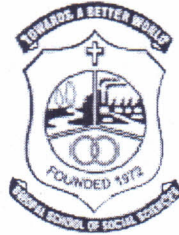


# **The Bhopal School of Social Sciences, Bhopal**

(An Autonomous Institute Reaccredited  
with 'A' Grade by NAAC)

Affiliated to Barkatullah University, Bhopal



With effect from 2018-19

## **SYLLABUS**

For

**Under Graduate**

B.Com (Honours) Second Year

&

B.Com Second Year

**Department of Commerce**

**Syllabus – B.Com (Honours) – II Year**  
**The Bhopal School of Social Sciences**  
**Corporate Accounting**  
*(With effect from 2018-19)*

**UNIT I**

Issue of Shares, Forfeiture, Reissue of shares and buy back of shares. Redemption of preference shares, Issue & Redemption of debentures. *Corporate Finance – Meaning, definitions and Principles. Mutual Funds.*

**UNIT II**

Final Accounts of companies (Including calculation of managerial remuneration). Declaration of dividend. Profit & loss appropriation account & disposal of profits. Calculation of pre & post incorporation profit/loss. *Corporate Fraud – Meaning and Types.*

**UNIT III**

Valuation of Goodwill & shares, Methods of valuation. Accounts of public utility companies (Electricity company)

**UNIT IV**

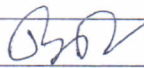
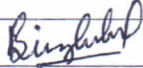











Meaning of Holding & Subsidiary company. Preparation of consolidated Balance sheet of a Holding company (with one subsidiary company). Accounting for liquidation of companies.

**UNIT V**

Accounting for Mergers as per AS-14. Internal reconstruction of a Company as per Indian accounting standard 14 (excluding inter company holding & reconstruction scheme).

**Recommended Text Books / Reference Books:**

1. Sharda Gangwar, Corporate Accounting, Himalaya Publishing House
2. Maheshwari S N, Corporate Accounting, Vikas Publishing
3. Modi, Oswal and S K Khatik, Corporate Accounting, College Book House, Jaipur
4. Jain and Narang, Corporate Accounting, Kalyani Publishers, NewDelhi

Name of BOS Member	Signature	Name of BOS Member	Signature	Name of BOS Member	Signature
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Dr. Dannel G		Dr. Swapna Pillai		Dr. Smitha Pillai	
Mr. Krishnakant C	— ABSENT —	Ms. Anuradha G		Ms. Jyoti M	



**Syllabus – B.Com (Honours) – II Year**  
**The Bhopal School of Social Sciences**  
**Advanced Accounting and Practice**  
**(With effect from 2018-19)**

**UNIT I**

Accounting of Non-profit organizations: Non-Profit entities – features, accounting process, preparation of summaries-receipts and payment accounts-meaning and special features, procedure for preparation – uses and limitations.

Income and expenditure account-features, procedure for preparation of balance sheet.

**UNIT II**

Value added Accounting-meaning, concept, types, reporting of value added statement, causes of value added, advantages and limitations of value added, Preparation of value added statement. Consignment-meaning, objectives, accounting in the books of consignor & consignee

**UNIT III**

Royalty accounts - minimum rent, short workings/redeemable dead rent, excess workings, ground rent, recoupment of short workings, strike and lockout. **Copyright Royalty and Patent Royalty.**

Hire purchase and instalment payment system- meaning, and concept of hire of purchase, accounting for hire purchase transactions, problems based on instalment payment system.

**UNIT IV**

Banking and Insurance Companies-

Banking Companies- legal provision, accounts and books, final accounts of banking.

Insurance Companies general: Various types of Insurance, Regulation of Insurance business, Final accounts, Life Insurance Business, Reserve for Unexpired Risks.

**UNIT V**

Indian Government Accounting- Commercial Accounting and Government Accounting, Terms and expressions of government finance, basic principles of government accounting in India, Government financial Administration, Accounting Procedure of government expenditure.

**Recommended Text Books / Reference Books:**

1. Advanced Modern Accountancy. By Mukharjee & Hanif
2. Advance Accountancy Vol.2. By A.K. Sehgal
3. Advance Accountancy Vol.2. By R.L. Gupta
4. Advance Accountancy. By Shukla & Grewal

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Syllabus – B.Com (Honours) – II Year  
The Bhopal School of Social Sciences  
Marketing Management  
(With effect from 2018-19)

**UNIT I**

Marketing-introduction, nature and scope of marketing, importance of marketing concept: Traditional and modern selling vs marketing, marketing mix, marketing environment. *Market – Meaning, Definition, Types of Market, Factors influencing marketing concepts.*

**UNIT II**

Consumer behaviour and marketing segmentation: nature, scope, and significance of consumer behaviour. Market Segmentation Concept and importance. Basis for market segmentation. Positioning, marketing information system, marketing research-process and significance.

