

AC –  
Item No. –

Tolani College of Commerce  
(Autonomous)



Knowledge is Supreme

**Title of the Course: Financial Accounting and Auditing – IX  
(Financial Accounting)**

**Semester – VI**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

## Name of the Course: Financial Accounting and Auditing- IX (Financial Accounting)

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Financial Accounting plays a pivotal role in today's dynamic business landscape. Financial Accounting ensures that the companies balance the harmony with legal and regulatory framework. It communicates the company's performance, assets, liabilities and cash flow to various stakeholders: investors, management and government.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"><li>1. learn the concepts of Amalgamation, Absorption and External Reconstruction with reference to AS-14.</li><li>2. equip learners with practical insights into business closure.</li><li>3. enable the learners to understand the business transactions involving foreign currencies.</li><li>4. enable the learners to understand the accounting treatments in Limited Liability Partnership.</li></ol>
7	<b>Course Outcomes:</b> After completion of the course the learners will be able to:	<ol style="list-style-type: none"><li>1. apply the accounting procedure as stated under AS- 14 for amalgamation, absorption, and external reconstruction.</li><li>2. follow the legal procedure with respect to winding up of a Company and apply the accounting procedure for Liquidation of companies.</li><li>3. recognise exchange differences in the currencies and follow the accounting procedure as per AS-11 to account for changes in foreign currency transactions.</li><li>4. apply the concepts and accounting procedures for accounting for Limited Liability Partnerships and prepare financial statements.</li></ol>

**8 Module 1: Amalgamation, Absorption and External Reconstruction (w.r.t. AS-14) (15 Hours)**

**1. Introduction:**

- Meaning and types
- Amalgamation, Absorption and External Reconstruction
- Distinguish between Amalgamation, Absorption and External Reconstruction
- Accounting Standard AS - 14

**2. Accounting Procedure (Vendor Company):**

- Journal Entries in the books of Vendor Company
- Ledger A/c.: Realisation, Shareholder, Cash and Bank and Purchasing Co. A/c

**3. Accounting Procedure (Purchasing Company):**

- Accounting Treatment
- Accounting According to AS-14
- Amalgamation in the nature of Merger and Purchase
- Balance sheet of purchasing Company
- Absorption and External Reconstruction

**4. Purchase Consideration:**

- Meaning
- Methods: Net Payment and Net Asset Method
- Debentures and Liquidation Expenses
- Swap Ratio
- Fractional Shares

**5. Illustrations:**

- Purchase Consideration
- Amalgamation
- Balance Sheet
- Absorption
- External Reconstruction

**Module 2: Liquidation of Companies (15 Hours)**

**1. Introduction:**

- Meaning
- Modes of Winding up: Compulsory and Voluntary/ Winding up by Tribunal
- Overriding Preferential Creditors (Section 326)
- Preferential Creditors (Section 327)
- Effects of Floating Charge (Section 332)
- Cost of Liquidation
- Liability of Members as Contributories

**2. Statement of Affairs (Section 274):**

- Format of Statement of Affairs

**3. Liquidator's Final Statement of Account:**

- Contents
- Format

**4. Illustrations:**

- Basic problems

- Liquidators Final Statement of Accounts

### **Module 3: Accounting of Transactions of Foreign Currency (15 Hours)**

#### **1. Introduction:**

- Accounting for effects of changes in foreign exchange rate
- Which transactions and the balances need to be translated
- Why transactions and the balances need to be translated
- At what rate transactions and balances are translated
- When transactions are translated

#### **2. Accounting for exchange difference:**

- Meaning
- Exchange difference on transaction and balance

#### **3. Illustrations:**

- Case Studies
- Problems – Transactions settled during the same year
- Journal, Party Account and Exchange Difference Account
- Journals and Exchange Difference Account

### **Module 4: Accounting for Limited Liability Partnership (15 Hours)**

#### **1. Introduction to LLP:**

- Meaning
- Advantages and Disadvantages
- Company V/s. LLP
- Partnership V/s. LLP
- Partners and Designated Partners
- LLP Agreement
- Compliances: basic and Annual Compliances
- Formation
- Conversion of Partnership/Company into LLP
- Audit
- Contribution

#### **2. Final Accounts and Adjustments:**

- Appropriations
- Adjustments already made in Trial Balance
- Hidden Adjustments in Trial Balance
- Current income and Expenses
- Provision and Reserves
- Losses and gains

#### **3. Illustrations basic and conversion:**

- Basic Adjustments
- Accounting procedure - Conversion

9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Dr. Goyal, V.K., Corporate Accounting, 1<sup>st</sup> Edition, Excel Books Publication P Ltd. 2007, New Delhi.</li> <li>2. Dr. Maheshwari, SN &amp; SK, Corporate Accounting, 5<sup>th</sup> Edition, Vikas Publication House Pvt. Ltd., New Delhi.</li> <li>3. Ghosh, T.P., Financial Accounting for Manager, 4th Edition, Taxmann's, 2009, New Delhi.</li> <li>4. Goyal, Bhushan Kumar, Corporate Accounting, 4<sup>th</sup> Edition, International Book House Pvt. Ltd., 2017, New Delhi.</li> <li>5. Goyal, Bhushan Kumar, Corporate Accounting, 1<sup>st</sup> Edition, International Book House Pvt. Ltd., 2013, New Delhi.</li> <li>6. Tulsian, P.C., Corporate Accounting, 1<sup>st</sup> Edition, Tata Mc Graw Hill Publishing Co. Ltd., 2007, New Delhi.</li> </ol>													
10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>												
11	<p><b>Continuous Evaluation through:</b></p> <table border="1" data-bbox="209 887 1123 1626"> <thead> <tr> <th data-bbox="209 887 683 1021">Sub-components</th> <th data-bbox="687 887 874 1021">Maximum Marks</th> <th data-bbox="879 887 1123 1021">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="209 1028 683 1234">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="687 1028 874 1234">15</td> <td data-bbox="879 1028 1123 1626" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="209 1240 683 1447">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="687 1240 874 1447">15</td> </tr> <tr> <td data-bbox="209 1453 683 1514">3) MCQ Based Test</td> <td data-bbox="687 1453 874 1514">10</td> </tr> <tr> <td data-bbox="209 1520 683 1626">Total</td> <td data-bbox="687 1520 874 1626"><b>40</b></td> </tr> </tbody> </table>	Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	3) MCQ Based Test	10	Total	<b>40</b>	
Sub-components	Maximum Marks	Conditions for passing												
1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.												
2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15													
3) MCQ Based Test	10													
Total	<b>40</b>													

