



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**  
**Shri Vaishnav Institute of Commerce**

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

**BCOM102 BOOK KEEPING AND ACCOUNTANCY**

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

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

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

**Course Objective**

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

**Examination Scheme**

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

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

**Course Outcomes**

**CO1:** Understand the major functions, concepts and conventions of accounting.

**CO2:** Apply the knowledge of the principals of accounting in Book keeping.

**CO3:** Understand the Financial Statements of a Sole Proprietor, Joint Stock Company and understanding a Corporate Annual Report.

**CO4:** Acquire knowledge of Depreciation, its various methods and Understanding of Bank Reconciliation statement

**CO5:** Acquire knowledge of Departmental Accounts, Branch Accounts and Royalty Accounts

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**BCOM102 BOOK KEEPING AND ACCOUNTANCY**

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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*				
<b>BCOM102</b>	<b>MAJ/MIN</b>	<b>Book Keeping and Accountancy</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>

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

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

**COURSE CONTENT**

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

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

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

**UNIT IV: Depreciation Accounting:** Meaning and nature of depreciation, Objectives of providing depreciation, Methods of depreciation (Straight Line Method, Diminishing Balance Method), Changes in the method of depreciation. Bank Reconciliation statement meaning, causes, objectives, methods and its importance in accounting

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**BCOM102 BOOK KEEPING AND ACCOUNTANCY**

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*					
<b>BCOM102</b>	<b>MAJ/MIN</b>	<b>Book Keeping and Accountancy</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	

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

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

**UNIT V:**

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

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

**Suggested Readings**

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

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

### BCOMBF101 INTRODUCTION TO FINANCIAL SERVICES

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

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

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

#### Course Objective

To understand theories of value, risk and return, capital investment decisions, financing decisions, dividend policy, Mutual fund etc. To study leasing, corporate takeovers, and managerial compensation.

#### 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 role and function of the financial system and financial markets, Banking and Insurance Sector in India.

**CO2** Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.

**CO3** Evaluate and create strategies to promote financial products and services.

**CO4** Get knowledge about Mutual funds services in India.

**CO5** Understand the role and function of the Merchant Banking, Hire Purchase, E-banking, Micro/ Macro finance etc.

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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*					
<b>BCOMBF101</b>	<b>MAJ/MIN</b>	<b>Introduction to Financial Services</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	

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

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

### COURSE CONTENTS

**Unit I: Introduction:** Overview of Financial systems In India – Structure and Functions of Financial Systems, Financial Markets – Capital Markets & Money Markets ,Financial Instruments, Role of SEBI.

**Unit II: Financial Services:** Objectives of financial services, Types of financial services – capital market services & money market services, Banking financial corporations, non-banking financial corporation’s, Financial services sector problems and reforms.

**Unit III: Venture Capital and Leasing:** Venture capital: financing pattern – legal aspects and guidelines for venture capital, Leasing- types of leases – leasing vs borrowing, Credit rating: CRISIL, Factoring, forfeiting, Bill discounting.

**Unit IV: Mutual Funds:** Mutual funds: concepts, objectives and functions, Guidelines for mutual funds – working of public and private mutual funds in India, Debt securitization

**Unit V: Merchant Banking:** Merchant Banking, Hire Purchase, E-banking, Micro/ Macro finance

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**BCOMBF101 INTRODUCTION TO FINANCIAL SERVICES**

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*					
BCOMBF101	MAJ/MIN	Introduction to Financial Services	60	20	20	-	-	3	-	-	3	

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

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

**Suggested Readings**

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

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**BCOMCA101 INTRODUCTION TO COMPUTER SYSTEMS**

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*					
BCOMCA101	MAJ/MIN	Introduction to Computer Systems	60	20	20	-	-	3	-	-	3	

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

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

**Course Objectives**

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

**Examination Scheme**

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

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

**Course Outcomes**

**CO1:** Understanding of computer software technology and its evolution.

**CO2:** Understanding of computer hardware technology and its evolution.

**CO3:** Knowledge of various operating systems, languages and communication channels.

**CO4:** Practical knowledge of internet, browsers and other applications.

**CO5:** Understanding of database management and commands.

**COURSE CONTENT**

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

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**BCOMCA101 INTRODUCTION TO COMPUTER SYSTEMS**

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			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
BCOMCA101	MAJ/MIN	Introduction to Computer Systems	60	20	20	-	-	3	-	-	3	