**UNIT III**

Product: concept of product, consumer and industrial goods, Product planning and development, new product development process. Packing Role and functions, brand name and trade mark, after sales service, Product Life Cycle Concept.

**UNIT IV**

Price: Importance of price in Marketing Mix, Factor affecting price of a product/service, Pricing Methods, Distribution Channels and Physical Distribution Channel-Concept & Role: Types of Distribution Channel: Factors affecting Choice of a distribution Channel: Retailer and Wholesaler, Physical Distribution of goods: transportation, warehousing, logistics.

**UNIT V**

Sales Promotion: Nature and importance of sales promotion, methods of promotion, optimum promotion mix, advertising media- their relative merits and limitations, characteristics of an effective advertisement, personal selling, selling as a career, qualities of a successful sales person, functions of a sales man. Public relation, Meaning and its importance, New age media – Internet and Mobile advertising.

**Recommended Text Books / Reference Books:**

1. Marketing Management – By Philip Kotler.
2. Marketing – by William M.Pride and C.C. Ferrell.
3. Principle of Marketing – By R.L. Nolakha.

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**Syllabus – B.Com (Honours) – II Year**  
**The Bhopal School of Social Sciences**  
**Financial Management**  
**(With effect from 2018-19)**

**UNIT I**

Financial Management: meaning, definition, nature, scope, importance of finance. Financial Goal-Profit vs Wealth maximisation. Financial Function- Traditional and Modern Concept- investment, financing and dividend decisions, responsibility of financial manager.

**UNIT II**

Investment Decision- Concept, Types of Investment, Methods of Evaluation- PBP, NPV, IRR, ARR, PI methods.

**UNIT III**

Cost of Capital- Meaning and significance of cost of capital, calculation of cost of debt, preference capital, equity capital and retained earnings, Combined cost of capital (weighted), Cost of Equity and CAPM.

**UNIT IV**

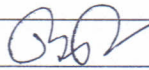
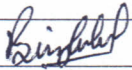
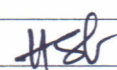
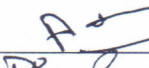
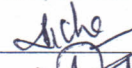

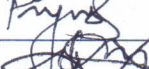


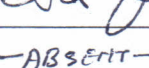
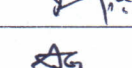
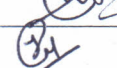
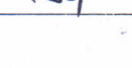
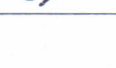
Capital Structure Theories – Meaning and Definition, capital structure theories, Net Income Approach , Net Operating Income Theory, Modigliani and Miller Theory and traditional Theory, Optimum Capital Structure, Determination of Capital Structure. *Case Studies.*

**UNIT V**

Operating and Financial Leverage – Measurement, Effects of operating and financial leverage on profits, analysing alternate financial plans, calculation of operating financial and combined leverage, degree of operating and financial leverage.

**Recommended Text Books / Reference Books:**

1. Financial Management, Tata Mcgraw Hill, NewDelhi. By Khan M.Y & Jain P.K
2. Financial Management, Vikas Publishing House, NewDelhi. By Pandey I.M.

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Syllabus – B.Com (Honours) – II Year  
**The Bhopal School of Social Sciences**  
Public Finance  
*(With effect from 2018-19)*

**UNIT I**

Public Finance – Meaning, Nature, Scope, Importance, Difference between Private and Public finance, Principle of Maximum Social Advantage. Role of State in Public Finance. Centre-State Relationship.

**UNIT II**

Sources of Revenue: Taxes, Loans, Grants and Aid. Meaning and types, Canons of Taxation, Problem of justice in taxation, incidence of taxation, taxable capacity, impact of taxation and tax evasion, characteristic of Indian Tax System, Defects and steps of reforms.

**UNIT III**

Principle of Public Expenditure, Principle of Public Debt and its methods of Redemption. Effects of Public expenditure on Production and distribution. Public Debt in India, Debt to GDP ratio, Importance of Subsidies.

**UNIT IV**

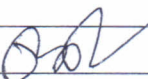
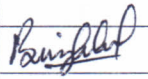





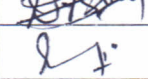

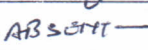
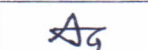




Public Finance in India: Sources of Revenue of Central and state government, Concept and type of Budget, Fiscal deficit, financing and deficit budget, introduction of fiscal responsibility and Budget Management Act.

**UNIT V**

Financial Institution and Market – Role of RBI, Stock Exchange, Recent Development in Financial Market. Constitution and function of Finance Commission, Recommendation of latest finance commission. Latest Budget of Centre and MP Government, Main Heads of Revenue and Expenditure of Central and State Government.

**Recommended Text Books / Reference Books:**

1. Monetary Economics – By S.B. Gupta
2. Monetary Economics – By Lewis, M.K and P.D. Mizan.
3. Macro economics – By Heijdra B.J.

