



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

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

B.COM. V SEMESTER (2021-2024)

BCOM501- AUDITING

| SUBJECT CODE | TYPE OF COURSE | SUBJECT 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* | | | | |
| BCOM501 | CC | AUDITING | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core 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

To understand objective and concept of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements.

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

- CO1** Understand and familiarize with the principles, procedure and techniques of Auditing.
- CO2** Understand the Audit Program, Internal check system & Verification of Assets and liabilities
- CO3** Acquire the skills of Vouching and Verification
- CO4** Understand the duties and responsibilities of Company Auditor, Auditor's report.
- CO5** Get knowledge about Investigation and able to understand the process of special audit Banking, Insurance, Educational and Non -Profit Institution.

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| BCOM501 | CC | AUDITING | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

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COURSE CONTENTS

Unit-I: Introduction - Definition, objective of Audit, Advantages and limitation of audit, Types of Audit, Basic Principles of governing audit

Unit-II: Internal Check System: Routine Checking, Internal Check and Test Checking, Internal Control and Audit Procedure.

Unit-III: Vouching: Verification of Assets and Liabilities. Vouching of cash transactions

Unit-IV: Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend, Auditor's report: Cleaned and Qualified report.

Unit-V: Investigation: Objectives, Difference between audit and investigations, Process of Investigation, Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Suggested Readings

1. B.N. Tondan, (2019) *A Hand book on Practical Auditing*: Sultan Chand & Sons, New Delhi.
2. Kumar R. and Sharma V. (2016), *Auditing: Principles and Practices*, PHI Learning Pvt. Ltd.
3. Ainapure V., Ainapure M., (2018) *Auditing and Assurance*, PHI Learning Pvt. Ltd.
4. Rana T. J., (2016) *Auditing*, Sudhir Prakashan

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B.COM. V SEMESTER (2021-2024)

BCOM502 INDIRECT TAX LAW

| SUBJECT CODE | TYPE OF COURSE | SUBJECT 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* | | | | |
| BCOM502 | CC | INDIRECT TAX LAW | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core 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

To provide an in depth study on the various provisions of indirect taxation laws and GST and their impact on business decision-making.

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

CO1 To introduce the basic concept of Indirect Tax.

CO2 To give the students a general understanding of the GST law in the country.

CO3 Ensuring the availability of input credit and composition levy across the value chain

CO4 Improving the competitiveness of the Registration and returns original goods and services.

CO5 Make the students familiarizes with the concept of Custom Duty and its provisions.

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B.COM. V SEMESTER (2021-2024)

BCOM502 INDIRECT TAX LAW

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|--------------|----------------|------------------|------------------------------|---------------|----------------------|-------------------------|----------------------|---|---|---|---------|
| | | | THEORY | | | PRACTICAL | | L | T | P | CREDITS |
| | | | END SEM University Exam | Two Term Exam | Teachers Assessment* | END SEM University Exam | Teachers Assessment* | | | | |
| BCOM502 | CC | INDIRECT TAX LAW | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core 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 to Indirect Taxation and GST: Basics for Taxation - Direct Taxes and Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution), Introduction to GST – Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network Definitions under CGST Act

Unit II: Levy and Collection of GST: Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services

Unit III: Concept of Supply and Documentation: Registration – Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration. Supply: Taxable Event Supply, Place of Supply, Time of Supply, Value of Supply, Documentation: Tax Invoices, Credit and Debit notes

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Unit IV: Input Tax Credit and Computation of GST: Eligibility and conditions for taking Input Tax Credit, Apportionment of credit & Blocked credits, Credit in special circumstances, Computation of GST under Inter State supplies and Intra State Supplies, Practical Problems related to GST.

Unit V: Customs Duty: Introduction and brief background, Important definitions- Goods, Dutiable goods, Person In-charge, Indian Customs Water, Types of Custom Duties, Valuation of Custom Duty, Items to be included and excluded in Customs value, Computation of Assessable value and Custom duty (Practical).