<b>12</b>	<b>Format of Question Paper:</b>	
	<b>Format of Question Paper for Semester End Examination (SEE)</b>	
	<b>Maximum Marks: 60</b>	<b>Duration: 2 hours</b>
	Note: All questions are compulsory.	
	<b>Q1. A) Practical Question (Module 1)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q1. B) Practical/ Theory Question (Module 1)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 1)</b>	<b>(8 marks)</b>
	<b>Q2. A) Practical Question (Module 2)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q2. B) Practical/ Theory Question (Module 2)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 2)</b>	<b>(8 marks)</b>
	<b>Q3. A) Practical Question (Module 3)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q3. B) Practical/ Theory Question (Module 3)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 3)</b>	<b>(8 marks)</b>
	<b>Q4. A) Practical Question (Module 4)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q4. B) Practical/ Theory Question (Module 4)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 4)</b>	<b>(8 marks)</b>
	<b>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</b>	

**Signatures of Team Members**

Sr.No.	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Mr. Abhilash Ashokan	

AC –  
Item No. –

Tolani College of Commerce  
(Autonomous)



Knowledge is Supreme

**Title of the Course: Financial Accounting and Auditing -X  
(Cost Accounting)**

**Semester - VI**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

## Name of the Course: Financial Accounting and Auditing X- (Cost Accounting)

Sr. No.	Heading	Particulars
1	<b>Description of the course:</b>	Cost accounting is a vital branch of accounting that focuses on recording, analyzing and managing costs within a business. implementation of method of Process, Contract, Marginal and Standard Costing to control cost. Its application spans across industries such as manufacturing, retail, healthcare, and services, where precise cost information is crucial for pricing, budgeting, and performance evaluation.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 marks Semester End Examination 60 marks
6	<b>Course Objectives:</b> The objective of the course is to: <ol style="list-style-type: none"> <li>1. introduce the concept of contract costing and to understand the accounting treatment of work certified, uncertified, work in progress and determination of notional profit.</li> <li>2. create awareness among the learners about the concepts and accounting treatment of process costing and to determine the process cost of output, byproduct and joint product.</li> <li>3. understand the concept of marginal costing, contribution, break even point, margin of safety and application of marginal costing in managerial decision making.</li> <li>4. introduce the concept and significance of standard costing and variance analysis.</li> </ol>	
7	<b>Course Outcomes:</b> After completion of the course the learners will be able to: <ol style="list-style-type: none"> <li>1. learn concepts of contract costing and to ascertain the value of work certified / un certified and valuation of work in progress and notional profit.</li> <li>2. apply the concepts and accounting treatment of process costing and determination of value of normal and abnormal wastage.</li> <li>3. calculate and analyse the break even sales, margin of safety and PV ratio in order to take managerial decision.</li> <li>4. apply the concepts of standard costing and determine material and labour variances in order to control cost.</li> </ol>	

<b>8</b>	<b>Module 1: Contract Costing (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Progress Payments, Retention payment, Contract Accounts</li> <li>• Accounting for Material, Accounting for Tax deducted at source By Contractee</li> <li>• Accounting for Plant used in Contract, Treatment of Profit on incomplete Contract</li> <li>• Contract Profit and Balance sheet entries</li> <li>• Simple Practical Problems</li> </ul>
	<b>Module 2: Process Costing (15 Hours)</b>
	<ul style="list-style-type: none"> <li>• Process Loss, Abnormal Gains and Losses</li> <li>• Joint Products and by Products</li> <li>• Excluding equivalent Units</li> <li>• Inter-process Profit</li> <li>• Life Cycle Costing-Meaning, Characteristics and Stages</li> <li>• Simple Practical Problem</li> </ul>
	<b>Module 3: Introduction to Marginal Costing (15 Hours)</b>
<ul style="list-style-type: none"> <li>• Marginal Costing Meaning and Application</li> <li>• Advantages and Limitations of marginal Costing</li> <li>• Contribution and break-even analyses</li> <li>• Margin of safety and Profit Volume Graph</li> <li>• Target Costing-Meaning and Definition and Features</li> <li>• Simple Practical Problems</li> </ul>	
<b>Module 4: Introduction To Standard Costing (15 Hours)</b>	
<ul style="list-style-type: none"> <li>• Various types of standards</li> <li>• Setting of Standards</li> <li>• Basic Concept of Material Variance Analysis</li> <li>• Basic Concept of Labour Variance Analysis</li> <li>• Activity Based Costing-Meaning, Elements and Stages</li> <li>• Simple Practical Problems</li> </ul>	

