

# B.COM (HON'S) I YEAR

<u>GROUP</u>	<u>PAPER</u>	<u>NAME</u>	<u>THEORY MARKS</u>	<u>INTERNAL ASSESSMENT MARKS</u>	<u>TOTAL</u>
ACCOUNTING	I	Financial Accounting	40	10	50
	II	Business Mathematics	40	10	50
MANAGEMENT	I	Principles Of Management	40	10	50
	II	Business Organization And Communication	40	10	50
APPLIED ECONOMICS	I	Managerial Economics	40	10	50
	II	Macro Economics	40	10	50

**MATA GUJRI MAHILA MAHAVIDHAYALAYA (AUTONOMOUS)**  
**JABALPUR**

Class	B.COM.(HON'S)
Year	I YEAR
SUBJECT	ACCOUNTING
TITLE OF THE PAPER	FINANCIAL ACCOUNTING
COMPULSORY\OPTIONAL	COMPULSORY PAPER I
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit - 1** Concept of Double Entry System, Accounting Principles ,Journal, ledger, Trial Balance, Types of Cash Book (One/Two/Three column) Accounting Standards ,IFRS-Basics.

**Unit-2** Final Accounts –with Adjustments, Bank Reconciliation statement, Depreciation Accounting (As per Accounting Standard 6).

**Unit -3** Single Entry System, Insolvency Accounts, Departmental Accounts, Branch Accounts.

**Unit -4** Accounting For Partnership-Basic Concept, Capital Accounts, Accounting Process of Goodwill, Accounting for Admission, Retirement and Death of a Partner

**Unit-5** Dissolution of Partnership with insolvency. Conversion of firm to company

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**JABALPUR**

Class	B.COM.(HON'S)
Year	I YEAR
SUBJECT	ACCOUNTING
TITLE OF THE PAPER	BUSINESS MATHEMATICS
COMPULSORY\OPTIONAL	COMPULSORY PAPER II
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit - 1** Average, Ratio and Proportion, Percentage

**Unit – 2** Profit and loss, Basic Concept of Set Theory: Definition, Types, operations on sets, VENN diagram

**Unit-3** Annuities, True Discount, Banker's Discount

**Unit – 4** Simultaneous Equation: meaning, type, characteristics, calculations.

**Unit – 5** Quadratic equations in one variable inequality. Simple interest, compound interest

**MATA GUJRI MAHILA MAHAVIDHAYALAYA (AUTONOMOUS)**  
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CLASS	B.COM. (Hon's)
YEAR	I YEAR
SUBJECT	Management Group
TITLE OF THE PAPER	Principles of Management
COMPULSORY/OPTIONAL	COMPULSORY PAPER I
MAX. MARKS 50 (40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Basics of management : Concept and Significance of management , Evaluation of management thought, some leading management thinker, F.W.Taylor, Henry Fayol, Functions of Management and Manager, Business Environment : Economic Political , Social, Legal and Technical , Social Responsibilities of Manager, Ethics in Management.

**Unit-II** Planning and Leadership: Nature of planning, Importance of planning, Types of plans, steps in Planning, Forms of Planning, Limitation of Planning, Management by Objective. Meaning and Function of a Leader, Characteristics of Leadership, Approaches to Leadership and Leadership Styles.

**Unit-III** Organization: Meaning, Span of Management, Principles of Organizing, Departmentalization, Organization Structure- Formal and Informal Organization, Line and Staff Matrix, Recent Trends in CSR, Green Management.

**Unit-IV** Coordination and Decision Making: Distinction between Coordination and Cooperation, need for coordination, Requisites for Excellent Coordination, Meaning and types of Decision, steps in rational Decision Making, Difficulties in Decision Making.

**Unit-V** Controlling and Staffing: Need for Control, Steps in Control Process, Types of Control Methods and Control Techniques, Importance and Needs for Staffing, Staffing Process, Methods of Staffing, New Trends in Staffing.