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Syllabus – B.Com (Honours) – II Year  
The Bhopal School of Social Sciences

Advanced Statistics  
(With effect from 2018-19)

**UNIT I**

Introduction to Statistics, concept of population and sample, types of data, primary and secondary data, collection of data, organisation of data- frequency tables and frequency distribution. *Levels of measurement*. Presentation of data- Bar Diagram, Pie Diagram, Line Graph, Histogram, Frequency polygons

**UNIT II**

Measures of Central tendency – mean, mode, median and geometric mean. Measures of dispersion- range, *variance*, quartile deviation, mean deviation, standard deviation and basic concept of skewness and kurtosis.

**UNIT III**

Theory of Probability – experiment, sample spaces and events, addition and multiplication theorem, Conditional Probability, concept of discrete and continuous random variable. Probability distribution – Binomial, Poisson and normal Distribution.

**UNIT IV**


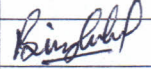







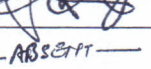

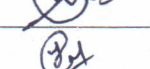

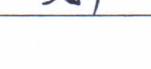
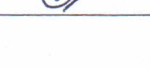
Sampling Distribution – Concept parameter and Statistics. Sampling distribution of Mean and Central Limit Theorem, *Sampling Errors*, Point and interval estimation of a population mean (Large and small sample cases) Basic Concept of Hypothesis testing. Hypothesis Test Based on a single sample for mean and proportion – Z test, T Test, *Chi-Square Test, ANOVA*.

**UNIT V**

Correlation- Meaning, definition and types of correlation. Karl Pearson's Co-efficient of correlation, co-efficient of determination, spearman's rank correlation co-efficient. Simple Linear Regression – Lines of Regression (estimating lines), Regression co-efficients and their properties, application of regression in forecasting.

**Recommended Text Books / Reference Books:**

1. Advanced Statistical Analysis. By Shukla & Sahai
2. Advanced Statistical Analysis. By Gupta C.B
3. Advanced Statistical Analysis. By Elhance D.N
4. Advanced Statistical Analysis. By Pathak & Shashtri

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**Syllabus – B.Com – II Year**  
**The Bhopal School of Social Sciences**  
**Cost Accounting**  
**(With effect from 2018-19)**

**UNIT I :**

Cost-Meaning ,Concept and classification, Elements of cost Nature & Importance, *Difference between Cost Accounting and Financial Accounting*. Material Costing, Methods of valuation of Material issue. Concept and Material Control and its techniques, Labour Costing Methods of wages payments. *Employee cost reporting and measurement of efficiency. Payroll Accounting.*

**UNIT II:**

Unit Costing,Preparation of cost sheet and statement of cost (Including calculation of tender price)Overhead costing ( Including calculation of Machine hour rate)

**UNIT III:**

Contract and Job Costing, Operating costing (Transport Cost).

**UNIT IV:**

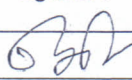
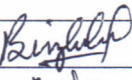
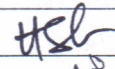






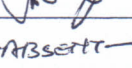
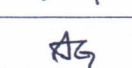
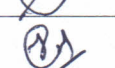


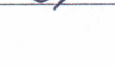
Process Costing (Including Inter Process Profit and Reserve) Reconciliation of cost and financial Accounts.

**UNIT V:**

Marginal Costing-Profit-Volume Ratio, Break Even Point, Margin of Safety, Application of Break Even Analysis , Standard Costing & Variance Analysis (Material, Labour and *Sales Variance*) – *Advantages and Limitations. Cost Accounting Standards (CAS 1 to CAS 23).*

**Recommended Text Books / Reference Books:**

1. Cost Accounting, Principle and Practice, Vikas Publication NewDelhi. BY Arora M.N.
2. Advance Problems and Solutions in Cost Accounting, S. Chand. By Maheshwari S.N
3. Cost Accounting. By Agrawal M.L & S.B. Agra
4. Cost Accounting. By Mehta, Brahmhatt

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Syllabus – B.Com – II Year

The Bhopal School of Social Sciences

Corporate Accounting

(With effect from 2018-19)

**UNIT I :**

Final Accounts of Companies (Including calculation of managerial remuneration). Declaration of Dividend, Profit and loss Appropriation Account and Disposal of Profits. Calculation of Pre and Post Incorporation Profit/Loss. *Human Resource Accounting.*

**UNIT II:**

Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Company). *Corporate Fraud – Meaning and Types.*

**UNIT III:**

Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance sheet of a holding company with one subsidiary company, Accounting for liquidation of companies. *Computerized Accounting System.*

**UNIT IV:**

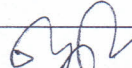


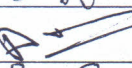
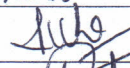
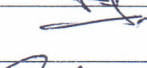


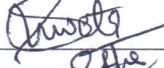
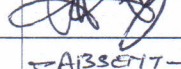
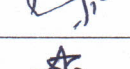
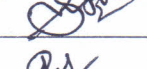
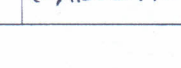

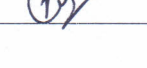
Accounting for Merger as per AS 14 Internal Reconstruction of a company as per Indian Accounting Standards 14 (Excluding intercompany holdings and External reconstruction scheme).

