

SAMBALPUR UNIVERSITY



**COURSES OF STUDIES FOR THE
THREE YEAR DEGREE**

COMMERCE

(PASS & HONOURS UNDER 10+2+3 PATTERN)

Start from the academic session:-

2011-12

2012-13

2013-14

**SAMBALPUR UNIVERSITY
JYOTI-VIHAR, BURLA, SAMBALPUR - 768019**

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I. GENERAL INSTRUCTIONS

The three years Degree Course leading to the Bachelor's Degree in Commerce of Sambalpur University shall be spread over a period of three academic years. A candidate for the degree shall be required to pass the following examinations.

1. First University Examination
2. Second University Examination
3. Final University Examination

The entire three year Degree Commerce PASS course shall consist of a total of 1400 marks, which include 400 marks of Compulsory papers and 1000 marks of commerce pass papers. A candidate has to study a course of 500 marks in the first year, 500 marks in the second year and 400 marks in the third year of his study for the corresponding examinations.

There shall be a total of 1800 marks in honours Course which shall include 400 marks compulsory papers, 400 marks of Pass papers and 1000 marks of honours Papers. A student of Commerce in Honours course has to study a course of 600 marks each year for the corresponding examinations. Each paper, both Pass and HONOURS, shall have a full marks of 100.

Qualifying Marks:

In order to clear an examination (First/Second/Final) a candidate is required to secure 30% marks in a subject and 40% in each practical paper. However, he shall be declared to have passed the Degree Examination only if he has secured a minimum of 30% of marks in each subject and a minimum of 35% marks in aggregate, i.e. sum total of first, Second and Final Examinations taken together. An honours candidates shall be awarded Second Class Honours with a minimum of 30% in each subject and minimum of 36% in aggregate in subjects other than Honours, and a minimum of 45% marks or more but less than 60% in Honours subject.

Duration of Examination:

The duration of examination for each theory paper carrying 50 marks shall be two hours, and for each theory papers carrying 75 or 100 marks the duration shall be three hours.

Course structure and distribution of marks.

The Course structure and distribution of marks in B.Com (Pass/Honours) shall be as follows:

Commerce Pass (1400 Marks)

First Year		Second Year		Final Year	
Communicative English	100	Computer Application/Indian Society and Cultural/Population Studies	100	Environmental studies	100
Business Economics	100	Pass-4 (POM)	100	Pass-8 (AUD)	100
Pass-1 (FA)	100	Pass-5 (COS)	100	Pass-9 (IT)	100
Pass-2 (BCL)	100	Pass-6 (COM)	100	Pass-10 (OTBM)	100
Pass-3 (BS)	100	Pass-7 (MA)	100		
Total Marks	500		500		400

Commerce Honours (1800 Marks)

First Year		Second Year		Final Year	
Communicative English	100	Computer Application/Indian Society & Cultural/Population Studies	100	Environmental studies	100
Business Economics	100	Pass-4 (PCM)	100	Hons-6 (AUD)	100
Pass-1 (FA)	100	Hons-2 (COS)	100	Hons-7 (IT)	100
Pass-2 (BCL)	100	Hons-3 (COM)	100	Hons-8 (OTBM)	100
Pass-3 (BS)	100	Hons-4 (MA)	100	Hons-9 (ACM) (HBM) (FS)	100
Hons-1 (FM)	100	Hons-5 (SPA) (CB) (INF/BUF)	100	Hons-10 (SAP/MM)	100
Total Marks	600		600		600

Distribution of Marks is self explanatory:**Abbreviation of Pass Subjects**

FA: Financial Accounting

BCL: Business and Company Law

BS: Business Statistics

POM: Principles of Management

Abbreviation of Honours Subjects:

COS: Cost Accounting

COM: Company Accounts

MA: Management Accounting

AUD: Auditing

IT: Income Tax

QUEM: Quantitative Techniques and Business Mathematics

Abbreviation of Groups wise Honours Subject**Accounting Group**

FM: Financial Management

SPA: Specialized Accounting

ACM: Advance Cost and Management Accounting

SAP: Security Analysis and Portfolio management

MM: Marketing Management

Finance Group

FM: Financial Management

INF: International Finance

BUF: Business Finance

FS: Financial Service

SAP: Security Analysis and Portfolio Management

Management Group

FM: Financial Management

OB: Organizational Behaviour

HBM: Human Resource Management

SAT: Security Analysis of Portfolio Management

MM: Marketing Management

Specialized Honours Group:**Accounting Group:**

Hons-9 Advance Cost and Management Accounting

Hons-10 Security Analysis and Portfolio Management OR Marketing Management

Hons-5 Specialized Accounting

Hons-1 Financial Management

Management Group:

Hons-9 Human Resources Management

Hons-10 Security Analysis and Portfolio Management OR Marketing Management

Hons-5 Organizational Behaviour

Hons-1 Financial Management

Finance Group:

Hons-9 Financial Services

Hons-10 Security Analysis and Portfolio Management

Hons-5 International Finance/Business Finance

Hons-1 Financial Management

N.B.: Commerce Honours students shall read 10 Hons. Papers out of which Hons. Paper 2,3,4,6,7,8 are compulsory. Besides this he/she has to choose any one of the specialized Honours group.

COMPULSORY COURSES

COMMUNICATIVE ENGLISH

Full Marks – 100

Duration :3 hours

1a. Skills of Written Communication

Paragraph Writing – Types of Paragraph (Descriptive, Informative, Narrative, Argumentative etc.) format and structural organization of paragraph (Topic and Comment, Supportive Sentences, Introduction, Development and Conclusion), Compositional skills of using logical connectives, thematic fronting, substitution devices, summarizing a paragraph.

1b. Writing of Texts Larger than Paragraphs:

Locating the thesis of central idea of a text, Logical and semantic links among opening paragraph, middle paragraphs and closing paragraphs, avoiding logical fallacies, inconsistencies, Learning to revise a written text, **2a.** Transcoding Information from dialogue to paragraph and vice-versa, Transcoding information from tables, charts and diagrams to paragraph.

2b. Business Communication

Writing business reports, proposals, bio-data, resume, business letters, preparing charts, tables using data.

Division of Marks:

All the four units carry 25 marks each.

Short answer type questions are to be set from 1a, 1b and 2a, while long answer type questions are to be set from 2b.

Books Recommended:

1. **Bryne, D.:** Teaching Skills, London, Longman, 1989.
2. **Dr. Bijay K. Bal:** English Writing Practicals, Book-I, Gyanganga Publications.
3. **Sashikumar, Jaya and C. Tickoo:** Writing with purpose, OUP, 1990.
4. **Koul, O.N. and K.K. Sharka:** Communications Skills, New Delhi, Creative Books, 1994
5. **Gupta, Nilanjana:** Writing for all, Macmillan India Ltd., 1998.

BUSINESS ECONOMICS

Full Marks – 100

Duration :3 hours

Unit-I

Objectives of Business Firms:- Profit as Business objective, Theories of profit, Problems in profit Measurement, Profit Maximization as Business Objective, Reasonable Profit Target, Profit as Control Measures.

Unit-II

Demand, Analysis of Market Demand, Types of Demand, Determinants of Market Demand, Demand Function, Elasticity of Demand, Demand Forecasting, Techniques of Demand Forecasting, Survey Methods, Statistical Methods.

Unit-III

Theory of Production, Meaning of Production, Input and Output, Fixed and variable inputs, Short Run and Long Run production function The Laws of Production.

