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ANNEXURE

**University College of Commerce and
Management Studies
Mohanlal Sukhadia University, Udaipur**



Syllabus and Examination Scheme
of
Bachelor of Commerce (B.Com.)
Three Year Degree Programme
(Annual System)

With Effect from July 1, 2021

(Approved in Faculty Meeting on June 28, 2021 and in academic council on
June ,2021)

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BACHELOR OF COMMERCE (B.Com.)

1. Eligibility for Admission

A candidate passing Senior Higher Secondary Examination of Board of Secondary Education, Rajasthan or an examination recognized as equivalent there to and securing 45% and more marks in the aggregate shall be eligible for admission to B.Com. First Year.

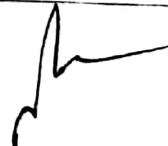
2. Course of Study

Bachelor of Commerce shall be three year (B.Com. First Year, Second Year, and Third Year) annual integrated programme. Structure of course of study is given in the following table:

S. No.	Nomenclature of Course	Paper Code	Page No.
B.Com. First Year			
1.	General English	1704	3
2.	Environment Studies	1209	5
3.	Financial Accounting	1802	8
4.	Business Statistics	1803	10
5.	Principles of Business Management	1821	12
6.	Business Regulatory Framework	1822	14
7.	Economic Environment in India	1842	16
8.	Business Economics	1843	18
B.Com. Second Year			
9.	Auditing	2801	20
10.	Corporate Accounting	2802	22
11.	Cost Accounting	2803	24
12.	Company Law and Secretarial Practice	2821	26
13.	Marketing Management	2822	28
14.	Indian Financial System	2842	30
15.	Banking Law and Practice	2843	32
16.	Elementary Computer Applications	1207	34
17.	General Hindi	1705	36
B.Com. Third Year			
18.	Management Accounting	3801	38
19.	Income Tax	3802	40
20.	Goods and Services Tax	3803	42
21.	Human Resource Management	3821	44
22.	Business Communication and Soft Skills Or Fundamentals of Entrepreneurship	3822-A 3822-B	45 47
23.	Financial Management	3841	49
24.	International Trade and Finance	3842	51


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3. Attendance

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the above mentioned requirement of attendance in one or more papers shall be detained from appearing at the main examination. For students participating in sports/cultural event / NCC camps during a particular year, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare and the student will be required to apply in advance for the leave to the Dean.

4. Medium

Medium of instruction and examination shall be both Hindi and English.

5. Scheme of Examination

Each Paper shall have maximum marks as 100, to be evaluated externally at the end of the each year.

External Examination Scheme: For a question paper carrying maximum 100 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 50 mark will have 10 medium answer type questions covering five units (which requires answers not exceeding 250 words), two from each unit. Out of which one from each unit are to be attempted. Each question will carry 10 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which require answers not exceeding 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 15 marks. The duration of main examination shall be three hours.


6. Use of Calculators

Candidates shall be permitted to use non-scientific battery operated noiseless and cordless 12 digits calculators during examination.

7. Result

At the end of final examination, the candidate eligible for the award of Bachelor of Commerce Degree shall be classified on the basis of the marks obtained in the first, second, third year examinations taken together, as follows:

- a. First Division: 60% or more marks.
- b. Second Division: 48% or more but less than 60% marks.
- c. Third Division: 36% or more marks but less than 48% marks.


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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: MANAGEMENT ACCOUNTING

COURSE CODE: 3801

Objective: To develop skills in students in order to apply the financial and cost accounting principles in decision making of any business entity.

Course Contents

Unit - I

Management Accounting: Meaning, importance, scope, Difference between Financial Accounting and Cost Accounting, Management Accounting Functions, Role of Management Accountants.

Financial Statements Analysis: Meaning, Objective, Types, Importance, limitations, Techniques: Comparative statement, Common-size Statement, Trend Analysis

Unit - II

Ratio Analysis: Meaning, uses, significance and limitations, Forms, Classification, Calculation and Interpretation of Financial Ratios, Du-Pont control chart.

Performance Measurement: Balance Score Card.

