



SARVEPALLI RADHAKRISHNAN UNIVERSITY

B.COM (Plain)

III-Year

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 301- Income Tax Law & Practice				
2	BCOM 302- Indirect Taxes				
3	BCOM 303- Auditing				
4	BCOM 304- Management Accounting				
	BCOM-305 PF GROUP- A- I Public Finance				
	BCOM-306 FM GROUP -A-II- Financial Management				
	BCOM-307 PM GROUP-B-I Principals of Marketing				
	BCOM-308 IM GROUP-B-II International Marketing				
	BCOM-309EC GROUP-C-I E-Commerce				
	BCOM-310 FM&IM GROUP-C-II Financial Market & Investment Management				

TOTAL



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

**Course B.Com.
Subject Code BCOM 301-**

Subject- Income Tax Law & Practice

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 Assesses , 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 deduction at source , Advance Payment of Tax , Income Tax Authorities , Appeal , Revision and penalties.

Recommended Books :-

1. Student Guide to Income Tax ; Sighania V.K, taxman Delhi

2 Income Tex ; Dr. R.N . Lakhotia



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Course **B.Com.**
Subject Code **B.com 302**

Subject Indirect Taxes

Unit 1

Central Excise Duty; Concept , Important definitions; Goods, Excisable Goods, Manufacturer, Classification of Goods and Principals of Classification, Valuation under Central Excise, Ad Valorem Duty and valuation Rules.

Unit II

Custom Duty; Introduction and nature , Types of custom duty, Prohibition of Import and Export , Valuation rules, computation of assessable value and calculation of custom Duty.

Unit III

Central Sales Tax – Introduction and Important definitions , Provisions Relating to Inter State Sale. Determination of Gross Sales and Taxable Turnover.

Unit IV

M.P . VAT; Introduction important definitions , Tax Free Goods , Registration and Licensing of Dealers, Assessment procedure, computation of Taxable Turnover and VAT.

Unit V

M.P. VAT- Tax Payment and recovery of Tax , Input Tax Rebate, Authorities; Powers and Duties. Appeal and Revision . Difficulties in implementation of VAT. Service Tax; Introduction , objectives, Main Provisions, Assessment Procedure and computation of Service Tax.

Recommended Books :-

1. Indirect Taxes ; Sareen V.K., Kalyani Publishers, New Delhi



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Course **B.Com.**
Subject Code **B.com 303**

Subject- Auditing

Unit 1

Introduction: 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 Assests, Verification of current and fixed liabilities.

Unit IV

Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible profits and Dividend. Auditor's report : Cleaned and Qualified report

Unit V

Investigation: Objectives Difference between audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Recommended Books :-

1. Hejdra B.J. and F.V. Macroeconomics, Oxford University Press.
2. Lewise , M.K and P.D. mizan (2001)
3. Gupta S.B .(1994) ;Monetary Economics, S. Chand & Company, New Delhi.



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Course B.Com.

Subject MANAGEMENT ACCOUNTING

Subject Code B.com 203

Unit I

Management Accounting ; Meaning , Nature , Scope and functions of management accounting , Role of management accounting in decision making, Management accounting v/s financial accounting and cost accounting. Tool and techniques of management accounting.

Unit II

Financial statement: Meaning, importance, Limitations of financial statements, objectives and methods of financial statements analysis, Ratio analysis, classifications of ratios- Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

Unit III

Statements: Cash Flow Statement (As per Indian Accounting Standard - 3) IFRS- Concept & Importance. Leverages.

Unit IV

Absorption and Marginal Costing: Marginal and Differential costing as 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.

Recommended Books :-

1. Jain S.P. Naraga K.L ; Management Accounting
2. Shashi Gupta ; Management Accounting
3. S.P. Gupta ; Management Accounting
4. Mahesh Agrawal Mukes jain ; Management Accounting
- 5 . Agrawal and Gupta ; Management Accounting R.B.D. jaipur
- 6; Trivedi , Sharma and Mehta; Management Accounting , Devi Ahilya V.V. Publication.



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Course B.Com.

Subject - Public Finance

Subject Code B.com Group-A -I

Unit I

Public Finance; Meaning , Nature, Scope and Importance. Difference between private and public finance. Principal 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

Principal of public expenditure, principal of public debts and its methods 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 and 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 & Expenditure of central & state government NITI AYOOG- Establishment and objective.

Recommended Books :-

1. R.C. Saxena ; Auditing , Himalaya, Publishing , Bombay
- 2-Tendon B.N. Principal of Auditing S. chandel & co. Delhi.
- 3 Sharma T.R. ;Auditing Principles and Problems, S/B Agra
- 4 Jain , Khandelwal ;Auditing , R.B.D. jaipur



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Subject Code **BCOM-306 FM** GROUP –A-II **Financial Management. Subject** **Financial Management.**

UNIT – I

Financial Management ; Meaning Scope , Nature Finance goals, Profit vs. wealth maximization; Financial functions- Investment, financing and dividend decision , Financial Planning.

