Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE
Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
B.Com
Syllabus w.e.f academic year:2026-27(Batch-24-27)

SEMESTER V
INCOME TAX

COURSE CODE: BOC551 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: III /V | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T + 30I**

COURSE OBJECTIVES

COb1: To understand the basic concepts, principles, terminology, and framework of Income Tax, including assessee, assessment year, previous year, agricultural income, and residential status.
COb2: To examine the provisions relating to determination of residential status and scope of total income of an individual assessee.
COb3: To apply the provisions of the Income Tax Act for computation of income under the head "Salaries" including allowances, perquisites, and deductions.
COb4: To apply the provisions relating to computation of income from House Property and determine taxable income after admissible deductions.
COb5: To analyze the provisions governing computation of income from Business or Profession, including depreciation, allowable expenses, disallowances, and professional income.
COb6: To analyze the provisions relating to capital gains, including determination of cost of acquisition, transfer, and computation of short-term and long-term capital gains.
COb7: To evaluate exemptions and reliefs available under the Income Tax Act and their impact on taxable income.
COb8: To develop problem-solving skills in computing taxable income under various heads and determining the total income of an individual assessee.

UNIT-I: INTRODUCTION
Direct and Indirect Taxes - Canons of Taxation - Origin of Indian Tax System- Manusmriti Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes (Theory Only)

UNIT-II: INCOME FROM SALARIES
Definition of Salary – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Allowances – Perquisites –Deductions u/s. 16 – Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY
Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

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UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of _Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS:

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer -Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain capital gains u/s 54. Problems on computation of capital gains

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning

COURSE OUTCOMES:

At the end of the course, the students will be able to:

BOC551 CO1: Explain the basic concepts, terminology, and principles of Income Tax, including agricultural income, residential status, and heads of income.
BOC551 CO2: Determine the residential status of an individual assessee and assess the scope of total income chargeable to tax.
BOC551 CO3: Compute taxable income under the head "Salaries" after considering allowances, perquisites, and deductions as per the Income Tax Act.
BOC551 CO4: Calculate income from House Property by determining annual value and applying relevant deductions.
BOC551 CO5: Analyze and compute income from Business or Profession by applying provisions relating to allowable expenses, disallowances, and depreciation.
BOC551 CO6: Compute short-term and long-term capital gains by applying relevant provisions relating to transfer, cost of acquisition, and cost of improvement.
BOC551 CO7: Evaluate the applicability of exemptions and deductions relating to capital gains and other income-tax provisions.
BOC551 CO8: Prepare comprehensive computations of total taxable income of an individual assessee by integrating income from various heads.

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SEMESTER V
RESEARCH METHODOLOGY

COURSE CODE: BOC552
YEAR/SEMESTER: III/V
EXAM DURATION: 1 ½ HRS

HOURS PER WEEK: 1T+2R
NO. OF CREDITS: 2
MARKS: 35T + 15P/I

COURSE OBJECTIVES

COb1: Understand the basic concepts and process of research, including problem identification and research design.
Cob2: Develop knowledge of measurement scales, scaling techniques, and hypothesis formulation in research.
Cob3: Gain familiarity with commonly used statistical tests and their role in analyzing research data.
Cob4: Understand the structure and presentation of a research report for effective communication of research findings.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:
Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II: PARAMETRIC AND NON-PARAMETRIC TESTS AND RESEARCH REPORT:
Introduction - t-Test - F-Test - Chi Square Test - Anova (One Way Anova, Two Way Anova)- Concepts only- Contents of a Research Report.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BOC552 CO1: Describe the fundamental concepts of research, the stages of the research process, and different types of research design.
BOC552 CO2: Explain the use of measurement scales, scaling techniques, and hypothesis testing in research studies.
BOC552 CO3: Interpret the purpose and application of statistical tools such as t-test, F-test, Chi-square test, and ANOVA in data analysis.
BOC552 CO4: Organize and prepare a research report by presenting research findings in a clear and systematic manner

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SEMESTER V
COST ACCOUNTING

COURSE CODE: BOC553A | **HOURS PER WEEK: 5**
YEAR/SEMESTER: III /V | **NO. OF CREDITS: 5**
EXAM DURATION: 3 HRS | **MARKS: 70T + 30I**