**UNIT V:**

Accounts of Banking Companies, Accounts of Insurance Companies with claim settlement

**Recommended Text Books / Reference Books:**

1. Company Accounts, Universal Publication. BY Mangal Ramesh
2. Company Accounts, S. Chand. By R.L. Gupta and M Radhaswamy
3. Corporate Accounting, Vikas Publishing House. By S.N. Maheshwari
4. Corporate Accounting. By V rajashekharan and Lalitha. Pearson Education.
5. Company Accounts. By Mukherjee and Hanif. Tata Mcgraw Hills.
6. Corporate Accounting. Dr. S.M Shukla and S.P. Gupta. Sahitya Bhawan Publications
7. Corporate Accounting. By Jain Narang

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Principles of Statistics  
*(With effect from 2018-19)*

**UNIT I :**

Statistics-Meaning and definition, Significance Scope and limitation of statistics .Statistical Investigation, Process of Data Collection, Primary and Secondary Data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of statistical series and its types

**UNIT II:**

Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean, Harmonic Mean.

**UNIT III:**

Dispersion and Skewness , *Moments and Kurtosis*, Analysis of Time Series- Meaning, Importance, Components, Decomposition of time series, Measurement of Long term trends ,Measurement of cyclical and irregular fluctuations

**UNIT IV :**


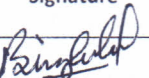



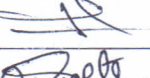

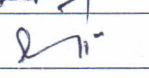
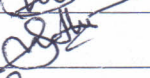
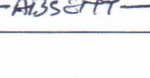
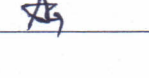




Correlation –Meaning definition, types and degree of correlation ,Methods of correlation – *Karl Pearson, Spearman's Rank correlation, Concurrent Deviation Method, Least Square Method*, Regression Analysis -Meaning ,Uses, difference between correlation and regression , linear regression, Regression Equations, Calculation of coefficient of regression.

**UNIT V:**

Index Number-Meaning Characteristics Importance and Uses .Construction of Index Numbers-Cost of Living Index fisher's ideal index number. Diagrammatic and graphic presentation of data. *Interpolation and Extrapolation.*

**Recommended Text Books / Reference Books:**

1. Business Statistics, Ramesh Book Depot. By Oswal, Sahu
2. Statistics, Elahance D.N
3. Statistics, S.M. Shukla
4. Statistics, S. Chand. By R.P Varshaneya

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
**Principles of Management**  
**(With effect from 2018-19)**

**UNIT I**

Management – Meaning , nature and importance, functions and Principles of management, management v/s administration. Development of managerial thought, contribution by Taylor and Fayol. Management by expectations and management by objectives, social responsibility of management.

**UNIT II**

Planning- Meaning, , nature and importance, elements, types, Process of planning, Barriers to effective planning, Forecasting- need and techniques, Decision Making – concept & process, Coordination – *Need, Types, Requisites for excellent coordination.*

**UNIT III**

Organising- Meaning , importance and Principles, Span of management, Centralization and Decentralisation. Forms of organisation, Staffing, nature and scope of staffing, manpower planning, Selection & Training, Performance appraisal, delegation of authority.

**UNIT IV**


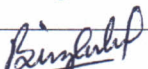

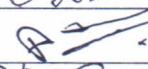

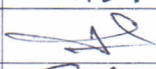


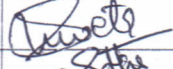
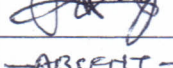
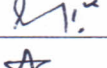



Motivation- Concept, importance, characteristics, classification of motive theories of motivation. Leadership –concept and leadership styles, leadership theories – *X-Y Theory, Maslow's Theory, Herzberg two factor Theory, Adam's equity theory. Qualities of a good leader.*

**UNIT V**

Direction- Concept, nature, importance, process and methods, *requirement of effective direction.* Controlling- Concept, nature, importance, process of controlling, Control techniques. *Need of controlling, essentials of effective control system.*

**Recommended Text Books / Reference Books:**

1. Principles of Management. By S.M. Shukla
2. Principles of Management. By R.C. Agrawal.
3. Management Challenges for the 21<sup>st</sup> Century. By Durket Peter F.

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Syllabus – B.Com – II Year

The Bhopal School of Social Sciences

Indian Company Act

(With effect from 2018-19)

**UNIT I**

Company- Definition, Characteristics, types of company. Formation of company, Promotion, incorporation and commencement of business. *Case study on Salomon vs Salomon & Co. Ltd.*

*Lifting of corporate Veil – Grounds for Lifting of corporate veil, One Person Company, Privileges to One Person Company.*

**UNIT II**

Detailed study of Memorandum of Association, Articles of Association and prospectus – *Types.*

**UNIT III**

Shares- share capital, types of shares, transfer and transmission of shares, *Buy Back of Shares*, shareholder v/s members of the company. Debentures- Meaning and types of borrowing powers, Mortgages and Charges.

