502

UNIT-I

Management accounting; Meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs financial accounting and cost accounting. Tools and techniques of management accounting.

UNIT-II

Financial statement ; meaning ,limitations of financial statements, objectives and methods of financial statement analysis, ratio analysis, classification of ratio- profitability ratio, turnover ratio, and financial ratios, advantage of ratio analysis , limitation of accounting ratios.

UNIT-III

Fund flow statement, cash flow statement as per Indian accounting standard-3

UNIT-IV

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-V

Budgetary control; meaning of budget and budgetary control; objectives, merits and limitations, types of budget; cash budget and flexible budget. Concept of management audit, types of reports and quality of good report

Suggested Reading-

1. Management Accounting- Jain S.P.Narag
2. Management Accounting- S.P Gupta
3. Management Accounting – Mahesh Agrawal And Mukesh Jain
4. Management Accounting- Agrawal And Gupta

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Fifth semester- Bachelor of Commerce (Plain)

Public Finance

(Applied economics group)

CODE-BCP 503

UNIT-I

Public finance; meaning, nature, scope, and importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.

UNIT-II

Sources of revenue ; taxes, loans, grants and aid- meaning, and types of taxation , problem of justice in taxation , incidence of taxation , taxable capacity . Impact of taxation and tax evasion characteristics of Indian tax system .defects and steps of reform.

Unit-III

Principle of public expenditure, principle of public depth and its methods of redemption. Effect of public expenditure on production and distribution. Public depth in India.

UNIT-IV

Public finance in India; sources of revenue of central and state government. Concept and types of budget, fiscal deficit, financing and deficit budget. Financial relation between central and state.

UNIT-V

Constitution and function of finance commission , recommendation of latest finance commission, latest budget of central govt; and madhyapradesh govt.financila relation between central and state government , main hands of revenue and expenditure of central and state Govt.

Suggested reading-

1. Lewis, M.K. And P.D. Mizan-Monatery Economics, Oxford University Press New Delhi
2. Gupta.S.B-Monatery Economics, S, Chand And Company, New Delhi
3. Mangal Ramesh-Public Revenue, Universal Publication Agra.

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Fifth semester- Bachelor of Commerce (Plain)

Financial Management

CODE-BCP 504A

UNIT-I

Meaning, Scope and nature of Financial Management, Dividend Decisions.

UNIT-II

Meaning and Important of Cost of Capital, Equity Capital, Retained Earnings, Cost of Joint Capital (Including weighted)

UNIT-III

Financial and operating leverage. Management of leverage, effects of financial and operating leverage on profit, calculation of combined, financial and operating Leverage.

UNIT-IV

Capital Structure. Meaning and Importance of capital structure, Elements to affect the structure of capital

UNIT-V

Management of working capital. Meaning Importance and factor of working Capital, Estimation of working capital by various methods

Suggest Readings:

1. Agrawal & Agrawal. Financial Management
2. Pandey I.M. - Financial Management
3. Khan M. Jain - Financial Management
4. Dr. S.P. Gupta - Financial Management

Choice Based Credit System (CBCS)
Syllabus of Examination
Fifth semester- Bachelor of Commerce (Plain)

ENTREPRENEURSHIP DEVELOPMENT –II

CODE-BCP 505(A)

UNIT-I

The Entrepreneurial Development Perspective

1. Concepts of Entrepreneurship Development
2. Evolution of the concept of Entrepreneur
3. Entrepreneur vs. Intrapreneur, Entrepreneur vs. Entrepreneurship, Entrepreneur Vs. Manager
4. Attributes and Characteristics of a successful Entrepreneur
5. Role of Entrepreneur in Indian economy and developing economies with reference to Self-Employment Development
6. Entrepreneurial Culture

UNIT-II

Creating Entrepreneurial Venture

1. Business Planning Process
2. Environmental Analysis - Search and Scanning
3. Identifying problems and opportunities
4. Defining Business Idea
5. Basic Government Procedures to be complied with

UNIT-III

Project Management

1. Technical, Financial, Marketing, Personnel and Management Feasibility
2. Estimating and Financing funds requirement - Schemes offered by various commercial banks and financial institutions like IDBI, ICICI, SIDBI, SFCs
3. Venture Capital Funding

UNIT –IV

Entrepreneurship Development and Government

1. Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available

2. Role of following agencies in the Entrepreneurship Development - District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)

UNIT-V

Why do Entrepreneurs fail - The FOUR Entrepreneurial Pitfalls (Peter Drucker) Women Entrepreneurs 1? Reasons for Low / No Women Entrepreneurs2. Role, Problems and Prospects Case studies of Successful Entrepreneurial Ventures, Failed Entrepreneurial Ventures and Turnaround Ventures.

Books Recommended

1. Entrepreneurship: New Venture Creation - David H. Holt
2. Entrepreneurship - Hisrich Peters
3. The Culture of Entrepreneurship - Brigitte Berger
4. Project Management - K. Nagarajan
5. Dynamics of Entrepreneurship Development - Vasant Desai
6. Entrepreneurship Development - Dr. P.C.Shejwalkar
7. Thought Leaders - Shrinivas Pandit
8. Entrepreneurship, 3rd Ed. - Steven Brandt
9. Business Gurus Speak - S.N.Chary
10. The Entrepreneurial Connection - Gurmit Narula

Choice Based Credit System (CBCS)
Syllabus of Examination
Fifth semester- Bachelor of Commerce (Plain)

Principles of Marketing

CODE-BCP 505(B)

UNIT-I

Marketing; introduction, nature and scope of marketing, importance of marketing, marketing concept; traditional and modern, selling vs marketing, marketing mix, marketing environment.

UNIT-II

Consumer behavior and marketing, segmentation; nature, scope, and significance of consumer behavior, market segmentation concept and importance. Bases for marketing segmentation.

Unit-III

Concept of product, consumer and industrial goods; product planning and development, packaging role and functions, brands name and trade mark; after sales service; product life cycle concept.

UNIT-IV

Price, importance of price in the marketing mix, factors affecting price of a product/ service, discount and rebates. Distribution channels and physical distribution; distribution channels – concept and role; types of distribution channels; factors affecting choice of a distribution channels; retailers and wholesaler; physical distribution of goods; transportation, warehousing.

UNIT-V

Sales promotion ; methods of promotion; optimum promotion mix ; advertising media –their relative merits and limitations ; characteristics as an effective advertisement ; personal selling ; selling as a career ; qualities of a successful sales person ; functions of salesman.

Suggested reading-

1. Marketing Management-Philip Kotler
2. Principle of Marketing R.L Nolakha R.B.D.Jaipur