COURSE OBJECTIVES

COb1: To familiarize students with the concepts, principles, objectives, functions, and scope of Cost Accounting.
COb2: To understand material cost control techniques, inventory management, and methods of pricing material issues.
COb3: To familiarize students with labour cost accounting, wage payment methods, and incentive schemes.
COb 4: To enable students to prepare the overhead allocation & apportionment summary through primary & secondary distribution of overheads.
COb 5: To familiarise students in Computation of Machine Hour Rate.
COb6: To enable students to prepare cost sheets, tender statements, estimated cost sheets, and job cost sheets.
COb7: To develop an understanding of contract costing and its application in construction-related industries.
COb8: To familiarize students with process costing procedures and the treatment of normal and abnormal losses in production industries

UNIT-I: INTRODUCTION:
Cost Accounting: Definition -Evolution of Cost Accounting in India – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification.

UNIT-II: MATERIAL:
Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods.

UNIT-III: LABOUR AND OVERHEADS:
Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.
Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

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UNIT-IV: UNIT AND JOB COSTING:
Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet.

UNIT-V: CONTRACT AND PROCESS COSTING:
Contract Costing: Features – Advantages - Procedure of Contract Costing-Problems excluding multiple contracts, continuous contracts and trial balance problems
Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses (Problems excluding stock)

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: M.N. Arora, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Pulications.

COURSE OUTCOMES:
At the end of the course, the students will be able to

BOC553A CO1: Explain the basic concepts, principles, objectives, and procedures involved in Cost Accounting.
BOC553A CO2: Apply inventory control techniques and material pricing methods for effective material cost management
BOC553A CO3: Compute labour costs using different wage payment and incentive schemes and evaluate their effectiveness
BOC553A CO4: Prepare Primary & Secondary Overhead distribution summary
BOC552A CO5: Compute Machine Hour Rate.
BOC553A CO6: Prepare cost sheet, estimated cost sheet, Tender and job cost sheets using methods of costing.
BOC553A CO7: Apply contract costing procedures for cost determination in construction and contract-based industries.
BOC553A CO8: Prepare process accounts and account for normal and abnormal losses in process costing industries.

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SEMESTER V
BUSINESS LAW

COURSE CODE: BOC554A | **HOURS PER WEEK: 5**
YEAR/SEMESTER: III/V | **NO. OF CREDITS: 5**
EXAM DURATION: 3HRS | **MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract-Types of contracts- Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – agreement opposed to public policy- – Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 2019 Definitions of Consumer – Person – Goods -Service -Consumer Dispute- Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

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UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:
Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

UNIT–V: WINDING UP AND INFORMATION TECHNOLOGY ACT 2005
Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up
Information Technology Act 2005
Objectives of Information Technology Act 2005 - Definitions -Digital signatures -E-governance - Offences & Penalties

SUGGESTED READINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. Company Law: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
3. Business Laws –Dr. B. K. Hussain, Nagalakshmi -PBP
4. Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
6. Company Law: Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. Corporate Law: PPS Gogna, S Chand.
8. Business Law: D.S. Vital, S Chand
9. Company Law: Bagrial AK, Vikas Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to
BOC554A CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
BOC554A CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
BOC554A CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
BOC554A CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
BOC554A CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
BOC554A CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
BOC554A CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
BOC554A CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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SEMESTER V
FINANCIAL MANAGEMENT

COURSE CODE: BOC555A | **HOURS PER WEEK: 5**
YEAR/SEMESTER: III/V | **NO. OF CREDITS: 5**
EXAM DURATION: 3HRS | **MAX MARKS:70T+30I**

COURSE OBJECTIVES

COb1: To understand the meaning, nature, scope, objectives and functions of financial management and its relationship with other management areas.
COb2: To apply the concepts of time value of money and evaluate investment proposals using capital budgeting techniques.
COb3: To examine the principles, significance and computation of various components of cost of capital.
COb4: To analyze capital structure decisions and evaluate different theories of capital structure.
COb5: To understand the concept of leverage and its impact on risk, return and profitability.
COb6: To apply EBIT–EPS analysis in financing and investment decisions.
COb7: To examine dividend theories and evaluate the factors influencing dividend policy decisions.
COb8: To develop analytical and problem-solving skills for making effective financial decisions.