Suggested Readings

1. Kumar A., *GST Concepts and Application*, Himalaya Publication.
2. Balachandran B., *Indirect Tax*, S. Chand & Sons.
3. Datey V.S., *GST Ready Reckoner*- Taxmann Publication, New Delhi
4. Govindan N.S., *Indirect taxes made easy*, C. Sitaraman publication.
5. Nagarajan V., *Indirect taxes*, Asia Law House.
6. Balachandra V., *Indirect Taxation*, Sultan Chand & Sons, New Dehli.
7. Mishra A., *GST Law & Procedure*, Taxman

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B.COM. V SEMESTER (2021-2024)

BCOM503 CORPORATE ACCOUNT

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| | | | THEORY | | | PRACTICAL | | L | T | P | CREDITS |
| | | | END SEM University Exam | Two Term Exam | Teachers Assessment* | END SEM University Exam | Teachers Assessment* | | | | |
| BCOM503 | CC | CORPORATE ACCOUNT | 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

The objective of the course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

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

CO1 Understand the accounting procedure of Issue of Shares.

CO2 Understand the accounting procedure of Debentures and its redemption.

CO3 Helps to give an exposure to the Final Accounts of Companies.

CO4 Understand the accounting procedure of Amalgamation and Internal reconstruction.

CO5 Understand the knowledge of funds and Preparation of cash flow statement.

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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 CONTENT

Unit-I: Accounting for Share Capital: Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares.

Unit-II: Accounting for Debentures: Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture.

Unit-III: Final Accounts: Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet.

Unit-IV: Accounting For Amalgamation and Internal reconstruction: Forms of amalgamation and its motive, Types of Amalgamation, Methods Of amalgamation, internal reconstruction and its accounting treatment, Difference between internal and external reconstruction

Unit-V: Cash Flow Statement: Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS): 7.

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| BCOM503 | CC | CORPORATE ACCOUNT | 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.

Suggested Readings

1. Monga J.R., (2018) *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., Grewal T.S., Gupta S.C., (2019) *Advanced Accounts. Vol.-II*, S. Chand & Co., New Delhi.
3. Maheshwari S.N., Maheshwari S. K. (2018) *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal A., (2016) *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. Goyal V.K., Goyal R., (2016) *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and Narang K.L., (2018) *Corporate Accounting*. Kalyani Publishers, New Delhi.

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

B.COM. V SEMESTER (2021-2024)

(Banking and Finance Course)

BCOMBF501 CREDIT AND RISK MANAGEMENT IN BANKING

| SUBJECT CODE | TYPE OF COURSE | SUBJECT 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* | | | | |
| BCOMBF501 | DSE | CREDIT AND RISK MANAGEMENT IN BANKING | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 objective of the course is to enable students to gain expertise in the area of credit and Risk Management in Banking Financial Services.

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

CO1 Acquire the knowledge about the basic principles and concepts of risk management.

CO2 Understand the concepts of various types of risks, namely credit risk, market risk, operational risk and exchange risk.

CO3 Familiarize with the application of risk management techniques in various areas of management

CO4 Analyze the different types of risks, monitor and manage situations of risks.

CO5 Evaluate the various tools and techniques for measuring Market risk, Operational risk and Exchange risk.

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BCOMBF501 CREDIT AND RISK MANAGEMENT IN BANKING

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 CONTENT

Unit I: Bank credit – Basic Principles and Approach, Purpose of lending, Security aspects, Types of bank credit: Credit to different sectors- Priority, Non Priority and Public Sector. Collateral - Stock, Machinery, Land and Building, Guarantee, Different types of Mortgages, Types of Credit: Demand Loan, Cash Credit, Overdraft, and Term Loan. Legal Documents, Loan Documents, RBI Directives, Various Committees: Tandon, Chore, Nayak and such other committees –Brief details.

Unit II: Lending to Different Customers: Individuals, Partnership, Limited companies, Trust, Association, Legal aspects, Documents to be called for.

Unit III: Loan Processing, Sanctioning, Monitoring, Recovering Commercial Loans (Activity Based), Government Sponsored Loans (mostly agricultural, Rural and Weaver section) Miscellaneous : Self-Employed Business loan (Borrower Based), Agriculture : Small, Medium and Big Farmers– Short term and Medium term Loans, Corporate Borrowers, Government sponsored : Priority sector lending, Lead Bank Scheme, Government sponsored loan to Weaker section– Subsidy.

Unit IV: Risk: definition, Risk Process, Risk Organization, Key risks, Credit risk, market risk, operational risk, liquidity risk, legal risk, interest rate risk and currency risk, Concept of ALM for Banks, Credit rating and stress testing, Credit rating agencies, Credit Bureau.

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BCOMBF501 CREDIT AND RISK MANAGEMENT IN BANKING

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 V: NPA:– Causes and Remedial Measures, Management of NPA's, Debt Recovery Tribunals, Asset Reconstruction Fund, SARFAEST Act, Insolvency and Bankruptcy Code.