Unit-IV

Theory of Cost, Cost concepts, Some Accounting Cost Concepts, Some Analytical Cost Concepts, Cost output relations, Break, even Analysis, Contribution analysis profit volume Ratio, Margin of Safety.

Unit-V

Market structure and pricing, Theory competition, Pricing under perfect competition, Pricing under Monopoly, Price under Monopolistic Competition, Pricing under Oligopoly, Multiple product pricing.

Books Recommended:

1. **D.N.Dwivedi:** Managerial Economics, Vikash Pub. House.
2. **P.L. Mehta:** Business and Managerial Economics, Sultan Chand & Co.

INDIAN SOCIETY AND CULTURE

Full Marks – 100

Duration :3 hours

SECTION-II INDIAN CULTURE

Unit-IV

Roots of Indian Culture:- Concept of Bharatavarsa, Religious faith and belief, Social Systems.

Characteristics of Indian Culture: Protestant Religious movement during 6th Century BC, Cultural Attainment with reference to the Gupta period.

Unit-V

Cultural Expansion: Overseas trade and commerce and its impact on south-east Asia. External impact on Indian culture: Hellenistic impact on art and architecture: Impact of Islam on Indian Life, Socio-religious Reforms movement: Bhakti Movement, Brahma Samaj and Arya Samaj.

Unit-III

Nationalism in India, Freedom struggle and the role of Gandhi, Tagore, Nehru, Subhas and Jinna.

SECTION-I INDIAN SOCIETY

Unit-I

Indian Society: Origin and composition, Formation of castes and tribes, Their religion and tradition, conflict and threats to unity, step for social integration.

Unit-II

Changes in social-cultural pattern: Impact of changes in different period of culture, Sanskritisation, Secularisation, Impact of Western culture and modernization, Changes due to democratization.

Unit-III

Liberalization and Globalization and its impact on Indian Society: Conflict and adjustment to the emerging situation, the role of civil society.

Books Recommended:

1. P.N. Chopra, B.N. Puri and M.N. Das: A social, Cultural and Economic History of India (in 3 Volumes), Macmillan).
2. R.C. Majumdar (Ed.): The History and Culture of Indian People – Vol. III, IV, IX, XI, Bharatiya Vidya Bhawan Series.
3. Romila Thaper: Social History of India
4. R.K. Mission Series Relevant Chapter Volume 1,2,4,5.
5. S.P. Nanda: Economic and Social History of Modern India.
6. K.M. Srinivas: Social Changes in Modern India.
7. B.K. Sarkar: The positive Background of Hindu Sociology.
8. V. Gautam: Aspects of Indian Society and Economy in the Nineteenth Century.
9. Rekha Sharma: A Hand Book of Sociology
10. Thapa : Tribe, caste and Religion.
11. Verghese: General Sociology.

COMPUTER APPLICATION

Full Marks – 100

Duration :3 hours

1. Computer preliminaries: Binary system, Microprocessor, Block Diagram of Digital Computer and application of different units, (CPU, ILU, Input/Output etc.), different types of Computer.
2. Data and file, Creation, Storage and retrieval information and data.
3. Basic Indian about BASIC, FORTRAN, Language, Interpreter, Machine Language.
4. Preliminary idea about operating system, DOS
5. MS word and MS excel, simple idea about word processing, Graph and Pattern drawing.
6. General Features of Data Communication and Computer Networking Internet and its application.

7. Business application of Computer- Accounting, Marketing, Pay Register, Idea about data base management.
8. Sound wave, Propagation of sound wave, Idea of a coustic of building, ultrasonic.

ENVIRONMENTAL STUDY

(ENVIRONMENT AND SOCIETY)

Full Marks – 100

Duration :3 hours

Unit-I: Basic Concepts

Concept of Environment, Atmosphere, Hydrosphere, Lithosphere and Biosphere, Ecosystem: Biotic (Producer, Consumer and Decomposer) and Abiotic components of ecosystem, Functional aspects of ecosystem: food chain, food web, Nutrient Cycling, Energy Pathways, Homeotasis.

Unit-II: Elementary Approach to Environmental Pollution

Type and Classification of air and water pollution, Layers and composition of the atmosphere, Global warming and Ozone layer Depletion, Acid rain, Eutrophication, Ecological magnification, Preliminary idea on waste water treatment, Purification of water, Water management and reuse. Solid waste disposal and management, Effect of fertilizer and pesticide application in agriculture, Biological control of pest.

Unit-III Population Growth and effect of Urbanisation:

Basic concepts of Demography, Population Growth Curve, Human Population Growth in developing and developed countries, Age structure, Population Control Methods: Communicable diseases: Teransmission of communicable diseases (water-borne, air borne, food-borne and vector borne diseases).

Unit-IV Environment and Society:

Growth Controversy, concept of sustainable growth, Population, Poverty and Environmental nexus, Environmental economics, Environmental Ethics, Sustainable Earth Society, Environmental degradation and Women Environmental Movements: Role of NGO and International Agencies in Environmental Protection, Some grass root environmental Movements in Orissa and India.

Unit-V Environmental Laws:

Constitutional Provisions, Major Provisions of Environmental Laws and Pollution Control Laws in India with particular reference to the Water Act. 1974, The Air act. 1981, Environment (Protection Act. 1986, The wildlife Protection Act. 1972 function and Responsibility of Central and State Pollution Control Board, Role of Judiciary in environmental protection preliminary idea on Environmental Impact Assessment, Environmental management system, Environmental Audit and Life-Cycle Assessment.

Books Recommended:

1. Mishra and Das: Environment and Society, Macmillan, Rs. 70/-
2. Dash and Mishra: Man and Environment, Mcmillan, Rs. 100/-
3. Panigrahi and Sahu: Environmental Studies, Sadgrantha Mandir.

POPULATION STUDIES

Full Marks – 100

Duration :3 hours

1. Demography and Population Studies.
2. Population Census, Registration of Vital Events, Demographic Surveys.
3. Population Change, Population Distribution and Density.
4. Demographic Data, Population and sample, Variable, Rates ratios and proportion, Collection of Data, Processing of Data.
5. Use of mortality rates, Sources of Mortality Data, Mortality Measures, Life Table.
6. Sources of Data for fertility analysis, Some important fertility measures, Gross Reproduction Rates, Net Reproduction Rate.
7. Migration: Some basic Terms and Concepts, Factors affecting Migration, Importance of Study of Migration, Types of Migration.
8. Population Projection: Use of projection, Techniques of projection.
9. Theories of Population growth: The Malthusian Theory of Population, Kari Marx's Theory of Population.

10. World Population – Growth and Distribution: Introduction and Growth of World population, History of Population – Growth, Growth of Population in different Continents.
11. Demographic Profile of India: Structure of Indian Population, Causes of High fertility in India.
12. Demographic Profile of Orissa: Growth of Population, Structure of Population, Vital rates.
13. India's Population Policy: A Survey, Family Planning and Welfare.
14. National Population Policy, 2000: Introduction, Objectives, strategic Themes, Legislation, Public support, New Structures.
15. Population Education: Introduction, need for Population education, Emergence of Population education, Population education and related concepts.