9	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Agarwal, N.K., and Deepali Jain. Cost Accounting: Concepts and Methods. 1st ed., Asian Books Private Ltd., 2008, New Delhi.</li> <li>2. Arora, M.N. Cost and Management Accounting. 1st ed., Himalaya Publication, 2004, Kolkata.</li> <li>3. Arora, M.N. Cost and Management Accounting. 1st ed., Himalaya Publishing House, 2004, Mumbai.</li> <li>4. Athma, Prashanta. Costing Management Accounting. 1st ed., Himalaya Publishing House, 2011, Mumbai.</li> <li>5. Saxena, V.K., and C.D. Vashisht. Cost and Management Accounting. 2nd ed., Sultan &amp; Sons, 2006, New Delhi.</li> <li>6. Tulsian, P.C. Practical Costing. Vikas Publications House Ltd., 2000, New Delhi.</li> </ol>														
10	<b>Internal Continuous Assessment: 40%</b>		<b>Semester End Examination : 60%</b>												
11	<b>Continuous Evaluation through:</b> <table border="1" data-bbox="193 864 1166 1818"> <thead> <tr> <th data-bbox="193 864 722 1010">Sub-components</th> <th data-bbox="727 864 900 1010">Maximum Marks</th> <th data-bbox="904 864 1166 1010">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="193 1016 722 1263">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="727 1016 900 1263">15</td> <td data-bbox="904 1016 1166 1818" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="193 1270 722 1581">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="727 1270 900 1581">15</td> </tr> <tr> <td data-bbox="193 1588 722 1727">3) MCQ Based Test</td> <td data-bbox="727 1588 900 1727">10</td> </tr> <tr> <td data-bbox="193 1733 722 1818" style="text-align: center;">Total</td> <td data-bbox="727 1733 900 1818" style="text-align: center;"><b>40</b></td> </tr> </tbody> </table>			Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	3) MCQ Based Test	10	Total	<b>40</b>
Sub-components	Maximum Marks	Conditions for passing													
1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.													
2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15														
3) MCQ Based Test	10														
Total	<b>40</b>														

<b>12</b>	<b>Format of Question Paper:</b>	
	<b>Format of Question Paper for Semester End Examination (SEE)</b>	
	<b>Maximum Marks: 60</b>	<b>Duration: 2 hours</b>
	Note: All questions are compulsory.	
	<b>Q1. A) Practical Question (Module 1)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q1. B) Practical/ Theory Question (Module 1)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 1)</b>	<b>(8 marks)</b>
	<b>Q2. A) Practical Question (Module 2)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q2. B) Practical/ Theory Question (Module 2)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 2)</b>	<b>(8 marks)</b>
	<b>Q3. A) Practical Question (Module 3)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q3. B) Practical/ Theory Question (Module 3)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 3)</b>	<b>(8 marks)</b>
	<b>Q4. A )Practical Question (Module 4)</b>	<b>(15 marks)</b>
	<b>OR</b>	
	<b>Q4. B) Practical/ Theory Question (Module 4)</b>	<b>(7 marks)</b>
	<b>C) Practical/ Theory Question (Module 4)</b>	<b>(8 marks)</b>
	<b>Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.</b>	

**Signatures of Team Members**

Sr. No	Name	Signature
1.	Ms. Jayalakshmi Singh	
2.	Ms. Suman Pareek	
3.	Ms. Shweta Ghule	

## Programme: Bachelor of Commerce (B.Com.)

### Title of the Course: International Economics (Semester VI)

#### Syllabus for 3 credit Course For the academic year 2024-2025

#### Name of the Course: International Economics

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides comprehensive insights into key concepts in international finance focusing on international trade, trade policy, balance of payments, international trade institutions, and foreign exchange markets.
2	<b>Vertical:</b>	Core
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	3 credits
5	<b>Hours Allotted:</b>	45 Hours
6	<b>Marks Allotted:</b>	100 marks
7	<b>Course Objectives:</b> By end of this course student should be able to: 1) define and recall fundamental concepts in international trade, trade policy, balance of payments, international trade institutions, and foreign exchange markets. 2) explain the interconnections between international trade, trade policies, and the balance of payments, demonstrating an understanding of how these elements influence each other. 3) apply theoretical knowledge to analyse real-world scenarios involving international trade, trade policies, and balance of payments, proposing suitable strategies or solutions. 4) evaluate the impact of international trade institutions and foreign exchange markets on global economic dynamics, considering factors such as policies, regulations, and market forces.	
8	<b>Course Outcomes:</b> Upon completion of this course students will be: 1) able to demonstrate a solid understanding of the key terminology, principles, and theories related to international trade. 2) able to articulate the relationships and dependencies among international trade concepts, demonstrating a deeper comprehension of their interplay. 3) to use their understanding to analyse and solve problems related to international trade, showcasing the ability to apply theoretical concepts in practical situations. 4) to develop the ability to critically analyze the roles played by international trade institutions and foreign exchange markets in shaping economic outcomes, demonstrating a higher level of analytical thinking.	

9	<b>Module 1: Introduction to International Trade (15 hours)</b>
	<ul style="list-style-type: none"><li>Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory.</li><li>Terms of Trade - Types and Limitations.</li><li>Gains from International trade - Offer Curves and Reciprocal Demand.</li></ul>
	<b>Module 2: Commercial Policy (15 hours)</b>

<ul style="list-style-type: none"> <li>• Commercial Trade Policy –Free Trade and Protection – Pros and Cons.</li> <li>• Tariff And Non-Tariff Barriers: Meaning, Types and Effects.</li> <li>• Gains from International trade - Offer Curves and Reciprocal Demand.</li> </ul>
<b>Module 3: Balance of Payments and International Economic Organization (15 hours)</b>
<ul style="list-style-type: none"> <li>• Balance of Payment: Meaning, Structure, Types of Disequilibrium.</li> <li>• Causes and measures to correct the disequilibrium in Balance of Payments.</li> <li>• WTO- Recent Developments in TRIPS, TRIMS and GATS.</li> </ul>
<b>Module 4: Foreign Exchange Market (15 hours)</b>
<ul style="list-style-type: none"> <li>• Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.</li> <li>• Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.</li> <li>• Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.</li> </ul>

10	References:		
	<ol style="list-style-type: none"> <li>1. Kindleberger, C.P. (1973) International Economics, Homewood</li> <li>2. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London</li> <li>3. Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman</li> <li>4. Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi</li> <li>5. M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi</li> <li>6. Francis Cherunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.</li> <li>7. Dominick Salvatore – International Economics – John Wiley &amp; sons, Inc Singapore.</li> </ol>		
11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>		
	Sub-components	Maximum Marks	Minimum Passing Marks in Each of the Sub-components
	1) Written assignment of 1000 words involving analysis of events related to the course taken from a newspaper, magazine, journal etc.	15	A learner must be present for each of the sub-components.
	2) Book review. The book selected must be approved by the teacher. A report of 1000 words must be submitted.	15	
	3) MCQ Based Test	10	
	Total	40	
13	<b>Format of Question Paper:</b> for the final examination		

## Question Paper Pattern for Semester End Examination (SEE)

**Maximum Marks: 60**

**Duration: 2 hours.**

Note: All questions are compulsory. Each question has an internal choice.