Unit - III

Analysis of Working Capital: Meaning, Definitions, Concepts, Types, Components, Determinants, Analysis of Working capital, Methods of Estimation of Working capital requirements: Operating Cycle Method, Forecasting Method, Projected Balance Sheet Method, P & L Adjustment Method and Cash Forecasting Method.

Preparation of Cash Flow Statement as per AS-3 (Revised) and Ind AS7.

Unit - IV

Budgetary Control: Meaning, Essentials of Effective System in budgetary control, Types of Budgets, Preparation of Sales Budget, Production Budget, Cash Budget, Flexible Budgets. Zero Base Budgeting: meaning, Features, Steps, Components and benefits. Programme budgeting and Performance budgeting

Economic Value Added: Meaning, Calculation and Interpretation.

Unit - V

Marginal Costing Based Decision Making: Cost-volume-profit Analysis, Product mix in case of Key Factor, Make or Buy Decision, Selection of Profitable Mix, Export versus local sales, shut down or continue decision

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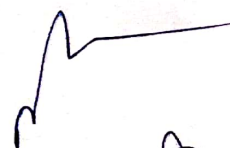
Value Added Statement: Meaning and Definition, Preparation of Value-Added Statement. Calculation of Value-Added Ratios and Interpretation.

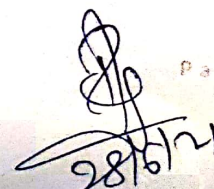
Note: At least 50% weightage shall be given in examination for numerical problems

Suggested Readings:

1. Anthony, R.N., Management Accounting, (D.B. Taraporewala & Sons Pvt. Ltd., Mumbai).
2. Bhanawat Shurveer S., Cost Accounting (English Version), R.B.D. Publication, Jaipur-New Delhi.
3. Khan, M.Y. & Jain P.K., Management Accounting, Tata McGraw Hill
4. Hingorani, N.L., Ramanathan & Grewal, T.S., Management Accounting Sultan Chand & Sons, Delhi.
5. John Dearden & Bhattacharya, Management Accounting Vikas Publishing House, New Delhi.
6. Kaplan, Robert S. and Atkinson, Anthony A., Advanced Management Accounting, Pearson Education Asia.
7. Manmohan & Sinha, Management Accounting, Sahitya Bhawan, Agra.
8. Rao, N.S., Heda B.L., and Gupta, S.L., Management Accounting (Hindi), Apex Publishing House, Udaipur.


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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: INCOME TAX

COURSE CODE: 3802

Objective: To develop the understanding of provisions of Income Tax Act, 1961 and applying the same in computation of taxable income of Individual and HUF.

Course Contents

Unit - I

Basic Concepts: Introduction of Income Tax law, Important Definitions in the Income tax Act, 1961: Previous Year, Assessment Year, Assessee, Person, Gross Total Income, Agricultural Income, Income. Basis of charge and Rates of Tax.

Residential Status and Incidence of Tax: Individual, Hindu Undivided Family.

Salaries: Computation of Income under the head salaries.

Unit - II

Income from House Property: Computation of Taxable Income under the head Income from House Property and **Profits and gains of Business or Profession** including Depreciation.

Unit - III

Capital Gain and Income from Other Sources: Computation of Taxable income under the head Capital gains and Income from other sources.

Unit - IV

Clubbing of Income, Set-off, or carry forward and set off of Losses, Exempted Incomes, Tax Deduction at Source

Unit - V

Assessment of Individual and Hindu Undivided Family (HUF): Deductions from Gross Total Income available to individual and HUF, Computation of total income and tax liability of Individuals and HUF. Advance Payment of Tax.

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Suggested Readings:

1. Gupta Ravi, Ahuja Girish, Systematic Approach to Income Tax, Wolter Kluwer (India) PVT. Ltd, Gurgaon.
2. Income Tax Act.
3. Income Tax Rules.
4. Mehrotra, H.C., Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) Agra.
5. Patel & Choudhary, Income Tax (Choudhary Prakashan), (Hindi/ English) Jaipur.
6. Shah C.K., Mangal S.K., Jain, C.M. and Jain, O.P., Income Tax (RBD Publishing House) (Hindi/ English) Jaipur.
7. Singhania Vinod and Monica, Student Guide to Income Tax, Taxmann Publications, New Delhi.