Books Recommended:

1. A.K. P.C. Swain: A Text Book of POPULATION STUDIES, Kalyani Publishers, 4779, Ansari Road, 23-Dariyaganj, New Delhi- 110002.
Ch. 1(1.1), Ch. 2(2.2, 2.3, 2.4), Ch. 3(3.1, 3.2), Ch.4(4.1, 4.2, 4.3, 4.4, 4.5, 4.6), Ch.5(5.2, 5.3, 5.4, 5.5), Ch.6(6.2, 6.3, 6.4, 6.5), Ch.7 (7.2, 7.3, 7.4, 7.5) Ch.8 (8.2, 8.3), Ch.9 (9.2, 9.3), Ch.10 (10.1, 10.2), Ch.11 (11.2, 11.3), Ch.12(12.2, 12.3, 12.4), Ch.13 (13.1, 13.2), Ch.14, Ch.16(16.1, 16.2, 16.3, 16.4).
2. Gupta and Kapoor: Applied Statistics, S. Chand Company, New Delhi
3. S.N. Agrawal: India's Population Problem, Tata McGraw Hill, Bombay, 1985.
4. A. Bose: India Basic Demographic Statistics, B.R. Publishing Corporation, New Delhi (1996).
5. D.J. Bogne: Principles of Demography, Johu Wiley, New York, 1971.
6. Census of India, Govt.of India, Various Reports, New Delhi.

HONORS AND VOCATIONAL COURSES

FINANCIAL ACCOUNTING

(PASS-1)

Full Marks – 100

Duration :3 hours

Unit-I

1. Accounting concept and conventions, Theory and Practice of Double Entry Book Keeping, Capital and Revenue Expenditure.
2. Trial Balance and Errors, Rectification of errors.

Unit-II

1. Manufacturing, Trading and profit and loss Account and Balance sheet of Sole Trader and Partnership Firms with Adjustments.
2. Treatment of Reserves and Provisions.

Unit-III

1. Depreciation Accounting
2. Accounts from incomplete records or single entry system of accounting.

Unit-IV

1. Accounting of Branch excluding foreign branch.
2. Accounting for Sales and Return.

Unit-V

1. Accounts of Partnership.
 - a. Maintenance of Capital Accounts and Appropriations of Profit/Loss.
 - b. Reconstitution of Partnership firm (Admission, Retirement and Death)
 - c. Dissolution of firm.

Books Recommended:

1. R.L. Gupta and Radhaswamy: Advance Accounts, Sultan Chand and Sons, New Delhi.
2. S.P.Jain and K.L. Naranga: Financial Accounting, Kalyani Publisher, New Delhi.
3. Hanif and Mukherjee: Modern Accounting, Tata McGraw Hill, New Delhi.
4. Basu and Das, Practice in Accounting, Rabindro Library, Calcutta.
5. S.K. Paul: Accountancy-I, New Central Book Agency, Kolkata.
6. A.Sehgal and D. Sehgal: Advanced Accounting-I, Taxman Publication, New Delhi.
7. Arulanandan and Raman: Advanced Accounting, Himalaya Publication House, New Delhi.

BUSINESS & COMPANY LAW

(PASS-2)

Full Marks – 100

Duration :3 hours

Unit-I

1. Law of Contract – Definition, Offer and Acceptance, Consideration, Capacity of Parties, Free consent, Legality of Object and consideration, Performance of contract, Discharge of contract, Quasi Contract, Contingent Contract.

Unit-II

1. Contract of Indemnity and Guarantee.
2. Contract of Bailment and Pledge, Contract of Agency.

Unit-III

1. Sale of goods act.: Condition and Warranty, Transfer of ownership, Performance of the contract of sale, Remedial measures right of unpaid seller, Buyer's right against seller, Auction Sale.

Unit-IV

1. Negotiable Instruments Act.: Definition, Characteristics, Holder and Holder in Due Course, Negotiation and Endorsement, Modes of Negotiation, Kinds of Endorsement, Effect of Endorsement, Negotiation by unauthorized parties, Forged Endorsement.

Unit-V

1. Company Law: Administration, Management, Borrowing Powers, Meeting and Resolution.

Books Recommended:

1. N.D. Kapoor: Element of Merchantile Law, Sultan Chand & Sons, New Delhi.
2. M.C. Kuchhai: Merchantile Law, Vani Publication.
3. M.C. Kuchhal: Modern Indian Company Law, Mahavir Publication, Delhi.
4. Avtar Singh: Company Law, Vani Publication.
5. Chawla & Garg: Business and Company Law, Kalyani Publisher, New Delhi.
6. Rohit Agrawal: Commercial Law, Taxman Publication.

BUSINESS STATISTICS

(PASS-3)

Full Marks – 100

Duration :3 hours

Unit-I

1. Meaning, Definition, Scope, Importance, Advantages, Uses and Limitation of statistics.
2. Collection, classification, tabulation and presentation of Statistical Data.

Unit-II

1. Measures of Central Tendency
2. Measures of dispersion Skewness, Coefficient of Variation Moments Kurtosis.

Unit-III

1. Correlation – Simple and Group Data
2. Regression

Unit-IV

1. Index Number, Types, Problems of construction, Methods of construction, simple and weighted index, chain base fixed base, base shifting, splicing, deflating index.

Unit-V

1. Analysis of Time Series: Components, measurement of Trend-Moving average Straight line trend.
2. Graphic and Diagrammatic representation of data.

Books Recommended:

1. D.N. Elhance: Fundamental of Statistics, Kitab Mahal.
2. S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
3. D.Patri: Statistics, Kalyani Publishers, New Delhi.

4. S.C. Gupta: Fundame3ntal of Statistics, Himalayan Pub. House, New Delhi.

PRINCIPLES OF MANAGEMENT

(PASS-4)

Full Marks – 100

Duration :3 hours

Unit-I INTRODUCTION

Concept, nature, process and significance of Management, Managerial roles, An over view of functional management, Developing of Management thought, Classical and neo classical systems.

Unit-II PLANNING

Concept, Process and Types of planning and Decision Making Environment analysis and Diagnosis, Strategy Formulation.

Unit-III ORGANIZING

Concept, Nature, Process and Significance, Authority and Responsibility relationship, Centralization and decentralization delegation of Authority, Departmentation, Organization Structure – Forms and contingency factors.

Unit-IV

Motivating and leading people at work: Motivation, Concept and Theories: Theories – Maslow, Herzburg, Mc Gregor, Financial and non-financial incentives, Leadership- concept and leadership styles: Leadership theories, likerts system management.

Unit-V

Communication – Nature, process, network and barriers, Managerial control, Concept and process, effective control system: Techniques of control traditional and modern.

Books Recommended:

1. Sharma & Gupta: Principle of Management, Kalyani Publishers.
2. Koonz O Donnel: Principle of Management.
3. Theo Hyman: Principle of Management.

COST ACCOUNTING

(PASS-5 & HONS-2)

Full Marks – 100

Duration :3 hours

Unit-I

1. Nature and scope of Cost Accounting, Objectives, Importance, Advantages and Limitation of Cost Accounting, Financial Accounting Vs. Cost Accounting.
2. Cost analysis and classification, Elements of Cost, Cost Sheet.

Unit-II

1. Material Cost Control – Meaning and objectives, Inventory control Techniques – EOQ, Fixation of stock levels, ABC Analysis, Bin Card, Stores ledger, Perpetual and periodic inventory systems and Material turnover ratio.
2. Pricing of issue of materials.
3. Treatment of material loss- Wastage, Scrap, Spoilage, defective and obsolete materials.

Unit-III

1. Labour cost control – Meaning, need, Time Keeping, Time booking, Idle Time, Over time, Casual Workers, Out workers, Labour turnover.
2. Labour cost Accounting – Remuneration of Labour, Systems of wage payment, premium and bonus plan.

Unit-IV

1. Manufacturing overhead, Definition, Classification, Collection Allocation and Apportionment, Re-apportionment, Overhead absorption.
2. Administration, selling and distribution overheads- Meaning, accounting and control.