Question Number	Nature of Questions	Maximum Marks	From
1)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module I
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
2)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module II
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
3)	<b>Attempt any 1 question out of the following 3:</b>	15 marks	Module III
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		
4)	<b>Attempt any 1 question out of the following 3:</b>	15marks	Module IV
	a) Full length question		
	b) Three Notes (5 Marks Each)		
	c) Application/Numerical Question		

### Signatures of Team Members

Name	Signature
Dr. Vasudev Iyer	

End of the Document.

AC –  
Item No. –

# Tolani College of Commerce (Autonomous)



Knowledge is Supreme

**Title of the Course:**

**Commerce VI – Human Resource Management**

**Programme: Bachelor of Commerce (B.Com.) Semester – VI**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Commerce VI – Human Resource Management

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides an overview of functions of human resource management about how organizations acquire, develop and manage their employees. The course focuses on providing general understanding of all the HR roles related to the employee life cycle management.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to: <ol style="list-style-type: none"> <li>1. Make learners understand the concepts of human resource management and human resource planning and recruitment.</li> <li>2. Enable learners know about human resource development.</li> <li>3. Make learners know about human relations.</li> <li>4. Enable learners know the trends in human resource management.</li> </ol>	
7	<b>Course Outcomes:</b> After the completion of the course, the learners will be able to: <ol style="list-style-type: none"> <li>1. Understand the concepts of human resource management, human resource planning and recruitment.</li> <li>2. Get knowledge about human resource development, performance appraisal and career planning.</li> <li>3. Acquaint with different theories in human relations, employee morale and employee grievances.</li> <li>4. Familiarise with the changing environment and challenges in human resource as well as trends in human resource.</li> </ol>	

8

**Module 1: Human Resource Management**

- **Human Resource Management** – Concept, Functions, Importance, Traditionalv/s Strategic Human Resource Management
- **Human Resource Planning** - Concept Steps in Human Resource PlanningJob Analysis-Concept, Components, Job design- Concept, Techniques
- **Recruitment** - Concept, Sources of Recruitment Selection - Concept, process, Techniques of E-selection

**Module 2: Human Resource Development**

- **Human Resource Development** - Concept, functions Training - Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness - Concept, Methods
- **Performance Appraisal** - Concept, Benefits, Limitations, Methods’ Potential Appraisal- Concept, Importance
- **Career Planning** - Concept, Importance, Succession Planning- Concept, Need Mentoring- Concept, Importance Counselling- Concept, Techniques.

**Module 3: Human Relations**

- **Human Relations** - Concept, Significance, Leadership –Concept, Transactional & Transformational Leadership, Motivation - Concept, Theories of Motivation, (Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)
- **Employees Morale** - Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ
- **Employee Grievance** - Causes, Procedure for Grievance redressalEmployee welfare measures and Health & Safety Measures.

**Module 4: Trends In Human Resource Management**

- **HR in changing environment** - Competencies- concept, classification. Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.
- **Trends in Human Resource Management** - Employee Engagement- Concept, Types. Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.
- **Challenges in Human Resource Management** - Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HRPractices, Millennial (Gen Y) Competency Mapping.

9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa K., Human Resource Management, Tata McGraw Hill, New Delhi, 8<sup>th</sup> edition, 2017</li> <li>2. Belkaoui, A.R. and Belkaoui, JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.</li> <li>3. Bernardin, H. John, Human Resource Management, Tata McGraw Hill, New Delhi, 2004</li> <li>4. David Lepak &amp; Mary Gowan, Human Resource Management, Pearson Education, 3<sup>rd</sup> edition, 2016</li> <li>5. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: Business Publications, 1998.</li> <li>6. H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work – Boston: Kent, 1984</li> <li>7. Khanna S. S., Human Resource Management (Text and Cases), S. Chand, New Delhi, 2007</li> <li>8. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House – New Delhi, 1998</li> <li>9. Robbins &amp; P. Stephen, Organisational Behaviour, Pearsons Education, New Delhi, 2018</li> </ol>																				
10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination :60%</b>																			
11	<p><b>Continuous Evaluation through: (Internal Assessment)</b> The Continuous Evaluation will have components as follows:</p> <table border="1" data-bbox="228 1230 1062 1696"> <thead> <tr> <th>Component</th> <th>Details</th> <th>Total marks</th> <th></th> </tr> </thead> <tbody> <tr> <td>I</td> <td>Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project</td> <td>15</td> <td rowspan="3">A learner must be present for each of the sub-components.</td> </tr> <tr> <td>II</td> <td>Presentation of Component I</td> <td>15</td> </tr> <tr> <td>III</td> <td>One Periodical Test</td> <td>10</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>40</b></td> <td><b>16</b></td> </tr> </tbody> </table>			Component	Details	Total marks		I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	15	A learner must be present for each of the sub-components.	II	Presentation of Component I	15	III	One Periodical Test	10		<b>Total</b>	<b>40</b>	<b>16</b>
Component	Details	Total marks																			
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	15	A learner must be present for each of the sub-components.																		
II	Presentation of Component I	15																			
III	One Periodical Test	10																			
	<b>Total</b>	<b>40</b>	<b>16</b>																		

12	<b>Format of Question Paper:</b>		
	<b>Semester End Examination Question Paper Pattern</b>		
	Maximum Marks: 60		
	Duration: 2 Hrs.		
	All Questions are Compulsory Carrying 12 Marks each.		
	<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>
	Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks	
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks	
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks	
Q-5	Attempt the following: (Entire Syllabus) (a) Approach Based Question (6 marks) (b) Short Notes (any 2 out of 3) (6 marks)	12 Marks	

