



# Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

## Shri Vaishnav Institute of Commerce

### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com. - I SEMESTER (2022-2026)

#### BCOM102 BOOK KEEPING AND ACCOUNTANCY

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM102	MAJ/MIN	Book keeping and Accountancy	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objective

To implant basic accounting knowledge as applicable to business. Also, to guide students about importance of Financial Accounting.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

#### Course Outcomes

1. Understand the major functions of accounting.
2. Describe Practical Implication of principals of accounting.
3. Develop an understanding of key features of accounting
4. Use analytical skills for calculating various problems related to day-to-day finance.

#### **COURSE CONTENT**

##### **UNIT I:**

Accounting Nature, Scope, Objectives, limitations, accounting concepts and conventions, accounting standards –Objectives of accounting standards – Indian Accounting Standards, Concept and procedure of issuing Indian Accounting Standards (Ind AS); Introduction to IndAS, Meaning and need for convergence with IFRS; Benefits of achieving Convergence with IFRSs to Economy, investors, Industry and Accounting Professionals.

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#### UNIT II:

Process of Accounting- Accounting Equation and Rules of Debit and Credit. Recording Transactions in Journal. Preparation of Ledger Accounts. Recording Transactions in Cash Book. An overview of Subsidiary books – Purchase Book, Purchase Returns Book, Sales Book, and Sales Returns Book. Opening and Closing Entries. Trial Balance Errors & their rectification based on Double Entry Book-Keeping System.

#### UNIT III:

Preparation of Financial Statements Preparing Trading Account, Profit and Loss Account and Balance Sheet for a Sole Proprietor. Understanding contents of Financial Statements of a Joint Stock Company as per Companies Act 2013. Understanding the contents of a Corporate Annual Report.

#### UNIT IV:

Depreciation Accounting Meaning and nature of depreciation, Objectives of providing depreciation, Methods of depreciation (Straight Line Method, Diminishing Balance Method), Changes in the method of depreciation.

Bank Reconciliation statement meaning, causes, objectives, methods and its importance in accounting

#### UNIT V:

Departmental Accounts Meaning and objectives of departmental accounts, differences between departmental and branch accounts, Apportionment of common expenses among different departments, Preparation of departmental trading and profit and loss account in columnar form. Preparation of balance sheet

Royalty Accounts: Meaning of Royalty, Minimum rent, short workings, Recoupment of short workings, Lessor, Lessee, Delay in payment, Strike, Journals and ledgers in the books of lessor and lessee.

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\*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

### Suggested Readings

1. Tulsian, P.C. and Tulsian, B. (2016). *Financial Accounting*. S Chand Publications.
2. Shukla, S.M. (2019). *Financial Accounting*. Sahitya Bhawan Publications
3. Rajasekaran, V. and Lalitha, R. (2010). *Financial Accounting*. Pearson Publications
4. Hanif, M. and Mukherjee, A. (2018). *Financial Accounting*. McGraw Hill Publications
5. Arora, M.N., Achalapathi S. and Brinda, S. (2018). *Financial Accounting*. Taxmann's
6. Sehgal, D. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.
7. S.N. Maheshwari, *Introduction to Accountancy*, Vikas Pub Edition, 2009
8. David Alexander and Christopher Nobes *Financial Accounting* Pearson Publications
9. V. Rajasekaran and R. Lalitha, *Financial Accounting*, Pearson Publications
10. Joel J. Lerner, *Schaum's Easy Outline Bookkeeping and Accounting*

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### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com. - I SEMESTER (2022-2026)

#### BCOMBF101 INTRODUCTION TO FINANCIAL SERVICES

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME						
			THEORY			PRACTICAL			CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	
BCOMBF101	MAJ/MIN	Introduction to Financial services	60	20	20	-	-	3	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

### COURSE CONTENTS

#### Unit I: Introduction

1. Overview of Financial systems In India – Structure and Functions of Financial Systems
2. Financial Markets – Capital Markets & Money Markets
3. Financial Instruments
4. Role of SEBI

#### Unit II: Financial Services

1. Objectives of financial services
2. Types of financial services – capital market services & money market services
3. Banking financial corporations, non-banking financial corporation's
4. Financial services sector problems and reforms

#### Unit III: Venture Capital and Leasing

1. Venture capital: financing pattern – legal aspects and guidelines for venture capital
2. Leasing- types of leases – leasing vs borrowing
3. Credit rating: CRISIL
4. Factoring, forfeiting
5. Bill discounting

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**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Unit IV: Mutual Funds

1. Mutual funds: concepts, objectives and functions
2. Guidelines for mutual funds – working of public and private mutual funds in India
3. Debt securitization