Unit-V

1. Reconciliation of cost and financial statements.
2. Unit or output costing.

Books Recommended:

1. N.K. Prasad: Costing principle and practice.
2. Jain and Naranga: Cost Accounting, Kalyani Publishers.
3. Nigam Sharma: Cost Accounting, Himalaya Publishing House.
4. M.Y.Khan and P.K. Jain: Cost Accounting, Tata McGraw Hill Publication.
5. M. Ravi Kumar: Cost Accounting, Taxman Publication.
6. Basu: Cost Accounting, New Central Book Agency, Calcutta.
7. B.K. Bhar: Cost Accounting.

COMPANY ACCOUNTS

(PASS-6 & HONS-3)

Full Marks – 100

Duration :3 hours

Unit-I

1. Final Accounts of Companies, Legal Provisions as to Preparation and Presentation of Final Accounts, Forms, Contents and Requirements of P/L Accounts and Balance Sheet Treatments of Provision, Reserves and Funds.
2. Shares: Issue, forfeiture and Re-issue of forfeited shares.

Unit-II

1. Issue and Redemption of Debenture, Redemption of Preference Shares.
2. Profit prior to incorporation.

Unit-III

1. Valuation of shares and Goodwill.
2. Liquidation of companies, Preparation of statement of affairs and Deficiency Accounts, Liquidator Final Statement of Account.

Unit-IV

1. Amalgamation, Absorption and Reconstruction.
2. Alteration of share capital and Internal Reconstruction including capital Reduction.

Unit-V

1. Accounts of Insurance Companies, General Insurance business and Life Insurance Business Final Accounts, Balance Sheet.
2. Final Accounts of Banking Companies.

Books Recommended:

1. B.L.Gupta & M. Radhaswami: Adv. Accounts, Sultan Chand & Sons, New Delhi.
2. Jain & Narang:, Final A/C, Kalyani Publication.
3. Hanif & Mukherjee: Med. Accounts, Tata McGraw Hills.
4. Basu & Das: Accounting, Practice in A/C, Rabindra, Calcutta.
5. S.K. Paul: Accounting, Pixman Publication, New Delhi.

MANAGEMENT ACCOUNTING

(PASS-7 & HONS-4)

Full Marks – 100

Duration :3 hours

Unit-I

1. Nature and Scope of Management Accounting Functions, Objectives of Management Accounting, Advantages and Limitation of management Accounting, Management Accounting Vs. Financial Accounting, Management Accounting Vs. Cost Accounting, Role of Management Accountant.

Unit-II

1. Financial Statements- Meaning, nature, essentials of good Financial Statements, Importance and Limitations of Financial Statement.

2. Financial Statement Analysis – Meaning, Types and procedure of Analysis and Interpretation, objectives, importance and techniques of Analysis, Limitation of Financial Statement Analysis.

Unit-III

1. Ratio Analysis, Meaning and utility of Ratio, Significance of Ratio analysis, Limitation of ratio analysis, Classification of Ratio, Significance of Ratios and Inter firm comparison.

Unit-IV

1. Funds flow Statement- Meaning and utility of funds flow statement preparation Limitation of funds flow statement.
2. Cash flow statement- Meaning and utility of cash flow statement, Cash flow from operating investment and financial activity- Limitation of cash flow statement, Difference between funds flow and cash flow statement.

Unit-V

1. Source of Finance: Classification of sources, Retained Earnings, Depreciation as a source of fund, Sources of short term borrowings.
2. Working Capital Management – Meaning, need, concept, Classification of working Capital, Dangers of Inadequate working Capital Determinants of working Capital, Measuring working capital needs.

Books Recommended:

1. Sharma and Gupta: Management Accounting, Kalyani Publisher.
2. S.N. Maheswari: Management Accounting, Sultan Chand.
3. Man Mohan Goel: Management Accounting, Sahitya Bhawan.
4. A.K. Das Mohapatra, International Accounting, PHI.

AUDITING **(PASS-8 & HONS-6)**

Full Marks – 100

Duration :3 hours

Unit-I

1. Definition of Audit, Object of Audit, Need and Importance of Audit, Audit and Investigation, Qualities and Qualification of an Auditor.
2. Types of Audit (classification), Audit Programme, Audit Note Book, Audit Working Papers.

Unit-II

1. Internal Check- Meaning, definition, object, Limitations and need for internal check, duties of auditor, internal check as regards cash book.
- Internal control- Meaning, definition, objects Limitation and function of internal control, internal audit.
2. Vouching – Definition, object of vouching and routine checking, Vouching of cash transactions, vouching of trading transactions vouching of share capital.

Unit-III

1. Verification and Valuation of assets and liabilities.
2. Depreciation, Reserve and Provisions – Revenue Reserves, Capital Reserves, Secret Reserve- Duties of Auditor regarding various reserves.

Unit-IV

1. Divisible profit and dividend- profit, divisible profit, determination of divisible profit, dividend out of capital, legal requirement, duties of auditor regarding payment of dividend.
2. Company auditor – Qualification, disqualification, appointment of auditor and removal of auditor.

Unit-V

1. Rights and duties of Company auditor, Audit report and Audit Certificate.
2. Liabilities of Company Auditor – Contractual, statutory, Civil, Criminal Liabilities- Liability to third parties, liability for professional misconduct, liability for breach of contract.

Books Recommended:

1. J. Prakash- Auditing, Kalyani Publishers, New Delhi
2. B.N.Tondon – Practical Auditing, S. Chand and Co. New Delhi.
3. D.N. Tripathy – Auditing, Kalyani Publishers, New Delhi.

INCOME TAX (PASS-9 & HONS-7)

Full Marks – 100

Duration :3 hours

Unit-I

1. Basic concept: Definition of important terms e.g. income, assessee, person, assessment year and previous year.
2. Agricultural income: Meaning and kind of agricultural income, distribution between agricultural income and non-agricultural income.
3. Tax Liability and Residential status of assessees.

Unit-II

1. Exempted incomes under section 10.
2. Computation of income under the head salary.

Unit-III

1. Income from house property.
2. Income from Business and Profession, Depreciation and Allowances.

Unit-IV

1. Income from Capital Gain
2. Income from other sources.

Unit-V

1. Deduction under Section 80.
2. Set off and carry forward of loss.

Books Recommended:

1. Bhagwati Prasad: Income Tax Law and Practice, Hariman Publisher, Alligarh.
2. Gour & Narang: Income Tax, Kalyani Publishers.
3. V.K. Singania: Direct Taxes, Taxman Publication
4. H.C. Mehrotra: Income Tax Laws and Practice, Sahitya Bhawan, Agra.
5. B.B. Lal: Income Tax Law & Practice, Allied Publishers, Nagpur.

QUANTITATIVE TECHNIQUES AND BUSINESS MATHEMATICS (PASS-10 & HONS-8)

Full Marks – 100

Duration :3 hours

Unit-I

1. Theory of Probability- Introduction to preliminary set theory, permutation and combination Law of Probability including problems on mutually exclusive events.

Unit-II

1. Introduction to Quantitative Technique, Meaning and classification of Quantitative techniques, statistical Techniques, Operation Research Techniques, Programming, Important Operation Research Techniques, Role of Quantitative Techniques in Business and Industry, Limitation of quantitative Techniques.
2. Simple differentiation and Integration.

