

AKKAMAHADEVI WOMEN'S UNIVERSITY, VIJAYAPUR
SYLLABUS (SUBJECT TITLES) 2018-19

B.COM

S. N.	Title of the Subject	Weekly Teaching Hours	Exam Duration (Hours)	Maximum Marks		
				IA	Semester-end Exam	Total
B.Com First Semester						
1.1	Basic English	5	3	20	80	100
1.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
Core Papers						
1.3	Financial Accounting - I	5	3	20	80	100
1.4	Secretarial Practices	5	3	20	80	100
1.5	Managerial Economics - I	5	3	20	80	100
1.6	Principles of Marketing	5	3	20	80	100
Compulsory Paper						
1.7	Indian Constitution	5	3	20	80	100
B.Com Second Semester						
2.1	Basic English	5	3	20	80	100
2.2	Any one Modern Indian Language. Kannada/Hindi/Urdu/Additional English	5	3	20	80	100
Core Papers						
2.3	Financial Accounting – II	5	3	20	80	100
2.4	Business Communication Skills	5	3	20	80	100
2.5	Managerial Economics - II	5	3	20	80	100
2.6	Women Entrepreneurship	5	3	20	80	100
Compulsory Paper						
2.7	Environmental Studies	5	3	20	80	100
B.Com Third Semester						
Core Papers						
3.1	Corporate Accounting – I	5	3	20	80	100
3.2	Business Statistics – I or Commercial Arithmetic – I	5	3	20	80	100
3.3	Monetary Economics	5	3	20	80	100
3.4	Indian Financial System	5	3	20	80	100
3.5	Retail Management	5	3	20	80	100
3.6	Principles and Practices of Management	5	3	20	80	100



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	Compulsory Paper					
3.7	Computer Applications	5	3	20	80	100
B.Com Fourth Semester						
	Core Papers					
4.1	Corporate Accounting – II	5	3	20	80	100
4.2	Business Statistics – II or Commercial Arithmetic – II	5	3	20	80	100
4.3	International Economics	5	3	20	80	100
4.4	Modern Banking - Theory and Practices	5	3	20	80	100
4.5	Goods and Services Tax - 1	5	3	20	80	100
4.6	Insurance – Principles and Practice	5	3	20	80	100
4.7	Computer Application in Business - I	5	3	20	80	100
B.Com Fifth Semester						
	Core Papers					
5.1	Principles of Financial Management	5	3	20	80	100
5.2	Human Resource Management	5	3	20	80	100
5.3	Principles and Practices of Auditing	5	3	20	80	100
5.4	Indian Economy	5	3	20	80	100
5.5	Computer Application in Business – III	5	3	20	80	100
5.6	Elective Paper - I	5	3	20	80	100
5.7	Elective Paper - II	5	3	20	80	100
B.Com Sixth Semester						
6.1	Business Law	5	3	20	80	100
6.2	Financial Services	5	3	20	80	100
6.3	Principles of Management Accounting	5	3	20	80	100
6.4	Industrial Economics	5	3	20	80	100
6.5	Computer Application in Business – IV	5	3	20	80	100
6.6	Elective Paper – III	5	3	20	80	100
6.7	Elective Paper - IV	5	3	20	80	100
ELECTIVE GROUPS (The student shall choose one of the elective groups only)						
GROUP – 'A'						
5.6	Paper I: Cost Accounting – I	5	3	20	80	100
5.7	Paper II: Taxation - I	5	3	20	80	100
6.6	Paper III: Cost Accounting – II	5	3	20	80	100



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6.7	Paper IV: Taxation- II	5	3	20	80	100
GROUP – 'B'						
5.6	Paper I: Banking – I	5	3	20	80	100
5.7	Paper II: Insurance – I	5	3	20	80	100
6.6	Paper III: Banking – II	5	3	20	80	100
6.7	Paper IV: Insurance – II	5	3	20	80	100
GROUP – 'C'						
5.6	Paper I: Advanced Business Statistics – I	5	3	20	80	100
5.7	Paper II: Advanced Business Statistics – II	5	3	20	80	100
6.6	Paper III: Advanced Business Statistics – III	5	3	20	80	100
6.7	Paper IV: Advanced Business Statistics – IV	5	3	20	80	100




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B.COM FIFTH SEMESTER

5.6: Cost Accounting-I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize students with the various concepts and elements of cost. To create cost consciousness among the students.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit 1: Concept of Cost (12 hours): Introduction: Meaning of cost, Cost accounting - Comparison between financial accounts and cost accounts - Objectives and functions of cost accounting - Cost concept and classification of costs-cost unit-cost centre-elements of cost-preparation of cost sheet. Advantages and limitations of cost accounting

Unit II: Material Costing (15 hours): Classification of materials-material Control-purchasing procedure - storekeeping - Techniques of inventory control- setting of stock levels - EOQ - methods of pricing material issues-FIFO, LIFO, simple average and weighted average methods.