#### Unit V: Merchant Banking

1. Merchant Banking
2. Hire Purchase
3. E-banking
4. Micro/ Macro finance

#### Suggested Readings

1. Khan, M.Y. (2009). *Financial Services*. New Delhi: Tata McGraw Hill.
2. Pathak, Bharti (2010). *Indian Financial System*. India: Pearson.
3. Srivastava, R. M. (2010). *Dynamics of Financial Markets and Institutions in India*. New Delhi: Excel Books.
4. Shanmugham (2009). *Financial Services*. New Delhi: Wiley.
5. Bhole, L. M. (2009). *Financial Institutions and Markets*. New Delhi: Tata McGraw Hill.
6. Gurusamy, S. (2008). *Financial Markets and Institutions*. New Delhi: Tata McGraw Hill.
7. Gopalswamy, N. (2008). *Capital Market*. New Delhi: Macmillan Publishers

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com. - I SEMESTER (2022-2026)**

**BCOMCA101 INTRODUCTION TO COMPUTER SYSTEMS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
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BCOMCA101	MAJ/MIN	Introduction to Computer systems	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Objectives**

1. The subject is designed to provide a basic understanding to the students with reference to information technology and computer systems and enable them for its practical applications.
2. The objective of the course is to acquire the students with technology, which is used in performing the day-to-day business.
3. To help them develop abilities and skills required for the business operations.

**Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

**Course Outcomes**

1. Understanding of computer technology.
2. Knowledge of application of Information technology in Business.
3. Practical knowledge of operating systems

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### COURSE CONTENT

**Unit I: Concept of Computers-** Brief History of Computers, Generation and Its Evolution, Characteristics of Computers, (Hardware, Software), Criteria for Using the Computers, Organizations and Functions of Computers and their Applications.

**Unit II: Type of Computers:** Analog, Digital, Hybrid, General Purpose and Special Purpose Computers, Microcomputers, Mini-Computers, Mainframe Computers, and Super Computers.

**Unit III: Operating System and Office Automation:** Booting Concept, MS DOS, MS Windows, MS Office, and Introduction to System Management. Overview of Languages, Compilers, Interpreters, Assemblers, LAN, MAN, WAN, Communication Channels.

**Unit IV: Information Technology:** Fundamentals, Perspectives, Applications and Scope, Introduction to Internet, Browsers, Applications and scope.

**Unit V: Computer Application in different fields:** Basic Information, Data Base Management System: Creating, Modification of Data base files, Commands Study, Expression and functions, Set Commands, Sorting, and Indexing.

### Suggested Readings

1. Sinha, P.K., PritiSinha (1982), *Foundation of computing*. BPB Publications.
2. Turban, Rainer and Potter (2004), *Introduction to information technology*. John Wiley and sons.
3. James, A. O'Brien (2005), *Introduction to Information Systems*. McGraw Hill publication.
4. P.K. Sinha, *Computer Fundamentals*, BPB Publications.
5. Rajaraman, V, *Introduction to Computer Science*, Prentice Hall India

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#### B.Com. - I SEMESTER (2022-2026)

#### BCOMES101 BUSINESS ORGANIZATION AND ENTREPRENEURSHIP MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMES101	MAJ/MIN	Business Organization and Entrepreneurship Management	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; MAJ/MIN- Major/Minor Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course objectives

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

#### Course Outcomes

1. Understand the theories and concepts of Management and Organization.
2. Understand the relationships across different prospect of Business Management and Organization.

#### COURSE CONTENT

##### Unit I: Foundation of Indian Business

1. Manufacturing and service sectors
2. Small and medium enterprises
3. India's experience of liberalization and globalization.
4. 'Make in India' Movement.
5. E-commerce.

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#### Unit II: Business Enterprises

1. Forms of Business Organization
2. Sole Proprietorship, Joint Hindu Family Firm
3. Partnership firm, Joint Stock Company, Cooperative society
4. Limited Liability Partnership
5. International Multinational Corporations.

#### Unit III: Management and Organization

1. The Process of Management: Planning; Decision-making; Strategy Formulation
2. Organizing: Basic Considerations
3. Departmentation – Functional, Project, Matrix and Network
4. Delegation and Decentralization of Authority
5. Groups and Teams

#### Unit IV: Entrepreneurship Development and Management

1. Entrepreneurship: Concept and importance.
2. Functions of entrepreneurs.
3. Goal Determination – Problem, Challenges and Solutions.