Unit-III

1. Programming, Meaning, Basic concepts and relations, Formulation of Programming mode.

Unit-IV

1. Network analysis, Basic term schedule chart, construction of new work diagram, diagrams for CPM and PERT.

Unit-V

1. Inventory Control system.

Books Recommended:

1. C.R. Kathari: Quantitative Techniques, Vikas Publication
2. P.K. Gupta & Man Mohan: Operation Research and Quantitative Analysis, Sultan Chand.
3. D. Patri: Elementary Quantitative Methods, Kalyani Publishers.

SPECIALIZED HONOURS GROUP

SPECIALIZED ACCOUNTING

(HONS-5)

Full Marks – 100

Duration :3 hours

Unit-I

1. Accounts of non trading Concern.
2. Self Balancing and Sectional Balancing System.

Unit-II

1. Accounting of Hire Purchase and Installment Sale
2. Royalty Accounts.

Unit-III

1. Voyage Accounts
2. Accounting for package and containers.

Unit-IV

1. Accounts of Insolvency
2. Investment Accounts.

Unit-V

1. Accounting for Price Level Changes.

Books Recommended:

1. R.L. Gupta & M. Radhaswamy: Advance Accounts, Sultan Chand & Sons., New Delhi
2. S.P. Jain & K.L. Naranga: Financial Accounting, Kalyani Publisher, New Delhi

FINANCIAL MANAGEMENT

(HONS-10)

Full Marks – 100

Duration :3 hours

Unit-I

Nature & Scope, Finance functions, financial objectives Role and Responsibility of Finance manager, introduction to Indian Financial system. Source of Finance, Equity capital, debenture preference capital and term loans relative merits and demerits.

Unit-II

Time Value of Money cost of capital, measurement of cost capital. The capital structure theory (net income approach net operating income approach, MM approach)

Unit-III

Project appraisal technique, determination of cash flow streams, payback period, accounting rate of return, net present value internal rate of return.

Unit-IV

Working capital management an overview, Management of cash and marketable securities, Management of Receivable Management of Inventories.

Unit-V

Dividend decision, dividend theories, impact of dividend on valuation of shares and value of firm, Dividend policy in practice, role of SEBI in preparation and submission of financial information.

Books Recommended:

1. Financial management – I.M. Pandey (Vikas Publication)
2. Financial Management – S.C. Kuchal (Sultan Chand)
3. Corporate Finance – R.M. Srivastav
4. Financial Management – Sharma & Gupta (Kalyani Publication)
5. Contemporary Financial Management – Rakesh Kothari (Macmillan)
6. Financial Management – Khan & Jain (TATA Mcgrawhill)
7. Fundamental of Financial Management – Vanhorme

ADVANCED COSTING AND MANAGEMENT ACCOUNTING (HONS-9)

Full Marks – 100

Duration :3 hours

Unit-I

1. Job Costing – Feature, Accumulation of Cost, Batch costing, Contract Costing.
2. Process Costing – meaning, Process Costing Vs. Job Costing, Application of Process Costing, Features of Process Costing, Advantage & Disadvantages of Process Costing, Process Loss & Gain, Inter Process Profit.

Unit-II

1. Marginal Costing – Meaning, Cost Behaviour, Absorption Costing Vs. Marginal Costing, Uses of Marginal Costing, Advantages and Limitations of Marginal Costing, Cost-Volume-Profit, Analysis, Break Even Chart and Break Even Analysis.
2. Differential Costing- Meaning, Decision making Cost, Nature of differential Cost, Application of differential Costing and Differential Costing Vs. Marginal Costing.

Unit-III

1. Standard Costing – Meaning and definition, Advantages and Disadvantages of standard cost, Setting of Standards.
2. Variance Analysis – Cost variances – Material, Labour and Overhead Cost Variances.

Unit-IV

1. Budgeting – Need and Importance of Budgeting, Standard Costing Vs. Budgeting, Types of Budget.
2. Budgetary control – Need, Importance and Limitation of Budgetary control, Preparation of Cash Budget and Flexible Budget.

Unit-V

1. Uniform Costing – Need and objectives of Uniform Costing, Requisites of Uniform costing, Advantages and Limitations of Uniform Costing. Inter- Firm Comparison.
2. Cost Control and Cost Reduction – meaning, Benefits of Cost Control, Programme of Cost Reduction, Cost Reduction Vs. Cost Control, Application of Cost Reduction and Cost Control.

Books Recommended:

1. N.K. Prasad: Costing Principle and Practice, Calcutta Academic Press.
2. Jain & Naranga: Cost Accounting, Kalyani Publishers.
3. Nigam Sharma: Cost Accounting, Himalaya Publication House.
4. M.Y. Khan & P.K. Jain: Cost Accounting, Tata McGraw Hill Publication
5. M. Ravi Kumar: Cost Accounting, Taxman Publication.
6. Basu: Cost Accounting, Central Book Agency, Calcutta.
7. B.K. Bhar: Cost Accounting
8. K. Sharma & Gupta: Management Accounting, Kalyani Publishers
9. Khan & Jain: Management Accounting, Tata McGraw Hill Publishing Company.
10. Nisher Ahmed: Management Accounting, Anmol Publication
11. Jawaharlal: Management Accounting, Himalaya Publication
12. S.N. Maheswari: Management Accounting, Sultan Chand & Sons.
13. Dr. S.P. Gupta: Management Accounting, Sahitya Bhawan, Agra.
14. Man Mohan & Goel: Management Accounting.

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (HONS-10)

Full Marks – 100

Duration :3 hours

Unit-I**Introduction to Securities:**

Meaning of investment, Security and Portfolio, Difference between investment and speculation, Meaning of Security Analysis investment activity. Feature of Investment avenues – classes of Investment – Investment profile

of average household- Non corporate investment, corporate investment, investment of Post Office Security, Market- Primary and Secondary. Factors for investment in Primary markets, Listing formalities, Trading and settlement.

Unit-II

Risk and Return

Component of Risk, Risk Elements, Systematic and unsystematic Risk Measurement, Risk and Return, Capital Asset Pricing Model, Security Pricing, Factors influencing Valuation, Constant growth model, Equity valuation, Dividend capitalization, Earning Capitalization, Security Price Models.

Unit-III

Bond Analysis

Meaning of Bond, Debt Markets in India, Public Sector Bonds, Calculation of Return on Bond, Yields on Bond, Yield to maturity. Determinants of interest Rate, Credit Rating System, Credit Rating Agencies.

Unit-IV

Introduction to Portfolio Theory:

Condition of certainty, Opportunity set with uncertainty, Measurement of portfolio Risk, How to minimize Risk, Diversification, Markowitz Divorceable Theory, Return on Portfolio Risk and Return, Regression Equation, Alpha, Beta and Rho.

Unit-V

Mutual Fund:

Definition, Types of Fund, UTI and its schemes for Resident Indians, Offshore Fund, SBI Mutual Fund and other Funds, Regulation of Mutual Fund, RBI guidelines of Mutual Fund, Disinvestments meaning, Types, Objectives and factors influencing Disinvestments, Disinvestments methods of Government.

Books Recommended:

1. V.A. Avadhani: Security Analysis & Portfolio Management, Himalayan Publishing House.
2. P. Chandra: Security Analysis & Portfolio Management, Tata McGraw Hill.
3. V.K. Valla: Investment management, Security Analysis and Portfolio Management, Sultan Chand, New Delhi.
4. D.K. Khatri: Investment Management, Security Analysis, Macmillan.
5. Gupta and Rosy: Security Analysis and Portfolio Management.

MARKETING MANAGEMENT

(HONS-1)

Full Marks – 100

Duration :3 hours

Unit-I Marketing

1. Meaning, definition and concept of Marketing Nature, Scope Aim and Importance of marketing.
2. Marketing System, Marketing, Mix Market segmentation.

