

**GOVT. D.B. GIRLS P.G. (AUTONOMOUS) COLLEGE**  
**RAIPUR, CHHATTISGARH**



**SYLLABUS**

**B.Com. I/II/III**

**Examination: 2020-21**

**\*\*Faculty Of Commerce\*\***

**Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)**

**B.Com. Part - III  
SCHEME OF EXAMINATION  
2020-21**

Subject		Max. Marks	Min. Marks
<b>A. FOUNDATION COURSE :</b>			
(i) Hindi Language – I	75	150	50
(ii) English Language – II	75		
<b>B. COMPULSORY CORE COURSE :</b>			
(i) Income Tax	75		25
(ii) Indirect tax	75		25
(iii) Management Accounting	75		25
(iv) Auditing	75		25
<b>And any one of the following Continuation Optional Group -</b>			
<b>OPTIONAL GROUP - A</b>			
(i) Financial Management	75		25
(ii) Financial Market	75		25
<b>OPTIONAL GROUP – B</b>			
(i) Principles of Marketing	75		25
(ii) International Marketing	75		25
<b>OPTIONAL GROUP – C</b>			
(i) Information Technology and its Application in Business	75		25
(ii) Essentials of E-Commerce	75		25
<b>OPTIONAL GROUP – D</b>			
(i) Fundamentals of Insurance	75		25
(ii) Money and Banking System	75		25

*27/1.21*  
*28.1.21*  
*29.1.21*

# Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

## B.Com. Part – III

### COMPULSORY CORE COURSE

Paper- I (Paper Code -1153)

### INCOME TAX

2020-21

Max.M.75

Min.M. 25

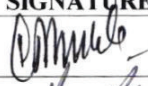
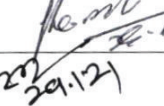
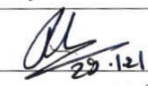
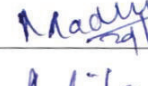


#### OBJECTIVE:-

It enables the students to know the basics of Income tax Act and its implications.

#### COURSES INPUTS:-

- UNIT-I** Basic Concepts : Income, agriculture Income, casual income, assessment year, previous year, gross total income, total income, person ;  
Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income .
- UNIT-II** Heads of Income : Salaries ; Income from House Property.
- UNIT-III** Profit and gains of business or profession , including provisions relating to specific Business Capital gains , Income from other sources.
- UNIT-IV** Computation of Tax Liability : Set-off and carry forward of Losses ; Deduction from gross total income.  
Aggregation of income ; Computation of total income and tax liability of an Individual , H.U.F, and Firm
- UNIT-V** Tax Management : Tax deduction at source , Advance payment of tax ; Assessment procedures ; Tax planning for individuals.  
Tax evasion, Tax avoidance and Tax Planning  
Tax Administration : Authorities , appeals , penalties.

### BOARD OF STUDIES (2020-21)

S.NO	NAME	INSTITUTION	IN THE CAPACITY OF	SIGNATURE
1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	



# Govt. D.B. Girls P.G. Autonomus College , Raipur (C.G.)

## B.Com. Part – III

### COMPULSORY CORE COURSE

#### Paper- II (Paper Code -1154)

### INDIRECT TAXES

2018-19

Max.M.75

Min.M. 25

#### OBJECTIVE:-

This course aims at imparting basic knowledge about major indirect taxes..

#### COURSES INPUTS:-

**UNIT-I** Central Excise : Nature & Scope of Central Excise; Important terms and definitions under the Central Excise Act. ; General procedure of Central Excise ; Clearance and excisable goods ; Concession to small scale industries under Central Excise Act.

**UNIT-II** State Excise ; CENVAT. Detail study of State excise during calculation of tax.

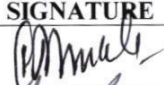
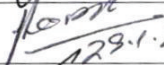
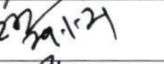
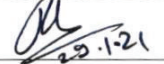
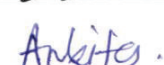
**UNIT-III** Customs : Role of Customs in international trade ; Important terms and definitions; Goods ; Duty ; Exporter ; Foreign going vessel ; Aircraft goods ; Import ; Import Manifest ; Importer ; Prohibited goods ; Shipping bill ; Store ; Bill of lading ; Export Manifest ; Letter of credit ; Kinds of duties – Basic , auxiliary , additional and countervailing ; Basics of levy-advallorem, Specific duties ; Prohibition of export and import of goods and provisions regarding notified & specified goods; Import of goods – Free import and restricted import; Type of import -Import of cargo , import of personal baggage, import of stores.

