

# B.COM 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	Cost Accounting	40	10	50
MANAGEMENT	I	Principles Of Management	40	10	50
	II	Principles Of Statistics	40	10	50
APPLIED ECONOMICS	I	Indian Company Act	40	10	50
	II	Banking & Insurance	40	10	50
COMPUTER APPLICATION	I	Internet & E-Commerce	40	10	50
	II	Relational Database Management System	40	10	50
TAXATION	I	Income Tax Procedure & Practice	35	5	40
	II	Advance Study Of Goods & Service Tax	35	5	40
OFFICE MANAGEMENT	I	Office Management	40	10	50
	II	Stenography With Computer	40	10	50

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	ACCOUNTING
TITLE OF THE PAPER I	CORPORATE ACCOUNTING
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1** 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. Accounting for Share Capital transactions including bonus option and Buy Back of Shares
- Unit-2** Valuation of Goodwill and Shares, Methods of Valuation. Accounts of Public Utility Companies(Electricity Company)
- Unit-3** 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-4** Accounting for Merger as per AS 14 , Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter-company holdings and External reconstruction scheme
- Unit-5** Accounting of Banking Companies, Accounts of Insurance Companies with claim settlement.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	ACCOUNTING
TITLE OF THE PAPER II	COST ACCOUNTING
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1** Cost: Meaning, Concept and Classification. Elements of Cost, Nature and Importance, Material Costing. Methods of Valuation of Material issue, Concept and Material control and its techniques. Labor Costing, Methods of wage payments.
- Unit-2** Unit Costing ,Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing (Including calculation of machine hour rate)
- Unit-3** Contract and Job Costing, Operating Costing (Transport Cost).
- Unit-4** Process Costing (Including Inter process profit and Reserve). Reconciliation of Cost and Financial Accounts.
- Unit-5** Marginal Costing-Profit-Volume Ratio, Break-Even Point, Margin of Safety, Application of Break-Even Analysis Standard Costing, and Variances Analysis (Material and Labor only)

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	MANAGEMENT
TITLE OF THE PAPER I	PRINCIPLES OF STATISTICS
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1**      Statistics- Meaning and Definitions, Significance, Scope and Limitations 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-2**      Measurement of Central Tendency- Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.
- Unit-3**      Dispersion and Skewness, Analysis of Time Series- Meaning, Importance, Components, Decomposition of Time Series, Measurement of Long Term Trends, Measurement of Cyclical and Irregular Fluctuations.
- Unit-4**      Correlation- Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation, Regression Analysis- Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.
- Unit-5**      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.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	MANAGEMENT
TITLE OF THE PAPER II	PRINCIPLES OF MANAGEMENT
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1** 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 Exception and Management By Objectives, Social Responsibility of Management.
- Unit-2** Planning – Meaning, Nature and Importance, Elements, Types Process of Planning, Barriers to Effective Planning.  
Forecasting –Need and Techniques, Decision Making, Concept and Process, Co-ordination.
- Unit-3** Organizing- Meaning, Importance and Principles, Span of Management, Centralization and Decentralization , Forms of Organizations.  
Staffing : Nature and Scope of Staffing , Manpower Planning,  
Selection and Training,  
Performance Appraisal, Delegation of Authority.
- Unit-4** Motivation: Concept, Importance, Characteristics, classification of Motivation, Theories of Motivation. Leadership: Concept and styles of Leadership, Leadership Theories.
- Unit-5** Direction: Concept, Nature, Importance, Process and Methods.  
Controlling: Concept, Nature, Importance, Process of Controlling, Control Technique.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	APPLIED ECONOMICS
TITLE OF THE PAPER I	INDIAN COMPANY ACT
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1** Company- Definition, Characteristics, Type of Company. Formation of Company, Promotion, Incorporation and Commencement of Business.
- Unit-2** Detailed study of Memorandum of Association, Articles of Association and Prospectus.
- Unit-3** Shares- Share Capital, Types of Shares, Transfer and Transmission of Shares, Shareholders v/s Members of the company, Debentures- Meaning and Types, Borrowing powers, Mortgages and Charges.
- Unit-4** Directors- Managing Directors, Whole time Directors, Their qualifications, Appointment, Powers, Duties and Liabilities. Company Meeting: Types, Quorum, Voting, Resolution and Minutes.
- Unit-5** Majority Powers and Minority Rights, Prevention of oppression and mismanagement, Winding-up of companies- Types and Methods.