**UNIT IV**

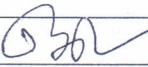
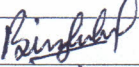
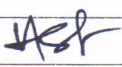

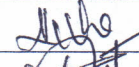
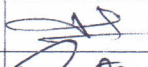
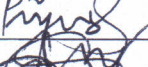
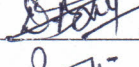

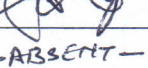
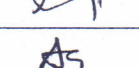
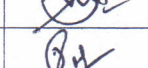
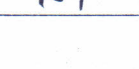
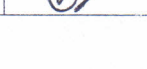
Directors – Managing Directors, whole time director, their qualifications, Appointment, power, duties and liabilities. Company meetings- types, quorum, voting, Resolution and minutes

**UNIT V**

Majority power and Minority rights, Prevention of oppression and mismanagement, Winding – up of companies- Types and Methods.

Recommended Text Books / Reference Books:

1. The Companies Act 2013
2. Corporate Legal Framework. By Jain Narang
3. Corporate Legal Framework. By Rastogi and Shukla
4. SEBI Act, 1992. Nabhi Publication Delhi.

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Banking and Insurance  
*(With effect from 2018-19)*

**UNIT I**

Principles of banking- Definition of bank, Creation of money: Present structure of Commercial banks in India. Principles of Management in banks: managerial functions in Bank. Indian Banking system- features, classification of banking institutions. Reserve Bank of India – functions, Control of credit by RBI, powers of RBI.

**UNIT II**

Management of deposits and Advances, Deposit mobilisation, classification and, nature of deposit accounts, advances, lending practice, types of advances.

Investment Management – Nature of bank investment, liquidity and Profitability. Cheques, bills and their endorsement, Government securities. Procedure of E-Banking.

**UNIT III**

Insurance – Meaning, need, types, functions and principles. IRDA its functions and importance, Insurance as social security tool. Insurance and Economic development.

**UNIT IV**

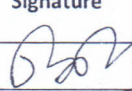

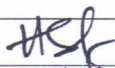




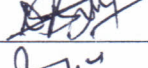

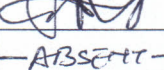
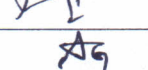



Life Insurance – introduction, need, *types*, importance, elements of contracts and life insurance contract. Settlement of life insurance claims.

**UNIT V**

Organisation of General Insurance Corporation and its subsidiary companies and its functions , settlement of General Insurance claims. Health insurance- need, scope and importance. *Case studies on latest trends in banking sector viz. Consolidation NPA, Small finance Bank, Banking Automation and Robotic Banking etc. Bank assurance – Concept, Types, Advantages and Dis-advantages.*

**Recommended Text Books / Reference Books:**

1. Banking Law & Practice. By H.C. Sharma
2. Banking Law & Practice. By Dr. Maliram.
3. Banking Law & Practice. By Dr. V.C. Sinha
4. Banking in India. By Gupta B.P

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Income Tax Procedures and Practices  
*(With effect from 2018-19)*

**UNIT I**

An Overview of Income tax Act 1961, procedure for obtaining Permanent Account Number (PAN), filling of application under No. 49A.

**UNIT II**

Computation of total Income, deduction under chapter V/A. Computation of tax in case of firms.

**UNIT III**

Computation of tax in case of companies, Computation of tax in case of HUF, Double taxation. Assessment of Cooperative society.

**UNIT IV**

Deduction Of Tax At Source, Advance Tax: Who is liable to pay advance tax, Computation of advance tax, instalment and due date of advance tax, interest payable by the assessee, filling of challan and deposit of advance tax.

**UNIT V**

Assessment procedures: Various assessment under various sections, issue of notice where income has escaped assessment, time limit for notice, completion of assessment and reassessment,

Post Assessment and procedures:

- a. Refund: Who can claim refund, form No. 30 for refund, time limit for claiming refund on appeal, interest on refunds.
- b. Rectification of mistakes.
- c. Appeal and revision: when an assessee can file appeal, appellate authorities, procedure for filing appeal, filing of form No. 35 & 36, revision by income-tax commissioner,
- d. Penalties: General Provisions, items of penalties, time limit for imposing penalties

**Recommended Text Books / Reference Books:**

1. Income Tax Law & Practice. By V.K. Singhania
2. Income Tax Law & Practice. BY Girish Ahuja
3. Income Tax Ready Reckoner

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
**Custom Duty – Law and Practice**  
*(With effect from 2018-19)*

**UNIT I**

Introduction and brief background of Customs Duty, Important Definition- Goods, Dutiable goods, person In-Charge, Indian Customs Water, types of Customs duty, *Prohibition on Imports and Exports*.

