



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

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

B.Com (TAX PROCEDURE) - II SEMESTER (2021-2024)

BBAI201 PRINCIPLES OF COST ACCOUNTING

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*				
BBAI201	CC	Principles of Cost Accounting	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

1. Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).
2. Distinguish between job-costing, process-costing, and joint-costing systems.
3. Determine the product cost by means of full- costing

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 two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

Course Outcomes

1. Familiarity with concept, processes used to determine product cost.
2. Will demonstrate skill for controlling cost and decision making

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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: Basics of Costing

1. Meaning and definition of Cost Accounting
2. Concepts of Cost ,Cost Object
3. Cost Control and Cost Reduction
4. Overview of Cost Accounting Standards

UNIT II: Cost Elements

1. Material Cost- purchase procedure, store keeping
2. Identification of slow, non-moving and fast moving items
3. ABC analysis, JIT

UNIT III: Labour Costs

1. Remuneration methods
2. Payroll procedures, labor analysis and idle time
3. Productivity
4. Labor turnover and remedial measures

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UNIT IV: Direct Expenses

1. Nature, collection, classification
2. Overheads – nature, collection, classification, apportionment, allocation and absorption

UNIT V: Costing Methods and Accounting Systems

1. Unit Costing, Job Costing, Batch Costing, Process Costing
2. Contract Costing, Activity Based Costing, Target Costing, Costing for Services Sector
3. Accounting entries for an integrated and not integrated accounting system
4. Interlocking accounting

Suggested Readings

1. Horngren, Foster and Deter, (2008). *Cost Accounting, a Managerial Emphasis*. Prentice Hall. Latest Edition.
2. Jawahar, L. (2009). *Cost Accounting*. Tata McGraw- Hill Education, India.
3. Mohd, A. (2008). *Cost Accounting*. Vrinda Publication. Latest Edition.
4. Kupappapally, J. (2010). *Accounting for Managers*. PHILearnings. Latest Edition.
5. Maheshwari, S.N. (2013). *Cost and management Accounting*. Sultan Chand and Sons. Latest Edition.

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BBAI202 PRINCIPLES OF STATISTICS

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*				
BBAI202	CC	Principles of Statistics	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

1. To acquaint the students with basic mathematical tools used in management.
2. To Guide students about the importance and utility of Statistics in Business.

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 two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Demonstrate understanding of basic statistical concepts
2. Structure business problems in a mathematical form
3. Apply the statistical concepts learnt to other business concepts and
4. Validate mathematical/statistical statements relating to economics, business and finance

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BBAI202	CC	Principles of Statistics	60	20	20	-	-	3	-	-	3

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COURSE CONTENT

UNIT I: Basic Ideas in Statistics

1. Definition, Function and Scope of Statistics
2. Collection and Presentation of Data.
3. Classification, Frequency Distribution

UNIT II: Measures of Central Tendency and Variation

1. Mean, Median, Mode
2. Range, Co-efficient of Variation
3. Standard Deviation

UNIT III: Correlation and Regression Analysis

1. Methods of Studying Correlation for Grouped and Ungrouped Frequency Distribution.
2. Equation of Regression Lines

UNIT IV: Time Series Analysis

1. Time Series and its Components
2. Linear and Non-linear Trend
3. Seasonal Variations and Irregular Variations and their Measurements.

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UNIT V: Probability

1. Definition of Probability, Conditional Probability
2. Dependent and Independent Events
3. Addition and Multiplication Rule of Probability

Suggested Readings

1. Anderson, Sweeney, William, Camm(2014). *Statistics for Business and Economics*. Cengage Learning. Latest Edition.
2. Gupta S. P. (2014). *Statistical Methods*. Sultan Chand and Sons. Latest Edition.
3. Das, N.G. (2008). *Statistical Methods*. M. Das and Co. Kolkata. Latest edition.
4. Aczel and Sounderpandian (2008). *Complete Business Statistics*. Tata-McGraw Hill. Latest Edition.
5. Levin and Rubin (2008). *Statistics for Management*. Dorling Kindersley Pvt Ltd. Latest Edition.

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BCOMTA201 INTRODUCTION TO GOODS AND SERVICES TAX

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
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BCOMTA201	CC	Introduction To Goods And Services Tax	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

1. To expose the students to details of indirect taxes like income tax, customs and GST etc.
2. To help them develop abilities and skills required for the applications of Indirect 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. Understanding of Indirect Taxation and GST.
2. Obtaining holistic knowledge of taxation system and financial principles to the in a gradual and effective manner.

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

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COURSE CONTENT

Unit I: Introduction to Indirect Taxation and GST: Basics of Indirect Taxes – Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution)

Unit II: Genesis to GST: 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, Genesis of GST in India, Power to tax GST, Extent and Commencement.

Unit III: Introduction to GST: Meaning and Definition of GST, Benefits of GST, Structure of GST – CGST, IGST, SGST, UGST, Taxes subsumed and not subsumed under GST. GST Council and GST Network, Definitions under CGST Act.