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**JABALPUR (M.P)**

CLASS	B.COM
YEAR	II YEAR
SUBJECT	APPLIED ECONOMICS
TITLE OF THE PAPER II	BANKING & INSURANCE
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-1** Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks in India, Principles of Management in Banks: Managerial Functions in Banks, Indian Banking System- Features, Classification of Banking Institutions. Reserve Bank of India- Functions, Control of Credit by RBI, Powers of RBI.
- Unit-2** Management of Deposits and Advances, Deposit Mobilization, 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-3** Insurance- Meaning, Need, Types, Functions and Principles. IRDA, its Functions and Importance, Insurance as Social Security Tool. Insurance and Economic Development.
- Unit-4** Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of Life Insurance Claims.
- Unit-5** Organization of General Insurance Corporation and its Subsidiary Companies and its Functions. Settlement of General Insurance Claims. Health Insurance: Need, Scope and Importance.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	COMPUTER APPLICATION
TITLE OF THE PAPER I	INTERNET AND E-COMMERCE
COMPULSORY/OPTIONAL	COMPULSORY PAPER

**Unit I- Internet:** Evolution, Concept, Growth of Internet, ISP, ISP in India, Types of Connectivity, Dial-Up, Leased Line, DSL, Broadband, RF, VSAT, etc., Methods of Sharing Internet Connection, Use of Proxy Server.

**Internet Services:** USENET, GOPHER, WAIS, ARCHIE and VERONICA, IRC, Concept of Search Engines, Search engines types, Searching the web, Web Servers, TCP/IP and other main protocols used on the Web.

**E-Mail-** Concept of e-mailing, POP and WEB based E-mail, merits, address, Basics of Sending and Receiving, E-mail Protocols, Mailing List, Free E-mail Services, E-mail servers and e-mail client programs.

**Unit II- Introduction to E-Commerce:** Emergence of the Internet, Commercial use of the Internet, Emergence of World Wide Web, Advantages and Disadvantages of E-Commerce, Transition to E-Commerce in India, E-Commerce opportunities for Industries.

**Unit III- Models:** Business Models for E-Commerce, Models based on Relationship of Transaction parties: B2C, B2B, C2C, C2B; Models based on the Relationship of Transaction types, Brokerage Model, Aggregator Model, Infomediary Model, Community Model, Value Chain Model, Advertising Model, Subscription Model, Affiliate Model.

**Unit IV- E-Marketing versus Traditional Marketing:** Identifying Web Presence Goals, Browsing Behavior Model, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding and E-Marketing strategies.

**Unit V- E-Security:** Information system security, security on the internet, E-business risk management issues, information security environment in India.

**E-Payment Systems:** Digital Payment requirements, Digital Token based e-payments systems, properties of Electronic cash, risk and e-payment systems and designing e-payment systems. Secure Business, Web Store, Online Payment, Internet Banking. Security- E-Commerce Security Issues, Cryptography, Digital Signature and Authentication Protocol, Digital Certificates. Online Security, Secure Electronic Transaction (SET).

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	COMPUTER APPLICATION
TITLE OF THE PAPER II	RELATIONAL DATABASE MANAGEMENT SYSTEM
COMPULSORY/OPTIONAL	COMPULSORY PAPER

**Unit I-** Evolution of Data Base Technology, File-Oriented System, Database System, Client Server Platforms. Database System in the Organization: Databases and Data Sharing, Strategic Database Planning, Management Control, Risks and Cost of Database. Logical and Physical Data Representation.

**Unit II-** Database Development Life Cycle (DDLC), Principles of Conceptual Database Design, Objects, Specialization, Generalization, Relationship, Cardinality, Attributes, Relational data Model: Fundamental Concepts, Normalization Process (1NF, 2NF, 3NF,BCNF,4NF), Transforming Conceptual Model to a Relational Model.

**Unit III-** Relational Algebra, Relational implementation with SQL, Introduction, Data Definition Language (DDL), Data Manipulation Language (DML), Data Control Language (DCL), Transaction Control Language (TCL), Schema and table definition, SQL functions: Mathematical functions, Group functions, View definition: Introduction, Command to create a VIEW.