Note:

1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.
2. At least 50% weightage shall be given in examination for numerical problems.

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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: GOODS AND SERVICES TAX

COURSE CODE: 3803

Objective: To develop the understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.

Course Contents

Unit - I

CGST/ SGST: Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

Unit - II

CGST/ SGST: Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGSCT Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

Unit - III

CGST/ SGST: Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

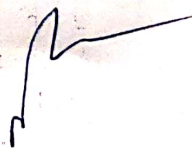
Unit - IV

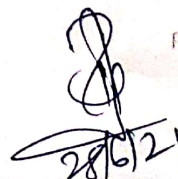
IGST: Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

Unit - V

Customs: Role of Customs in International Trade, Important Terms & definitions under the Customs Act, 1962; Assessable Value, Baggage, Bill of entry, Dutiable Goods, Duty Exporter, Foreign going vessel, Aircraft goods, Import, Import Manifest; Importer, Prohibited Goods, Shipping Bill, Store, Bill of Lading, Export Manifest, Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.







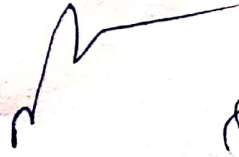
Suggested Readings:

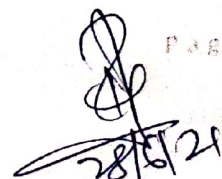
1. CGST Act and Rules 2017.
2. Custom Act 1962 and Rules.
3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi.
4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi.
5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi.
6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur.
7. Shah C.K.; Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.

Note:

1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.,
2. At least 50% weightage shall be given in examination for numerical problems.






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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: HUMAN RESOURCE MANAGEMENT

COURSE CODE: 3821

Objective: This course aims at acquainting student with the knowledge of human resource management.

Course Contents

Unit - I

Human Resource Management: Meaning, Definition, Nature, Importance, Scope and Concept of HRM, Micro and Macro approaches to HRM.

Unit - II

Human Resource Planning: Concept of HRP, HR accounting, Assessment of Human Resource Requirement, HR forecasting, Job Analysis, Drafting of recruitment advertising.

Unit - III

HRM Mechanism: Basics concepts of Recruitment, Selection, Induction, Training and Development, Performance Appraisal, Transfer, Promotion, Separation.

Unit - IV

Emerging HRM Dimensions: HRM practices in India in Competitive era with latest trends, International HRM – Meaning and Concept, Approaches to international HRM.

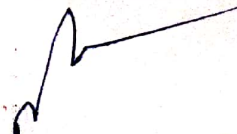
Unit - V


Emerging HRM Dimensions: HRM

Challenges of HRM: Work cultural diversity, Impact of technology, innovative and R&D on HRM, Talent Management, Global practices and bench marking of HRM strategies.

Suggested Reading:

1. Chabra, T.N., Human Resource Management, Dhanpat Rai & Co. (P) Limited, New Delhi.
2. Dessler, Human Resource Management, Prentice Hall India, New Delhi.
3. Dowing Pates, Watch & Schuller, International HRM, South Western College, Cinceccinati.
4. Flippo, E.B., Personnel Management, Tata McGraw Hill, New York.
5. Khemka S.S., Human Resource Management, S. Chand Publications, New Delhi.
6. Pattanaik, Human Resource Management, Himalaya Publication, Mumbai.
7. Rao P.L., International Human Resource Management, Excel Publication, New Delhi.



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**BACHELOR OF COMMERCE
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THIRD YEAR**

COURSE TITLE: BUSINESS COMMUNICATION AND SOFT SKILLS

COURSE CODE: 3822-A

Objective: This objective of this course is to develop effective business communication skills among the students.

Course Contents

Unit - I

Business Communication: Meaning, Definition, Features, Scope, Process and importance of Business Communication. Essentials of effective communication – 7 C's of Communication, Types of Communication and Barriers to communication with suggestions to overcome barriers.