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CLASS	B.COM. (Hon's)
YEAR	I YEAR
SUBJECT	Management Group
TITLE OF THE PAPER	Business Organization and Communication
COMPULSORY/OPTIONAL	COMPULSORY PAPER II
MAX. MARKS 50 (40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Business Organization: Definitions, Concept and characteristics, Objectives, Significance, component function and social responsibilities of business.

Promotion of Business: Meaning, function and stages of Promotion.

Forms of business organization: Detailed study of sole proprietorship and partnership.

**Unit-II** Company Organization: Meaning, definition, Formation of Private and public company, merits and demerits and Types of company.

Cooperative Organization: need, meaning and significance and its merits and demerits.

Public Enterprise: concept and meaning, characteristics, objectives and significance.

Business size and Location, Plant Layout and Business combinations.

**Unit-III** Introduction- Definition, nature, object, importance of communication to managers, elements of Communication. Feedback, dimensions and directions of communication, Means of communication- verbal communication, SWOT Analysis, presentation skills.

**Unit-IV** Non-verbal communication, body language, Para language, sign language, visual and audio communication, channels of communications, written business communication- concept, advantages and disadvantages, importance.

Need of business letter and kinds of business letter, essentials of an effective business letter.

**Unit-V** Modern forms of communication: fax, e-mail, video conferencing, international communication for global business.

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CLASS	B.COM. (Hon's)
YEAR	I YEAR
SUBJECT	Applied Economics
TITLE OF THE PAPER	Managerial Economics
COMPULSORY/OPTIONAL	COMPULSORY PAPER I
MAX. MARKS 50 (40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Concepts and Techniques- Nature and Scope of Managerial Economics, Application of Economics in Managerial Decision Making- Marginal Analysis; meaning and definition of demand Function of demand, Types of demand, Demand Forecasting.

**Unit-II** Production function: Types of production function- one variables two variables, Law of return and return to scales, law of variable proportion, isoquant curves and economies of scale.

**Unit-III** Market Structure- Price and Output decision under different Market Structure, Price Discrimination, Non-Price Competition, Price Determination under Perfect and Monopolistic Market.

**Unit-IV** Factor Pricing: Meaning, Definition & Types of Rent, Wages, Marginal Productivity Theory.

**Unit-V** New Economic Policy- 1991: Liberalization, Privatization, Globalization, Impact on Business, Business Cycle.

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Class	B.COM.(HON'S)
Year	I YEAR
SUBJECT	APPLIED ECONOMICS
TITLE OF THE PAPER	MACRO ECNOMICS
COMPULSORY\OPTIONAL	COMPULSORY PAPER II
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit - 1** Macro Economics –Concept, Nature, Importance, Limitations, Difference Between Micro and Macro Economics , Significance

**Unit - 2** National Income –Meaning ,Definition and Concept, Methods for Measuring National Income in India and its Problems ,GDP,GNP and Factor Cost

**Unit-3** Theories of rent, Wages, Interest and Employment

**Unit – 4** Monetary Theories – Quantity theory of Money, Modern theory of Money, Keynes's theory of Money and Price

**Unit – 5** Recent Industrial Policy, Industrial Growth in Phase II and III disinvestment, Foreign Direct Investment, Regulating Bodies, Finance Commission NITI Ayog, Roles and Responsibilities

# B.COM (HON'S) II YEAR

<u>GROUP</u>	<u>PAPER</u>	<u>NAME</u>	<u>THEORY MARKS</u>	<u>INTERNAL ASSESSMENT MARKS</u>	<u>TOTAL</u>
ACCOUNTING	I	Corporate Accounting	40	10	50
	II	Advanced Accounting and Practice	40	10	50
MANAGEMENT	I	Marketing Management	40	10	50
	II	Financial Management	40	10	50
APPLIED ECONOMICS	I	Public Finance	40	10	50
	II	Advanced Statistics	40	10	50



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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	ACCOUNTING GROUP
TITLE OF THE PAPER I	CORPORATE ACCOUNTING
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit -1** Issue of Shares, Forfeiture, Reissue of Shares and Buy- Back of shares, Redemption of Preference Shares, Issues & Redemption of Debentures.

