

3John Wilson Education Society's

Wilson College (Autonomous)

Chowpatty, Mumbai-400007
RE-ACCREDITED 'A' grade by NAAC

Affiliated to the

UNIVERSITY OF MUMBAI



Syllabus for TY

Program: B. Com

Program Code: WUCOM

**Choice Based Credit System (CBCS) with effect from
Academic year 2024–2025**

PROGRAM OUTLINE 2024-2025

YEAR	SEM	COURSE CODE	COURSE TITLE	CREDITS
TY	V	WUCCOM501	Financial Accounting and Auditing VII -Financial Accounting I	4
		WUCCOM502	Financial Accounting and Auditing VIII - Cost Accounting	4
		WUCCOM503	Commerce V	4
		WUCCOM504	Business Economics V Wilson College	4
		WUCCOM505	Export Marketing Paper - I	3
		WUCCOM506	Direct & Indirect Taxation Paper - I	3
	VI	WUCCOM601	Financial Accounting and Auditing IX -Financial Accounting	4
		WUCCOM602	Financial Accounting and Auditing X -Cost Accounting	4
		WUCCOM603	Commerce VI	4
		WUCCOM604	Business Economics VI	4
		WUCCOM605	Export Marketing Paper - II	3
		WUCCOM606	Direct & Indirect Taxation Paper - II	3

PROGRAMME SPECIFIC OUTCOME (PSO)

PO1: Students can get knowledge, skills and attitude after the completion of B.Com degree.

PO2: Students will gain in depth knowledge in various discipline of Finance, Communication, Accountancy, Economics, Environmental studies etc

PO3: Students will be able to go for Higher education and will also be able to apply relevant knowledge in their respective fields.

PO4: Students will be able to acquire practical skills needed to work as Accountant and Audit assistant, applying the quantitative and qualitative skill required for their respective careers in business.

PO5: Students can prove themselves in different professional exams like CA, CS, CMA etc



PREAMBLE:

With the introduction of Choice Based Credit System (CBCS) by the esteemed University from the academic year 2020-2021, the existing syllabus of B.COM is restructured according to the CBCS pattern for its implementation from 2024-2025.

The present revision of the syllabus took care of balancing both the basic concepts and some advanced concepts in Commerce stream and further advancements will be carried forward in the TYB.COM. The concepts of various aspects under Commerce are taken care of in the syllabus drafted by BOS.

The changes were made in the curriculum in order to build the foundation in the field of Commerce. The content of the syllabus has been drafted in such a way that it brings a wide range of opportunities across all the fields of Commerce and industry.



-

PROGRAM(s): T.Y.B.COM		SEMESTER:V			
Course: Financial Accounting and Auditing VII - Financial Accounting		Course Code: WUCCOM501			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
4	NA	NA	4	40	60
Learning Objectives:					
Course Outcomes: CO01: To enable the learner to prepare Final Accounts of the company. CO02: The learner will list out accounting treatments for internal Reconstruction CO03: To compute offer price and the number of shares to be brought back. CO04: To enable the student to calculate interest, dividend and give accounting treatments for Investment Accounting					



DETAILED SYLLABUS

Course Code/ Unit	Sub-Unit	Course/ Unit Title	Credits/ Lectures 4 /4
I		Preparation of Final Accounts of Companies	
	1.1	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)	
	1.2	Preparation of financial statements as per Companies Act. (excluding cash flow statement)	
	1.3	AS 1 in relation to final accounts of companies (disclosure of accounting policies)	
	1.4	Adjustment for – 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.	
II		Internal Reconstruction	
	2.1	Need for reconstruction and company law provisions	

	2.2	Distinction between internal and external reconstructions.	
	2.3	Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same	
III		Buy Back of Shares	
	3.1	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)	
	3.2	Compliance of conditions including sources, maximum limits and debt equity ratio.	
	3.3	Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)	
IV		Investment Accounting (w.r.t. Accounting Standard-13)	
	4.1	For shares (variable income bearing securities)	
	4.2	For debentures/Preference. shares (fixed income bearing securities)	
	4.3	Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage).	
	4.4	Columnar format for investment account.	