Clearance Procedure : For home consumption, for warehousing for re- export; Clearance Procedure for import by post ; Prohibited export of cargo , export of baggage ; Export of Cargo by land , sea , and air routes.

**Unit-IV** Central Sales Tax : Important terms and definitions under the Central Sales Tax Act. 1956 : Dealer , declare good , place of business , sale , sale price, turnover, year, appropriate Authority ; Nature & scope of Central Sales Tax Act. ; Provisions relating to inter-state sales; Sales/Purchase in the course of imports and export out of India. Registration of dealers and procedure thereof ; Rate of tax ; Exemption of subsequent sales ; Determination of turnover.

**Unit-V** State Commercial Tax ( Chhattisgarh) : Definition , Registration , Tax liability , Procedure of computation & collection of Tax , Penalties & Prosecution calculation of tax .  
VAT- Preliminary Knowledge.

#### BOARD OF STUDIES (2018-19)

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1.	Dr. Gyanendra Shukla H.O.D	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Chairman	
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4.	Mrs. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	
5.	Ms. Neha Dubey	Govt. D.B.Girls PG (Autonomous) College,Raipur (C.G.)	Ex- Student	



# Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

## B.Com. Part – III

### COMPULSORY CORE COURSE

Paper- III (Paper Code -1155)

### MANAGEMENT ACCOUNTING

2020-21

Max.M.75

Min.M. 25

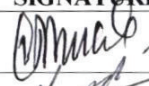
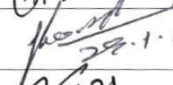
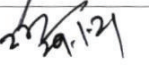
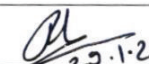
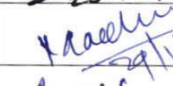
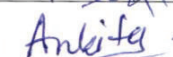
#### OBJECTIVE:-

This course provides the students an understanding of the application of accounting techniques for management.

#### COURSES INPUTS:-

- UNIT-I** Management Accounting : Meaning , nature , scope and function of management accounting ; Role of management accounting in decision making ; Management accounting Vs financial accounting ; Tools and techniques of management accounting ; Financial statement ; Objectives and methods of financial statements analysis ; Ratio analysis ; Classification of ratio – Profitability ratios ; turnover ratios , liquidity ratios , Advantages of ratio analysis ; Limitations of accounting ratios.
- UNIT-II** Funds Flow Statement as per Indian Accounting Standard – 3 ; Cash Flow Statement.
- UNIT-III** Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making – make or buy ; Change of price mix ; Pricing ; Break-even analysis ; Exploring new markets ; Shut down decisions.
- UNIT-IV** Budgeting for Profit Planning and Control : Meaning of budget and Budgetary control; Objectives ; Merits and limitations ; Types of budgets; Fixed and flexible budgeting ; Control ratio ; Zero based budgeting ; Responsibility accounting ; Performance budgeting.
- UNIT-V** Standard Costing and Variance Analysis : Meaning of Standard cost and Standard costing; Advantages and application ; Variance analysis – material ; Labour and overhead ( Two-way analysis) ; Variances .

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# Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

## B.Com. Part – III COMPULSORY CORE COURSE Paper- IV (Paper Code -1156) AUDITING 2020-21

Max.M.75

Min.M. 25

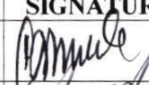
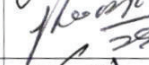
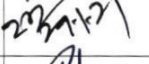

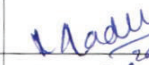

### OBJECTIVE:-

This course aims at imparting knowledge about the principles and methods of Auditing and their application.

### COURSES INPUTS:-

- UNIT-I** Introduction : Meaning and objectives of auditing ; Types of audit ; Internal audit. Audit Process : Audit programme ; Audit and books ; Working papers and evidences .
- UNIT-II** Internal Check System : Internal control.  
Audit Procedure : Vouching : Verification of assets and liabilities.
- UNIT-III** Audit of Limited Companies :  
a) Company auditor – Appointment , powers , duties & liabilities.  
b) Divisible profits and dividends.  
c) Auditors report – standard report and qualified report.  
d) Special audit of banking companies.  
e) Audit of educational institutions.  
f) Audit of Insurance companies.
- UNIT-IV** Investigation : Investigation ; Audit of non profit companies –  
a) Where fraud is suspected , and  
b) When a running a business is proposed.  
c) Verification & Valuation of assets.
- UNIT-V** Recent Trends in Auditing : Nature and significance of cost audit ; Tax audit; Management audit . Company auditing – Qualification , Appointment ,Resignation and Liabilities.