Suggested Readings

1. Choudhry M., (2018) *Bank Asset and Liability Management: Strategy, Trading, Analysis*, Wiley Publishing.
2. John C. Hull, (2017) *Risk Management and Financial Institutions*, Pearson, 2009
4. Indian Institute Of Banking, Amp, Finance (IIBF), *Risk Management*, Macmillan Publishers India, (2010)
5. Mishkin F S, (2007) *The Economics of Money, Banking, and Financial Markets*, Prentice Hall.

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

B.COM. V SEMESTER (2021-2024)

(Computer Applications Course)

BCOMCA501 E-COMMERCE AND INFORMATION TECHNOLOGY

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOMCA501 | DSE | E-Commerce and Information Technology | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 objective of the course is to enable the students to acquire the basic knowledge of the E Commerce and to learn the techniques related to E-Commerce.

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

CO1 Describe the major types of E-commerce, key security threats in the E-commerce environment.

CO2 Analyze the impact of E-commerce on business models and strategy.

CO3 To facilitate knowledge about application of IT in education, commerce, business and Industry

CO4 Evaluate the impact of information and communication technology on business practices.

CO5 Understand the basic concepts and technologies used in the field of management information systems

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B.COM. V SEMESTER (2021-2024)

BCOMCA501 E-COMMERCE AND INFORMATION TECHNOLOGY

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOMCA501 | DSE | E-Commerce and Information Technology | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 CONTENT

UNIT – I:- An Overview of E-Commerce: Introduction to e-commerce, Technical components and functions of e-commerce, Advantages and disadvantages of e-commerce, Scope and applications of e-commerce, E-commerce and e-business, Meaning and Elements of e-Business Models

UNIT – II:- E-Business Applications and E - Payment System: ERP, e-SCM, CRM, E-Payment. E-Procurement definition, processes, methods and benefits, Discuss the categories and users of smart cards. Describe payment methods in B2B EC, Banking and Personal Finance Online, On-Demand Delivery Systems and E-Grocers, E-Commerce in the wireless environment.

UNIT – III:- E-Learning: Meaning, Benefits and drawbacks of e-Learning, The e-Learning Industry, Discuss e-Content development and tools. Describe the major technologies, evaluation process and approaches used in e-Learning. Discuss the different techniques of e-Learning delivery.

UNIT – IV:- Electronic Payment System: Overview of E-payment system Digital cash, properties Electronic check & benefits Online credit card system Types of credit card payments Secure electronic transactions(SET) Other emerging financial instruments Debit card & Point of sale (POS) Debit card & E-benefit transfer Smart cards Electronic fund transfer Intelligent agents

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BCOMCA501 E-COMMERCE AND INFORMATION TECHNOLOGY

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOMCA501 | DSE | E-Commerce and Information Technology | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

*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 -V:- Security in E Commerce and Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Suggested Readings

1. Elias. M. Award, (2018) "*Electronic Commerce*", Prentice-Hall of India Pvt Ltd.
2. Kalakota R., Whinston A. B., (2018) "*Electronic Commerce-A Manager's guide*", Addison-Wesley.
3. Efraim T., Lee J., Chung H.M., (2019) "*Electronic Commerce–A Managerial Perspective*", Addison-Wesley.
4. Elias M Award, (2015) "*Electronic Commerce from Vision to Fulfillment*", 3rd Edition, PHI,
5. Landon K.C., (2016) *E-Commerce: Business, Technology, Society*, 4th Edition, Pearson
6. S. J. Joseph, (2018) *E-Commerce: an Indian perspective*, PHI

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B.COM. V SEMESTER (2021-2024)

(Tax Procedure Course)

BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOMTA501 | DSE | Corporate Tax Planning and Management | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

*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

1. The objective of the course is to enable the students to acquire the basic knowledge of the corporate tax planning & management.
2. Students should be able to learn the computation of corporate tax.

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.

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BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOMTA501 | DSE | Corporate Tax Planning and Management | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 Outcomes

- CO1** Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.
- CO2** Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning
- CO3** Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.
- CO4** Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax
- CO5** Apply the provisions of tax in practical tax planning of individual and corporate.

COURSE CONTENT

Unit I: Introduction, Tax Avoidance, Tax Evasion: Meaning of Tax Planning, Understanding Tax management, Tax Evasion and Tax Avoidance, Justification of Corporate Tax Planning and Management.

Unit II: Computation of Corporate Tax: Corporate Tax in India, Carry forward and set off of losses in the case of certain companies under Sec. 79, Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Tax on distributed profits.