UNIT–I: INTRODUCTION

Financial Management: Meaning - Nature and Scope – Importance - Objectives - Profit Maximization vs Wealth Maximization – Traditional Functions of Finance Manager – Changing Role of Finance Manager – Relationship between Financial Management and Other Management Areas (Theory).

UNIT–II: TIME VALUE OF MONEY & CAPITAL BUDGETING

TIME VALUE OF MONEY Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

CAPITAL BUDGETING

Meaning-types of Capital Budgeting-Decision Criteria-Techniques of Capital Budgeting-Traditional and Modern (DCF) methods-NPV v/s IRR.

UNIT–III: COST OF CAPITAL

Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT–IV: CAPITAL STRUCTURE

Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

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UNIT–V: LEVERAGES & DIVIDEND DECISION
Operating- Financial-combined leverages (Including Problems) EBIT-EPS Analysis.
DIVIDEND DECISION- Dividend Theories-Walter Model, Gordon Model, M.M. Hypothesis.

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra, McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

COURSE OUTCOMES
At the end of the course, the students will be able to:

BOC555A CO1: Explain the meaning, scope, objectives and functions of financial management and their role in business decision-making.
BOC555A CO2: Apply time value of money concepts and evaluate investment proposals using capital budgeting techniques.
BOC555A CO3: Compute and interpret the cost of debt, preference capital, equity capital, retained earnings and weighted average cost of capital.
BOC555A CO4: Analyze capital structure theories and assess their implications for financing decisions.
BOC555A CO5: Evaluate the impact of operating, financial and combined leverage on business risk and profitability.
BOC555A CO6: Apply EBIT–EPS analysis for selecting appropriate financing alternatives.
BOC555A CO7: Compare dividend theories and evaluate dividend policies from the perspective of shareholder wealth maximization.
BOC555A CO8: Integrate investment, financing and dividend decisions to solve practical financial management problems.

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SEMESTER VI
PROJECT REPORT

COURSE CODE: BOC651 **HOURS PER WEEK: 4R**
YEAR/SEMESTER: III/VI **NO. OF CREDITS: 2**

COURSE OBJCTIVES:

COb1: To enable students to identify practical business problems and study them systematically through project work.
COb2: To provide students with an opportunity to apply research methods, analytical tools, and subject knowledge in real-life business situations.
COb3: To develop students' ability to collect, organise, analyse, and interpret data for meaningful decision-making.
COb4: To help students integrate theoretical concepts with practical observations while developing suitable solutions and recommendations.
COb5: To develop report writing and documentation skills by following appropriate project structure and academic standards.
COb6: To strengthen critical thinking, problem-solving, and decision-making skills through project execution.
COb7: To encourage collaboration, communication, and effective project execution in individual or group-based work.
COb8: To familiarise students with ethical research practices including proper citation, referencing, and avoidance of plagiarism.

Project work is a part of the prescribed curriculum to B. Com students.
Project work is allotted to a group of 4 students.

ORGANISATION OF PROJECT REPORT
1) Project report should be presented in the following sequence:
i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:
Chapter-I: Introduction: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).
Chapter-II: Company Profile: this chapter should contain a brief historical retrospect about the entity of your study.

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*Chapter-III: D*ata Analysis and interpretation: this chapter should present the data analysis and inferences.
Chapter-IV: Summary and Conclusions: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.
Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.
Appendices: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on A4 white paper, and be 1.5 spaced.
2) All pages should be numbered, and numbers should be placed at the center of the bottom of the page.
3) All tables, figures and appendices should be consecutively numbered or lettered and suitably labeled.
4) 3 bound copies & a soft copy should be handed in to the principal/director of your college/institute at the time of submission.
5) Bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
   - Citation provides brief details of the author and date of publication for referencing the work in the body of the text.
   - Reference list is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

SUGGESTED READINGS:

Organizations Websites, Research Reports, Journals, Official Websites of RBI, SEBI, BSE, NSE, All published sources and unpublished sources.

