



TRIPURA UNIVERSITY

**(A Central University)
Suryamaninagar-799022**

Syllabus

OF

**Commerce
(General & Major)**

Semester – V

2014

Final Syllabus of B.Com. 5th Sem,2016

Elements of Taxation (C3P5)

UNIT-1

Basic Concepts and Definitions: Income, Assessee, Previous Year, Assessment Year, Sources of Income, Heads of Income, Gross Total Income, Total Income

Residential Status and Incidence of Tax: Residential Status of all persons except Company

Income forming part of Total Income (Except Section 10A, 10AA, 10B, 10BA)

Agricultural Income: Definition, Determination of Agricultural and Non-agricultural Income, Assessment and Tax Liability

UNIT-2

Heads of Income and Provisions governing Heads of Income

(a) Income from Salaries (b) Income from House Property

UNIT-3

Heads of Income and Provisions governing Heads of Income

(a) Profits and Gains from Business and Profession

(b) Capital Gains

UNIT-4

Income from Other Sources: Basic Concepts (excluding Deemed Dividend)

Deduction from Gross Total Income

Basic Concepts, Deductions u/s 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80U.

Computation of Tax Liability

Computation of Total Income and Tax Liability of an individual

Note: The Assessment year immediately prior to the current Assessment year will be considered (e.g., if the examination is held in the year 2016-17, the Assessment year to be considered for the purpose of examination is 2015-16).

Suggested Readings:

1. Direct Taxation: Law & Practice- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
2. Direct Taxation: Problems & Solutions- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
3. Direct Taxation: Law & Practice- Dr. Sujit Kumar Roy, ABS Publications, Kolkata
4. Direct Taxation: Law & Practice- Dr. C. H. Sengupta, Dey Book Concern, Kolkata
5. Direct Taxation: Law & Practice- B. B. Lal, Pearsons Higher Education, New Delhi

Direct Taxation (H5)

UNIT-1

Basic Concepts and Definitions: Income, Assessee, Previous year, Assessment year, Sources of Income, Heads of Income, Gross Total Income, Total Income, Tax Evasion, Tax Avoidance, Tax Planning

Residential Status and Incidence of Tax: Residential Status of all persons except Company

Income not forming part of Total Income (Except Section 10A, 10AA, 10B, 10BA)

Agricultural Income: Definition, Determination of Agricultural and Non-agricultural Income, Assessment and Tax Liability

UNIT-2

Heads of Income and Provisions governing Heads of Income

(a) Income from Salaries (b) Income from House Property

UNIT-3

Heads of Income and Provisions governing Heads of Income

(a) Profits and Gains from Business and Profession

(b) Capital Gains

UNIT-4

Income from Other Sources: Basic Concepts (excluding Deemed Dividend)

Set off and Carry Forward of Losses

Mode of set off and carry forward, Inter-source and Inter-head set off, Carry forward and set off of losses

Deduction from Gross Total Income

Basic Concepts, Deductions u/s 80C, 80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80U.

Computation of Tax Liability

Computation of Total Income and Tax Liability of an individual and firm

Note: The Assessment year immediately prior to the current Assessment year will be considered (e.g., if the examination is held in the year 2016-17, the Assessment year to be considered for the purpose of examination is 2015-16).

Suggested Readings:

1. Direct Taxation: Law & Practice- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
2. Direct Taxation: Problems & Solutions- Dr. V. K. Singhania & Dr. Monica Singhania, Taxmann Publications, New Delhi
3. Direct Taxation: Law & Practice- Dr. Sujit Kumar Roy, ABS Publications, Kolkata
4. Direct Taxation: Law & Practice- Dr. C. H. Sengupta, Dey Book Concern, Kolkata
5. Direct Taxation: Law & Practice- B. B. Lal, Pearsons Higher Education, New Delhi

Marketing Management & Human Resource Management (C2P5)

Marketing Management

UNIT-1

Marketing: Nature, scope, importance and objectives- Difference between Marketing and Selling- Marketing Environment.

Marketing: Planning, Organizing and Controlling

UNIT-2

Market Segmentation- Consumer Behaviour.

Marketing Mix: Product, Price, Place, Promotion.

Emerging Issues in Marketing: e-Marketing, Green Marketing, Socially-responsible Marketing, Relationship Marketing (basic ideas).

Human Resource Management

UNIT-3

Human Resource Management: Meaning, relevance, role and functions- Human Resource Planning: Job-Description, Analysis and Evaluation, Recruitment & Selection. Human Resource Development: Performance Appraisal, Wage and Salary Administration.

UNIT-4

Industrial Relations: Objectives, Trade Union, Collective Bargaining, Welfare and Social Security Measures- Workers' Participation in Management- Indian Scenario.

Suggested Readings:

1. Marketing Management: A South Asian Perspective- Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileswar Jha, Pearsons Higher Education, New Delhi
2. Marketing Management: Planning, Implementation & Control V. S. Ramaswamy, S. Namakumari, Macmillan Business Books, New Delhi
3. Marketing Management: In the Indian Background- C. N. Sontakki, Kalyani Publishers, Ludhiana
4. Human Resource Management- V. S. P. Rao, Excel Books, New Delhi
5. Human Resource Management- C. B. Gupta, Sultan Chand & Sons, New Delhi
6. Human Resource Management- Biswajit Pattnayak, PHI, New Delhi

Accounting Theory and Management Accounting (H6)

UNIT-1

Accounting Theory: Definition, nature, functions, classification, advantages, limitations, need for the Study- Relation between Accounting Theory and Accounting Practice.