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BCOMTA501 CORPORATE TAX PLANNING AND MANAGEMENT - I

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|-------------|----------------|---------------------------------------|------------------------------|---------------|----------------------|-------------------------|----------------------|---|---|---|---------|
| | | | THEORY | | | PRACTICAL | | L | T | P | CREDITS |
| | | | END SEM University Exam | Two Term Exam | Teachers Assessment* | END SEM University Exam | Teachers Assessment* | | | | |
| BCOMTA501 | DSE | Corporate Tax Planning and Management | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 III: Tax Planning – Nature of Business: Tax Planning with reference to setting up of a new business, Location aspects of Business, Nature of business, Form of Organization, Tax planning with reference to Financial Management Decision.

Unit IV: Capital Structure and Dividend Tax: Capital Structure, Dividend including Deemed Dividend and Bonus Shares, Tax planning with reference to sale of scientific research assets, Tax on income distributed to unit holders.

Unit V: Tax Planning: Managerial Decision: Purchasing of an asset out of own funds or out of borrowed capital, Tax planning with reference to specific management decisions, Make or Buy Decision, Own or Lease Decision, Repair or Replace Decision, Purchasing of assets by installment system or Hire System

Suggested Readings

1. Singhanian, Vinod K. and Monica Singhanian. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
2. Ahuja, Girish. Gupta R.. *Corporate Tax Planning and Management*. Bharat Law House, Delhi. Latest Edition
3. Acharya, Shuklendra and Gurha M.G.. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad. Latest Edition
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
5. E.A. Srinivas, *Corporate Tax Planning*, Tata McGraw Hill. Latest Edition

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BCOM504 CORPORATE GOVERNANCE

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOM504 | DSE | Corporate Governance | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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

1. The course focuses on the fundamentals of Corporate Governance including shareholders, investors and other stakeholders and the effectiveness of the legislative framework of Corporate Governance in India.
2. The course aims at providing an idea about corporate governance and its implications on society.

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

After completion of this course the students are expected to be able to:

CO1 The students will be familiarized with the concept of Corporate Governance and the role and importance of stakeholders in a Corporate.

CO2 Understand principles, theories, models, and legal framework of Corporate Governance including the concept of Corporate Social Responsibility and the Code of Ethics.

CO3 Create awareness and responsibility of Companies towards the society and country.

CO4 The students will be familiarized with Phases of Corporate Governance in India

CO5 Familiarized with Corporate Board, Corporate Reputation, Majority Rule and Minority Protection, Corporate Social Responsibility etc.

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BCOM504 CORPORATE GOVERNANCE

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|-------------|----------------|----------------------|------------------------------|---------------|----------------------|-------------------------|----------------------|---|---|---|---------|
| | | | THEORY | | | PRACTICAL | | L | T | P | CREDITS |
| | | | END SEM University Exam | Two Term Exam | Teachers Assessment* | END SEM University Exam | Teachers Assessment* | | | | |
| BCOM504 | DSE | Corporate Governance | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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 CONTENT:

UNIT I: Introduction to Corporate Governance: Corporate Governance – Introduction, need, scope and issues, Evolution of Corporate Governance, Genesis of Corporate Governance, Key features of Corporate Governance in the Companies Act 2013, Corporate Governance in Family Business, Corporate Governance in State-Owned Businesses.

UNIT II: Theories, Models and Principles of Corporate Governance: Theories of Corporate Governance: Agency Theory, Stewardship Theory, Stakeholder Theory, The Political Theory, Principles of Corporate Governance and Organization for Economic Co-operation and Development (OECD) Principles, Models of Corporate Governance: Regional Models: Anglo-American Model, Japanese Model, German Model, Indian Model.

UNIT III: Phases of Corporate Governance in India: First Phase 1996 – 2008 (Before Satyam): Confederation of Indian Industries (CII) Report, Kumar Mangalam Birla, RBI – Report on the advisory group on MCA – Naresh Chandra Committee, N. R. Narayan Murthy Report, Second Phase (After Satyam): Role of Confederation of Industries (CII) & National Association of Software and Services Companies (NASSCOM), National Financial Reporting Authority (NFRA), Cadbury Committee Report, BASEL Norms I, II & III.