**Unit IV-** Physical storage media, Disk performance factors data storage format file organization and addressing methods implementing, managing the data base environment- Database administration and control, DBA functions, goals, integrity, security and recovery.

**Unit V-**Introduction to SQL, DDL, DML, Query Language , DCL, TCL, SCL, etc. Invoking sql\*plus. The oracle data types two dimensional matrix creations. Insertion, updation, deletion operations, the many faces of SELECT command, creating table using query, inserting data using query, Modifying the structure of tables, renaming tables, dropping tables, dropping columns, logical operators , range searching, pattern matching, use of Alias, Oracle functions. Accessing data from multiple tables. Set operations: Union, Intersect, Minus. Data Constraints: I/O constraints, business Rule Constraints. Grouping data from tables. Joins: Equi-join, Self-join, Sub-queries.Views, Sequences, Synonyms, use of savepoint, ROLLBACK & COMMIT commands, creating user accounts, granting permission, revoking permission.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	TAX PROCEDURE & PRACTICE
TITLE OF THE PAPER I	INCOME TAX PROCEDURE & PRACTICE
COMPULSORY/OPTIONAL	COMPULSORY PAPER

**Unit I-** Outlines of provisions and rules of various heads of income. Set off and carry forward of losses. Clubbing of income. Practical problems relating to computation of Gross Total Income.

**Unit II-** Deduction under section 80C to 80U against Gross Total Income. Income tax rates applicable for various categories assesses. Computation of taxable income And Tax Liability Of Individual Assesse.

**Unit III-** Advance payment of tax. Deduction at source. Compulsory obligation to get permanent account number (PAN) and its procedures. Provisions and rules relating to preparation of Income Tax Return. Prescribed return forms and furnishing in case of various categories of assesses. Electronic form.

**Unit IV-** Computation of Total Income and tax liability of Hindu Undivided family, Partnership firm, provisions and rules, practical and problems.

**Unit V-** procedure for computation of Total Income of a company. Tax rates applicable on taxable income of company .provisions regarding dividend tax and minimum alternate tax (MAT).

Special deduction available to corporate society under section 80P and computation of Total Income.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	TAX PROCEDURE & PRACTICE
TITLE OF THE PAPER II	ADVANCED STUDY OF GOODS AND SERVICE TAX
COMPULSORY/OPTIONAL	COMPULSORY PAPER

**Unit I-** Review of various provisions regarding goods and service tax (GST). Provisions relating to tax invoice proforma and procedure of preparing it (practical problems ) provisions regarding debit and credit notes.

**Unit II-** Accounts an records in GST. Payment of Tax. Provisions relating to interest and Refund.

**Unit III-** Returns – furnishing details of outward supplies and Inward supplies. Furnishing of returns. Type of various returns and relating forms- Monthly Return, Quarterly Return(Composition), Annual Return.

**Unit IV-** General study of Integrated Goods and Service Tax (IGST). Special provisions relating to Job Work. Process for Reverse Charge mechanism.

**Unit V-** Procedure and type of Assessment.GST Administration- appointment and powers of officers, provision for Inspection, Search, Seizure and Arrests. Offences and penalties, Appeals and Revision.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	OFFICE MANAGEMENT & STENOGRAPHY
TITLE OF THE PAPER I	OFFICE MANAGEMENT
COMPULSORY/OPTIONAL	COMPULSORY PAPER

- Unit-1** Management: Concept, Nature and Importance, Office: Meaning, Function, Importance, Centralization Vs Decentralization of Office Services, Office Organization, principles, Department of modern office.
- Unit-2** Mailing Department-Meaning, works, Centralization Vs Decentralization of mailing services, machines and equipment of mailing department.  
Handling of mail-  
1. Inward mail-receiving, sorting, opening, recording, marking and distributing of mail.  
2.Outward mail-Drafting, Typing, preparation of envelopes, sorting, scaling, weighting, stamping of outward mail, entering in letter sent book or peon book, meaning of parcel service.
- Unit-3** Meaning, Importance, Types of Letters, Types and Parts of the Official Letter, Business Letter Parts and Types, Semi Official Letter.
- Unit-4** Filing- Meaning, Importance, Types, essential element of a good filing system, Centralization Vs Decentralization Filing System, Filing equipments. Indexing: Meaning, Importance, Types, Essentials, Elements of a good Indexing system , Indexing Equipments.
- Unit-5** Modern Office Machine- A Study of various types of commonly used appliances and machines – Duplicator, accounting machine, calculator, addressing machines, coin sorter, time recorder, diata machine, cheque protector, cash register ,fax machine, scanner.