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3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	 28.1.21
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	 25.1.21
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	 29.1.21
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	 29.1.21



# Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

## B.Com. Part – III OPTIONAL GROUP – B (Marketing Area) Paper- I (Paper Code -1159) PRINCIPLES OF MARKETING 2020-21

Max.M.75

Min.M. 25

### OBJECTIVE:-

The Objective of this course is to help students to understand the concept of Marketing and its applications.

### COURSES INPUTS:-

- UNIT-I** Introduction : Nature and scope of marketing ; Importance of marketing as a business function and in the economy ; Marketing Concepts –traditional and modern ; Selling Vs marketing ; Marketing Mix ; Marketing environment.
- UNIT-II** Consumer Behavior and Market Segmentation : Nature , scope and Significance of consumer behavior ; Market segmentation – Concept and Importance ; Bases for market segmentation.
- UNIT-III** Product : Concept of product, consumer and industrial goods ; Product Planning and development ; Packaging role and functions ; Brand name and Trade mark ; after sale service ; product-life-cycle concept.  
Price : Importance of price in the marketing mix ; Factors affecting price of a product/service ; Discounts and rebates.
- UNIT-IV** Distribution channels and Physical Distribution:  
Distribution channels – Concept and role ; Types of distribution channel ; Factors affecting choice of a distribution channel ; Retailers & wholesalers.  
Physical Distribution of goods – Transportation , warehousing , Inventory Control ; Order processing.
- UNIT-V** Promotion : Methods of promotion ; Optimum promotion mix ; Advertising Media – their relative merits and limitations ; Characteristics of an effective advertisement ; Personal selling ; Selling as a career ; Classification of successful sales person ; Functions of salesman.

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2.	Dr. O.P Chandrakar Principal	Govt. P.G College, Kurud, Dhamtari(Chhattisgarh)	Subject Expert (V.C)	<i>[Signature]</i> 28.1.21
3.	Dr.Sudhir Kumar Sharma Professor	Govt.P.G.Arts and Commerce College Bilaspur.(C.G)	Subject Expert	<i>[Signature]</i> 29.1.21
4.	Dr. Ritu Marwah Asstt. Professor	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Member of the Department	<i>[Signature]</i> 29.1.21
5	Miss Madhvi Chhatani	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	<i>[Signature]</i> 29/1/21
6	Miss Ankita Verma	Govt. D.B.Girls PG (Autonomous) College, Raipur (C.G.)	Ex-Student	<i>[Signature]</i> 29/1/21



# Govt. D.B. Girls P.G. Autonomous College , Raipur (C.G.)

## B.Com. Part – III OPTIONAL GROUP – B (Marketing Area) Paper- II (Paper Code -1160) INTERNATIONAL MARKETING 2020-21

Max.M.75

Min.M. 25

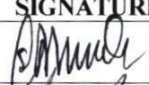
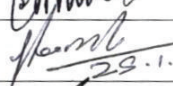
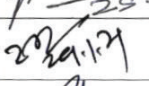
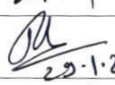
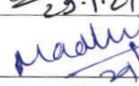
### OBJECTIVE:-

This course aims at acquainting students with the operations of marketing in International environment.

### COURSES INPUTS:-

- UNIT-I** International Marketing : Nature , definition and scope of international marketing; Domestic marketing Vs International marketing ; International environment – internal and external.
- UNIT-II** Identifying & Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international market : Product designing ; Standardization Vs adaptation; Branding & Packaging ; Labeling and quality Issues ; After sale service . International Pricing : Factors influencing International price; Pricing process and methods ; International price quotations and payment terms.
- UNIT-III** Promotion of Product and Service Abroad : Methods of international promotion ; Direct mail and sales literature ; Advertising ; Personal selling ; Trade fairs and exhibitions.
- UNIT-IV** International Distribution : Distribution Channels and logistic decisions ; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India : EXIM Policy – an overview ; Trends in India's foreign trade ; Steps in starting an export business ; Product selection ; Market selection; Export pricing; Export finance; Documentation; Export procedures ; Export assistance and incentives.

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