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COURSE OUTCOMES:
At the end of the course, the students will be able to

BOC651 CO1: Identify practical business problems and formulate objectives for conducting project work.
BOC651 CO2: Apply appropriate research methods and analytical techniques to investigate business situations.
BOC651 CO3: Collect, organise, analyse, and interpret data to derive meaningful findings.
BOC651 CO4: Integrate theoretical knowledge with practical observations and provide suitable conclusions and recommendations.
BOC651 CO5: Prepare and present a well-structured project report by following academic and professional standards.
BOC651 CO6: Demonstrate critical thinking and problem-solving skills while addressing real-world business issues.
BOC651 CO7: Demonstrate effective planning, collaboration (where applicable), and communication during project execution and presentation.
BOC651 CO8: Follow ethical research practices through proper documentation, citation, referencing, and responsible use of information

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SEMESTER VI
COST CONTROL AND MANAGEMENT ACCOUNTING

COURSE CODE: BOC652A
YEAR/SEMESTER: III /VI
EXAM DURATION: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

COURSE OBJECTIVES

COb1: To explain the meaning, scope, importance, and evolution of Management Accounting.
Cob2: To describe the concepts, techniques, uses, and limitations of Financial Statement Analysis.
Cob3: To apply comparative statements, common size statements, and trend analysis for interpretation of financial data.
Cob4: To compute and interpret liquidity, profitability, activity, and solvency ratios for business analysis.
Cob5: To examine the concepts of Marginal Costing, CVP Analysis, and Break-even Analysis for managerial decision-making.
Cob6: To prepare and apply budgets such as cash budgets and flexible budgets under Budgetary Control techniques.
Cob7: To analyse material and labour variances under Standard Costing for cost control and performance evaluation.
Cob8: To prepare and interpret Cash Flow Statements, Funds Flow Statements, and Statements of Changes in Working Capital.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & FINANCIAL STATEMENT ANALYSIS
Meaning and Importance of Management Accounting- Evolution of Management Accounting in India – Financial statement analysis: Meaning-uses-limitations-types and techniques – Comparative and Common Size Statement, Trend Analysis - simple problems

UNIT II: RATIO ANALYSIS
Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.(including problems)

UNIT III: MARGINAL COSTING
Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations.(Problems) Marginal Costing for Decision Making Make or Buy

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UNIT-IV: BUDGETARY CONTROL AND STANDARD COSTING

Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed, Flexible and Cash Budgets (Problems on Cash Budget and Flexible Budget Only)

Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance

UNIT-V: CASH FLOW ANALYSIS AND FUNDS FLOW STATEMENTS

Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement. Simple Problems.

Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds- Simple Problems only on Statement of changes in working capital.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK &Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

COURSE OUTCOMES:

At the end of the course, the students will be able to

BOC652A CO1: Explain the concepts, scope, importance, and evolution of Management Accounting and Financial Statement Analysis.
BOC652A CO2: Analyse financial statements using comparative statements, common size statements, and trend analysis techniques.
BOC652A CO3: Compute and interpret activity, liquidity, solvency, and profitability ratios for evaluating business performance.
BOC652A CO4: Differentiate between Marginal Costing and Absorption Costing and apply marginal costing techniques in managerial decision-making.
BOC652A CO5: Apply CVP Analysis and Break-even Analysis to determine cost, volume, and profit relationships in business decisions.
BOC652A CO6: Prepare cash budgets and flexible budgets under Budgetary Control techniques for planning and control purposes.
BOC652A CO7: Analyse material and labour variances using Standard Costing techniques for effective cost control.
BOC652A CO8: Prepare Cash Flow Statements and Statements of Changes in Working Capital to assess financial position and fund movements.

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Department of Commerce
B.Com
Syllabus w.e.f academic year:2026-27(Batch-24-27)