References:

1. Financial Accounting and Auditing VII- Financial Accounting
2. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
3. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
4. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
5. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition

PROGRAM(s): T.Y.B.COM		SEMESTER: V			
Course: Financial Accounting and Auditing Paper-VIII: Cost Accounting		Course Code: WUCCOM502			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
4	NA	NA	4	40	60
Learning Objectives:					
Course Outcomes:					
<p>CO01: To enable the learner to understand various aspects of Cost Accounting.</p> <p>CO02: The learner will list out different Techniques Inventory Control Techniques</p> <p>CO03: To identify various factors related to labour cost, Labour Hours.</p> <p>CO04: To analyse different cost in respect to Factory, Administration, Selling and Distribution, Fixed, Variable, Semi-variable cost</p> <p>CO05: To enable the learner to classify Cost and Cost Sheet.</p> <p>CO06: To be able to reconcile the cost and Financial Statements.</p>					



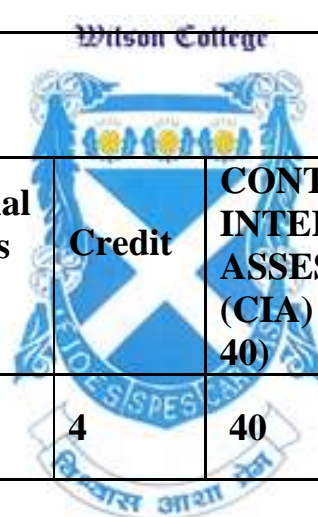
DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Introduction to Cost Accounting	
	1.1	(a) Objectives and scope of Cost Accounting	
	1.2	(b) Cost centres and Cost units	
	1.3	(c) Cost classification for stock valuation, Profit measurement, Decision making and control	
	1.4	(d) Coding systems	
	1.5	(e) Elements of Cost	
	1.6	(f) Cost behaviour pattern, Separating the components of semi- variable costs	
II		Material Cost	
	2.1	Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification	
	2.2	Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory	
	2.3	Inventory accounting	
	2.4	Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.	
III		Labour Cost	
	3.1	Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives	

	3.2	Labour turnover	
	3.3	Utilisation of labour, Direct and indirect labour, charging of labour cost, Identifying labour hours with work orders or batches or capital jobs	
	3.4	Efficiency rating procedures	
	3.5	Remuneration systems and incentive schemes.	
	3.6	-Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task	
IV		Overheads	
	4.1	Functional analysis — Factory, Administration, Selling and Distribution	
	4.2	Behavioural analysis — Fixed, Variable, Semi-variable cost	
	4.3	Note-Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates	
	4.4	Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method	
V		Classification of Costs and Cost Sheet	
	5.1	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre	
	5.2	Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose	
	5.3	Note- Simple practical problems on preparation of cost sheet	

References:

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
9. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
10. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
11. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
14. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
15. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
17. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
18. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
19. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
20. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
21. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

PROGRAM(s): T.Y.B.COM		SEMESTER: V			
Course: Commerce V		Course Code: WUCCOM503			
					Evaluation Scheme
Teaching Scheme					
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks-40)	Semester End Examination (Marks-60)
4	NA	NA	4	40	60
Learning Objectives:					
Course Outcomes:					
CO01: To enable the learner to understand various aspects of Marketing					
CO02: The learner will be able to recall different stages of product Life cycles and the different areas of Marketing Mix					
CO03: To enable the learner to identify different unethical practices in marketing .					
CO04: To familiarize with different trends in marketing.					

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Introduction to Marketing	
	1.1	Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing	
	1.2.1	Marketing Research - Concept, Features, Process	
	1.2.1	Marketing Information System-Concept, Components	
	1.2.2	Data Mining- Concept, Importance	
	1.3.1	Consumer Behaviour- Concept, Factors influencing Consumer Behaviour	
	1.3.2	Market Segmentation- Concept, Benefits, Bases of market segmentation	
	1.3.3	Customer Relationship Management- Concept, Techniques	
	1.3.4	Market Targeting- Concept, Five patterns of Target market Selection	
II		Marketing Decisions I	
	2.1	Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept, Components Brand Equity- Concept, Factors influencing Brand Equity	
	2.2	Packaging- Concept, Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges	
	2.3	Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies	
III		Marketing Decisions	
	3.1	Physical Distribution- Concept, Factors influencing	

		Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM	
	3.2	Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope, Importance	
	3.3	Sales Management- Concept, Components, Emerging trends in selling Personal Selling- Concept, Process of personal selling, Skill Sets required for Effective Selling	
IV		Key Marketing Dimensions <i>Wilson College</i>	
	4.1	Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics:	
	4.2	Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance	
	4.3	Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.	