**UNIT II**

Valuation for Custom Duty, Items to be included and excluded in customs value, computation of Assessable value and custom duty ( Practical)

**UNIT III**

Import procedure and documents, *Clearance Procedure*, Free Import, restricted import, export procedure and documents, Export Promotion Schemes

**UNIT IV**

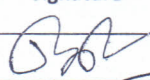
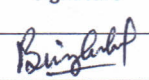
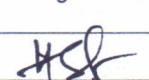

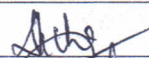

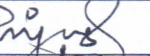


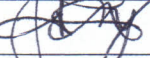

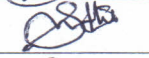
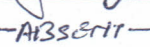


Provisions related to baggage, postal articles and stores, custom authorities, *Functions* and their powers

**UNIT V**

Appeals and revisions & Penalties and prosecutions

**Recommended Text Books / Reference Books:**

1. Indirect taxes Law and practices, V. S. Datey, Taxmann,s publication.
2. Goods and Service Tax ( Including Custom Duty), Prof. C.K. Shah & Prof. S.K. Mangal, RBD Publishing house, New Delhi
3. Goods and Service Tax, Dr. H.C. Mehrotra & Prof. V. P. Agarwal, Sahitya Bhawan Publications, Agra.

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**Syllabus – B.Com – II Year**  
**The Bhopal School of Social Sciences**  
**Export Marketing**  
**(With effect from 2018-19)**

**UNIT I**

Role and importance of export, Scope of export, Why should a firm export, problems faced by Indian Exporters, Reasons for India's poor export, India's Export composition

**UNIT II**

Criteria for selection of export product, Identifying potential markets, factors affecting selection of export market, steps or process in overseas market selection, Modes of entry in foreign market, Direct export, Indirect export, methods of payment

**UNIT III**

Status holders, Role and importance of export houses, Channel selection (Determinants-firm related factors & market related factors) and appointment of agency - agreements

**UNIT IV**


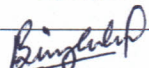
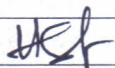

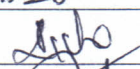

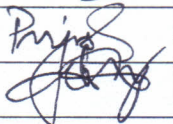
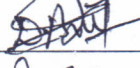



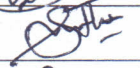


Promotion abroad, use of mailing list, advertisement abroad, cross cultural impact of international marketing.

**UNIT V**

Role of trade fairs and exhibitions in trade promotion, legal aspect of export contracts- INCO terms for arbitration and settlement of disputes

**Recommended Text Books / Reference Books:**

1. Export Marketing. By B.S. Rathore and J.S. Rathore.
2. International Trade and Export Management. By Francis Cherunilam

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Foreign Trade Financing and Procedure  
(With effect from 2018-19)

**UNIT I**

Role of Banks in Foreign Trade Transaction - Commercial Banks, EXIM Bank. Procedures of Banks for financing Foreign Trade.

**UNIT II**

Export payment terms including letters of credit and their operations. pre-shipment and post shipment finance - features and Methods, factoring and Forfeiting schemes.

**UNIT III**

Import Finance, letter of credit (Meaning, Steps in Obtaining Letter of credit,) ,Parties to letter of credit and types of letter of credit. operation thereof obtaining ECGC policy and filing claim.

**UNIT IV**

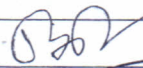
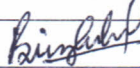



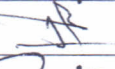



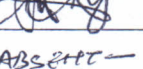

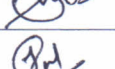

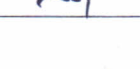
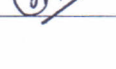
Costing and pricing for export, pricing strategies, Distinction between Skimming and penetration pricing strategy, Obtaining long term export credit from EXIM Bank.

**UNIT V**

International capital markets, (Money Market, Euro Currency market), distinction between capital and money market, Exchange fluctuations and obtaining forward cover (Strategies). Foreign exchange revenue in place of foreign exchange sales

**Recommended Text Books / Reference Books:**

1. FT Manual on Trade and Financing issued by Govt. of India
2. Foreign Trade Practices. By V.K. Bhalla.

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Mr. Krishnakant C		Ms. Anuradha G		Ms. Jyoti M	

Syllabus – B.Com – II Year

The Bhopal School of Social Sciences

Travel Agency and Tour Operations, Tour Package Designing and Itinerary Costing

(With effect from 2018-19)

**UNIT I**

Definition of travel agency, tour operation unit, functions of travel agency and tour operators with differentiations and interrelationship of travel agency/tour operator, products of a travel agency/tour operator. *Tourism Guide.*

**UNIT II**

Government rules for getting approval to set up travel agency/tour operation business. IATA and other mandatory approvals for travel agents/ tour operators. ITDC and WTO.