### Signatures of Team Members

Sr. No.	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	

AC –  
Item No. –

# Tolani College of Commerce (Autonomous)



Knowledge is Supreme

**Title of the Course:**

**Export Marketing**

**Programme: Bachelor of Commerce (B.Com.) Semester – VI**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Export Marketing

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course provides a comprehensive overview of key aspects of export marketing, covering product planning, pricing decisions, distribution channels, promotion strategies, finance options, and export procedures and documentation. The learners will explore various aspects of export marketing including branding, logistics, sales promotion techniques, export finance methods.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. Understand the importance of product planning and pricing decisions in export marketing.</li> <li>2. Explore the significance of distribution channels and promotion techniques specific to export markets.</li> <li>3. Gain knowledge of export finance methods and roles of financial institutions in export finance.</li> <li>4. Acquaint with the export procedures and documentation requirements in export marketing.</li> </ol>
7	<b>Course Outcomes:</b> After completion of the course, the learners will be able to:	<ol style="list-style-type: none"> <li>1. Identify the product planning strategies and develop the techniques used in product pricing.</li> <li>2. Comprehend the distribution channels and promotion techniques to be adopted in export marketing effectively.</li> <li>3. Familiarise with payment methods in export marketing and the role of financial institutions in financing exporters.</li> <li>4. Understand the procedures involved and documents required in export marketing and take it as a potential option for career.</li> </ol>

8

**Module 1: Product Planning and Pricing Decisions for Export Marketing**

- **Product Planning Decisions:** Planning for Export Marketing with regards to Product, Branding, Packaging
- **Export Requirements and Pricing:** Need for Labelling and Marking in Exports, Factors determining Export Price, Objectives of Export Pricing
- **INCO Terms:** International Commercial (INCO) Terms, Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F), Problems on FOB quotation.

**Module 2: Export Distribution and Promotion**

- **Export Distribution** Factors influencing Distribution Channels, Direct and Indirect Exporting Channels, Distinction between Direct and Indirect Exporting Channels
- **Export Logistics:** Components of Logistics in Export marketing, Selection criteria of Modes of Transport, Need for Insurance in Export Marketing
- **Export Promotion:** Sales Promotion Techniques used in Export Marketing, Importance of Trade Fairs and Exhibitions, Benefits of Personal Selling, Essentials of Advertising in Export Marketing.

**Module 3: Export Finance**

- **Payments in Export:** Methods of Payment In export marketing, Procedure to open Letter of Credit, Types and Benefits of Countertrade
- **Export Finance:** Features of Pre-shipment and Post-shipment finance, Procedure to obtain Export Finance, Distinction between Pre-shipment Finance and Post Shipment Finance.
- **Export Financing Institutions:** Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters, Role of ECGC

**Module 4: Export Procedure and Documentation**

- **Export Procedure:** Registration with different authorities, Pre-shipment Procedure involved in Exports, Procedure of Quality Control and Pre-shipment Inspection,
- **Customs Clearance and Post Shipment:** Shipping and Custom Stage Formalities, Role of Clearing & Forwarding Agent, Post-shipment Procedure for Realisation of Export Proceeds, Procedure of Export under Bond and Letter of Undertaking. (LUT)
- **Export Documentation:** Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

**9 Reference Books:**

1. Aswathappa K., International Business, McGraw-Hill Education (India) Pvt. Ltd., 7th edition, 2020
2. C. Rama Gopal, Export Import Procedures - Documentation and Logistics, New Age International Publishers, 2006, Reprint January 2016
3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, 21<sup>st</sup> Edition, 2019
4. Mary C. Gilly and et al., International Marketing, Tata McGraw-Hill Co. Ltd., 18<sup>th</sup> edition, 2020
5. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, Cengage Learning, 11<sup>th</sup> edition, 2022
6. M. I. Mahajan, Export Policy Procedures & Documentation, Snow White Publications Pvt. Ltd., 26th edition, 2015
7. P. K. Vasudeva, International Marketing, Excel Books, 3<sup>rd</sup> edition, 2006
8. R. L. Varshney and B. Bhattacharya, International Marketing Management: An Indian Perspective, Sultan Chand & Sons, 24th edition, 2012
9. T.A.S. Balagopal, Export Management, Himalaya Publishing House, 22<sup>nd</sup> edition, 2016
10. Usha Kiran Rai, Export-Import and Logistics Management, PHI Learning Pvt. Ltd., 2<sup>nd</sup> edition, 2010

**10 Internal Continuous Assessment: 40%** **Semester End Examination :60%**

**11 Continuous Evaluation through: (Internal Assessment)**  
The Continuous Evaluation will have components as follows:

Component	Details	Total marks	
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	<b>15</b>	A learner must be present for each of the sub-components.
II	Presentation of Component I	<b>15</b>	
III	One Periodical Test	<b>10</b>	
	<b>Total</b>	<b>40</b>	<b>16</b>

12	<b>Format of Question Paper:</b>	
	<b>Semester End Examination Question Paper Pattern</b>	
	Maximum Marks: 60	
	Duration: 2 Hrs.	
	All Questions are Compulsory Carrying 12 Marks each.	
	<b>Question No</b>	<b>Particulars</b>
	<b>Marks</b>	
Q-1	Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks
Q-2	Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks
Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
Q-5	Attempt the following: (Entire Syllabus) (a) Approach Based Question (6 marks) (b) Short Notes (any 2 out of 3) (6 marks)	12 Marks