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

CLASS	B.COM
YEAR	II YEAR
SUBJECT	OFFICE MANAGEMENT & STENOGRAPHY
TITLE OF THE PAPER II	STENOGRAPHY WITH COMPUTER
COMPULSORY/OPTIONAL	COMPULSORY PAPER

- Unit-1** Special rules for hook R and L vowels, Qualities of stenographer, Halving and Doubling principles. Halving general principles and their exception, doubling general principles and their exception, use of doubling principles in phraseography.
- Unit-2** Prefixes, Suffixes- Meaning and Uses, List of prefixes and suffixes, its application in phraseography, Valuable tips for Stenography, Initially short form for P,B,J,W,V writing of figures in shorthand, logogram with phraseography.
- Unit-3** Computer Virus- Meaning, Types, Input Output device, My Documents, recycle bin, Personal Computer : Meaning , Classification.
- Unit-4** MS Word – Introduction, features, menu, files, edit, view, insert, format, tools, help.
- Unit-5** Correspondence- types, methods of different types of letter typing, extended use of certain consonant, intersections rules and examples , list of intersection words compound consonant medial semi circle, list of compound consonants.

# B.COM III Year

<u>GROUP</u>	<u>PAPER</u>	<u>NAME</u>	<u>THEORY MARKS</u>	<u>INTERNAL ASSESSMENT MARKS</u>	<u>TOTAL</u>
<b>ACCOUNTING</b>	<b>I</b>	Income Tax Law & Practice	40	10	50
	<b>II</b>	Goods And Service Tax & Custom Duty	40	10	50
<b>MANAGEMENT</b>	<b>I</b>	Management Accounting	40	10	50
	<b>II</b>	Auditing	40	10	50
<b>APPLIED ECONOMICS</b>	<b>Group A-I</b>	Public Finance	40	10	50
	<b>Group A-II</b>	Financial Management	40	10	50
	<b>Group B-I</b>	Principles Of Marketing	40	10	50
	<b>Group B-II</b>	International Marketing	40	10	50
<b>COMPUTER APPLICATION</b>	<b>I</b>	Web Designing	40	10	50
	<b>II</b>	Digital Marketing	40	10	50
<b>TAXATION</b>	<b>I</b>	Various Central, Provincial And Local Taxes	35	5	40
	<b>II</b>	Income tax Planning and Management	35	5	40
<b>OFFICE MANAGEMENT</b>	<b>I</b>	Secretarial Practice	40	10	50
	<b>II</b>	Advanced Stenography With Computer	40	10	50

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	ACCOUNTS GROUP
TITLE OF THE PAPER I	INCOME TAX LAW & 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, Agricultural 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, Tax Deducted at source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

**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]

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	MANAGEMENT GROUP
TITLE OF THE PAPER I	MANAGEMENT ACCOUNTING
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-I** Management Accounting: Meaning, Nature, Scope and Functions, Role of Management Accounting in Decision Making, Management Accounting v/s Financial Accounting and Cost Accounting, Tools And Techniques of Management Accounting.
- Unit –II** Financial Statement: Meaning, Importance and Limitations, Objectives and Methods of Financial Statement Analysis, Ratio Analysis, Classification of Ratios – Profitability ratios, Turnover Ratios and Financial Ratios, Advantages of Ratio Analysis, Limitations of Accounting Ratios.
- Unit- III** Cash Flow Statement(As per Indian Accounting Standard -3).IFRS – Concept and importance. Leverages
- 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 of production.
- 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 Reports and Quality of Good Report

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	MANAGEMENT GROUP
TITLE OF THE PAPER II	AUDITING
COMPULSORY/OPTIONAL	COMPULSORY PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

