



# **B.COM (HONS.)**

## **VI SEMESTER**

### **SYLLABUS**

**2014-15**

**B.Com VI Sem Hons.****Management Accounting**

UNIT – I	Management Accounting: Meaning, nature, scope and functions of management accounting, Role of management accounting in decision making management accounting v/s financial accounting and cost accounting, tools and techniques of management accounting.
UNIT – II	Financial statement: Meaning and types financial statement; limitations of financial statement. Objectives and method of financial statement analysis; Ratio analysis, classification of ratios- profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.
UNIT – III	Funds flow Statement, Cash Flow Statement as per As-3
UNIT – IV	Marginal costing: Marginal Costing as tool for decision making-make or buy; change of product mix
UNIT – V	Budgetary Control; Management reports, types of reports, quality of good report

**Indirect Tax**

UNIT – I	Central Excise Duty: Concept, Basic conditions; important definitions: Goods, excisable goods, manufacturer, classification of goods, principles of classification. Valuation under central excise. Ad Valorem Duty. Valuation rules, concepts of CENVAT, exemption of small scale industries, Administrative set-up of Central excise.
UNIT – II	Custom Duty: Nature and types of customs duty, Valuation rules under customs duty, procedure for import and export, export promotion schemes-export oriented unit (EOU), export processing zone (EPZ), special economic zone (SEZ), Rights of custom of officials.
UNIT – III	Central Sales Tax: Introduction, Important terms and definitions under the central sales tax act, 1956 – Dealer, declared goods, place of business, sale, sale price, turnover, provision relating to interstate sale, sales against for ‘C’ and ‘D’. Determination of gross turnover and taxable sale.
UNIT – IV	M.P. VAT – Introduction, tax free goods, registration and licensing of dealer, assessment procedure, computation of taxable turnover and VAT, Tax payment and recovery of tax, input tax rebate, vat authorities, power and duties, appeal and revision.
UNIT – V	Basic of service tax, taxable service, value of taxable service for charging service tax, person who has to pay service tax, tax is on service and not on reimbursement of expenses of material supplied, registration procedure- filling and filling under the ST- I form, filling of return's (ST – 3) and time limit for filing the return. Payment of tax, assessment and post assessment procedure, service tax credit.

**E – Commerce**

UNIT – I	Internet Concepts & Technologies – Concept & evolution of internet; Web technologies – global publishing concept, hypertext, URLs, HTTP, HTTPD, Servers, HTML, HTML Forms & CGI gateway services.
UNIT – II	Web – site Design: Role of web – site in B2C e-commerce; web-site strategies & web-site design principles; push & pull technologies, alternative methods of customer communication.
UNIT – III	Multi – Media & E-commerce; push & pull technologies, alternative methods of customer communication.
UNIT – IV	Electronic Payment System: Special features required in payment system for e-commerce; Types of e-payment System; E-cash & currency servers, e-cheques, credit cards, smart cards, electronic purses & debit cards.
UNIT – V	Security Issues in E-Commerce: Security risks of e-commerce, exposure of resources, type of threats, sources of threats, security tools & risk – management approach



## Foundation Course

### English Language and Aspects of Development (Compulsory)

UNIT - I	<ol style="list-style-type: none"> <li>1. William Wordsworth: "The World is Too Much With US."</li> <li>2. K. Aludiapillai : "Communication Education and Information Technology"</li> <li>3. "Democratic Decentralisation"</li> <li>4. S.C. Dubey: "Basic Quality if Life"</li> <li>5. Sister Nivedita: "The Judgement Seat of Vikramaditya"</li> <li>6. Julium HYuxley : "War as a Biological Phenomenon"</li> <li>7. Robert Forst: "Stopping by Woods on a snowy Evening"</li> <li>8. Ruskin Bond: "The Cherry Tree."</li> </ol>
UNIT - II	Short Essay of about 250-300 words
UNIT - III	Translation of a short passage from Hindi to English
UNIT - IV	Drafting CV, writing e-mail message for official purpose
UNIT - V	Language Skills

### Basic Computer Information Technology - II

UNIT - I	<p>Word Processing: Word</p> <ul style="list-style-type: none"> <li>• Introduction to word Processing</li> <li>• MS Word: Features, Creating, Saving and Operating Multi document windows, Editing Text selecting, Inserting, deleting moving text.</li> <li>• Previewing documents, Printing document to file page. Reduce the number of pages by one.</li> <li>• Formatting Documents: Paragraph formats, aligning Text and Paragraph, Borders and shading, Headers and Footers, Multiple Columns</li> </ul>
UNIT - II	<p>Introduction to Excel <b>Excel &amp; worksheet:</b></p> <ul style="list-style-type: none"> <li>• Worksheet basic</li> <li>• Creating worksheet, entering data into worksheet, heading information, data text, dates, alphanumeric, values, saving &amp; quitting worksheet</li> <li>• Opening and moving around in an existing worksheet</li> <li>• Toolbars and Menus, Keyboard shortcuts</li> <li>• Working with single and multiple workbooks coping, renaming, moving, adding and deleting, coping entries and moving between workbooks.</li> <li>• Working with formulas &amp; cell referencing</li> <li>• Auto sum</li> <li>• Coping formulas</li> <li>• Absolute &amp; Relative Addressing</li> </ul>
UNIT - III	<p>Introduction to Power Point</p> <ul style="list-style-type: none"> <li>• Features and various versions</li> <li>• Creating presentation using Slide master and template in various colour scheme.</li> <li>• Working with slides makes new move, copy, delete, duplicate, lay outing of slide, zoom in or out of a slide.</li> <li>• Editing and formatting text: alignment, editing, inserting, deleting, selecting, formatting of text, find and replace text.</li> </ul>
UNIT - IV	<p>Power Point</p> <ul style="list-style-type: none"> <li>• Bullets, footer, paragraph formatting, spell checking.</li> <li>• Printing presentation Print slides, notes, handouts and outlines.</li> <li>• Inserting objects Drawing and Inserting objects using Clip Arts pictures and charts.</li> <li>• Slide sorter, slide transition effect and animation effects.</li> </ul> <p>Presenting the show making stand alone presentation, Pack and go wizards</p>
UNIT - V	<p>Evolution, Protocol, concept, Internet, Dial-up connectivity, leased line, VSAT, board band URLs, Domain names, Portals. E-mails Pop &amp; web based Email. Basic of sending and receiving Emails, Email &amp; Internet Ethics. Computer virus, Antivirus software wage, web Browsers.</p>

### Practical /CCE

UNIT - I	<p><b>Ms-Power Point</b> - Creating new slide, formatting slide layout, slide show &amp; sorter, Inserting new slide, slide no., date, time, chart, formatting slide, tool operation.</p> <p>List of suggested practical work -</p> <ul style="list-style-type: none"> <li>• Understanding of a dial up connection through modern.</li> <li>• Configuring a computer for an e-mail and suing outlook express or net scape Messenger.</li> <li>• Registration an e-mail address.</li> <li>• Understanding of e-mail drafting</li> <li>• Understanding of address book maintenance for e-mail.</li> <li>• Understanding of different mail program tools</li> <li>• Send and receive functions of e-mail</li> </ul>
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