**Signatures of Team Members**

Sr. No.	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	

AC –  
Item No. –

# Tolani College of Commerce (Autonomous)



Knowledge is Supreme

**Title of the Course:**

**Marketing Research**

**Programme: Bachelor of Commerce (B.Com.) Semester – VI**

**Syllabus for 4 Credits Course**

**From the academic year: 2024-2025**

## Name of the Course: Marketing Research

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course is offering a wide-ranging study of various application of marketing research crucial for strategic decision-making in the dynamic field of marketing. The course delves into key aspects such as product, branch, price, physical distribution, promotion, advertising, consumer, sales, and the unique challenges and opportunities presented by rural and global marketing contexts.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	Total 100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. Develop a foundational understanding of different marketing research applications, including product analysis, pricing strategies, distribution channels, promotional tactics, consumer behavior, and global market dynamics.</li> <li>2. Apply marketing research methodologies in real-world scenarios, enabling students to effectively analyze market trends, identify consumer preferences, and make informed marketing decisions.</li> <li>3. Develop problem-solving abilities by interpreting research findings and identifying strategic opportunities and challenges in various marketing contexts, such as rural and global markets.</li> <li>4. Create cultural awareness and sensitivity, particularly in rural and global marketing environments, to adapt marketing strategies according to cultural nuances and consumer preferences.</li> </ol>
7	<b>Course Outcomes:</b> After completion of the course, the learners will be able to:	<ol style="list-style-type: none"> <li>1. Students will demonstrate a comprehensive understanding of various marketing research applications, including product analysis, pricing strategies, distribution channels, promotional tactics, consumer behavior, and global market dynamics.</li> <li>2. Students will be able to effectively apply marketing research methodologies to analyze market trends, identify consumer preferences, and make informed marketing decisions in diverse contexts.</li> <li>3. Students will develop critical thinking skills to interpret research findings and identify strategic opportunities and challenges in different marketing scenarios, facilitating effective problem-solving and decision-making.</li> </ol>

	4. Students will exhibit cultural awareness and adaptability, particularly in rural and global marketing environments, enabling them to tailor marketing strategies according to cultural nuances and consumer preferences for successful market penetration.
<b>8</b>	<b>Module 1: Applications of Marketing Research – I</b>
	<ul style="list-style-type: none"> <li>• <b>Product Research</b> - concept, areas, steps in new product development Product Testing &amp; Test Marketing- concept, methods</li> <li>• <b>Brand Research</b> - concept, components of a Brand, importance of brandresearch Packaging Research- concept, importance</li> <li>• <b>Price Research</b> - concept, factors influencing pricing, importance of priceresearch, methods of price research</li> </ul>
	<b>Module 2: Applications of Marketing Research - II</b>
	<ul style="list-style-type: none"> <li>• <b>Physical Distribution research</b> - concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research</li> <li>• <b>Promotion Research</b> - concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre &amp; post testing methods of advertising effectiveness</li> <li>• <b>Consumer Research</b> - concept, objectives, methods Motivation Research- concept, importance</li> </ul>
	<b>Module 3: Applications of Marketing Research - III</b>
	<ul style="list-style-type: none"> <li>• <b>Sales Research</b> - concept, significance, scope/areas</li> <li>• <b>Rural Marketing Research</b> -concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research</li> <li>• <b>Global Marketing Research</b> - concept, factors affecting Global Marketing, Need and Scope of Global Marketing Research</li> </ul>
	<b>Module 4: Managing Marketing Research</b>
	<ul style="list-style-type: none"> <li>• <b>Organizing Marketing Research activity</b> - factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department, structure, merits, demerits</li> <li>• <b>Professional Marketing Research agencies</b> - structure, merits, demerits, professional standards</li> <li>• <b>Prominent Marketing Research agencies</b> - HTA, ORG, IMRB, NCAER, Nielson</li> </ul>

9	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Czinkota, Michael R., et al. International Marketing. Wiley, 2021.</li> <li>2. Dubois, Bernard, and Gilles Laurent. The Art of Being Global: A Guide to Confronting the World. Palgrave Macmillan, 2018.</li> <li>3. Hair, Joseph F., et al. Essentials of Marketing Research. McGraw-Hill Education, 2019.</li> <li>4. Kotler, Philip, et al. Marketing Management. Pearson, 2020.</li> <li>5. Malhotra, Naresh K. Marketing Research: An Applied Orientation. Pearson, 2019.</li> </ol>			
10	<b>Internal Continuous Assessment: 40%</b>			<b>Semester End Examination :60%</b>
11	<p><b>Continuous Evaluation through: (Internal Assessment)</b> The Continuous Evaluation will have components as follows:</p>			
	<b>Component</b>	<b>Details</b>	<b>Total marks</b>	
I	Assignment / Case Study / Current Affairs Diary / Field Study / Business Plan / Project	<b>15</b>	A learner must be present for each of the sub-components.	
II	Presentation of Component I	<b>15</b>		
III	One Periodical Test	<b>10</b>		
	<b>Total</b>	<b>40</b>	<b>16</b>	
12	<p><b>Format of Question Paper:</b></p> <p style="text-align: center;"><b>Semester End Examination Question Paper Pattern</b></p> <p>Maximum Marks: 60 Duration: 2 Hrs. All Questions are Compulsory Carrying 12 Marks each.</p>			
	<b>Question No</b>	<b>Particulars</b>	<b>Marks</b>	
Q-1		Attempt any 2 of the following: (From Module I) a. b. c.	12 Marks	
Q-2		Attempt any 2 of the following: (From Module II) a. b. c.	12 Marks	

	Q-3	Attempt any 2 of the following: (From Module III) a. b. c.	12 Marks
	Q-4	Attempt any 2 of the following: (From Module IV) a. b. c.	12 Marks
	Q-5	Attempt the following: (Entire Syllabus) (a) Approach Based Question (6 marks) (b) Short Notes (any 2 out of 3) (6 marks)	12 Marks

### Signatures of Team Members

Sr. No.	Name	Signature
1.	Dr. Sadhana Venkatesh	
2.	Ms. Jyoti Ghosh	

**Revised Syllabus of Courses of B.Com. Programme at Semester VI  
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)**