- Unit-I** Introduction of Auditing: Meaning and Objectives of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences, Preparation before commencing of Audit.
- Unit-II** Internal Check System: Routine Checking, Internal Checking, internal audit and Test Checking. Internal Control and Audit Procedure.
- Unit- III** Vouching, Verification of Assets and Liabilities: Immovable property, fictitious assets, current assets, verification of current and fixed liabilities.
- Unit- IV** Company Audit: Appointment of auditor, Power, Duties and Liabilities. Divisible Profits and Dividend. Auditors Report: Cleaned and Qualified report.
- Unit-V** Investigation: Objectives, Difference between audit and investigation, Process of Investigation. Special Audit of Banking Companies, Educational Non Profit Institution and Insurance Companies.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	APPLIED ECONOMICS
TITLE OF THE PAPER I	PUBLIC FINANCE
COMPULSORY/OPTIONAL	OPTIONAL PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit –I** Public Finance: Meaning, Nature, Scope and Importance, Difference between Private & Public Finance, Principles of Maximum Social Advantage, Role of State in Public Finance.

**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 & Tax evasion characteristics of Indian Tax System, Defects & Steps of Reform

**Unit -III** Principle of Public Expenditure, Principle of Public Debt and its method of Redemption, Effects of Public Expenditure on production and distribution, Public Debt in India.

**Unit –IV** Public Finance In India: Sources of Revenue of Central and State Govt., Concept and types of budget, Fiscal Deficit, Deficit Financing and deficit budget, Financial relation between Central & State.

**Unit – V** Constitution and Function of Finance Commission, Recommendation of latest Finance Commission, Latest budget of Central and M.P. Govt., Main heads of revenue and expenditure of Central and State govt., NITI AYOOG-Establishment and objective.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	APPLIED ECONOMICS
TITLE OF THE PAPER II	FINANCIAL MANAGEMENT
COMPULSORY/OPTIONAL	OPTIONAL PAPER
MAX. MARKS 30 (25+05)	MIN. MARKS 18 (14+04)

**Unit-I** Financial Management: Meaning, Scope, Nature, Finance goals, Profit vs. wealth maximization; financial functions –Investment, Financing and Dividend Decision, Financial Planning. Corporate restructuring with focus on mergers and acquisitions financial aspects only.

**Unit-II** Capital Structure: Meaning and Determinants. Operating and Financial Leverage: Their Measure; Effects on Profit, analyzing alternate financial Plans, combined financial and operating leverage

**Unit-III** Capital Budgeting :Nature of investment decision, investment evaluation criteria ,payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison.

**Unit-IV** Cost of capital: Significance of cost of capital, Calculating cost of debt, Preference shares, equity capital, retained earnings, Weighted Average cost of capital. Dividend Policies: forms of dividends, stability in dividends and determinants, issues in dividend policies, Walter’s model, Gordon’s Model, M.M. Hypothesis.

**Unit-V** Management of working capital :Nature, types and importance of working capital ,Operating cycle and factors determining working capital requirement, Introduction of Management of Cash ,Receivables and Inventories.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	APPLIED ECONOMICS GROUP
TITLE OF THE PAPER I	PRINCIPLES OF MARKETING
COMPULSORY/OPTIONAL	OPTIONAL PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-I** Marketing: Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept: Traditional and Modern, Selling v/s Marketing, Marketing Mix, Marketing Environment.

**Unit-II** Consumer Behaviour & Marketing Segmentation: Nature, Scope and Significance of Consumer Behaviour, Market Segmentation- Concept and Importance, Basis for Market Segmentation.

**Unit -III** Product: Concept of Product, Consumer & Industrial Goods, Product Planning and Development, Packaging Role & Functions, Brand Name and Trade Mark, After sales service: Product Life Cycle Concept

**Unit -IV** Price: Importance of price in the Marketing mix, Factors affecting price of a product/service, Discounts & Rebates, Distribution Channels & Physical distribution: Distribution Channels- Concept & Role; Types of distribution channels; Factors affecting choice of a distribution channel; retailer and wholesaler; Physical distribution of goods; Transportation & Warehousing.