References:

1. Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
2. Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.

3. Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, TataMacgraw Hill.2004.
4. Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
5. Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective.(Thirteenth Ed). Pearson Education, New Delhi.
6. Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.
7. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
8. Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
9. Saxena, Rajan. Marketing Management
10. Ramaswamy & Kumari Nama. Marketing Management



PROGRAM(s): T.Y.B.COM		SEMESTR: V			
Course: Business Economics - V		Course Code: WUCCOM504			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA		40	60
Learning Objectives: This course is designed to develop the students with concepts of economic policies and program implemented and its practical applications. To familiarise understanding of the economic aspects of current affairs and which will prepare lea to analyse the market behaviour with economic way of thinking. To develop analytical ability of the students and to provide them a foundation for further study of economics.					
Course Outcomes: C001:To understand the Scope of Macro Economic in India with Implementation of various Development policies and programs. C002:To gain an understanding on Agricultural Situation in India. C003: To acquire knowledge on role of Industry and service sector and recent development.					

DETAILED SYLLABUS


Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Macro Economic overview of India	
	1.1	Overview of New Economic Policy-1991, - Role of Social Infrastructure with reference to education, health and family welfare.	
	1.2	Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes.	
	1.3	Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role. *	
II		Agriculture During Post Reform Period	
	2.1	National Agricultural Policy 2000: Objectives, Features and Implications	
	2.2	Agricultural pricing and agricultural finance	
	2.3	Agricultural Marketing Development-Agricultural Market infrastructure -Market information- Marketing training- Enabling environments-Recent developments	
III		The Industry And Service Sector During Post Reform Period	
	3.1	Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.	
	3.2	Industrial Pollution in India: Meaning, Types, Effects and Control.	

	3.3	Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry	
--	------------	-----------------------------------------------------------------------------------	--

References:

1. Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
2. Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
3. Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand& company PVT LTD New Delhi
4. A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
5. RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi
6. <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299> for industrial pollution



PROGRAM(s): T.Y.B.COM		SEMESTER: V			
Course: Export Marketing Paper - I		 Course Code: WUCCOM505			
Teaching Scheme				Evaluation Scheme	
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA		40	60
<p>Learning Objectives: This course is designed to develop the students with concepts of economic policies and programs implemented and its practical applications.</p> <p>To familiarise understanding of the economic aspects of current affairs and which will prepare learners to analyse the market behaviour with economic way of thinking.</p> <p>To develop analytical ability of the students and to provide them a foundation for further study of economics.</p>					
<p>Course Outcomes:</p> <ol style="list-style-type: none"> To be able to explain various types of trade barriers, major Economic Groupings of the world, agreements of WTO and overseas market selection process. To apprise the student about the highlights and impact of Foreign Trade Policy and benefits to exporters. To examine various financial incentives, schemes and institutional assistance to Indian exporters. 					

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/3
I		Introduction to Export Marketing	
	1.1	Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing	
	1.2	Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector	
	1.3	Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)	
II		Global Framework for Export Marketing	
	2.1	Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers	
	2.2	Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO)	
	2.3	Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection	
III		India's Foreign Trade Policy	
	3.1	Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP	
	3.2	Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports	

	3.3	Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU,AEZ	
IV		Export Incentives and Assistance	
	4.1	Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE) Industrial Raw Material Assistance Centre(IRMAC),	
	4.2	Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP)	
	4.3	Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters	

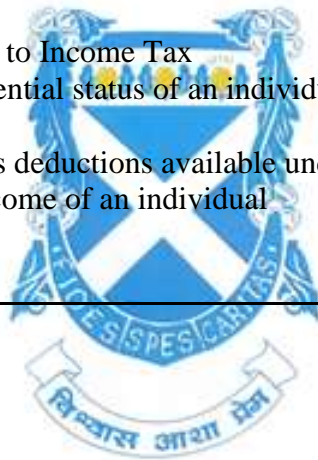
References:

1. Export Policy Procedures & Documentation – M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
2. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
3. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
4. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
5. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
6. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
7. International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
8. International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
9. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
10. New Import Export Policy - Nabhi Publications, 2017
11. P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
12. P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
13. Paras Ram, Export documentation and procedure A-Z

14. Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
15. International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
16. International Marketing Management, An Indian Perspective, R.L.Varshney and B. Bhattacharya, Sultan
17. Chand & Sons, 24th Edition, 2012
18. International Marketing Analysis and Strategy, Sak Onkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd.,5th Edition, 2008
19. International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001
20. Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
21. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South-Western, 10th Edition, 2012
22. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
23. International Marketing Management, M.V. Kulkarni, Everest Publishing House



PROGRAM(s): T.Y.B.COM		SEMESTER: V			
Course: Direct and Indirect Taxes Paper - I		Course Code: WUCCOM506			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
4	NA	NA	3	40	60
Learning Objectives:					
<i>Wilson College</i>					
Course Outcomes:					
CO01: To understand various Concepts related to Income Tax					
CO02: To enable the learner to analyze the residential status of an individual					
CO03: To compute various heads of Incomes.					
CO04: To enable the learner to recall the various deductions available under tax .					
CO05: To enable the learner to compute total Income of an individual					



DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/3
I		Basic Terms	
	1.1	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer	
II		Scope of Total Income & Residential Status	
	2.1	Scope of Total Income (S: 5)	
	2.2	Residential Status (S: 6) for Individual assessee	
III		Heads of Income (S: 14)	
	3.1	Salary (S: 15 to 17)	
	3.2	Income from House Properties (S: 22 to 27)	
	3.3	Profit and Gain From Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.	
	3.4	Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only.	
	3.5	Income from Other Sources (S: 56 to S: 59)	
	3.6	Exclusions From Total Income (S: 10)	
	3.7	Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources	
IV		Deduction from Total Income	
	4.1	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA	
V		Computation of Total Income for Individual	

References:

1. Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
2. Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
3. Income Tax by T.M. Manorahan, Snow White
4. Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
5. Indirect Taxes by V.S.Datey, Taxmann
6. Service Tax by S.S.Gupta, Taxmann
7. Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News
8. Indirect Taxes by V.S.Balchandra, Sultanchand
9. Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
10. Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann
11. Indirect Tax Laws - Service Tax & VAT (Module -II) by Vineet Sodhani, Taxmann
12. Indirect Taxes Law and Practice by V. S. Datey, Taxmann



Modality of Assessment

Theory Examination Pattern:

A. Internal Assessment- 40%- 40 Marks per paper

Sr. No.	Evaluation Type	Marks
1	Written Objective Examination	20
2	Assignment/ Case study/ field visit report/ presentation/ project	20
	Total	40

B. External Examination- 60%- 60 Marks per paper

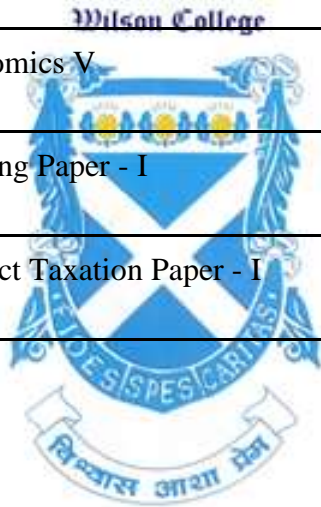
Semester End Theory Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
 - a. There shall be ----- questions each of ----- marks one on each unit.
 - b. All questions shall be compulsory with internal choice within the questions.

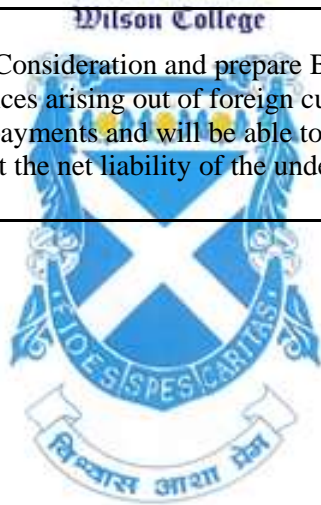
Q. No.	Description	Marks
Q.1	Multiple Choice Questions/Fill in the Blanks/ True or False	15 (8+7)
Q.2	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.3	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.4	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
	TOTAL	60

Overall Examination & Marks Distribution Pattern: Practical**Semester III**

SEM	COURSE CODE	COURSE TITLE	Internals	External s	Total
V	WUCCOM 501	Financial Accounting and Auditing VII - Financial Accounting	40	60	100
V	WUCCOM 502	Financial Accounting and Auditing VIII - Cost Accounting	40	60	100
V	WUCCOM 503	Commerce V	40	60	100
V	WUCCOM 504	Business Economics V	40	60	100
V	WUCCOM 505	Export Marketing Paper - I	40	60	100
V	WUCCOM 506	Direct & Indirect Taxation Paper - I	40	60	100



