



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

SEMESTER-V

BCOM501- AUDITING

SUBJECT CODE	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	AUDITING	60	20	20	-	-	4	-	-	4

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

1. To understand and evaluate accounting and auditing related issues from an ethical perspective
2. To work effectively in team environments.
3. To plan conduct, and present investigations, both orally and in writing.

COURSE CONTENTS

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



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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, *A Hand book on Practical Auditing*: Sultan Chand & Sons, New Delhi.
2. Ravinder Kumar and Virendra Sharma, *Auditing: Principles and Practices*, PHI Learning Pvt. Ltd.
3. Varsha Ainapure and Mukund Ainapure, *Auditing and Assurance*, PHI Learning Pvt. Ltd.
4. T. J. Rana, *Auditing*, Sudhir Prakashan



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BCOM502 INDIRECT TAX LAW

SUBJECT CODE	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	INDIRECT TAX LAW	60	20	20	-	-	4	-	-	4

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

1. To understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act).
2. To Identify and analyse the procedural aspects under different applicable statutes related to indirect taxation.

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



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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

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. 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
4. Prof N.S. Govindan, ***Indirect taxes made easy***, C.Sitaraman publication.
5. Viswanathan Nagarajan, ***Indirect taxes***, Asia Law House.
6. V.Balachandra, ***Indirect Taxation***, Sultan Chand & Sons, New Dehli.
7. Anandaday Mishra, ***GST Law & Procedure***, Taxman



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BCOM503 CORPORATE ACCOUNT

SUBJECT CODE	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 *				
BCOM503	CORPORATE ACCOUNT	60	20	20	-	-	4	-	-	4

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

1. To impart to the students the expertise in preparation of corporate accounts.
2. To improve your ability to understand corporate accounting in business decision making
3. Gain practical knowledge on corporate accounting practices.

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.



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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.

Suggested Readings

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts. Vol.-II*, S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal,. *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P.C.Tulsianand BharatTulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education



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BBAI501 HUMAN VALUES AND PROFESSIONAL ETHICS

SUBJECT CODE	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*				
BBAI501	Human Values and Professional Ethics	60	20	20	-	-	4	-	-	4

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

***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

The objective of the course is to disseminate the theory and practice of moral code of conduct and familiarize the students with the concepts of “right” and “good” in individual, social and professional context

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. Help the learners to determine what action or life is best to do or live.
2. Right conduct and good life.
3. To equip students with understanding of the ethical philosophies, principles, models that directly and indirectly affect business.

COURSE CONTENT

Unit I: Human Value

1. Definition, Need for Human Values, Sources of Values
2. Essence of Values
3. Classification of Values (Temporal Values, Universal Values, Instrumental Values, Terminal Values)
4. Values Across Culture



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Unit II: Morality

1. Morality its meaning and definition
2. Values Vs Ethics Vs Morality
3. Concept of Impression Management
4. Impression Management Strategies (Intimidation, Ingratiation, Self-promotion, Supplication, Exemplification)

Unit III: Leadership in Indian Ethical Perspective.

1. Leadership, Pre-requisites of Leadership
2. Approaches to Leadership, Leadership Styles
3. Ethical Leadership
4. Values in Leadership

Unit IV: Business Ethics

1. Business Ethics its meaning and definition
2. Relevance of Ethics in Business organizations.
3. Theories of Ethics (Teleological, Deontological)
4. Code of Ethics

Unit V: Globalization and Ethics

1. Globalization and Business Changes
2. Values for Global Managers
3. Corporate Social Responsibility
4. Benefits of Managing Ethics in Work Place.

Suggested Readings

1. Kaur, T. (2004). *Values and Ethics in Management*. Galgotia Publishing Company: New Delhi
2. Kaushal, S.L. (2006). *Business Ethics. Concepts, Crisis and Solutions*. Deep & Deep Publications Pvt. Ltd.: New Delhi
3. Beteille, Andre (1991). *Society and Politics in India*. Athlone Press: New Jersey.
4. Chakraborty, S. K. (1999). *Values and Ethics for Organizations*. Oxford University Press
5. Fernando, A.C. (2009). *Business Ethics - An Indian Perspective*. India: Pearson Education: India



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6. Fleddermann, C. D. (2012). *Engineering Ethics*. New Jersey: Pearson Education / PrenticeHall.
7. Boatright, J.R. (2012). *Ethics and the Conduct of Business*. Pearson. Education: New Delhi.
8. Crane, A. and Matten, D. (2015). *Business Ethics*. Oxford University Press Inc:New York.
9. Murthy, C.S.V. (2016). *Business Ethics – Text and Cases*. Himalaya Publishing House Pvt.Ltd:Mumbai
10. Naagrajan, R.R (2016). *Professional Ethics and Human Values*. New Age InternationalPublications: New Delhi.



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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	CC	E-Commerce and Information Technology	60	20	20	-	-	4	-	-	4

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

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

1. To impart to the students the expertise in E Commerce.
2. To improve Student's ability to understand E commerce in business profit making
3. To have knowledge of E Commerce and Security issues.

COURSE CONTENT

UNIT – 1:- 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



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UNIT – 2:- 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 – 3:- 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 – 4:- 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

UNIT -5:- SECURITY IN E COMMERCE 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. Awad, "*Electronic Commerce*", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "*Electronic Commerce-A Manager's guide*", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "*Electronic Commerce–A ManagerialPerspective*", Addison-Wesley.
4. Elias M Award, "*Electronic Commerce from Vision to Fulfilment*", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.
5. Kenneth C. Laudon, *E-Commerce : Business, Technology, Society*, 4th Edition, Pearson
6. S. J. Joseph, *E-Commerce: an Indian perspective*, PHI