Unit-II Marketing Functions

1. Buying functions, selling functions, Transportation Storage and Warehousing, Standardisation and grading and packaging, Marketing finance, Marketing Risk Management, Marketing Information system, Market Research
2. Marketing Institutions, Middleman in distribution, Functions of Middlemen.

Unit-III Pricing

Meaning and importance of pricing, price determination process, Factors influencing price range, Breakeven analysis of pricing, Return on investment, Pricing policies, skim, the cream pricing, Penetration pricing, Cost plus pricing, Psychological pricing, charging what the traffic bear.

Unit-IV

1. Demand Measurement and Sales Forecasting.
2. Sales Promotion, meaning, object, advantages and limitations of sales promotion, Kinds of sales promotion, Sales promotion strategy.

Unit-V

Green Marketing, Consumerism and E-marketing.

Books Recommended:

1. Memoria and Joshi: Principles and Practice of Marketing in India, Kitab Mahal.
2. S.A. Sherlekar: Modern Marketing – Principles and Practices, Himalayan Publisher
3. Phillip Kotler: Marketing Management and Advertisement, Tata McGraw Hill.

HUMAN RESOURCE MANAGEMENT

(HONS-9)

Full Marks – 100

Duration :3 hours

Unit-I

Human Resource Management, An Overview, HRD Concept, Mechanism Process and outcomes, Development, etc. HRD Matrix, Personnel Management objectives, Characteristics and Functions.

Unit-II

Employees Selection, Development and Growth, Recruitment, Selection, induction, staff training and development.

Unit-III

Motivation, Job Design and Appraisal Motivation: Concept, Types, Theories, Morale, Job Enrichment: Meaning, Nature, Objectives and Characteristics.

Unit-IV

“Grievance Redressal: Meaning, Reasons of grievances, Effects steps in grievance redressal, Grievance and industrial relations.

Employee Benefits and Welfare concept of Fringe benefits and Labour Welfare objectives, Statutory and Voluntary amenities, Social Security, Concept.

Unit-V

Workers participation: Concept, objectives, etc. Levels and forms of participation, workers participation in India.

Trade Unionism: Role & objectives of T.U. Trade Union Act. 1926, Collective Bargaining: Concept, function and process.

Books:

1. K. Aswasthapa, Human Resource Management, Kalyani.
2. Koontz and O'Donnell, Management, Practice Hall.
3. L.M. Prasad, Human Resource Management, Sultan Chand.

ORGANISATIONAL BEHAVIOUR

(HONS-5)

Full Marks – 100

Duration :3 hours

Unit-I

Fundamentals of organizational Behaviour: Historical development, Theory, Nature of people. Social System: Culture work ethic and role, Motivation, Human needs, types of needs, Employee wants Behaviour Medication, Re-enforcement and punishment.

Unit-II

Organizational Climate: Concept and measures. Behaviour system. Elements and social system at work. Models of organizational Behaviour.

Unit-III

Organizational Environment: Concept and measures. Behaviour system. Elements and social system at work. Models of organizational Behaviour. Accounting for package and containers.

Unit-IV

Social Environment: Informal Organisation, Function of informal groups/organization, Informal communication, grapevine, control or rumours.

Unit-V

Leadership styles and Influence Process Nature, Styles and theories, Types of power, Types of leader and power concept, Effective supervision, Nature of work change, attitude to change, social system and change, Resistance to change Leadership for change.

Books Recommended:

1. Keith Davis: Human Behaviour at work, McGraw Hill
2. Henry Foyal: General and Industrial Management.
3. B.R. Sharma: Organisational Climate MM, New Delhi.

FINANCIAL SERVICE**(HONS-9)**

Full Marks – 100

Duration :3 hours

Unit-I

1. Financial Markets: Financial System and Financial Markets, Meaning, Types, Classification of Financial Markets, Money Markets, Call Money Market.
2. Government Securities Market, Capital Market, Debt. Market, Primary and Secondary Market, Intelinking Financial Market, Indian and Global Financial Markets.

Unit-II

1. Broad Categories: Special Characteristics, Money Market Institutions, Capital Market Institutions, Functions and Structure introduced.
2. Stock Exchange: Constitution, Control, Functions, Prudential Norms SEBI, Regulations, Sensitive Indices, Investor Services, Grievance Redressal Measures.

Unit-III

Financial Service Institutions: Clearing corporation of India Ltd., Discount and Finance House of India Ltd. National Securities Depository Ltd., Securities Trading Corporation of India Ltd., Credit Rating Corporation.

Unit-IV

1. Commercial Papers, Certificate of Deposits, Treasury Bills, Commercial Bills, Glitdedged Securities.
2. Equity Shares, Dematerialization, Preference Shares, Debentures, Warrants and Convertible, ADRS and GDRS

Derivatives – Options and Futures.

Unit-V

1. Commercial Banks – Roles, Functions, Regulations Public Sector, Private Sector and Foreign Banks, Development Bank, IDBI, SFCs, NABARD, RRBs SIDHI, SIDBI, MBI
2. Non-Banking Financial Institution: Insurance companies, Public and Private, Investment Policies, Regulatory Authority.

Books Recommended:

1. S. Guruswamy: Financial Markets and Institutions, Thomson
2. Gorden & Natarajan: Financial Markets and Services, Himalayan Publisher.

INTERNATIONAL FINANCE**(HONS-5)**

Full Marks – 100

Duration :3 hours

Unit-I

Growing importance of International finance, Nature and scope of International finance, International Financial Management V/s. Domestic financial management International monetary system evlvement of floating Rate Regim.

Unit-II

Foreign exchange markets, spot market, forward Market, Swep Market, Currency Feature and Option Market, Foreign Exchange Market of India.

Unit-III

An introduction to exchange rates, Inter Bank and merchants Rates, Determinant of Exchange Rates, International Parity condition, Purchasing Power Parity Interest Rate Parity.

Unit-IV

Types of Foreign Exchange Exposer and Risk, Transaction and operating risk, approach to currency risk and Hedging Philosophy, Management of exchange exposure.

Unit-V

Euro Currency Market, Financing the Global Firms, Availability & cost of capital, Sourcing equity Globally, ADRS & GDRS, Foreign investment decision, International Trade Finance.

Books Recommended:

1. P.G. Apte: International Financial Management, Tata McGrawhill
2. Eitman: Multinational Business Finance Pearsol, Stonehill Mofetth.
3. V. Saren, International Finance, P. Hall
4. Sri Nivasan & Zanakiram Bijtantra: International Finance Management.
5. John Witey Sathye: International Finance Management.
6. A.K. Das Mohapatra: International According, PHI

BUSINESS FINANCE**(HONS-5)**

Full Marks – 100

Duration :3 hours

Unit-I

1. Meaning and functions of Business Finance
2. Planning fund requirements.
 - a. Corporate Financial plan
 - b. Estimating financial requirement
 - c. Capitalization
 - d. Capital Structure
 - e. Capital Budgeting
 - f. Cost of Capital

Unit-II

Sources of Finance (A) External (B) Internal

A. External Sources:

- i. Shares and stock, corporate bonds and under writing activity.
- ii. Public deposits
- iii. New Issues Market in India
- iv. Stock Market in India
- v. Debt. Financing.