Unit III: Labour Costing (15 hours): Meaning, objectives, - wage payment systems-Time and piece rate -straight piece rate, Taylors differential piece rate, Merrick's multiple piece rate; Gant task and Bonus plan, Incentive plans- Need and Importance - Halsey and Rowan.

Unit IV: Overhead Costing (15 hours): Meaning and definition - classifications of overheads- procedure of accounting and control of overheads-allocations of overheads-apportionment of overheads Apportionment of service department cost to production departments - Direct distribution method, Step ladder method, simultaneous Equation method, repeated distribution method.

Unit- V: Reconciliation of cost and financial accounts (10 hours): Need for reconciliation-reasons for difference in profits- Problems on preparation of reconciliation statements.


Skill Development:

1. Classification of costs incurred in the making of a product.
2. Identification of elements of costs in service sector.
3. Collection and classification of overheads in an organization.
4. Developing a case for reconciliation.
- 5 Writing the specimen format and a note on the following:
a) Bin card b) Stores Ledger c) Material Requisition d) Time and cost sheet. e) Labour Cost sheet.

Books for Reference

- Cost accounting: Jain and Narang
Cost accounting: SN Maheshwari
Cost accounting: ML Agarwal
Cost accounting: Pattenshetty and Paleker
Cost accounting: Baligar
Practical costing: Khanna, Pandey and Ahuja




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B.COM FIFTH SEMESTER

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B.COM FIFTH SEMESTER
Group 'A' 5.7: Taxation – I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize the students with the basic legal provisions and procedural aspects of income Tax.

Pedagogy: Class room lectures, assignments and presentations.

Unit 1: Concept and terms of income tax: Person, Assessee, Previous year, Assessment year, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes (Concerned only with salary u/s 10).

Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, determination of residential status, Incidence of tax and residential status, computation of gross total income on the basis of residential status. Practical problems.

Unit II: Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions. Practical problems.

Unit III: Income from House Property: Annual Value, let out property, self occupied properties, deductions, computation of income from house property. Practical problems.

Unit IV: Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of Business income.

Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Civil Engineers, Practical problems.

Unit V: Introduction to GST: Definition of GST, Meaning, Need for Introduction of GST, Different Models of GST, Goods and Services Exempted from GST, Registration Process, Taxable Events, Assessee's Liabile to Pay GST (Theory only).


Skill Development Activities:

1. Prepare a list of taxes levied by local authorities in your local area/city.
2. Determination of term "salary" for different purposes, like calculation of HRA, accommodation facility, etc.
3. Collect salary slip, (pay slip) from an employee of an organization.
4. Filing of Tax return (Salary and Income from House Properties)
5. . Filling of challan 270 and 271

Books for reference:

1. Income Tax Law and Practice: Gaur and Narang
2. Vinod K. Singhania :Students' Guide to Income Tax, Taxmann Publications, Kapil Singhania New Delhi.
3. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
4. Government of India- Income Tax Manual
5. Income Tax Act and Latest Finance Act
6. Income Tax: M.B.Kadkol




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**B.COM SIXTH SEMESTER
Group 'A' 6.7: Taxation - II**

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To enable the students to grasp the practical aspects of the income tax.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit I: Computation of income from capital gains:

Meaning of Capital Assets, types of capital assets, transfer, cost of acquisition, cost of improvement, selling expenses, Indexisation of cost, treatment of advance money received, exemptions, Practical problems.

Computation of income from other sources: Specific Income, deductions, grossing-up, practical problems.

Unit II: Deductions from Gross total incomes rebates and reliefs : Deductions available to individual under sections 80C, 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80U, computation of total income. Rebates and reliefs, Practical problems.

Unit III: Assessment of Individuals: Procedure for computing total income, determination of tax liability, practical problems.

Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm. Practical problems.

Unit IV: Assessment procedure, Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of tax returns and PAN. (Theory only).


Unit V: Computation of Tax Liability under GST: Introduction to GST, Meaning and Types of Considerations, Methods of Valuation for the Supply of Goods and Services, Valuation Rules for Supply of Goods and Services, Computation of Tax Liability (Simple Problems only).

Skill Development activities:

1. Make list of items taxable under the head of income from other sources.
2. Identify the transactions not regarded as transfer of capital gains purpose.
3. Different kinds of forms to be used for filing the returns
4. Filling the forms 49 and 49A
5. Filing returns of Income.
6. Prepare a brief report relating to amendment made in the current Finance Act relating to Income Tax Act.
7. PAN

Books for reference:

- | | |
|-----------------------------------|-----------------------|
| 1. Students' Guide to Income Tax | : Vinod K. Singhania |
| 2. Income Tax Law and Practice | : Gaur and Narang |
| 3. Income Tax simplified | : Basu and Basu |
| 4. Law and Practice of Income Tax | : Dinakar Pagare |
| 5. Income Tax Law and practice | : Meherotra and Goyal |
| 6. Direct Taxes | : B.B. Lall |
| 7. Direct Taxes | : Singhania V.K. |
| 8. Income Tax | : M. B. Kadkol |


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B.COM FIFTH SEMESTER
5.7: INCOME TAX – I

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To familiarize the students with the basic legal provisions and procedural aspects of income Tax.