SEMESTER VI
ASSESSMENT OF INDIVIDUALS & THEORY OF GST

COURSE CODE: BOC 653A
YEAR/SEMESTER: III/VI
EXAM HRS: 3 HRS

HOURS PER WEEK: 3T + 4P
NO. OF CREDITS: 5
MARKS: 50T + 15I+ 35P

COURSE OBJECTIVES

COb1: To understand the provisions relating to Income from Other Sources, including taxable incomes, deductions, and computation procedures.
COb2: To examine the provisions relating to clubbing of income, aggregation of income, set-off and carry forward of losses, and deductions from Gross Total Income.
COb3: To apply the provisions of the Income Tax Act for computation of total income and tax liability of an individual assessee, including Alternative Minimum Tax.
COb4: To understand the evolution, structure, principles, and constitutional framework of Goods and Services Tax (GST) in India.
COb5: To apply GST provisions relating to registration, cancellation, revocation, and determination of the nature and types of supply of goods.
COb6: To analyze GST provisions relating to invoicing, time and place of supply, and taxation of domestic and international transactions involving goods and services.
COb7: To evaluate the Input Tax Credit (ITC) mechanism, GST return filing procedures, and tax payment requirements under GST laws.
COb8: To develop practical skills in GST compliance through preparation of invoices, maintenance of records, filing of returns, and computation of GST liability for business transactions.

UNIT-I: INCOME FROM OTHER SOURCES

General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension – Rent received on let out of Furniture-Plant and Machinery with/without Building – Deductions u/s. 57 - Problems on computation on Income from Other Sources

UNIT-II: CLUBBING AND AGGREGATION OF INCOME

Income of other persons included in the total income of Assessee – Income from Firm and AOP – Clubbing Provisions – Deemed Incomes – Provisions of set-off and Carry forward of losses – computation of Gross Total Income – Deduction from GTI u/s 80C to 80U- Problems on Computation of Taxable Income

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UNIT-III: ASSESSMENT OF INDIVIDUALS

Computation of Tax Liability – Applicability of Alternative Minimum Tax on Individual u/s 115JC-Problems on Computation of Tax Liability

UNIT-IV: INTRODUCTION TO GST, SUPPLY OF GOODS

Introduction to GST –Evolution-GST council- Taxes Subsumed under GST –GST tax slabs in India – structure of GSTG-components of GST- Registration -Process of Registration - Cancellation and renovation of registration-Liability to register-supply of goods – meaning of supply-Types of supply-supply schedule-Types of Invoicing -Tax Invoice-bill of supply –purchases from different dealers-time and place of supply of goods-types of exports and imports of goods.

Lab Work: Getting started with GST (goods)-Registration process-Inter and intra state of supply of goods-Generating different types of invoices-Hierarchy of applying tax rates-exports-imports-exempted goods-Debit and credit note

UNIT-V- ITC MECHANISM, SUPPLY OF SERVICES, GENERATING REPORTS

Input tax credit mechanism-eligibility for claiming ITC-GST Return-inter and intra state supply of services-time and place of supply of services-exports and imports of services-payment of tax-steps for filing GSTR returns-GSTR 1, 2 and 3B-timeline of payment of GST-modes of payment-ITC set-off.

Lab Work: Getting started with GST (services)-Accounting for intra and interstate supply of services-Accounting for Multiple services-Generating and filing GST returns-accounting for exports and imports

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania &Dr. Kapil Singhania, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGrawHill Education.
6. Taxation Law and Practice: Balachandran &Thothadri, PHI Learning.
7. Theory and practice of GST, Dhingra, Kalyani Publishers
8. Income Tax(Direct and Indirect Taxes), Himalaya Publishers

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COURSE OUTCOMES

At the end of the course, the students will be able to:

BOC653A CO1: Explain the provisions relating to Income from Other Sources, including dividends, gifts, casual income, family pension, and deductions admissible under the Income Tax Act.

BOC653A CO2: Analyse the provisions relating to clubbing of income, aggregation of income, set-off and carry forward of losses, and deductions available under Chapter VI-A.

BOC653A CO3: Compute Gross Total Income, Total Income, and tax liability of an individual assessee, including the applicability of Alternative Minimum Tax.

BOC653A CO4: Describe the evolution, structure, components, and significance of GST and the taxes subsumed under the GST regime.

BOC653A CO5: Apply GST provisions relating to registration, cancellation, revocation, and classification of various types of supply of goods and services.

BOC653A CO6: Analyse

GST implications relating to invoicing, time and place of supply, exports, imports, and inter-state and intra-state transactions.

BOC653A CO7: Evaluate the eligibility and utilization of Input Tax Credit (ITC), GST payment procedures, and statutory return filing requirements.

BOC653A CO8: Prepare GST-compliant business records, invoices, returns, and tax computations using practical GST procedures applicable to goods and services.