**UNIT III**

Introduction of tour package, designing basics, steps in tour packaging designing- destination survey, property survey, seasonal consideration, confidential tariff arrangement, payment procedures, ground handling and costing etc.

**UNIT IV**

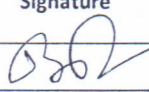
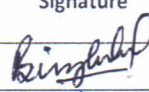
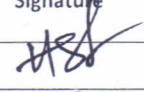



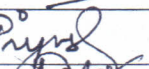

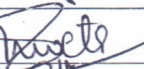

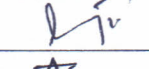



Itinerary planning of ; Agra-Jaipur- Delhi, Gwalior- Ujjain- Indore-Mandu, Gwalior- Shivpuri- Orchha, Gwalior- Vidisha- Bhopal, Gwalior-Bhopal-Pachmarhi, Gwalior- Khajuraho- Chitrakoot- Bandhavgarh. *Types of Itinerary and Methods.*

**UNIT V**

Hotel voucher, airline voucher, exchange order, pax docket, status report, daily sales record, itinerary planning, designing and costing calculation. *Types of Reservation with reference to tour and travel.*

**Recommended Text Books / Reference Books:**

1. Travel Agency & Tour Operation JMS Negi
2. Professional Travel Agency Management Chunk, James, Dextor, Boberg
3. The Business of Travel Agency: D L Foster
4. The Cultural Tourism of India by Subramaniam
5. Sales & Marketing D L Foster

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
**India as a Tourist Destination**  
**(With effect from 2018-19)**

**UNIT I**

Elements of tourist destination and their influence on tourism planning.

**UNIT II**

Major historical sites and cities of India- Red fort, Agra, Fatehpur Sikri, Jaipur, Ajanta Ellora Caves.  
Major pilgrimage centres- Varanasi, Allahabad, Haridwar and Madurai.

**UNIT III**

National festivals of India, classical and folk arts, dances of India, paintings- Mughals and Rajputana.  
***Monuments & Museums of India and its potential.***

**UNIT IV**

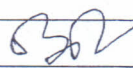
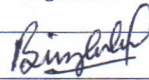



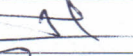
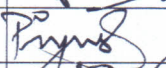
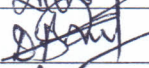
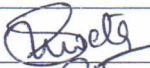

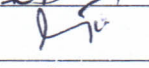
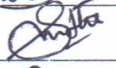


Health tourism in India, Yoga and its different types, adventure tourism, beach and island resorts of India,  
major beaches of India. ***Prospectives of medical & heritage tourism.***

**UNIT V**

A brief account of India's wildlife as a tourist attraction, need for preservation of endangered species,  
project tiger its concepts and management, National parks; Jimcorbett, Gir, Bandhavgarh and wild  
sanctuaries of India. Hill stations- Darjeeling, Nanital, Ooty etc.

**Recommended Text Books / Reference Books:**

1. Indian Tourism Beyond the Millenium, Bezbaruah M P
2. Tourism Past, Present, Future Burkart A J & Medlik
3. Tourism Planning Gunn Clare A
4. Essays on Tourism Chib Somnath

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
**Fire and Marine Insurance**  
**(With effect from 2018-19)**

**UNIT I**

Fire Insurance- Origin and Introduction of Fire Insurance-Meaning- Nature , Scope and Features of Fire Insurance, Fire insurance contracts-*full disclosure of material facts*, inspection and termination of coverage. *Reinstatement Clause*.

**UNIT II**

Fire Insurance Policies Procedure to Insure a property under Fire Insurance; Different kinds of Fire Insurance Policies; Procedure to settle Fire Insurance claims, Policy Conditions; Hazards not covered, *Practice of Fire Insurance in India*.

**UNIT III**

Fire Insurance- Reinsurance-Methods of Reinsurance-Facultative & Treaty Reinsurance, Progress of Fire Insurance Business in India, Process and effecting factors to premium fixation.

**UNIT IV**

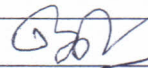
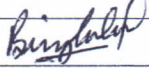
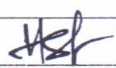
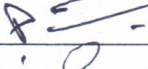



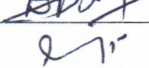
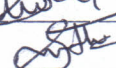
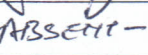
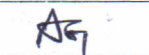
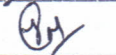


Marine Insurance- Origin and development, *History of Lloyds*; Policy documents. Marine insurance contracts- Types of Marine Insurance Policies. Procedure of taking marine protection policy; Marine Policy Conditions, *Features of Marine Insurance Contracts*.

**UNIT V**

Marine Losses – *Types of marine losses - Total loss, Partial loss, Particular average loss, General average loss* and valuation of loss salvage, - Preparation of loss statement , documents required for claim settlement, *Procedure for Claim Settlement*.