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 decisions, 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 earning , Weighted Average cost of capital . Dividend policies; form of dividends, stability in dividends and determinates , issues in dividend policies, Walter’s modal , 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.

Suggested Readings:

- 1. Khan M.Y.& Jain P.K. ; Financial Management . Tata McGraw Hill, New Delhi**
- 2.Pandey I.M. ; Financial Management , Vikas publishing house , New Delhi**



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Subject Code **BCOM-307 IM GROUP-B-II**

Subject Principals of marketing

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 and Marketing Segmentation : Nature, Scope and Significance of consumer behavior, Market Segmentation – Concept and importance. Bases for market segmentation.

Unit -III

Product: Concept of product, consumer and industrial goods; Product planning and development, packaging role and 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/ services. Discounts and rebates. Distribution Channels – concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods, Transportation, Warehousing.

Unit-V

Sales Promotion : Methods of promotions; 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 Salesman.

Suggested Readings:

- 1 Philip Kotler Marketing Management; Prentice Hall.
- 2 William M Pride and C.C. Ferrell Marketing Houghton – Mifflin Boston
- 3 R.L. Nolakha Principal of Marketing R.B.D. Jaipur



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Subject Code **BCOM-308 IM GROUP-B-II**

Subject International marketing

Unit I

International Marketing – Definitions, Nature and Scope of International market, Domestic Marketing V/s International Marketing , Decisions relating Entry in the Foreign Market .

Unit II

Product planning for International Market , 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.

Recommended Books :-

- 1.P.K jain ; International Marketing
2. Sharma & Sharma ; International Marketings
3. Gopal Raja ; International Marketing, vikash publishing House, New Delhi



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Subject Code- **BCOM-309 FM&IM GROUP-C-I**

Subject- E-Commerce

Unit-I

Concept of E-Commerce:- Meaning Importance in the context of Modern Business Advantages of E-Commerce (as comparison with Traditional and Modern Marketing)

Unit-II

Categories of E-Commerce (Models):- Business to consumers (B to C) Model- Basic concept major activities, major challenges. Model of B to C portals, e-tailor Business to Business (B to B) Model - Basic major activities, types of B to B market. Other models- Business to Government (B to G) , Consumer to consumer (C to C) ,Consumer to Business (C to B)

Unit-III

E-CRM (Electronic customer's relationship management), Concepts, features, goals of e-CRM Business framework, three phases of E-CRM, Types of E-CRM, Functional Component of E-CRM

Unit-IV

E-Payments

Types of E-Payments- Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or Digital wallet, smart card. Basic concepts on online Banking (Core Banking solution or CBS)

Unit-V

Introduction to ERP (Enterprises resource planning): Concept, Major characteristics, level of ERP, Benefits of ERP, Modules of ERP, phases of ERP implementation, Limitations of ERP.

Recommended Books :-

- 1 E-Commerce S.K. Katariya & sons
- 2 E-Comm. In India LAP. Lamberi Pub.
- 3 Web commerce technology Addison- Wesley MC Graw Hill
- 4 E-Commerce fundamental and Application Wiley India, Henra. chan



SARVEPALLI RADHAKRISHNAN UNIVERSITY

THIRD YEAR

Subject Code- **BCOM-310 FM&IM GROUP-C-II**

Subject- Financial Market & Investment Management

Unit-1 An overview of Financial Market in India. Money market – Indian money market- Composition and structure (a) Acceptance Houses (b) Discount House (c) call money market.

Unit -2 Capital Market ; Security Markets (a) New issue markets (b) secondary markets, Functions and role of stock Exchange, Stock Exchange, Stock Exchanges, National stock Exchange (NSE) Bombay stock Exchanges (BSE) investors protection; Grievance concerning stock Exchanges Dealings and their Removal , Grievance cell in stock Exchange , Security Exchange Board of India (SEBI)

Unit-3 Financial Services , Merchant Banking- Functions and Role, SEBI Guidelines, Ascertainment of credit Ration concept , Function and Types.

Unit-4 Investment , Meaning , Nature , Objectives and process, types of investment, alternatives of investment , Negotiable and non – negotiable instruments . Security Analysis – Fundamental, Economic, industrial and Technical Analysis.

Unit-5 Measurement of Return and Risk, Systematic and Unsystematic Risk , Security Risk and Return Analysis. Efficient Market Hypothesis- Weak, Semi Strong and strong Market capital Assets pricing modal.

Suggested Reading ;

Gupta S.B ; Monetary planning of India S. chand , new Delhi

Khan M.Y. ; Indian Financial System –Theory and practice , Tata Mc.Graw Hill , New Delhi

Rastogi R.P ;Investment management .

Pendian p. ; Security Analysis and portfolio management.