**2. Ability Enhancement Courses (AEC)**

**2. Computer Systems and Applications Paper - II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>E – Commerce</b>
	<ul style="list-style-type: none"> <li>a) Definition of E-commerce</li> <li>b) Features of E-commerce</li> <li>c) Types of E-commerce (B2C, B2B, C2C, P2P)</li> <li>d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)</li> <li>e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider).</li> <li>f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability.</li> <li>g) Encryption: Definition, Digital Signatures, SSL.</li> <li>h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking.</li> <li>i) How an Online credit card transaction works. SET protocol.</li> <li>j) Limitation of E-commerce.</li> <li>k) M-commerce (Definition and Features).</li> </ul>
2	<b>Advanced Spread Sheet</b>
	<ul style="list-style-type: none"> <li><b>a) Multiple Spread sheets</b> <ul style="list-style-type: none"> <li>• Creating and using templates, Using predefined templates, Adding protection option.</li> <li>• Creating and Linking Multiple Spreadsheets.</li> <li>• Using formulas and logical operators.</li> <li>• Creating and using named ranges.</li> <li>• Creating Formulas that use reference to cells in different worksheets.</li> </ul> </li> <li><b>b) Functions</b> <ul style="list-style-type: none"> <li>• Database Functions LOOKUP, VLOOKUP, HLOOKUP</li> <li>• Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF</li> <li>• String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED</li> </ul> </li> </ul>
3	<b>Advanced Spread Sheet</b>
	<ul style="list-style-type: none"> <li><b>a) Functions</b> <ul style="list-style-type: none"> <li>• Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360</li> <li>• Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL</li> </ul> </li> <li><b>b) Data Analysis</b> <ul style="list-style-type: none"> <li>• Filter with customized condition.</li> <li>• The Graphical representation of data Column, Line, Pie and Bar charts.</li> <li>• Using Scenarios, creating and managing a scenario.</li> <li>• Using Goal Seek</li> <li>• Using Solver</li> <li>• Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)</li> </ul> </li> </ul>

Sr. No.	Modules / Units
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default &amp; Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named &amp; Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons &amp; Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>e) Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

**Note :**

- a) Theory 03 lectures per week.
- b) Practical batch size 20-25, 01 practical = 03 theory lectures per week.
- c) 10 Practical's are to be completed in each semester.

**Semester VI**

Topic	Number of Practical's
Presentation skills	01
Advanced Spread Sheet	06
Introduction to Visual Basic	03

Minimum 6 practical's are to be recorded in the journal in the Semester VI  
[Minimum 4 on VB, 2 on Advanced Spread Sheet]

**❖ Suggested list of Practical's for Semester VI**

1. Preparing a PowerPoint presentation on an E-Commerce website.
2. Calculation of DA, HRA, PF, Gross Salary and Net Salary using Spread Sheet
3. Calculation of Income Tax using Spread Sheet
4. Filtering data and Graphical representation of data using Spread Sheet
5. Using VLOOKUP and HLOOKUP using Spread Sheet
6. Creating and managing a scenario using Spread Sheet
7. Use of Goal Seek and Solver using Spread Sheet

8. Write a project in VB to design a suitable form to add two numbers and display their sum.
9. Write a project in VB to design a suitable form to enter sales and calculate and display the bonus which is 10% of sales.
10. Write a project in VB to design a suitable form to enter salary and calculate and display the DA which is 90% of salary.

❖ **Scheme of Examination**

Type	Marks	Duration
Theory	75	2½ hours
Practical	20	1 hour per batch of 10
Active Participation and Class conduct	05	---

• **Theory Examination Pattern**

All questions are compulsory

Question No.	Unit No.	Marks	Marks with Internal Option
Q. 1.	Objective type based on I, (II,III) and IV	11+2+2	23
Q. 2.	I	15	30
Q. 3.	II	15	30
Q. 4.	III	15	30
Q. 5.	IV	15	30

• **Practical Examination Pattern- Semester VI**

Sr. No.	Topic	Marks
01	Advanced Spread sheet	07
02	Introduction to VB Programing	03
03	Journal	05
04	Viva	05

- Practical examination to be conducted 2 to 3 weeks before the theory examination. Marks out of 25 to be submitted to the University before commencement of theory examination.
- Software Requirement :  
Spread Sheet 2010, VB 6.0
- Hardware  
For a batch of 120 students minimum 10 computers with appropriate hardware and software installed on each computer. During practical hours maximum two student may share one computer.
- For in house computing facility fee of rupees 750/- be charged for each student per Semester in the existing fee structure against head of computer fee/computer practical.

AC –  
Item No. –

**Tolani College of Commerce  
(Autonomous)**



**Title of the Course: Direct and Indirect Taxes Paper-II  
(Indirect Tax)**

**(Semester – VI)**

**Programme: Bachelor of Commerce (B.Com.)**

**Syllabus for 4 Credit Course from the Academic Year 2024-2025**

**Name of the Course: Direct and Indirect Taxes Paper-II (Indirect Tax)**

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	This course covers principles and regulations of Goods and Services Tax, providing insights into its implementation, compliance, and impact on businesses in a concise format.
2	<b>Type:</b>	Theory
3	<b>Credit:</b>	4 credits
4	<b>Hours Allotted:</b>	60 Hours
5	<b>Marks Allotted:</b>	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
6	<b>Course Objectives:</b> The objective of the course is to:	<ol style="list-style-type: none"> <li>1. enable learners understand the basic concepts, definitions and terms related to Goods and Service tax (GST) &amp; to enable students to distinguish the difference in concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime.</li> <li>2. enable the learners understand the concept of Supply along with the rules related to time, place and value of supply.</li> <li>3. enable the learners to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.</li> <li>4. enable the learners to analyse the persons liable for registration and the persons not required to obtain registration under the GST law and understand GSTR return filing.</li> </ol>
7	<b>Course Outcomes:</b> After completion of the course the learners will be able to:	<ol style="list-style-type: none"> <li>1. explain the various terms related to Goods and Service tax (GST) and will be able to identify exemptions for different types of goods and services.</li> <li>2. apply and explain the concept of the time, place and value of supply.</li> <li>3. compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.</li> <li>4. analyse whether a person is required to obtain registration under GST law</li> </ol>