PROGRAM(s): T.Y.B.COM		SEMESTER:VI			
Course: Financial Accounting and Auditing IX - Financial Accounting		Course Code: WUCCOM601			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks-40)	Semester End Examination (Marks- 60)
3		NA		40	60
Learning Objectives:					
Course Outcomes:					
CO01:To enable the learner to compute Purchase Consideration and prepare Balancesheet of the purchasing company. CO02:Students will be able to analyze the differences arising out of foreign currency exchanges CO03:To enable the learner to recall preferential payments and will be able to prepare final Statement of Affairs CO04: To understand underwriting and to find out the net liability of the underwriters					



DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding inter-company holdings)	

	1.1	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively.	
	1.2	Computation of purchase consideration. Problems based on purchase method only.	
II		Accounting of Transactions of Foreign Currency	
	2.1	In relation to purchase and sale of goods, services and assets and loan and credit transactions.	
	2.2	Computation and treatment of exchange rate differences	
III		Liquidation of Companies	
	3.1	Meaning of liquidation or winding up	
	3.2	Preferential payments	
	3.3	Overriding preferential payments	
	3.4	Preparation of statement of affairs, deficit / surplus account	
	3.5	Liquidator's final statement of account	
IV		Underwriting of Shares & Debentures	
	4.1	Introduction, Underwriting, Underwriting Commission.	
	4.2	Provision of Companies Act with respect to Payment of underwriting commission, Underwriters, Sub-Underwriters, Brokers and Manager to issues	
	4.3	Types of underwriting, Abatement Clause	
	4.4	Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems	

References:

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.

3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers
5. Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition



PROGRAM(s): T.Y.B.COM	SEMESTER:VI
Course: Financial Accounting and	Course Code: WUCCOM602

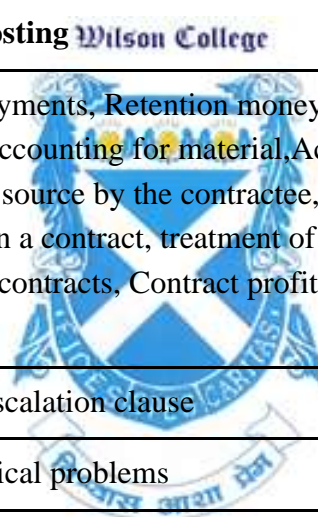
Auditing Paper-X: Cost Accounting					
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA		40	60

Learning Objectives:

Course Outcomes:
 CO01: To enable the learner to prepare Cost Control Accounts
 CO02: To enable the learner to prepare Contract Costing
 CO03: To enable the learner to prepare Contract Costing
 CO04: To apply Breakeven analysis, Margin of safety in Marginal Costing
 CO05: To analyze concepts of Material and Labour variance ,



DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Cost Control Accounts	
	1.1	Advantages and Disadvantages.	
	1.2	Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained	
	1.3	Simple practical problems on preparation of cost control accounts	
II		Contract Costing 	
	2.1	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries.	
	2.2	Excluding Escalation clause	
	2.3	Simple practical problems	
III		Process Costing	
	3.1	Process loss, Abnormal Gains and Losses, Joint products and by-products.	
	3.2	Excluding Equivalent units, Inter-process profit	
	3.3	Simple Practical problems Process Costing and joint and by-products	
IV		Introduction to Marginal Costing	
	4.1	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph.	
	4.2	Simple Practical problems based on Marginal Costing excluding decision making	

V		Introduction to Standard Costing	
		Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis.	
		Simple Practical problems based on Material and labour variances excluding sub-variances	
VI		Some Emerging concepts of Cost accounting	
		Target Costing	
		Life cycle Costing	
		Benchmarking	
		ABC Costing	

References


Wilson College

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
9. Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann
10. Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
11. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
14. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
15. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
16. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
17. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
18. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
19. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
20. Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
21. Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

PROGRAM: T.Y.B.COM		SEMESTER: VI			
Course: Commerce-VI		Course Code: WUCCOM603			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA		40	60
Learning Objectives:					
Course Outcomes:					
CO01: To enable the learner to understand various concepts and stages in Human Resource Management.					
CO02: To gain an understanding on various aspects in relation to Human Resource Development.					
CO03: To acquire knowledge on various concepts related to Human relationship and apply the same in day to day life.					
CO04: To identify the trends in Human Resource Management.					