Unit - II

Writing and Oratory skills; Audience Analysis, writing communication: Merits, demerits, types of written communication. Planning and writing Business Message. Report writing and Essentials of good reporting.

Oratory skills: Effective Oral Communication – points for consideration, Presentation skills using audio-visual aids.

Unit - III

Preparing CV and interview skills; Preparing CV Guidelines for Drafting C.V.: Job applications, its types, forms and contents.

Interview; Preparing for Interview – guidelines to interviewee and interviewer, Conducting and facing interviews, Mock interview and GD.

Unit - IV

Body Language and Mannerism; Body Language – Postures, Positive

Body Language moves, Gestures and Expressions. Do's and Don'ts. Mannerism – Table manners and etiquettes, phone and Internet manners.

Unit - V

Soft Skills: Analytical Skills, working in team, initiative and leadership skills, Stress and Anger Management, Time management skills and honing the skills through management games and practicals.

Suggested Readings:

1. Bovee, Thill & Raina: Business Communication. Pearson Education, London, UK
2. Chundawat, Kheecha & Jain: Business Communication. RBD Publication, Jaipur and Delhi
3. Jennifer & Mike Rotondo: Presentation Skills for Managers. McGraw Hill Education, New York, US
4. Mathew M J: Business Communication. RBSA Publishers, Jaipur, Rajasthan
5. Lesikar & Pettit: Business Communication-Theory & Application. Dame Pubns 7th Edition

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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: FUNDAMENTALS OF ENTREPRENEURSHIP

COURSE CODE: 3822-B

Objective: It provides exposure to the student to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Course Contents

Unit - I

Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship role of socio economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.

Unit - II

Promotion of venture: Opportunities analysis; External environmental analysis – economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentations required.

Unit - III

Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior Psycho Theories, Social and Responsibility.

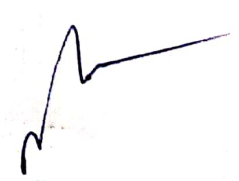
Unit - IV

Entrepreneurial Development Programmes (EDP); EDP, their Role, relevance and achievement; Role of Government in organizing EDPS; Critical evaluation.

Unit - V

Role of entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

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Suggested Readings:

1. Holt, Entrepreneurship, New Venture Creation; Prentice Hall of India.
2. Pandey I.M., Venture Capital, The Indian Experience; Prentice Hall of India.
3. Prasanna Chandra, Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
4. Sincer A. David, Entrepreneurial Megabooks, John Wiley and Sons, New York.
5. Srivastava S.B., A Practical Guide to industrial Entrepreneurs, Sultan Chand and Sons, New Delhi.
6. Tandon B.C., Environment and Entrepreneur, Chugh Publications, Allahabad.

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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: FINANCIAL MANAGEMENT

COURSE CODE: 3841

Objective: To develop understanding of various aspects of financial management and acquire skill to apply it's in decision making of any business entity.

Course Contents

Unit - I

Financial Management: Meaning, Nature, objective and Scope, conflicts in profit versus value maximization principle, Role of finance executive, Agency problem and agency cost.

Time Value of Money: Calculation of Future value, Present value, **Annuity:** compound future value of annuity, present value of an annuity.

Unit - II

Financial Planning

Factors affecting financial planning, estimation of financial requirement

Sources of finance: Classification of financial sources including Hybrid Financial Instruments, advantages and disadvantages.

Cost of Capital: Computation of cost of equity share, preference share debenture, retained earnings and weighted average cost of capital.

Unit - III

Capital Structure

Capital Structure: Meaning, relevance and irrelevance Theories, Factors determining capital structure, optimal capital structure, EBIT-EPS analysis, point of capital indifference.

Leverage: Meaning of Business, financial risk and leverage, computation of different types of leverages.

Unit - IV

Capital Investment Decision

Capital Budgeting and Risk Analysis: Process, Types of capital investment decisions, Estimation of cash flows, Techniques: Discounting and non-discounting techniques, Decision criteria.