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BCOM504 CORPORATE GOVERNANCE

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOM504 | DSE | Corporate Governance | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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: Legal Framework for Corporate Governance: Companies Act 2013: Listed Companies, Unlisted Company that satisfies threshold, Provisions of Companies Act 2013, Corporate Governance: Shareholders' Approval & Participation for important decisions, E-voting by Shareholders, Virtual Board Meeting, Special resolutions in most cases, Prevention of Oppression & Mismanagement, SEBI LODR (Listing Obligation & Disclosure Regulations) Regulations: Listed Company, Listed Body Corporate, Overview of Indian Accounting Standards (IND-AS) & Indian Standard of Auditing (IND-SA).

UNIT V: Corporate Social Responsibility (CSR) and Business Ethics: Meaning and evolution of CSR in India, Need for CSR, Social Responsibility of Business, Ethical theories, Ethics Management, Issue of Ethical Leadership in Corporate Governance, Relationship between CSR and Business Ethics.

Suggested Readings

1. Srivastava Y., Das, Dipak, (2022). *Corporate Governance in India / Changing Landscapes*, New Delhi: Taxman Allied Services Pvt. Limited.
2. Gopalsamy N., (2019) *Corporate Governance*, New Age International,
3. Balasubramanian N. (2012) *A Case Book on Corporate Governance and Stewardship*. New Delhi: Tata McGraw-Hill Education.
4. Mandal, Kour S. (2012). *Ethics in Business & Corp Governance*. Noida: McGraw Hill Education.

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B.COM. V SEMESTER (2021-2024)

BCOM505 CORPORATE AND SECRETARIAL PRACTICE- I

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOM505 | DSE | Corporate and Secretarial Practice- I | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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

1. The course focuses on the fundamentals of Corporate and secretarial practices in India.
2. The course aims at providing an idea about corporate laws and its implications.

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

After completion of this course the students are expected to be able to:

CO1: Summarize Procedure for Incorporation of the company.

CO2: Analyze Sources of raising capital.

CO3: Evaluate Role and importance of Company Secretary and key managerial personnel.

CO4: Discuss Matters to be stated in the prospectus.

CO5: Describe Membership and meeting in a company

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BCOM505 CORPORATE AND SECRETARIAL PRACTICE- I

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOM505 | DSE | Corporate and Secretarial Practice- I | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical; **C** - Credit; **DSE** – Discipline Specific Elective

***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 CONTENT:

Unit I: Incorporation of Company and Prospectus –Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – Lifting of Corporate veil. Prospectus – Meaning – Contents – Registration – Statement in lieu of prospectus – Mis-statement in Prospectus – Shelf Prospectus Red herring Prospectus – Abridged Prospectus.

Unit II: Role of Company Secretary – Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment – Qualification and disqualifications – Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default, Qualification – Appointment – Powers – Duties – Liabilities of Company Secretary. Unit

Unit III: Share Capital – Meaning – Kinds – Alteration of capital – Reduction of capital – Secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties.

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BCOM505 CORPORATE AND SECRETARIAL PRACTICE- I

| COURSE CODE | TYPE OF COURSE | 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* | | | | |
| BCOM505 | DSE | Corporate and Secretarial Practice- I | 60 | 20 | 20 | - | - | 3 | - | - | 3 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; DSE – Discipline Specific Elective

***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: Borrowing Powers: Meaning – Ultra Virus Borrowing – Mortgages and Charges – Fixed and Floating Charges – Registration of Charges – Legal Provisions – Effects and Consequences of Non registration of Charge – Debentures – Definition – Kinds – Guidelines for the issue of debentures – Duties of a Secretary – Comparison between a Shareholder and a Debenture Holder.

Unit V: Dividend – Definition – Statutory provision – Power of board of directors regarding dividend – Interim dividend – Unclaimed dividend – Dividend warrant – Payment of interest out of capital – Secretarial duties in connection with dividend.

Suggested Readings

1. B. Ravi, (2016) *Company Law and Secretarial Practice New Companies Act 2013* Sultan Chand & Sons, New Delhi
2. Kapoor N. D, (2018) *Company Law*, Sultan Chand & Sons, New Delhi
3. Gaffoor A., Thothadri S. –(2015) *Company Law and Secretarial Practice*, Vijay Nicole Prints, Chennai
4. Balachandran V., Govindarajan M. (2016) *A Student Handbook on Company Law and Practice*, Vijay Nicole Prints, Chennai
5. Kothari V. (2016) *Understanding Companies Act 2013* – Jain book agency, New Delhi.
6. Srinivasan M.R. (2018) – *Company Law & Secretarial Practice*, Margham Publications, Chennai

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