**Unit -V** Sales Promotion: Methods of Promotion, Optimum Promotion Mix, Advertising media : their relative merits & limitations, Characteristics of an effective advertisement, Personal Selling, Selling as a career, Qualities of a successful sales person, Functions of Salesman

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	APPLIED ECONOMICS GROUP
TITLE OF THE PAPER II	INTERNATIONAL MARKETING
COMPULSORY/OPTIONAL	OPTIONAL PAPER
MAX. MARKS 50(40+10)	MIN. MARKS 18 (14+04)

**Unit-I** International Marketing- Definitions, Nature and Scope of International Market, Domestic Marketing V/S International Marketing, Decision relating entry in the Foreign Market.

**Unit-II** Product Planning for International Marketing, Product Designing, Advertising, Branding and Packaging.

**Unit-III** International Pricing- Factors influencing International Price, Pricing Process and Methods, International Price Quotation and Payments conditions.

**Unit-IV** International Distribution Channels and Logistics decisions, Selection and Appointment of Foreign Sales Agent.

**Unit-V** Indian Import – Export Policy and Practice. Steps of Commencement of an Export Business, Exporting Pricing and Export Finance.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	COMPUTER APPLICATION GROUP
TITLE OF THE PAPER I	WEB DESIGNING
COMPULSORY/OPTIONAL	OPTIONAL PAPER

**Unit-I** Web Page overview, elements of web page, types of sites, personal sites, small business sites, large business sites, online business, sites, educational institution sites, government sites, blogs, twitter, matching format to audience, creating guidelines, creating a site structure, writing for the web, download time, methods for creating pages, publishing a site, addressing a web site, absolute and relative addresses, URL, static and dynamic websites.

**Unit II** Head content, Adding a title, Body content, paragraph breaks, line breaks, horizontal lines, fonts and text size, text color, headings, aligning text, lists, background color

**Unit III** About HTML editors, Net beans, Dream Viewer, the editing environment, effective page design, Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background, creating pages with Save As.

**Unit-IV** Frames and Tables, animation effects, creating forms, Images, Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images, Navigation, types of hyperlinks, navigation bars, linking to external sites, E-mail links, creating image maps, image maps in action, site maps, three- click navigation, site linkage.

**Unit-V** CSS: creating and editing cascading style sheets, adding sound- types of sound files, linking to sound files, embedding sound files, Video, Analog video, Digital video, Webcams, animation, downloading animations, flash publishing, testing, transferring to the Web, registering a site, marketing a site, maintaining a site Domain names, web hosting.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	COMPUTER APPLICATION GROUP
TITLE OF THE PAPER II	DIGITAL MARKETING
COMPULSORY/OPTIONAL	OPTIONAL PAPER

**Unit- I** Digital Marketing, Understanding the Marketing Process, Increasing Visibility, Types of Visibility, Examples of Visibility, Visitor Engagement, Bringing Targeted Traffic, Inbound, Outbound, Understanding Conversion Process, Retention, Types of Retention, Performance Evaluation, Tools Needed.

**Unit II** Understanding Internet, Difference between Internet and Web, Understanding Websites and Domain Names, extension, Web server and web hosting, different types of web servers, planning and conceptualizing a website, building website using CMS in class.

**Unit III** Understanding Google Analytics, Setup Analytics account, add Analytics code in a website, understanding goals and conversions, setup goals, understanding bounce rate, difference between bounce rate and exit rate, reduce bounce rate , Monitoring traffic sources.

**Unit IV** Marketing on Social networking websites, viral marketing and its importance, Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, Video Marketing, Pinterest Marketing.

**Unit V** Introduction to SEO and its importance, Google AdWords overview, Understanding AdWords Algorithm, Creating search campaigns, Creating Ads, Tracking performance/conversion, Optimizing Search Campaigns, Creating Display Campaign.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	OFFICE MANAGEMENT AND STENOGRAPHY
TITLE OF THE PAPER I	SECRETARIAL PRACTICE
COMPULSORY/OPTIONAL	OPTIONAL PAPER

**Unit- I** Secretary- meaning, types, rights,duties, resposibilities of secretary, appointment and dismissal of secretary.

**Unit-II** Meeting- Introduction, kinds of meeting, legal rules of meeting, resolution, minutes agenda, quorum, voting of meeting, chairman of meeting- right of chairman, duties of chairman, speech of chairman. statutory report.