B. Internal Sources

- i. Internal Financing in corporate enterprises.
- ii. Ploughing back of profits.
- iii. Financing and Dividend Policies

Unit-III**Institutional Financing:**

- a. Commercial Bank and their working in India.
- b. Investment Companies and their working in India
- c. Unit Trust of India
- d. L.I.C. of India

Unit-IV

- a. Role of Financial Institution in economic development.
- b. Financing Small Business Enterprises.

Unit-V

- a. Financing of Public Enterprises.
- b. Foreign Capital and collaboration.

Books Recommended:

1. Srivastava: Corporate Finance, (Wismoy)
2. Kuchhal: Corporation Finance, (Chaitanya)
3. Kuchhal: Financial Management

4. Meade: Corporation Finance
5. Basu: Industrial Finance in India.

VOCATIONAL COURSE

MARKETING COMMUNICATION AND SALES PROMOTION

Full Marks – 100

Duration :3 hours

Unit-I

Nature and importance of Communication-Communication process and its elements Application of communication process in Marketing steps in developing effecting marketing communication.

Unit-II

1. Methods of Marketing Communication, Distribution between Advertising personal selling, public relations, Sales promotion and publicity.
2. Integrated Communication in Marketing.

Unit-III

1. Nature and importance of Sales Promotion.
2. Forms of sales promotion: Consumer Oriented, Trade Oriented on Sales force Oriented Sales Promotion.

Unit-IV

Major tools of Sales Promotion: Sampling Coupons, games contests, sweepstakes discounts, exhibitions, trade show, premium etc.

Unit-V

Public Relations: Meaning, Features, Its role in Marketing and growing importance publicity various Public Relations.

Books Recommended:

1. Philip Kotler: Marketing Management, Prentice Hall of India.
2. Memorial and Joshi: Principles and Practice of Marketing in India, Kitab Mahal.
3. S.A. Shelekar, Modern Marketing- Principles and Practice, Himalayan Publisher.
4. Philip Kotler: Marketing Management and Advertisement, Tata McGraw Hill
5. S.K. Mishra: Principle of Marketing Management, Kalyani Publisher
6. M. Balasubramaniam: Business Communication, Kalyani Publisher.

ADVERTISING

Full Marks – 100

Duration :3 hours

Unit-I

1. Meaning of Advertising and its Importance and Objectives.

Unit-II

1. Types of Advertising: Commercial and Non-Commercial, Primary Demand and Selective Demand, Classified and Display.
2. National, Local and Co-operative Advertising.

Unit-III

1. Advertising Media and their types, Their characteristics and Limitations. Selection of Media, Media Planning Scheduling. Media scene in India. Problems of reaching the rural Market, Reach and Frequency.
2. Creation and Production of Advertising Message story board-copy-illustration-layout.

Unit-IV

1. Setting Advertising Budget
2. Advertising Agencies and how do they work, Selection of Advertising Agency in house advertising department.

Unit-V

1. Advertising regulation in India, Misleading and deceptive advertising.
2. Evaluation of advertising effectiveness, AIDA, Pre-testing and Post testing methods.

Books Recommended:

1. S.K. Mishra: Principle of Marketing Management, Kalyani Publisher.

2. Malvendra Mohan: Advertising, Tata McGraw Hill
3. B.S. Rathor: Advertising Management, Himalayan Publishing House, Bombay
4. Aker and Myers: Advertising Management, Prentice Hall of India.
5. Advertising with Special Reference to India, New Delhi.

SALESMANSHIP AND SALES MANAGEMENT

(PASS-3)

Full Marks – 100

Duration :3 hours

Unit-I

1. Importance of Sales Force and its management.
2. Functions of Sales Manager: Recruitment and Selection, Training, Motivation and Compensation, Performance appraisal, reward and punishment.

Unit-II

1. Organisation of the Sales Department: Sales force size, geo graphic, Product wise, Marketing based, Sales territory and its allocation, Sales quota and its administration.
2. Sales Planning: Marketing analysis and sales forecasting methods.

Unit-III

1. Sales budget and its uses.
2. Sales and Cost Analysis: Uses and Methods

Unit-IV

1. Salesmanship and Personal selling, door to door selling, Direct Marketing Advertising Vs. Personal Selling.
2. Process of effective selling: Prospective, pre-approach, approach, presentation and demonstration, handling of objections closing the sales and post sale activities.

Unit-V

1. Consumer and Industrial Markets.
2. Qualities of a successful sales person, selling as a career, Tour Diary daily and periodicals reports.
3. Distribution network and relationship
4. Reports and document: Sales Manual, Order Book, Cash Memo, Tour Diary and periodicals reports.

Books Recommended:

1. Russel, Beach and Brskir: Selling, McGraw Hill
2. Still, Cundit and Geveni: Sales Management, Prentice Hall of India.
3. Sontaki & Despondey: Marketing Salesmanship and Advertising, Kalyani Publisher
4. Stanton Bushrik: Management of Sales Force, Richard D Irwin

PROJECT REPORT AND VIVA

(PASS-4)

1. The students have to go a Practical Training of six weeks.
Three weeks before the First year Examination and three weeks before the second year examinations.
2. The Practical Training should be either on sales or on advertisement of an organizations.
3. Project Report – 50 Marks. Viva-Voce- 50 Marks.
4. Both the Project Report and Viva-Voce is to be carried out by two examiners at the same time. One is external examiner and another is Internal examiner.

TAX PROCEDURE AND PRACTICE

INCOME-TAX (VOCATIONAL)

(PASS (PAPER-I))

Full Marks – 100

Duration :3 hours

Unit-I

1. Basic concept: Definition of important term e.g. Income, assessee, person, assessment year and previous year.
2. Agricultural income: Meaning and kinds of agricultural income.
3. Tax liability & residential status of assessee.

Unit-II

1. Exempted incomes under section 10
2. Computation of income under the head salary.

Unit-III

1. Income from house property
2. Income from Business & profession, Depreciation and allowances.

Unit-IV

1. Income from Capital Gain
2. Income from other sources.

Unit-V

1. Income of other persons to be included in assessee's total income.

Books Recommended:

1. Bhagawati Prasad: Income Tax Law and Practice, Nariman Publisher, Alligarh
2. Gour & Naranga: Income Tax, Kalyani Publishers.
3. V.K. Sjingania: Direct Taxes, Taxman Publication.
4. H.C. Mehrotra: Income Tax Laws Practice, Sahitya Bhawan, Agra.
5. B.B. Lal: Income Tax Law & Practice Allied Publishers, Nagpur.

TAX PLANNING

(PASS (PAPER-2))

Full Marks – 100

Duration :3 hours

Unit-I

1. Set off and carry forward of losses.
2. Deductions from Gross Total Income.

Unit-II

Computation of total income of Individual assessee.

Unit-III

Tax planning- Capital Gains, Merger and acquisition.

Unit-IV

1. Return of income and procedure of Assessment.
2. Income Tax Authority

Unit-V

1. Deduction and collection of Tax at Source
2. Advance payment of Tax
3. Refunds, Penalties and Prosecution.
4. Appeals, Revision and References.

Books Recommended:

1. Bhagawati Prasad: Income Tax Law and Practice, Nariman Publisher, Alligarh
2. Gour & Naranga: I Tax Planning, Kalyani Publishers.
3. V.K. Sjingania: Direct Taxes, Taxman Publication
4. H.C. Mehrotra: Income Tax Laws Practice, Sahitya Bhawan, Agra.
5. B.B. Lal: Income Tax Law & Practice, Allied Publishers.

WEALTH TAX AND INDIRECT TAXES

(PASS (PAPER-3))

Full Marks – 100

Duration :3 hours

Unit-I

Wealth Tax – Concept, definition, applicability, change ability, deductibility of tax liability deemed wealth, Exceptions.

