



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

B.COM. (TAX PROCEDURE) PROGRAM (2020-23)

SEMESTER-I

BBAI101 PRINCIPLES OF MANAGEMENT

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				
BBAI101	Principles of Management	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

1. This subject is designed to provide a basic understanding to the students with reference to working of business organizations through the process of management.
2. The first part of this course will give a brief understanding of the managerial functions of planning (including decision making) and organizing.

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. Understand the major functions of management
2. Describe the interrelationship among the various functions of Management
3. Develop a general management perspective
4. Use analytical skills for decision making.

COURSE CONTENT

Unit I: Nature and Evolution of Management

1. Meaning, Nature and Concept of Management
2. Functions and Responsibilities of Managers
3. Evolution of Management Thoughts
4. Hawthorne study, Principles of Fayol



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Unit II: Planning

1. Planning: Nature and Purpose of Planning
2. Planning Process, Types of Planning
3. Advantages and limitations of Planning
4. MBO

Unit III: Organizing

1. Nature and Purpose of Organizing
2. Departmentation
3. Span of control
4. Line and Staff Relationship
5. Delegation and Decentralization

Unit IV: Directing

1. Meaning and Characteristics of Direction
2. Elements of Direction
3. Principles of effective Direction
4. Direction Process

Unit V: Controlling

1. Concepts and Process of Controlling
2. Controlling Techniques
3. Feedback and Feed Forward Controls
4. Profit and Loss Control
5. Budgetary Control
6. Return on Investment Control

Suggested Readings

1. Koontz, H. and Wehrich, H. (2008). *Essentials of Management*. Tata McGraw-Hill Education, India, Latest Edition.
2. Robbins and Coulter (2007). *Management*. Prentice Hall of India, Latest Edition.
3. Frederick S. and Hillier, M. (2008). *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*. McGraw Hill, India.
4. Wehrich, H. and Koontz, H. (2011). *Management: A Global and Entrepreneurial Perspective*. McGraw-Hill Education, New Delhi, India.
5. Tripathi, P.C. and Reddy, P.N.(2012). *Principles of Management*. Tata McGraw Hill Education, New Delhi, India, Latest Edition.



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

BBAI102 PRINCIPLES OF FINANCIAL ACCOUNTING

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Assessment*	END SEM University Exam	Assessment*				
BBAI102	Principles of Financial Accounting	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

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

COURSE CONTENT

Unit I: Introduction to Accounting

1. Basics of Accounting
2. Accounting Mechanics
3. Classification
4. Concepts and Conventions



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

5. Indian Accounting Standards

Unit II: Journal and Ledger

1. Journal: Meaning and Advantages
2. Ledger meaning
3. Posting and Balancing

Unit III: Trial Balance

1. Trial Balance
2. Objectives, defects, locating errors and preparations of TB

Unit IV: Final Accounts

1. Trading Account
2. Profit and Loss Account
3. Forms of Balance Sheet
4. Assets and their Classification, Liabilities and their Classification
5. Uses and Limitations
6. Expenditure

Unit V: Depreciation

1. Meaning, Determinant Factors
2. Methods (straight line and diminishing balance) and Significance

Suggested Reading

1. CA (Dr.) P.C. Tulsian and Bharat Tulsian (2016). *Financial Accounting*. S Chand Publications.
2. Dr. S.M. Shukla (2019). *Financial Accounting*. Sahitya Bhawan Publications
3. V. Rajasekaran and R. Lalitha (2010). *Financial Accounting*. Pearson
4. M. Hanif and A. Mukherjee (2018). *Financial Accounting-I* Mc Graw Hill Publications
5. CMA M.N. Arora, K.V. Achalpathi and S. Brinda. *Financial Accounting*. Taxmann's
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing House, New Delhi.



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

BBAI104 PRINCIPLES OF MICRO ECONOMICS

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*				
BBAI104	Principles of Micro Economics	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 become familiar with the basics of Economic system and the process of economic reforms. To Guide students importance of Economics in Modern 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 five 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. Understand microeconomics concepts like demand, consumer behavior and consumption function.
2. Understand the relationships across different microeconomic variables.