Pedagogy: Class room lectures, assignments and presentations.

Unit 1: Concept and terms of income tax: Person, Assessee, Previous year, Assessment year, Income, Casual Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes (Concerned only with salary u/s 10).

Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, determination of residential status, Incidence of tax and residential status, computation of gross total income on the basis of residential status. Practical problems.

Unit II: Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions. Practical problems.

Unit III: Income from House Property: Annual Value, let out property, self occupied properties, deductions, computation of income from house property. Practical problems.

Unit IV: Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of Business income.

Unit V: Income from Profession: Computation of Doctors, Lawyers, Chartered Accountants, Civil Engineers, Practical problems.


Skill Development Activities:

1. Prepare a list of taxes levied by local authorities in your local area/city.
2. Determination of term "salary" for different purposes, like calculation of HRA, accommodation facility, etc.
3. Collect salary slip, (pay slip) from an employee of an organization.
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 3. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
 4. Government of India- Income Tax Manual
 5. Income Tax Act and Latest Finance Act
 6. Income Tax By M.B.Kadkol
- B.Com V Semester




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B.COM SIXTH SEMESTER

6.6: Cost-Accounting-II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: The objective of this course exposes the students to the tools and technique used in Cost Accounting.

Pedagogy: Classroom lectures, seminars, and discussions through presentation. (both group and individual)

Unit 1: Unit or output costing (12 hours): Meaning, objectives, and application of output costing - Procedure Preparation of cost sheet. Job costing- Meaning. Objectives and application of job order costing-Procedure of job cost system.

Unit 2: Contract costing (15 hours): Meaning, Definitions, Features Treatment of certain important costs contract price, work in progress, work certified and un-certified Recognition of profits on incomplete contracts. Escalation clause.

Unit 3: Operating Costing (12 hours): Definitions, Features Classification of operating costs Preparation of operating cost sheet of Transport undertakings only.

Unit 4: Process costing (15 hours): Meaning, features and applications-Treatment of process losses. Normal and Abnormal Losses-Abnormal Gain. Joint products and by-products - Meaning. objectives and application-Accounting for joint and by-products.

Unit 5: Marginal costing (10 hours): Meaning of marginal cost and Marginal costing-Marginal costing vs Absorption costing-Cost volume profit analysis-Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break even point-Margin of safety.

Skill Development

Listing of industries located in your area and methods of costing adopted by them.

1. Prepare a contract account for construction of building
2. Cost estimation for the making of a proposed product.
3. Prepare a job cost sheet
4. Visit anyone of the Manufacturing Units, collect and record the information regarding different
5. stages of production, production overheads, normal and abnormal losses etc.

Books for Reference

1. Cost Accounting: Jain and Narang
2. Cost Accounting : SN Maheshwari
3. Cost Accounting: ML Agarwal
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B.COM SIXTH SEMESTER

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Objectives: The objective of this course exposes the students to the tools and technique used in Cost Accounting.

Pedagogy: Classroom lectures, seminars, and discussions through presentation. (Both group and individual)

Unit 1: Unit or output costing: Meaning, objectives, and application of output costing - Procedure Preparation of cost sheet. Job costing- Meaning. Objectives and application of job order costing- Procedure of job cost system.

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Unit 5: Marginal costing: Meaning of marginal cost and Marginal costing-Marginal costing vs Absorption costing-Cost volume profit analysis-Contribution-Marginal contribution Sales Ratio (P/V Ratio). Break even point-Margin of safety.

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B.COM SIXTH SEMESTER

6.7: Income Tax- II

Teaching Hours: 5 hours per week, Maximum Marks 80, examination duration 3 hours

Objectives: To enable the students to grasp the practical aspects of the income tax.

Pedagogy: Class room lectures, assignments (both group and individual).

Unit I: Computation of income from capital gains:

Meaning of Capital Assets, types of capital assets, transfer, cost of acquisition, cost of improvement, selling expenses, Indexisation of cost, treatment of advance money received, exemptions, Practical problems.

Computation of income from other sources: Specific Income, deductions, grossing-up, practical problems.

Unit II: Set off and carry forward of losses and unabsorbed expenses: Inter source adjustment and inter head adjustment of losses. Carry forward and set off of losses of house property, business, speculation loss, losses of partnership firms, practical problems.

Unit III: Deductions from Gross total incomes rebates and reliefs : Deductions available to individual under sections 80C, 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GGC, 80U, computation of total income. Rebates and reliefs, Practical problems.

Unit IV: Assessment of Individuals: Procedure for computing total income, determination of tax liability, practical problems.

Unit V: Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b), computation of book profit set off and carry forwards, computation of total income of firm. Practical problems.

Unit-VI: Assessment procedure, Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of tax returns and PAN. (Theory only).

Skill Development activities:

1. Make list of items taxable under the head of income from other sources.
2. Identify the transactions not regarded as transfer of capital gains purpose.
3. Different kinds of forms to be used for filing the returns
4. Filing the forms 49 and 49A
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