**Recommended Text Books / Reference Books:**

1. Elements of Banking and Insurance. By Jyotsna Sethi.
2. Banking and Insurance. By. Dr. R.K. Sharma and Shahai K Gupta.

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Insurance and Financial Legislation  
*(With effect from 2018-19)*

**UNIT I**

Introduction- Law of probability; forecasting future events, construction of mortality table, mortality table for annuities; Use of mortality tables in premium determination; compound interest functions.

**UNIT II**

Mode and periodicity of premium; mode of claim payment, benefits to be provided; loading for expenses, net and gross premium, tabular premium. *Consequences of unpaid insurance premiums.*

**UNIT III**

Premium of term insurance, temporary insurance, endowment insurance, premium calculation for study of actuarial valuation. Reserves - Nature, origin and importance of reserves and funds in life and property insurance, retrospective and prospective reserves.

**UNIT IV**


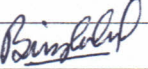


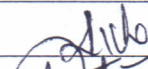









Nature of surrender value, concept and calculation of surrender value, settlement options, automatic premium loan. Nature and sources of insurance surplus; Distribution of surpluses. Investment policies of LIC and GIC of India. *Difference between Guaranteed and Special Surrender values.*

**UNIT V**

A brief study of Insurance Act 1938 , Life Insurance Corporation of India Act 1956 and General Insurance Corporation of India Act 1972. *Development of General insurance Business in India.*

**Recommended Text Books / Reference Books:**

1. Insurance Administration and Legislation in India. By Shrivastava S.S
2. Life Insurance Act. By Govt. of India
3. General Insurance Corporation of India Act. By Govt. of India

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Syllabus – B.Com – II Year  
**The Bhopal School of Social Sciences**  
Environmental Studies  
(With effect from 2018-19)

**UNIT I**

Study of Environment and Ecology –

- (a). Definition and Importance
- (b). Public Participation and Public awareness
- (c). Ecology – Introduction
- (d). Ecosystem – concepts, components, structure & function, energy flow, food, chain, food web, ecological pyramids and types.

**UNIT II**

Environmental Pollution and Population –

- (a). Air, Water, Noise, Heat and Nuclear Pollution – Definition, Causes, and Prevention of Pollution
- (b). Population growth disparities between countries
- (c). Population explosion, family welfare programme
- (d). Cleanliness and Disposal of domestic waste

**UNIT III**

Natural Resources, Problems and Conservation –

- (a). Water resources (b). Forest resources (c). Land resources (d). Food resources (e). Energy resources

**UNIT IV**

Bio- diversity and its protection –

- (a). Introduction – genetic, Species and ecosystem diversity
- (b). Value of bio – diversity – consumable use: productive use social, moral and aesthetic values.
- (c). India as a nation of mega bio-diversity centre. Bio diversity at national and local levels
- (d). Threats to bio diversity. Loss of habitat, poaching of wildlife, man and wildlife conflicts.

**UNIT V**

Disaster Management – Flood, Earthquake, Cyclones and Landslides.

Conservation laws for Air and Water pollution.

Wildlife conservation laws

Role of information technology in protecting environment and health.

**Suggested Readings:**

M.P Granth academy

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**The Bhopal School of Social Sciences**  
(Autonomous Institute, Affiliated to Barkatullah University, Bhopal)

Academic year: 2018-19

Year: B.Com (Tax Procedure and Practices) V Semester

Subject: Tax Procedure and Practices

Title of Paper: Corporate Tax Planning and Management

Subject Code:

External Marks:70

Internal Marks:30

**UNIT I**

Introduction- Corporation Tax, Tax Evasion, Tax Avoidance, Tax Planning, Tax Management & Dividend Tax. Computation of Total income and tax liability of Companies

**UNIT II**

Tax Planning for New Business-  
Location, Nature and Size of Business  
Forms of Business Organization

**UNIT III**

Tax Planning and Financial Management Decisions-  
Tax Planning related to Capital Structure Decisions  
Dividend Policy  
Inter Corporate Dividends and Bonus Shares

**UNIT IV**



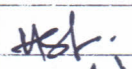



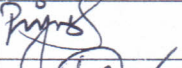
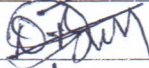
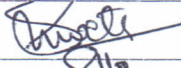
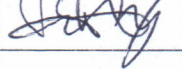
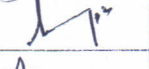


Tax Planning and Managerial Decisions-  
Tax Planning in respect of Own or Lease  
Make or Buy Decisions  
Repairs, Replace, Renewal or Renovation of an asset  
Shut-Down or Continue Decision

**UNIT V**

Tax Planning in Respect of Foreign Income-  
Selling in Domestic or Foreign Market  
Avoidance of Double Taxation Agreements  
Foreign Collaborations and Joint Ventures

**Recommended Text Books / Reference Books:s**

1. Corporate Tax Planning and Tax Management- Dr. H.C. Mehrotra & Dr. S.P. Goyal- Sahitya Bhawan Publications.

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