Unit IV: 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, Imports of goods or services or both, Export of goods or services or both.

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BCOMTA201	CC	Introduction To Goods And Services Tax	60	20	20	-	-	3	-	-	3

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Unit V: Registration and Supply: 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

Suggested Readings

1. Dr. Anil Kumar, *GST Concepts and Application*, Himalaya Publication
2. B. Balachandran, *Indirect Tax*, S. Chand & Sons
3. Datey V.S., *GST Ready Reckoner*, Taxmann Publication, New Delhi

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B.Com (TAX PROCEDURE) - II SEMESTER (2021-2024)

BBAI204 PRINCIPLES OF MACRO ECONOMICS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
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			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI204	CC	Principles of Macro Economics	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

1. To generate understanding of the macroeconomics and impart knowledge of the function.
2. Students should be able understand Concepts of Income and Insurance.

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 two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Deep understanding of National Income and Investment function.
2. Will demonstrate phases of trade cycle.

COURSE CONTENT

UNIT I: National Income

1. Meaning, Definition and importance of Macro Economics
2. National Income: Meaning, Definitions:
3. National Income, GNP and NNP, GDP and NDP, Personal Income (PI),

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BBAI204 PRINCIPLES OF MACRO ECONOMICS

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BBAI204	CC	Principles of Macro Economics	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.

UNIT II: Theories of Employment

- Classical theory of employment – Say's law of markets
- Keynesian theory of employment
- Consumption function – APC, MPC
- Factors influencing consumption function
- Investment function – MEC and Rate and Rate of Interest

UNIT III: Money and Theories of Money

- Meaning, functions and classification of Money
- Classification of Money
- Theories of Money – Fisher's quantity theory of Money

UNIT IV: Trade Cycle and Inflation

- Trade cycles – Meaning and definition
- Phases of a trade cycle – Inflation – Definition
- Types of Inflation – Causes and effects of inflation – Measures to control inflation.

UNIT V: Banking, Stock Market and Insurance

- Functions of Commercial banks – The process of credit creation
- Meaning, functions and importance of Stock
- Market – Primary and Secondary Markets

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BBAI204	CC	Principles of Macro Economics	60	20	20	-	-	3	-	-	3

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

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Suggested Readings

1. Mittal, A. (2011). *Macroeconomics*. Taxman's. Latest Edition.
2. Dwivedi, D.N (2005). *Macroeconomics: Theory and Policy*. Tata McGraw Hill. Latest Edition.
3. Gupta, G. (2004). *Macroeconomics: Theory and Applications*. Tata McGraw Hill.
4. Shapiro, E. (1982). *Macro Economic Analysis*. Harcourt Brace Jovanovich, Latest Edition.

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BCOM201 BUSINESS LAW

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BCOM201	CC	Business 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

1. The objective of the course is to acquire the students various laws, which are to be observed in performing the day-to-day business.
2. To help them develop abilities and skills required for the applications of business 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 legislation
2. Apply the concept of business law in business operations
3. Develop an understanding of the linkages of business law and other functions of an organization.

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BCOM201	CC	Business 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 CONTENT

Unit I: Concept of Law and Indian Contract Act, 1872

1. Indian Contract Act, 1872– Contract defined, Elements of valid contract
2. Classification of contracts
3. Performance of Contracts
4. Agreements
5. Termination of contracts
6. Breach of contract and its remedies

Unit II: The Companies Act, 2013

1. Nature and kinds of companies
2. Formation, Memorandum, Articles, Prospectus
3. Appointment of Directors
4. Winding up of companies

Unit III: Consumer Protection Act, 1986

1. Salient features and objectives of the Consumer Protection Act, 1986
2. Different Consumer redressal Forums and councils

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Shri Vaishnav Institute of Commerce

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

B.Com (TAX PROCEDURE) - II SEMESTER (2021-2024)

BCOM201 BUSINESS LAW

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*				
BCOM201	CC	Business 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.

Unit IV Negotiable Instruments Act, 1881

1. Definition and characteristics of different types of negotiable instruments
2. Parties to a negotiable instrument and their capacity
3. Dishonor of cheques
4. Crossing of cheques, Bank drafts and Banker's cheques

Unit V: Information Technology Act 2000 and IPR

1. Object and Scope of the IT Act
2. Digital Signature
3. Cyber Laws
4. Patents
5. Trademarks
6. Copyright

Suggested Readings

1. Saha Ray H.K. (2016). *Law of Contracts*. Eastern Law Book House, Latest Edition.
2. Gogna P. P. S. (2003). *A Textbook of Business and Corporate Law*. S. Chand and Company, Latest Edition.
3. Bulchandani K. R. (1984). *Business Law*. Himalaya Publishing, Latest Edition.
4. Singh Avtar (2006). *Principles of Mercantile Law*. Eastern Book Company, Latest Edition.
5. Bose Chandra (2008). *Business Laws*. Prentice Hall India, Latest Edition.
6. Kumar (2009). *Legal Aspect of Business*. Cengage Learning, Latest Edition.

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