Accounting Principles: Explanation of different terms (Principles, Concepts, Postulates, Conventions; Doctrines)

Generally Accepted Accounting Principles (GAAP). Some important Accounting Concepts: Proprietary, entity, fund, money measurement, accounting period, going concern.

Some important Accounting Conventions: Disclosure, materiality, conservatism, consistency, historical cost.

Measurement of Accounting Income: Concepts of revenue, gain, cost, expenses, loss, revenue expenditure, Capital expenditure and deferred revenue expenditure- Difference between Accounting and Economic concepts of Income- Necessity and methods of measuring Accounting Income- Importance of matching Concept.

UNIT-2

Capital: Concepts of Economic and Accounting Capital- Characteristics of Capital- Classification of Accounting Capital- Relation between Capital and Income- Reasons for differentiating between Capital and Income- Maintenance of Capital

Assets and Liabilities: Assets- Definition, classification, characteristics, recognition, need for valuation- Valuation of Tangible and Intangible Assets- Valuation of Current Assets.

Liabilities- Definition, characteristics, classification, need for valuation and measurement

Financial Statements: Meaning, nature, importance, limitations- Profit & Loss Account: characteristics, objectives, forms of presentation- Balance Sheet: meaning, different related views, forms of Presentation- Relation between Profit & Loss Account and Balance Sheet- Role of Financial Statements in exhibiting True and Fair View.

UNIT-3

Management Accounting

Introduction: Definition, nature, objectives, scope, functions, advantages, limitations, techniques and need - Comparison with Cost and Financial Accounting- Role of Management Accountant.

Working Capital: Concept, composition, nature, importance and types of Working Capital- Different Sources of Working Capital- Working Capital Forecasting.

UNIT-4

Accounting Ratio Analysis: Meaning, utility, limitations; source-wise classification of Accounting Ratios,- computation of important Accounting Ratios (excluding detailed interpretation), Preparation of Financial Statements from the given Ratios

Funds Flow Analysis: Meaning, advantages and limitations; various sources and uses, Preparation of Funds Flow Statement.

Suggested Readings:

1. Accounting Theory- Dr. L. S. Porwal, McGraw-Hill Education, New Delhi
2. Accounting Theory- Jawarlal, Himalaya Publishing House, New Delhi
3. Accounting Theory & Management Accounting- Dr. Debasish Banerjee, Dey Book Concern, Kolkata
4. Management Accounting- Ravi M. Kishore, Taxmann, New Delhi
5. Management Accounting- M. Y. Khan & P. K. Jain, McGraw-Hill Education, New Delhi

B.Com. General Course Sem-V **Code: C1P5** **Information Technology & E-Commerce**

Unit – I

Introduction to Computers: Definition, Characteristics and limitations of computers- Elements of Computers – Hardware – CPU – Primary and Secondary memory Input and Output devices.

Modern communications (Concepts only): Communications – FAX, Voice mail, and information services – E Mail – Creation of email id – group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth – Modem – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access.

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems - Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system - Desktop, Start menu, Control panel, Windows accessories.

Unit – II

MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document –Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct –Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs - Working with Tables – Format Painter.

MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – III

RDBS and MS Access Data, Information, Database, File, Record, Fields Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables, Forms, Queries and Reports – Data validity checks.

MS PowerPoint: Features, advantages and application of MS Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views - Formatting –Insertion of Objects and Charts in slides - Custom Animation and Transition.

Unit -IV

Internet & E commerce: Services available on internet - WWW – ISP; Protocols: Types, Virus, Firewall.

Ecommerce: Meaning, advantages and limitations, applications of E-commerce, E-commerce Models, Payment Gateways.

Unit – V

Financial Accounting Package and its Implementation: Introduction to Accounting Package, Preparation of various Reports, Invoicing & Inventory, Tax Accounting - TDS, Service Tax, VAT, CST, E Duty, TCS, Payroll

Suggested Readings:

1. Introduction to Information Technology: Rajaraman, PHI
2. Fundamentals of Computers 4/E: Rajaraman, PHI
3. Fundamentals of Computers: P. Mohan, Himalaya Publishing House
4. Information Technology: Dennis P. Curtin, McGraw Hill International
5. E-Commerce, E-Business: C.S.Rayudu , Himalaya Publishing House
6. Microsoft Office Excel 2003 step by step: Frye, PHI
7. Fundamentals of Computers: Atul Kahate, Tata McGraw Hill
8. Fundamentals of Computers: V. Srinivas, Kalyani Publications
9. Microsoft Office Word 2003 step by step: Online Training Solutions Inc PHI
10. Microsoft Office Access 2003 step by step: Online Training Solutions Inc, PHI
11. Microsoft Office Power Point 2003 step by step: Online Training Solutions Inc,PHI
12. MS Office: Sanjay Saxsena
13. MS Office: BPB Publications
14. E commerce: CSV Murthy, Himayalaya Publishing House
15. Raymond Green Law: Fundamentals of the Internet, Tata Mc Graw Hill
16. Fundamentals of Information Technology: Deepak Bharihanke, Excel
17. Computer Applications in Business: K. Mohan Kumar, Dr. S. Rajkumar, Tata.
18. Fundamentals of Information Technology: Dr.K.Kiran Kumar, Laysa.