Risk Analysis in Capital Budgeting: Meaning and types of risk, Risk evaluation approaches: risk adjusted discount rate, certainty equivalent, statistical techniques, sensitivity analysis, Decision tree.

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Unit -V

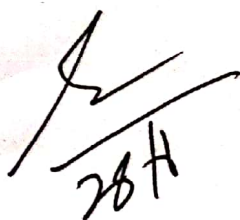
Dividend Decision: Meaning, significance of dividend policy, forms of dividend, Determinant of dividend decisions, Theories of Dividend: Walter, Gordon and Modigliani and Miller Approach.

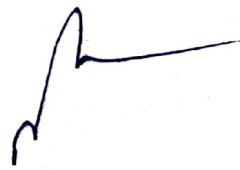
Cash Management: Motive of holding cash, Managing cash collection and disbursement. Model: William J. Baumol's economic order quantity Model, Miller-Orr cash management model.

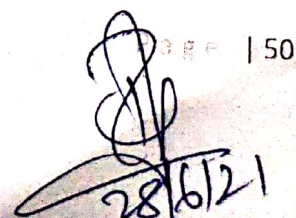
Management of Receivables: Meaning, objective, factors determining credit policy, Evaluation of credit policies.

Suggested Readings:

1. Agrawal M.R., Financial Management, Garima Publications, Jaipur.
2. Agrawal M.D., Agrawal N.P., Financial Management, Ramesh Book Depot, Jaipur.
3. Gupta Shashi K., Sharma R.K. and Gupta Neeti, Financial Management Theory and Practice, Kalyani Publishers, New Delhi.
4. Khan M.Y & Jain P.K., Financial Management- Text, problem and cases, Tata McGraw Hill Education Pvt. Ltd, New Delhi.
5. Pandey I.M., Financial Management, Vikas Publishing House Pvt. Ltd. New Delhi.
6. Rustagi R.P., Financial Management Theory, Concepts and Problems, Taxman Publications P Ltd., New Delhi.
7. Rao, Singh, Rao: Financial Management: Apex Publishing House, Udaipur.


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**BACHELOR OF COMMERCE
THREE YEAR DEGREE PROGRAMME
THIRD YEAR**

COURSE TITLE: INTERNATIONAL TRADE AND FINANCE

COURSE CODE: 3842

Objective: The objective of this course is to impart basic knowledge about structure and mechanism of International Trade & Finance.

Course Contents

Unit - I

Need, Importance and Problems of International Trade, Advantages and Disadvantages of International Trade, Analysis of tariff, Free Trade v/s Protection Trade arguments for and against, International Trade Environment – Factor movements.

Unit - II

Foreign Aid: Problem and Future Prospects in Indian Economic Development.

India's Foreign Trade: Introduction, Trends of Exports and Imports of India, Composition of India's Foreign Trade, Directions of India's Foreign Trade.

Unit - III

Balance of Payment: Concept of BOT and BOP, Components, Importance, Causes of Disequilibrium and Measures to Remove Disequilibrium.

Foreign Exchange: Meaning, Types, Importance and Determination of Exchange Rates. Fixed and flexible exchange rates- Merits and demerits.

Unit - IV

International Institutions: IMF, IBRD, World Bank and its affiliates, IFC and IDA, OCED, ASEAN, SEZ, SAFTA, NATFA, EU- Objectives, Functions, Organizations, Achievements and Shortcomings of all International Financial Institutions.

Unit - V

WTO: The World Trade Organization agreement on Technical Barriers to Trade (TBT), Criticism of WTO, BRICS and SAARC: objective, functions and achievements.

Suggested Readings:

1. Andley K.K., Foreign Exchange Trade and Foreign Exchanges.
2. Cheramilan Francis, International Trade and Export Management.
3. Ellsworth P.T., International Economics.
4. Kindelberger C.T., International Economics.
5. Kuppu Swami, ABC of Foreign Exchange.
6. Lal G.S., Financing of Foreign Trade and Foreign Exchange.
7. Mathur M., International Trade and Finance (Hindi), Himanshu Publications, Udaipur.