**Unit-2** Final Accounts of Companies (Including Managerial Remuneration), Declaration of Dividend, Profit and Loss Appropriation Account and Disposal of Profits. Calculations of Pre and Post Incorporation Profit/ Loss.

**Unit -3** Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies (Electricity Companies).

**Unit -4** Meaning of Holding and Subsidiary Company. Preparation of Consolidated Balance Sheet of a Holding Company (with one subsidiary company). Accounting for Liquidation of Companies.

**Unit- 5** Accounting for Merger as per AS-14. Internal Reconstruction of a company as per Indian Accounting Standard -14 (excluding inter-company holding and reconstruction scheme)

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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	ACCOUNTING GROUP
TITLE OF THE PAPER II	ADVANCED ACCOUNTING & PRACTICE
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Accounting of Non-Profit Organizations: Non-Profit Entities- Features of Non Profit Entities –Accounting Process. Preparation of summaries – Receipts and Payments Account-Meaning and Special features, Procedure for preparation – uses and limitations.Income and Expenditure Account –Features-Procedure for preparation of Balance Sheet.

**Unit – 2** Value Added Accounting: Meaning, Concept and Types, Reporting of Value Added, Causes of Value Added, Advantages and Limitations of Value Added, Preparation of Value Added Statement. Meaning of Consignment, Objectives of Consignment Accounting, In the Books of Consignor and Consignee.

Royalty Account – Minimum Rent, Short Workings/ Redeemable Dead Rent, Excess Workings ,Ground Rent, Recoupment of Short Workings, Strike and Lock Out.

**Unit -3** Hire-Purchase And Installment Payment System- Meaning and Concept of Hire Purchase, Accounting For Hire Purchase Transactions, Problems Based on Installment Payment System.

**Unit -4** Banking And Insurance Companies – Banking Companies – Legal Provisions, Accounts and Books, Final Accounts of Banking.

Insurance Companies General – Various Types of Insurance Regulations of Insurance Business, Final Accounts, Life Insurance Business, Reserve for Unexpired Risk.

**Unit-5** Indian Government Accounting – Commercial Accounting and Government Accounting ,Terms and Expression of Government Finance, Basic Principles of Government Accounting in India, Government Financial Administration, Accounting Procedure of Government Expenditure.

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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	MANAGEMENT GROUP
TITLE OF THE PAPER I	MARKETING MANAGEMENT
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit – 1** Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept: Traditional and Modern Selling V/s Marketing ,Marketing Mix, Marketing Environment.

**Unit-2** Consumer Behavior and Marketing Segmentation, Nature, Scope and Significance of Consumer Behavior, Market Segmentation : Concept and Importance. Basis for Market Segmentation, Positioning, Marketing Information System, Marketing Research, Process and Significance.

**Unit -3** 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 Concepts.

**Unit -4** Price: Importance of Price in the Marketing Mix, Factors Affecting Price of A Product /Service, Pricing Methods, Distribution Channels and Physical Distribution Channel –Concept and Role , Types of Distribution Channel :Factors affecting choice of a Distribution Channel : Retailers and Wholesalers, Physical Distribution of Goods :Transportation, Warehousing ,Logistics.

**Unit -5** Sales Promotion : Nature and Importance of Sales Promotion, Methods of Promotion, Optimum Promotion Mix, Advertising media- their relative merits and limitation, characteristics of an effective advertisement , Personal Selling, Selling as a career, Qualities of a successful sales person, Functions of Salesman. Public Relation, Meaning and Its Importance, New Age Media, - Internet and Mobile Advertising.