#### Unit V: Challenges of entrepreneurs

1. Challenges relating Capital
2. Challenges relating Registration
3. Challenges relating Administration
4. How to overcome above Challenges

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#### *Suggested Readings*

- 1 Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill Publishing, New Delhi
- 2 Praveen Agrawal, Avneesh Kumar Mishra; *Fundamentals of Entrepreneurship*, SahityaBhawan Publication, Agra
- 3 Bushkirk, R.H.; Concepts of Business: *An Introduction to Business System*, Dryden Press, NY.
- 4 Douglas, MCgregor.; *The Human Side of Enterprise*, McGraw Hill, New York
- 5 Kotler, Philip; *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice-Hall of India, New Delhi
- 6 Ramamurthy, P, Hudgikar K. Reddy Sanjeev; *Management and Entrepreneurship*, newage international publishers
- 7 Singh, B.P. & Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi
- 8 Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
- 9 Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi
- 10 Buffa, Elwood S.; *Production/Operations Management*, Prentice Hall of India, New Delhi

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#### BCOMTA101 INTRODUCTION TO INDIAN TAXATION SYSTEM

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
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BCOMTA101	MAJ/MIN	Introduction To Indian Taxation System	60	20	20	-	-	3	-	-	3

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\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objectives

1. To expose the students to details of direct and indirect taxes like income tax, customs and GST etc.
2. To help them develop abilities and skills required for the applications of Tax law.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

#### Course Outcomes

1. Demonstrate understanding of business Taxation.
2. Delivering holistic knowledge of taxation system and financial principles to the in a gradual and effective manner.

### **COURSE CONTENT**

**Unit 1: Basics for Taxation** – Meaning and types of Direct Taxes and Indirect Taxes, History and overview of Taxation law in India, Features, Difference, Advantages and Disadvantages, Finance Act, Sources and Authority of Taxes in India (Article 246 of the Indian Constitution)

**Unit 2: General Introduction to Income Tax-** Meaning, Features, Brief history, Different heads of incomes, Casual income, Previous year and Assessment year, Person, Assessee, Exempted income, Agriculture Income, Residential status and tax liability different heads under of Income.

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**Unit 3: Goods and Service Tax-** Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

**Unit 4: Customs Law-** Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions

**Unit 5: Professional Tax and Tax Management-** Professional Tax, Tax Planning, Tax evasion, Tax avoidance, Tax management, Tax reforms

#### ***Suggested Readings***

1. Singhanar V.K., *Students' Guide to Income Tax*; Taxmann, Delhi.
2. Prasaci, Bhagwati, *Income Tax Law & Practice*: Wiley Publication, New Delhi
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**Shri Vaishnav Institute of Social Sciences, Humanities and Arts**  
**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**Ability Enhancement Course (AEC)**  
**Semester I & II (Batch 2022-26)**

COURSE CODE	CATE- GORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
ENG101	AEC	Foundation English	60	20	20	-	-	4	0	0	4

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P - Practical; C - Credit.

\*Teacher Assessment shall be based following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Educational Objectives (CEOs): The students will**

- **CEO 1** Understand the different nuances of communication.
- **CEO2** understand the features of listening and reading skills.
- **CEO3** Comprehend the factors that influence use of grammar and vocabulary in speech and writing
- **CEO4** study the essential aspects of effective written communication through Business letters and email writing for professional success.
- **CEO5** Develop competency in professional communication.

**Course Outcomes (COs): The students will be able to**

- **CO1** develop a comprehensive understanding of the theoretical and practical aspects of communication.
- **CO2** understand and the different aspects of listening and reading.
- **CO3** Apply grammatical rules in speech and writing.
- **CO4** Use proper formats of written business communication.
- **CO5** Demonstrate different strategies for using professional communication skills.

**ENG101**  
**Foundation English**

**COURSE CONTENTS**

**UNIT I**

**Communication**

Communication: Nature, Meaning, Definition, Process, Functions and importance, Characteristics of Communication, Verbal and Non-Verbal Communication, Barriers to Communication.

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## UNIT II

### Listening and Reading Skills

Listening: Process, Types, Difference between Hearing and Listening, Benefits of Effective Listening, Barriers to Effective Listening, Overcoming Listening Barriers, and How to Become an Effective Listener, Developing Reading Skills: Reading Comprehension, Process, Active & Passive reading, Reading speed Strategies, Benefits of effective reading, SQ3R Reading technique.

## UNIT III

### Basic Grammar

Basic Language Skills: Grammar and usage- Parts of Speech, Tenses, Subject and Verb Agreement, Prepositions, Articles, Types of Sentences, Direct - Indirect, Active - Passive voice, Phrases & Clauses.

## UNIT IV

### Business Letters

Business Correspondence: Business Letters, Parts & Layouts of Business Letter, Job application and Resume, Application Calling/ Sending Quotations/ Orders/ Complaints. E-mail writing, Email etiquettes

## UNIT V

### Professional Skills

Negotiation Skills, Telephonic Skills, Interview Skills: Team building Skills and Time management

### Suggested Readings:

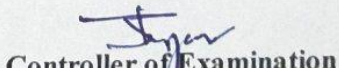
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