<b>8</b>	<p><b>Module 1: Introduction to Goods and Service Tax Act &amp; Levy and collection of tax (15 hours)</b></p> <ul style="list-style-type: none"> <li>● What is GST, Need for GST, Dual GST Model, Definitions: Section 2(13) Consideration, Section 2(17) Business, Section 2(45) Electronic Commerce Operator, Section 2(52) Goods, Section 2(56) India, Section 2 (78) Non taxable Supply, Section 2(84) Person, Section 2(90) Principal Supply Section 2(93) Recipient, Section 2(98) Reverse charge, Section 2(102) Services, Section 2(105) Supplier, Section 2(107) Taxable Person, Section 2(108) Taxable Supply</li> <li>● Goods &amp; Services Tax Network (GSTN)</li> <li>● Scope of Supply, Non-taxable Supplies, Composite and Mixed Supplies, Composition Levy, Levy and Collection of tax, Exemption from tax</li> </ul>
	<p><b>Module 2: Time, Place and Value of Supply (15 hours)</b></p> <ul style="list-style-type: none"> <li>● Time of Supply</li> <li>● Place of Supply</li> <li>● Value of Supply</li> </ul>
	<p><b>Module 3: Input Tax Credit &amp; Payment of Tax (15 hours)</b></p> <ul style="list-style-type: none"> <li>● Eligibility for taking Input Tax Credit,</li> <li>● Input Tax Credit in Special Circumstances,</li> <li>● Computation of Tax Liability and payment of tax</li> </ul>
	<p><b>Module 4: Registration under GST Law &amp; Return Filing Under GST (15 hours)</b></p> <ul style="list-style-type: none"> <li>● Persons not liable for registration, Compulsory registration, Procedure for registration, Deemed registration, Cancellation of registration</li> <li>● Types of GSTR &amp; Provision relating to Filing of return under GST</li> </ul>

**Notes:**

- The Syllabus is restricted to study of sections, specifically mentioned rules and notifications only.
- All modules / units include Computational problems / Case Study.
- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

9	<p><b>Reference Books:</b></p> <p>1)Singhania, Vinod K., and Kapil Singhania. Students Guide to GST. Taxmann Publications, 2020.</p> <p>2) Garg, P. K., and Dinesh Gupta. GST Law &amp; Procedures. Bharat Law House, 2021.</p> <p>3) Khandelwal, Alok. Goods and Services Tax: Law and Procedure. Wolters Kluwer, 2019.</p> <p>4) Malhotra, Sanchit. GST Acts with Rules. Eastern Book Company, 2020.</p> <p>5) Manoharan, B. GST: Law and Practice. Taxmann Publications, 2021.</p> <p>6) Ahuja, G. K., and Ravi Gupta. GST Ready Reckoner: A Simplified Practice Guide. Bharat Law House, 2020.</p> <p>7) Chaturvedi, Arvind. GST Ready Reckoner with Tax Planning. Taxmann Publications, 2021.</p> <p>8) Bangar, V. S., and S. Bangar. Students Guide to GST. Aadhya Prakashan, 2020.</p> <p>9) Narang, Ram. GST Audit and Annual Return. Wolters Kluwer, 2021.</p> <p>10) Kaul, Rakesh. GST Law Manual. Commercial Law Publishers, 2020.</p>													
10	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>												
11	<p>Continuous Evaluation through:</p> <table border="1" data-bbox="240 869 1213 1568"> <thead> <tr> <th data-bbox="240 869 756 963">Sub-components</th> <th data-bbox="756 869 927 963">Maximum Marks</th> <th data-bbox="927 869 1213 963">Conditions for passing</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 963 756 1169">1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar</td> <td data-bbox="756 963 927 1169">15</td> <td data-bbox="927 963 1213 1568" rowspan="4">A learner must be present for each of the sub-components.</td> </tr> <tr> <td data-bbox="240 1169 756 1398">2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar</td> <td data-bbox="756 1169 927 1398">15</td> </tr> <tr> <td data-bbox="240 1398 756 1476">3) MCQ Based Test</td> <td data-bbox="756 1398 927 1476">10</td> </tr> <tr> <td data-bbox="240 1476 756 1568">Total</td> <td data-bbox="756 1476 927 1568">40</td> </tr> </tbody> </table>	Sub-components	Maximum Marks	Conditions for passing	1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.	2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15	3) MCQ Based Test	10	Total	40	
Sub-components	Maximum Marks	Conditions for passing												
1) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/Workshop/ Seminar	15	A learner must be present for each of the sub-components.												
2) Assignment/Case Studies/ Presentation/Book Review/ Assignment/ Viva Voce/ Report Writing/ Quiz after participation in a Webinar/ Workshop/ Seminar	15													
3) MCQ Based Test	10													
Total	40													

**12 Format of Question Paper:****Format of Question Paper for Semester End Examination (SEE)****Maximum Marks: 60****Duration: 2 hours**

Note: All questions are compulsory.

<b>Question no.</b>	<b>Particulars</b>	<b>Marks</b>
Q-1	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-2	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-3	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C (Theory/Practical Question) D (Theory/Practical Question)	08 Marks 07 Marks  08 Marks 07 Marks
Q-4	<b>Attempt the following</b> A (Theory/Practical Question) B (Theory/Practical Question) <b>OR</b> C Short notes (Any 3 out of 5)	08 Marks 07 Marks  15 Marks

**Note:** Theory/Practical question of 7 & 8 Marks can be Three Questions of 5 each or One Question of 15 Marks or Two Questions of 10 & 5 Marks each.**Signatures of Team Members**

<b>Sr.No.</b>	<b>Name</b>	<b>Signature</b>
1.	Ms. Jayalakshmi Singh	
2.	Mr. Shaji Kutty	