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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	MANAGEMENT GROUP
TITLE OF THE PAPER II	FINANCIAL MANAGEMENT
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** Financial Management – Meaning, and definition, nature, scope, and importance of Finance , Financial Goal – Profit vs Wealth Maximization, Finance Function Traditional and Modern concept – Investment, financing and Dividend Decisions, Responsibility of Financial Manager

**Unit-2** Investment Decision – Concept, Types of Investment, Method of Evaluation – PBP, MPV, IRR, ARR & PI Methods.

**Unit-3** Cost of capital – Meaning, and Significance of Cost of Capital; Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earning; Combined Cost of Capital (Weighted) ; Cost of Equity and CAPM

**Unit-4** Capital Structure Theories: Meaning and Definition, Capital structure theories (net income approach theory, net operating income theory, Modigliani and miler theory, and traditional theory,) optimum Capital structure, determination of capital Structure.

**Unit-5** Operating and Financial Leverage : Measurement of Leverage : Effect of operating and finance leverage on profit ; Analyzing alternate finance plans; Calculation of Operating financial and combine leverage, Degree of Operating and Financial Leverage

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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	APPLIED ECONOMICS GROUP
TITLE OF THE PAPER I	PUBLIC FINANCE
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** Public Finance- Meaning, Nature, scope and Importance, Difference Between Private and Public Finance. Principal of Maximum Social advantage, Role of State in Public Finance. Centre State Relationship.

**Unit -2** 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 & Tax Evasion, Characteristic of Indian Tax System , Defect & steps of Reform.

**Unit-3** Principal of Public Expenditure - Principal of Public Debt and its Methods of redemption, Effect of Public Expenditure on Production and Distribution. Public Debts in India, Debt to GDP Ratio, Importance Subsidies

**Unit-4** Public finance in India -Sources of revenue of Centre and State Government, Concept and Types of Budget, Fiscal Deficit, Financing and Deficit Budget, Introduction of Fiscal Responsibility and Budget Management Act.

**Unit-5** 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 M.P Govt, Heads of Revenue and Expenditure of Centre and State Government.

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**JABALPUR**

Class	B.COM.(HON'S)
Year	II YEAR
TITLE OF SUBJECT GROUP	APPLIED ECONOMICS GROUP
TITLE OF THE PAPER II	ADVANCED STATISTICS
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** Introduction to Statistics- Concept of Population and Sample, Types of Data, Primary and Secondary Data, Collection of Data, Organization of Data –Frequency Tables and Frequency Distributions. Presentation of Data – Bar diagram, Pie Diagram, Line Graph, Histograms & Frequency Polygons

**Unit-2** Measures of central Tendency – Mean, Median, Mode and Geometric Mean, Measures of Dispersion – Range , Quartile Deviation, Mean Deviation, Standard Deviation and Basic concept of Skewness and Kurtosis

**Unit-3** Theory of Probability – Experiments, Sample Spaces and Events, Addition and Multiplication Theorem, Conditional Probability. Concept of Discrete and Continuous Random Variables. Probability Distributions- Binomial, Poisson and Normal Distributions.

**Unit -4** Sampling Distribution – Concept Parameter and Statistic. Sampling Distribution of Mean and Central Limit Theorem, Point and Interval estimation of a Population Mean ( Large and Small Sample Case)

**Unit-5** Correlation – Meaning, Definition and Types of Correlation. Karl Pearson's Coefficient of Correlation, Coefficient of Determination, Spearman's Rank Correlation Coefficient. Simple Linear Regression- Lines of Regression (Estimating Lines), Regression Coefficient and their Properties. Application of Regression in Forecasting.