**Unit-III** Office report- meaning, types, need of office report, qualities of report, method of writing report, suggestion for good report. Office system- meaning, procedures.

**Unit-IV** Making Travel- preparing tour programe of officer, hotel reservation, railways, bus, air service reservation, T.A. bill. Office stationery- meaning, types, issued recovery of stationery, controlling and purchasing method of stationery.

**Unit-V** Office communication – Meaning, type, importance, types of written communication, technical communication facilities.

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

CLASS	B.COM
YEAR	III YEAR
SUBJECT	OFFICE MANAGEMENT AND STENOGRAPHY
TITLE OF THE PAPER II	ADVANCED STENOGRAPHY WITH COMPUTER
COMPULSORY/OPTIONAL	OPTIONAL PAPER

**Unit-I** Manuscript- meaning, method of manuscript typing- manuscript sign and words list. Special contraction- meaning, list of Special contraction words. Typing method of envelop.

**Unit-II** Advanced Phreseography- meaning, rules, Advanced Phreseography with logograme, grammalogue, list of Advanced Phreseography words.

**Unit-III** Large initially hook meaning rules, correspondence, meaning, types, method of letter typing.

**Unit-IV** Ms power point- Introduction to Ms power point, power point elements, templates, wizards, views.

**Unit-V** Ms power point menu, adding text, adding title, starting a new slide, starting a slide show, saving presentation, printing slide.

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

CLASS	B.COM. III YEAR
SUBJECT	TAX PROCEDURE AND PRACTICE
TITLE OF THE PAPER	1. VARIOUS CENTRAL, PROVINCIAL AND LOCAL TAXES

**Unit I-** Introduction of Custom Duty-Features, Objects and types, Important Definitions. Procedure for import and export and clearance . Prohibited goods, Notified goods, specified goods, Restricted imports. Function and power of customs officers. Determination of Assessable values for custom, practical problems relating to computation of Assessable value. Calculation of payable customs duty.

**Unit II-** General study of Madhya Pradesh Excise Duty Act. Rates and calculation of duty collected on intoxicants issued from ware house.

**Unit III-** Main provisions of Professional Tax, Persons Covered under Professional Tax, Rates of Professional tax and depositing liability.

**Unit IV-** Types of Assets – Assets Management. Meaning of Ownership process to check the ownership on Asset. Registration of properties, Procedure or registration, Registration Authority, stamp duty on registration, Name transfer after registration Performa of agreement for purchase-Sale of property, Performa of registry of property, Guideline-Meaning importance procedure of determination of guideline, uses of guideline.

**Unit V-** Introduction of Municipal Tax, History , Object and types, Importance, Calculation of Municipal Tax, Practical Difficulties related to Municipal Tax Calculation on the Basis of Area / Zones ), Introduction of Road Tax, History, Importance, Utility of Road Tax , Basis of implication of Road Tax, Information related to income generated from Road Tax and calculation of Road Tax.

**Note-** 60% Numerical and 40% theoretical questions are required in question paper.

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

CLASS	B.COM. III YEAR
SUBJECT	TAX PROCEDURE AND PRACTICE
TITLE OF THE PAPER	II INCOME TAX PLANNING AND MANAGEMENT

**Unit-I-** Concept of Tax Planning: Meaning, Features, Scope, Importance, Objective of Tax Planning. Difference between Tax Planning and Tax evasion. Types of Tax Planning. Problems in Tax Planning.

**Unit-II-** Recognised Methods of Tax Planning. Tax Planning for salaried persons – Prior to appointment, During service, after retirement. Salary Package.

**Unit-III-** Income from house property and Tax Planning. Avail benefit of various exemptions and deduction relating to let out and self occupied property. Measures regarding minimized Tax liability under business and profession. To get the benefit from estimated Income.

**Unit-IV-** Tax Planning of long term capital gains. Exemptions relating to long term capital gain investments. Adoption of investment planning to let benefit of deductions u/s 80C and others. Selection of proper business form for minimum tax liability.

**Unit-V-** Tax Management : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Preparation of Return, Payment of Tax, Advance Payment of Tax, Tax Deduction at source etc. Assessment, Procedure Penalties and Prosecution, Appeals and Revisions.

**Note-** 60% Numerical and 40% theoretical questions are required in question paper.