COURSE CONTENT

Unit I: Nature and Scope of Managerial Economics

1. Meaning and Characteristics
2. Scope of Micro Economics for Managerial purpose
3. Economics in Business Decision Making



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Unit II: Demand

1. Determinants of Demand
2. Law of Demand-Demand Curve
3. Elasticity of Demand and its types and Measurement

Unit III: Theory of Consumer Behavior

1. Cardinal and Ordinal Utility Theory
2. Consumer's Equilibrium, Income Consumption Curve
3. Price consumption curve, Income and substitution effects of normal goods

Unit IV: Demand Forecasting and Theory of Production

1. Purpose, Techniques
2. Production Function (meaning)
3. Law of Diminishing Returns
4. Three stages of Production in Short Run

Unit V Theory of Cost and Market Structure

1. Types of Cost Curves
2. Economies and Diseconomies of scale
3. Perfect Competition
4. Monopoly
5. Monopolistic Competition

Suggested Readings

1. Dwivedi, D. N (2009). *Managerial Economics*. Vikas Publishing House: New Delhi.Latest Edition.
2. VarshneyandMaheshwari (2009). *Managerial Economics*. Sultan Chand and Sons: New Delhi.Latest Edition.
3. DholakiaandOza (2012). *Microeconomics for Management Students*. Oxford University Press:New Delhi. Latest Edition.
4. Udipto Roy. *Managerial Economics*. Asian Book: Kolkata.Latest Edition.
5. Samuelson and Nordhaus(2009). *Economics* .Tata-McGraw Hill: New Delhi.Latest Edition.



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

HU101 FOUNDATION ENGLISH I

Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

B.A. Honors Economics

SUBJECT CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			Th	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
HU101	SOC. SC., ARTS & HUM	Foundation English I	60	20	20	0	20	3	0	2	4	

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

*Teacher's Assessment shall be based upon 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 be able to

- Develop the second language learners' ability to enhance and demonstrate LSRW Skills.
- To acquire English Language Skills to further their studies at advanced levels.
- To become more confident and active participants in all aspects of their undergraduate programs

Course Outcomes (COs): The students should be able to:

- Have confidence in their ability to read, comprehend, organize, and retain written information.
- Write grammatically correct sentences for various forms of written communication to express themselves.

COURSE CONTENTS

UNIT I


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

UNIT II

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

UNIT III

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.


Chairperson
Board of Studies
Shri Vaishnav Vidyapeeth Vishwavidyalaya
Indore


Joint Registrar
Shri Vaishnav Vidyapeeth Vishwavidyalaya
Indore



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

B.A. Honors Economics

UNIT IV

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

Précis Writing and Noting: The Purpose of Notes, Methods of Note-Taking, General Principles of Good Notes. Drafting: Notices, Agenda and Minutes. Advertisement: Importance, Types, Various Media of Advertising. Slogan Writing.

Practical:

- Self Introduction
- Reading Skills and Listening Skills
- Linguistics and Phonetics
- Role plays
- Oral Presentation – Preparation & Delivery using audio – visual aids with stress on body language and voice modulations.
- Social etiquettes

Suggested Readings

- Adair, John (2003). *Effective Communication*. London: Pan Macmillan Ltd.
- A.J. Thomson and A.V. Martinet(1991). *A Practical English Grammar*(4th ed). Newyork: Oxford IBH Pub
- Ashraf Rizvi.(2005). *Effective Technical Communication*. New Delhi:Tata Mc Graw Hill
- Kratz, Abby Robinson (1995). *Effective Listening Skills*. Toronto: ON: Irwin Professional Publishing.

**Chairperson
Board of Studies**

Shri Vaishnav Vidyapeeth Vishwavidyalaya
Indore

Joint Registrar

Shri Vaishnav Vidyapeeth Vishwavidyalaya
Indore



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

BCOMTA101 INTRODUCTION TO INDIAN TAXATION SYSTEM

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Assessment*	END SEM University Exam	Assessment*				
BCOMTA101	Introduction To Indian Taxation System	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

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,



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Exempted income, Agriculture Income, Residential status and tax liability different heads under of Income.

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
3. Mehrotra H.C, *Income Tax Law & Accounts*, Sahitya Bhawan, Agra.
4. Dinker Pagare, *Income Tax Law and Practice*: Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta, *Systematic approach to income tax*: Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C., *Income Tax Law and Practice*; Pragati Publications, New Delhi.
7. Dr. Shripal Saklecha and CA Anit Saklecha, *Income Tax Law & Practice*: Satish printers and publishers.