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Human Resource Management	
	1.1	Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management	
	1.2	Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques	
	1.3	Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,	
II		Human Resource Development	
	2.1	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	
	2.2	Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance	
	2.3	Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.	

III	Human Relations		
	3.1	Human Relations- Concept, Significance Leadership –Concept, Transactional Transformational Leadership Motivation- Concept, Theories o Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)	
	3.2	Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ	
	3.3	Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures. 	
IV	Trends In Human Resource Management		
	4.1	HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role.	
	4.2	Trends in Human Resource Management,: Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment.	
	4.3	Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping	

References:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.

5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
7. Aswathappa. K, Human Resource Management
8. Subba Rao, Human Resources Management.
9. Michael Porter, HRM and Human Relations.
10. M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House – NewDelhi,1998
11. Decenzo, D.A. and Robbins, S. P.,Fundamentals of Human Resource Management, Wiley, India.
12. Dessler, G. and Varkkey, B., Human Resource Management,Pearson Education, Delhi.
13. Chhabra, T.N.,Human Resource Management,Dhanpat Rai & Co., Delhi.
14. AswathappaK.,Human Resource Management,Tata McGraw,Hill, New Delhi.
15. H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work – Boston: Kent, 1984
16. George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998.
17. Lepak, David &Gowan, Mary. Human Resource Management.Dorling Kindersley (India).
18. Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
19. Sadri.J, Sadri.S, Nayak.N, A Strategic Approach to HumanResource Management, JAICO Publishing House.
20. Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
21. Robbins, Stephen P. OrganisationalBehaviour. Pearsons Education, New Delhi



PROGRAM: T.Y.B.COM		SEMESTER: VI			
Course: Business Economics VI		Course Code: WUCCOM404			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA	Wilson College	40	60
<p>Learning Objectives: This course is designed to develop the students with concepts of economic theory its practical applications.</p> <p>To familiarise understanding of the economic aspects of International current affairs and which will prepare learner to analyse the market behaviour with economic way thinking.</p> <p>To develop analytical ability of the students and to provide them a foundation for further study of economics</p>					
<p>Course Outcomes: C001: To gain better understanding International trade With the help of Ricardo's theory, H-O theory.</p> <p>CO02: To gain an understanding on Term Of Trade, Gains from International Trade, Commercial Trade, International integration And current Integration.</p> <p>C003: To acquire knowledge of various concept related balance of payment, disequilibrium in BOP, and development of WTO and its impact on the International trade.</p>					

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 4/4
I		Introduction to International Trade	
	1.1	Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory.	
	1.2	Terms of Trade - Types and Limitations.	
	1.3	Gains from International trade - Offer Curves and Reciprocal Demand.	
II		Commercial Policy	
	2.1	Commercial Trade Policy –Free Trade and Protection – Pros and Cons.	
	2.2	Tariff And Non Tariff Barriers: Meaning, Types and Effects	
	2.3	International Economic Integration – Types and Objectives:-EU and Brexit, ASEAN	
III		Balance of payments and International Economic Organization	
	3.1	Balance of Payment: Meaning, Structure, Types of Disequilibrium..	
	3.2	Causes and measures to correct the disequilibrium in Balance of Payments.	
	3.3	WTO- Recent Developments in TRIPS, TRIMS and GATS.	
IV		Foreign Exchange market	
	4.1	Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.	

	4.2	Purchasing Power Parity Theory, Spot and Forward Exchange Rates, Arbitrage.	
	4.3	Role of Central Bank in foreign exchange rate management, Managed flexible exchange rate system of India.	

References:

1. Kindleberger, C.P. (1973) International Economics, Homewood
2. Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
3. Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman
4. Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
5. M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
6. Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
7. Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.
8. <https://europa.eu asean.org>



PROGRAM: T.Y.B.COM	SEMESTER: VI
Course:Export Marketing Paper - II	Course Code: WUCCOM605

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA		40	60

Learning Objectives:



Course Outcomes:

1. To apprise about export finance options, documentation and procedure involved and role of export promotion and financing intermediaries .
2. To examine the concept and strategies for choice of export distribution channels, logistics in export marketing and its selection of modes of transport, need for insurance and sales promotion techniques in export marketing.
3. To explain the procedure and documentation of export trade.

DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/3
I		Product Planning and Pricing Decisions for Export Marketing	
	1.1	Planning for Export Marketing with regards to Product, Branding, Packaging	
	1.2	Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing	
	1.3	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	
II		Export Distribution and Promotion	
	2.1	Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channel	
	2.2	Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing	
	2.3	Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing	
III		Export Finance	
	3.1	Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade	
	3.2	Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance.	
	3.3	Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC	
IV		Export Procedure and Documentation	

	4.1	Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection	
	4.2	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)	
	4.3	Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin	

References

1. Export Policy Procedures & Documentation – M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
2. International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
3. Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
4. International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
5. R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
6. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
7. International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
8. International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
9. Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
10. New Import Export Policy - Nabhi Publications, 2017
11. P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
12. P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
13. Paras Ram, Export documentation and procedure A-Z
14. Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
15. International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
16. International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
17. International Marketing Analysis and Strategy, Sak Onkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008.
18. International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001
19. Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
20. Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South-Western, 10th

Edition, 2012

21. Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014


22. International Marketing Management, M.V. Kulkarni, Everest Publishing House



PROGRAM(s): T.Y.B.COM		SEMESTER:VI			
Course: Direct and Indirect Taxation Paper - II Goods and Service Tax Act		Course Code: WUCCOM606			
Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	CONTINUOUS INTERNAL ASSESSMENT (CIA) (Marks- 40)	Semester End Examination (Marks- 60)
	NA	NA	Wilson	40	60
Learning Objectives:					
Course Outcomes: CO01: To enable the learner to understand basics of GST CO02:To enable the learner to understand levy and Collection of Tax .CO03: To analyze the time and place of supply. CO04: To examine Input Tax Credit and Payment of Tax . CO05:To understand registration under GST					



DETAILED SYLLABUS

Course Code/ Unit	Unit	Course/ Unit Title	Credits/ Lectures 3/3
I		Introduction	
	1.1	What is GST	
	1.2	Need for GST	
	1.3	Dual GST Model 	
	1.4	Definitions Section 2(17) Business Section 2(13) Consideration 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	
	1.5	Goods & Services Tax Network (GSTN)	
II		Levy and Collection of Tax	
	2.1	Scope of Supply.	
	2.2	Non taxable Supplies	
	2.3	Composite and Mixed Supplies	
		Composition Levy	
		Levy and Collection of tax	

		Exemption from tax	
III		Time, Place and Value of Supply	
	3.1	Time of Supply	
	3.2	Place of Supply	
	3.3	Value of Supply	
IV		Input Tax Credit & Payment of Tax	
	4.1	Eligibility for taking Input Tax Credit	
	4.2	Input Tax Credit in Special Circumstances	
	4.3	Computation of Tax Liability and payment of tax	
V		Registration under GST Law	
	5.1	Persons not liable registration	
	5.2	Compulsory registration	
	5.3	Procedure for registration	
	5.4	Deemed registration	
	5.5	Cancellation of registration	

References

1. GST Bare Act 2017
2. GST Law & Practice - V.S Datey (6th Edition)
3. GST Laws – National Academy of Customs, Indirect Tax

Wilson College



Modality of Assessment

Theory Examination Pattern:

A. Internal Assessment- 40%- 40 Marks per paper

Sr. No.	Evaluation Type	Marks
1	Written Objective Examination	20
2	Assignment/ Case study/ field visit report/ presentation/ project / Industrial Visit	20
	Total	40

B. External Examination- 60%- 60 Marks per paper

Semester End Theory Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
 - a. There shall be ----- questions each of ----- marks one on each unit.
 - b. All questions shall be compulsory with internal choice within the questions.

Paper Pattern:

Q. No.	Description	Marks
Q.1	Multiple Choice Questions/Fill in the Blanks/ True or False	15 (8+7)
Q.2	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.3	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.4	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
	TOTAL	60

Overall Examination & Marks Distribution Pattern: Practical**Semester VI**

SEM	COURSE CODE	COURSE TITLE	Internals	Externals	Total
VI	WUCCO M601	Financial Accounting and Auditing IX - Financial Accounting	40	60	100
VI	WUCCO M602	Financial Accounting and Auditing X - Cost Accounting	40	60	100
VI	WUCCO M603	Commerce VI	40	60	100
VI	WUCCO M604	Business Economics VI	40	60	100
VI	WUCCO M605	Export Marketing Paper - II	40	60	100
VI	WUCCO M606	Direct & Indirect Taxation Paper - II	40	60	100