# B.COM (HON'S) III YEAR

<b><u>GROUP</u></b>	<b><u>PAPER</u></b>	<b><u>NAME</u></b>	<b><u>THEORY MARKS</u></b>	<b><u>INTERNAL ASSESSMENT MARKS</u></b>	<b><u>TOTAL</u></b>
<b>ACCOUNTING</b>	<b>I</b>	Management & Cost Accounting	40	10	50
	<b>II</b>	Income Tax Law & Practice	40	10	50
<b>MANAGEMENT</b>	<b>I</b>	Human Resource Management	40	10	50
	<b>II</b>	Research Methodology	40	10	50
<b>APPLIED ECONOMICS</b>	<b>I</b>	Banking Law & Practice	40	10	50
	<b>II</b>	Indirect Taxes Law & Practice	40	10	50
<b>PRACTICAL</b>	Project Report and Viva-Voce		50		

**MATA GUJRI MAHILA MAHAVIDHAYALAYA (AUTONOMOUS)**  
**JABALPUR**

Class	B.COM.(HON'S)
Year	III YEAR
TITLE OF SUBJECT GROUP	ACCOUNTING GROUP
TITLE OF THE PAPER I	MANAGEMENT AND COST ACCOUNTING
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Management Accounting: Meaning, Nature, Scope, Functions and Role of Management Accounting in Decision Making, Management Accounting vs. Financial Accounting and Cost Accounting. Tools and techniques of Management Accounting, Financial Statement: Meaning, Importance and Limitations, Objectives and methods of Financial Statements Analysis.

**Unit-II** Ratio Analysis, Classification of Ratios – Profitability Ratios, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis, Limitations of Accounting Ratios, Trend Analysis, Fund Flow Statement, Cash Flow Statement(As per Indian Accounting Standard-3).

**Unit-III** Process Cost – Concepts, Types and Methods, Standard Cost – Variance Analysis, Concept and Types.

**Unit-IV** Absorption and Marginal Costing – Marginal and Differential Costing as a tool for Decision Making – Make or Buy, Change of Product Mix, Pricing, Break Even Analysis, Exploring New Markets, Shutdown Decisions.

**Unit -V** Budgetary Control, Meaning of Budget and Budgetary Control: Objectives, Merits and Limitations. Types of Budget: Cash Budget and Flexible Budget, Concept of Management Audit, Responsibility Accounting, Management Reports, Types of Management Reports and Quality of Good Report.



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**JABALPUR**

Class	B.COM.(HON'S)
Year	III YEAR
TITLE OF SUBJECT GROUP	ACCOUNTS GROUP
TITLE OF THE PAPER II	INCOME TAX LAW AND PRACTICE
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-I** General Introduction of Indian Income Tax Act, 1961, Basic Concepts: Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person Assessee, Residential Status and Tax Liability, Exempted Income.

**Unit - II** Income from Salary, Income from House Property.

**Unit-III** Income from Business and Profession, Capital Gains, Income from Other Sources.

**Unit-IV** Set off and Carry Forward of Losses, Deductions from Gross Total Income, Clubbing of Income, Computation of Total Income and Tax Liability of an Individual.

**Unit-V** Assessment Procedure, Permanent Account Number, Tax Deducted at Source, Advance Payment of Tax, Income Tax Authorities, Appeal Revision and Penalties.

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**JABALPUR**

Class	B.COM.(HON'S)
Year	III YEAR
TITLE OF SUBJECT GROUP	MANAGEMENT GROUP
TITLE OF THE PAPER I	HUMAN RESOURCE MANAGEMENT
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-1** Concepts and perspective on human resource management , HRM- Definition concept, functions , roles, human resource management in changing environment , corporate objective and human resource planning.

**Unit-2** Career and succession planning , methods of career planning , career life stages , job analysis and role description , HR audit , methods of manpower search , attracting and selecting human resource , advantage of internal and external recruitment.

**Unit-3** Induction and socialization , manpower training and development , concept , need, methods , benefits of training , evaluation of training , concepts and methods of management development , design of a training module, employee engagement.

**Unit-4** Performance Evaluation:

Performance appraisal and potential evaluation, various methods of appraisal , uses of performance appraisal , job evaluation and wage determination.