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SEMESTER VI
INVESTMENT MANAGEMENT

COURSE CODE: BOC654A
YEAR/SEMESTER: III/VI
EXAM DURATION: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T + 30I

COURSE OBJECTIVES

COb1: To understand the concepts, objectives, scope, and alternatives of investment management and examine the role of market indices in investment decisions.
COb2: To analyse the concepts of return and risk and evaluate the relationship between risk and return in investment decisions.
COb3: To understand the causes and types of risk and apply various measures of risk in evaluating investment opportunities.
COb4: To examine the principles of diversification and analyze portfolio risk and return using Markowitz Portfolio Theory.
COb5: To understand the concept of portfolio selection and evaluate efficient portfolios using the Efficient Frontier approach.
COb6: To apply Sharpe's Single Index Model & Multi-Index Model in measuring portfolio risk & return.
COb7: To examine the assumptions and applications of Capital Asset Pricing Model (CAPM), Capital Market Line (CML), and Security Market Line (SML).
COb8: To evaluate the pricing of securities using CAPM and assess the limitations of capital market theories.

UNIT–I: INTRODUCTION

Investment Management: Meaning and Definition – Objectives - Scope – Investment Vs Speculation – Investment Vs Gambling - Factors affecting Investment Decisions – Investment Alternatives - Types of Investors (Theory).
Market Indices: Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India –Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT–II: RISK AND RETURN

Return: Meaning – Return of a Single Asset – Ex-Ante and Ex-Post - Holding Period Return –Measuring Average Returns over Multiple Period – Risk-Return Trade off (Simple Problems).
Risk: Meaning – Causes of Risk –Types of Risks – Systematic Risk – Unsystematic Risk – Risk Aversion and Risk Premium – Measurement of Risk – Range as a Measure of Risk – Standard Deviation as a Measure of Risk –β as a Measure of Risk (Including Problems).

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UNIT–III: PORTFOLIO ANALYSIS

Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems)

UNIT–IV: PORTFOLIO SELECTION

Portfolio Selection: Meaning – Feasible Set of Portfolios –Efficient frontier- Efficient Set of Portfolios Selection of Optimal Portfolios (Including problems).

Sharpe Single Index Model: Measuring Security Return and Risk – Measuring Portfolio Return and Risk – Multi Index Model (Including Problems)

UNIT–V: CAPITAL MARKET THEORY

Capital Market Theory: Assumptions- Capital Asset Pricing Model – Efficient Frontier with Riskless Lending and Borrowing – Capital Market Line – Security Market Line – SML Vs. CML – Pricing of Securities with CAPM – Limitation of CAPM (Including Problems)

SUGGESTED READINGS:

1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
2. Security Analysis and Portfolio Management: Shashi K. Gupta & Rosy Joshi, Kalyani Publishers.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House
4. Fundamentals of Investment Management: Preeti Singh, Himalaya Publishing House
5. Security Analysis and Portfolio Management: Kevin, PHI.
6. Investment Analysis and Portfolio Management: Prasanna Chandra, Tata McGraw-Hills
7. Investment Management, Prashanta Athma: Kalyani Publications.
8. Security Analysis and Portfolio Management: Madhumati Ranganathan, Pearson.
9. Investment Management: Maheswari, PHI.

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COURSE OUTCOMES

At the end of the course, the students will be able to:

BOC654A CO1: Explain the concepts, objectives, scope, investment alternatives, and market indices used in investment management.
BOC654A CO2: Calculate investment returns and analyze the relationship between risk and return in investment decisions.
BOC654A CO3: Measure systematic and unsystematic risk using appropriate risk measurement techniques.
BOC654A CO4: Apply diversification principles and analyze portfolio risk and return using Markowitz Portfolio Theory.
BOC654A CO5: Construct efficient portfolios and identify optimal portfolios using portfolio selection techniques.
BOC654A CO6: Evaluate portfolio performance using Sharpe's Single Index Model and Multi-Index Model.
BOC654A CO7: Apply CAPM, CML, and SML in estimating expected returns and analysing security prices.
BOC654A CO8: Assess the pricing of securities and evaluate the strengths and limitations of capital market theories.

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