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

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

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

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

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

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

**Suggested Readings**

1. Sinha, P.K., PritiSinha (1982), *Foundation of computing*. BPB Publications.
2. Turban, Rainer and Potter (2004), *Introduction to information technology*. John Wiley and sons.
3. James, A. O'Brien (2005), *Introduction to Information Systems*. McGraw Hill publication.
4. P.K. Sinha, (2002) *Computer Fundamentals*, BPB Publications.
5. Rajaraman, V,(2018) *Introduction to Computer Science*, Prentice Hall India

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**BCOMES101 BUSINESS ORGANIZATION AND ENTREPRENEURSHIP  
MANAGEMENT**

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

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

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

**Course objectives**

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

**Examination Scheme**

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

**Course Outcomes**

- CO1** Understand the Concepts of foundation of Indian Business.
- CO2** Learn about the Classifying various forms of Business Enterprises.
- CO3** Understand the Constructing process of management and establishing organization.
- CO4** Understand Integrating and directing process of management
- CO5** Learn about Interpreting various functional areas of the management

**COURSE CONTENT**

**Unit I: Foundation of Indian Business:** Manufacturing and service sectors, Small and medium enterprises, India’s experience of liberalization and globalization, ‘Make in India’ Movement, E-commerce.

**Unit II: Business Enterprises:** Forms of Business Organization, Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society, Limited Liability Partnership, International Multinational Corporations.

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#### BCOMES101 BUSINESS ORGANIZATION AND ENTREPRENEURSHIP MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
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BCOMES101	MAJ/MIN	Business Organization and Entrepreneurship Management	60	20	20	-	-	3	-	-	3	

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

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

**Unit III: Management and Organization:** The Process of Management: Planning; Decision-making; Strategy Formulation, Organizing: Basic Considerations, Departmentation: Functional, Project, Matrix and Network, Delegation and Decentralization of Authority, Groups and Teams

**Unit IV: Entrepreneurship Development and Management:** Entrepreneurship: Concept and importance, Functions of entrepreneurs, Goal Determination – Problem, Challenges and Solutions.

**Unit V: Challenges of entrepreneurs:** Challenges relating Capital, Challenges relating Registration, Challenges relating Administration, How to overcome above Challenges.

#### **Suggested Readings**

- 1 Tripathi, P.C.(2012), *Principles of Management*, Tata McGraw Hill Publishing, New Delhi
- 2 Praveen Agrawal, Avneesh Kumar Mishra (2021)*Fundamentals of Entrepreneurship*, SahityaBhawan Publication, Agra
- 3 Bushkirk, R.H.; (1972)Concepts of Business: *An Introduction to Business System*, Dryden Press, NY.
- 4 Douglas, MCgregor.; (2006) *The Human Side of Enterprise*, McGraw Hill, New York
- 5 Kotler, Philip(2003), *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice-Hall of India, New Delhi
- 6 Ramamurthy, P, Hudgikar K. Reddy Sanjeev, (2020), *Management and Entrepreneurship*, newage international publishers
- 7 Singh, B.P. &Chhabra, T.N.,(2021),*BusinessOrganisation and Management*, Sun India Publications, New Delhi
- 8 Tulsian, P.C.; (2002) *Business Organisation& Management*, Pearson Education, New Delhi

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

### BCOMTA101 INTRODUCTION TO INDIAN TAXATION SYSTEM

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*					
<b>BCOMTA101</b>	<b>MAJ/MIN</b>	<b>Introduction To Indian Taxation System</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	

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

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

### Course Objectives

1. 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

**CO1** Acquire the knowledge in the basic concepts of taxation laws, direct and indirect taxes and canons of taxation

**CO2** To collect the basic concepts and definitions of Income Tax Act 1961

**CO3** Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST, IGST, Levy and collection of GST and Registration of GST.

**CO4** To Understand Provisions Relating To Customs Act.

**CO5** To Understand Provisions Relating to Professional Tax and Tax Management..

### COURSE CONTENT

**Unit I: 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)

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

**BCOMTA101INTRODUCTION TO INDIAN TAXATION SYSTEM**

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*					
<b>BCOMTA101</b>	<b>MAJ/MIN</b>	<b>Introduction To Indian Taxation System</b>	<b>60</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>	

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

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

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

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

**Unit V: 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. PagareD., *Income Tax Law and Practice*: Sultan Chand & Sons, New Delhi.
5. AhujaG.GuptaR., *Systematic approach to income tax*: Sahitya Bhawan Publications, New Delhi.
6. Chandra M. and Shukla D.C., *Income Tax Law and Practice*; Pragati Publications, New Delhi.
7. Saklecha S. Saklecha A., *Income Tax Law & Practice*: Satish printers and publishers.

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