Unit-II

Wealth Tax: Valuation of assets, administration, Assessment Procedure, Penalties, settlement of cases, revisions, collection, refund, prosecution, search and seizure.

Unit-III

1. Central Sales Tax Act.
2. Orissa Vat Act., Service Tax, Professional Tax.

Unit-IV

1. Costum Duty: Nature of Duty, Concept, Valuation and Entry of Goods.

Unit-V

1. Assessment and Perrinial Assessment of goods, duty, special provision of baggage goods imported.
2. Classification of goods and conveyance Appellate Remedies.

Books Recommended:

1. Girish Ahuja & Rani Gupta: Sustematic Approach to I Tax and CST.
2. J. Datey: Indirect Tax.
3. Asruzia: FST Act.
4. VAT
5. Manuals of custom Duty, ET, Service Tax and Professional Tax.

PROJECT REPORT AND VIVA

(PASS-4)

5. The students have to go a Practical Training of six weeks.
Three weeks before the First year Examination and three weeks before the Second year examinations.
6. The Practical Training should be either on Direct Tax or on Indirect Tax.
7. Project Report – 50 Marks. Viva-Voce- 50 Marks.
8. Both the Project Report and Viva-Voce is to be carried out by two examiners at the same time. One is external examiner and another is Internal examiner.

REGULATION FOR +3 COMMERCE

First University Examination, 2009

Second University Examination, 2010

Final University Examination, 2011

I. Genral Instructions:

The three year Degree course leading to the Bachelor's Degree in Commerce of Sambalpur University shall be spread over a period of three academic years. A candidate for the Degree shall be required to pass the following examinations.

1. First University Examination
2. Second University Examination
3. Final University Examination.

The Entire course of three year Degree Commerce PASS course shall consist a total of 1400 marks, which include 400 makrs of Compulsory papers and commerce pass papers consisting 1000 marks. A candidate has to study a course of 500 marks in the first and course of 500 marks in the second year and a course 400 marks in the Third year in his study for the corresponding examinations.

There shall be a total of 1800 marks in Honours Course, which shall include 400 marks compulsory papers, 400 marks of Commerce Pass papers and 100 marks of Honours Papers. A student of Commerce in HONORS course has to study a course of 600 marks each year for the corresponding examinations. Each paper of both, Pass and HONORS, shall have a full marks of 100 marks.

Qualifying Marks:

In order to clear an examination (First/ Second/Final) a candidate is required to secure 30% marks in a subject and 40% in each practical paper. However, he shall be declared to have passed the Degree Examination only if he has secured a minimum of 30% of marks in each subject and a minimum of 36% marks in aggregate, i.e. sum total of First, Second and Final examinations taken together. An honors candidates shall be awarded Second class honors with a minimum 30% in each subject and minimum 36% in aggregate in subjects other than Honors, and a minimum of 45% marks or more but less than 60% in Honors subject.

Duration of Examination:

The Duration of examination for each theory paper carrying 50 marks shall be two hours, and for each theory papers carrying 75 or 100 marks, its shall be three hours.

Course structure and distribution of marks:

The course structure and distribution of marks in B.Com (Pass/Hon's) shall be as follows:

Commerce Pass (1400 Marks)

First Year		Second Year		Final Year	
Communicative Eng.	100	Computer Application/ Indian Society & Culture/ Population Studies.	100	Environmental Studies	100
Pass -1 (FA)	100	Pass-4 (POM)	100	Pass-8 (AUD)	100
Pass-2 (BCL)	100	Pass-5(COS)	100	Pass-9 (IT)	100
Pass-3 (BS)	100	Pass-6 (COM)	100	Pass-10 (OTBM)	100
		Pass-7 (MA)	100		
Total Marks	500		500		500

Commerce Hon's (1800 Marks)

First Year		Second Year		Final Year	
Communicative Eng.	100	Computer Application/ Indian Society & Culture/ Population Studies.	100	Environmental Studies	100
Business Economics	100	Pass-4 (PCM)	100`	Hons-6 (AUD)	100
Pass-1 (FA)	100	Hons-2 (COS)	100	Hons-7 (IT)	100
Pass-2 (BCL)	100	Hons-3 (COM)	100	Hons-8 (OTBM)	100
Pass-3 (BS)	100	Hons-4 (MA)	100	Hons-9 (ACM) (HBM) (FS)	100
Hon-1 (FM)	100	Hons-5 (SPA)/(CB) (INF/BUF)	100	Hons-10 (SAP./MM)	100
Total Marks	600		600		600

Distribution of Marks in sElf Explanatory

Abbreviation of Pass Subjects:	Abbreviation of Honors Subjects:
FA : Financial Accounting	COS: Cost Accounting
BCL: Business and Company Law	COM: Company Accounts
BS: Business Statistics	MA: Management Accounting
POM: Principal of Management	AUD: Auditing
	IT: Income Tax
	QTEM: Quantitative Techniques and Business Mathematics

Abbreviation of Group wise HONORS Subjects:

Accounting Group	Finance Group	Management Group
FM: Financial Management	FM : Financial Management	FM: Financial Management
SPA: Specialized Accounting	INF: International Finance	OB: Organizational Behavior
ACM: Advance Cost and Management Accounting	BUF: Business Finance	HBM: Human Resource Management
SAP: Security Analysis and Portfolio Management	FS: Financial Service	SAP: Security Analysis and Portfolio Management
MM: Marketing Management	SAP: Security Analysis and Portfolio Management	MM: Marketing Management

Specialized Honors Group

Accounting Group	Finance Group	Management Group
Hons-9 Advance Cost and Management Accounting	Hons-9 Human Resources Management	Hons-9 Financial Services
Hons-10 Security Analysis and Portfolio Management OR Marketing Management	Hons-10 Security Analysis and Portfolio Management OR Marketing Management	Hons-10 Security Analysis and Portfolio Management
Hons-5 Specialized Accounting	Hons-5 Organizational Behavior	Hons-5 International Finance/ Business Finance
Hons-1 Financial Management	Hons-1 Financial Management	Hons-1 Financial Management

N.B.: Commerce Honors student shall read 10 Hons. Paper out of which Hons. Paper 2,3,4,6,7,8 are compulsory besides this he. She has to choose any one of the specialized Honors group.

CONTENTS

COUSES OF STUDIES

I. General Instructions

II. Compulsory Course

1. Communicative English
2. Business Economics
3. Indian Society & Culture⁴
4.
 - i. Computer Applications
 - ii. Environmental Studies
 - iii. Population Studies

III. Pass Course

1. Financial Accounting
2. Business & Company Law
3. Principle of Management
4. Business Statistics

IV. Pass and Honours Course

1. Cost Accounting
2. Company Accounts
3. Management Accounting
4. Auditing
5. Income Tax
6. Quantitative Techniques and Business Mathematics

V. Honours Course

1. Specialised Accounting
2. Financial Management
3. Advance Cost & Management Accounting
4. Security Analysis and Portfolio Management
5. Marketing Management
6. Human Resource Management
7. Organisational Behavior
8. Financial Services
9. International Finance
10. Business Finance.

VI. Vocational Courses

A. Advertising, Sales Promotion and Sales Management

1. Marketing Communication and Sales Promotion
2. Advertising
3. Salesmanship and Sales Management
4. Project and Viva.

B. Tax Procedure and Practice

1. Income Tax
2. Tax Planning
3. Wealth Tax and Indirect Taxes
4. Project and Viva.

REGULATIONS