**Unit-5** Employee Welfare :

Industrial relation and trade unions , dispute resolution ,grievance management , essentials of effective collective bargaining , employee empowerment , quality circles , international labor organization.

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**JABALPUR**

Class	B.COM.(HON'S)
Year	III YEAR
TITLE OF SUBJECT GROUP	MANAGEMENT GROUP
TITLE OF THE PAPER II	RESEARCH METHODOLOGY
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Introduction to Research – Definition, Nature , Scope and Significance, Types of Research, Characteristics of a good research.

**Unit-II** Research Process-Defining Research Problem, Title Formulation, Setting of Hypothesis. Research Design- Exploratory, Descriptive and Experimental Research Designs.

**Unit-III** Sampling Design, Criteria of Selecting a Sampling Procedure, Characteristics of Good Sample Design.

**Unit-IV** Measurement and Scaling, Methods of Collection of Primary and Secondary Data. Process of Questionnaire Design, Processing of Data- Editing, Coding, Classification and Tabulation.

**Unit-V** Analysis and Report Writing- Selection of Appropriate Statistical Techniques- Confidence Intervals and Hypothesis Tests Based on Two Samples, One way and Two way ANOVA, Chi Square Test. Introduction to Non Parametric Tests. Presentation of Result; Report Writing .

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**JABALPUR**

Class	B.COM.(HON'S)
Year	III YEAR
TITLE OF SUBJECT GROUP	APPLIED ECONOMICS GROUP
TITLE OF THE PAPER I	BANKING LAW AND PRACTICE
COMPULSORY\OPTIONAL	COMPULSORY PAPER
MAX MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit –I** Principles Of Banking: Definition Of Bank, Creation Of Money: Present Structure Of Commercial Banks In India.

**Unit –II** Indian Banking System- Features , Money Lenders, Nationalization Of Commercial Bank and Its Effect. Classification Of Banking Institutions, Reserve Bank Of India- Functions, Control Of Credit by RBI, Power Of RBI

**Unit –III** Management Of Deposits and advances, Deposit Mobilization, Classification and Nature Of Deposit Accounts. Advances, Lending Practices ,Types Of Advances. Investment Management: Nature Of Bank Investment. Liquidity and Profitability. Cheques, Bills and their Endorsement, Government Securities, Procedure Of E-banking

**Unit –IV** Banking Regulation Act 1949- Important Provisions, Restrictions On Advances, Privatization Of Banks. Narasimhan Committee Report. Banking Sector Reforms In India.

**Unit –V** Management Of Finance, Bank Accounts Records, Reports, Statement Of Advances, Appraisal Of Loan Application, Development Banking In India- IFCI, IDBI, ICICI, Export Credit and Guarantee Corporation On India.

**MATA GUJRI MAHILA MAHAVIDYALAYA (AUTONOMOUS)  
JABALPUR (M.P)**

CLASS	B.COM
YEAR	III YEAR
SUBJECT	ACCOUNTING
TITLE OF THE PAPER I	GOODS AND SERVICE TAX & CUSTOM DUTY
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50 (40+10)	MIN. MARKS 18 (14+04)

**UNIT-I-** CGST/SGST: Importance Terms and Definitions under Central Goods and Services Tax Act, 2017 and State Goods and Service Basic elements of GST, Meaning and Scope of Supply Levy and Collection Tax.

**UNIT-II-** CGST/SGST: Time and Value of Supply of Goods and Service Input Tax Credit Transitional Provisions Computations of GST Liability, Registration under CGST/SGSCT Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax 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 Services Tax Act, 2017, Levy and collection of IGST, Principles for Determining the place of Supply of goods and services, Zero Related supply.

**UNIT-V-** Introduction and brief background of Custom Duty, Important Definitions- Goods Dutiable Goods, Person In- Charge, Indian customs water, types of Custom Duty, Valuation for Custom Duty, items to be included and excluded in Custom Value, Computation of Assessable Value and Custom Duty [Practical]