



Syllabus under NEP effective from June 2025

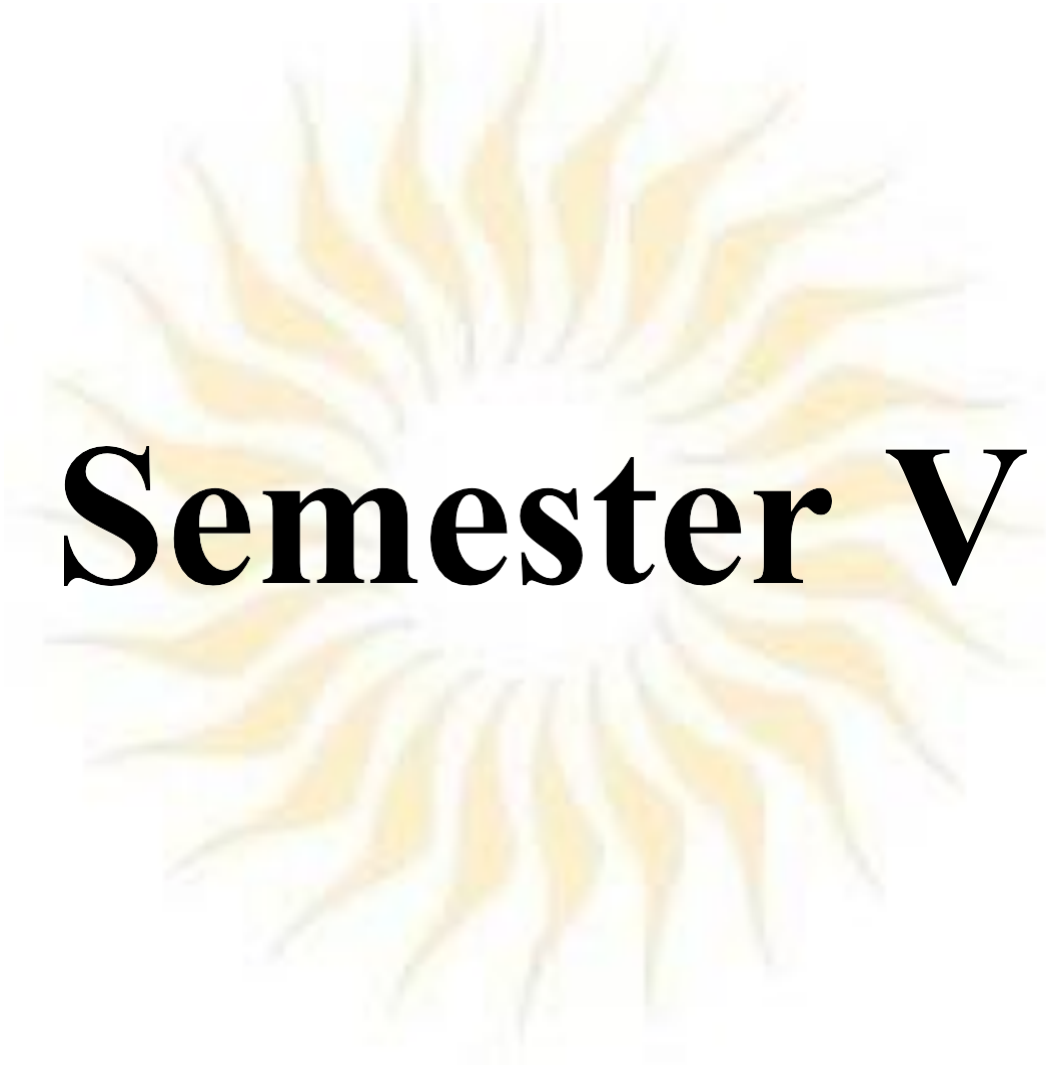
Programme: B.Com

Subject: Discipline Specific Elective (DSE)

Class: T.Y.B.Com

Semester V & VI

Choice Based Credit System (CBCS)



Semester V

SEMESTER V
TYBCOM
INTRODUCTION TO MANAGEMENT ACCOUNTING

Paper Name: Discipline Specific Elective						
Class	Semester	Course Code	Course Name	No. of lectures per week	Credits	Marks
TYBCOM	V	SIUCOEL311	Introduction to Management Accounting	4	4	100

LEARNING OBJECTIVES

1. To introduce the branch of Management Accounting.
2. To familiarize students with the forms of financial statements suitable for analysis.
3. To make students gain knowledge about some tools of analysis.
4. To enable students to estimate working capital for manufacturing organizations.
5. To familiarize students with the need and preparation of cash flow statements.

COURSE OUTCOMES

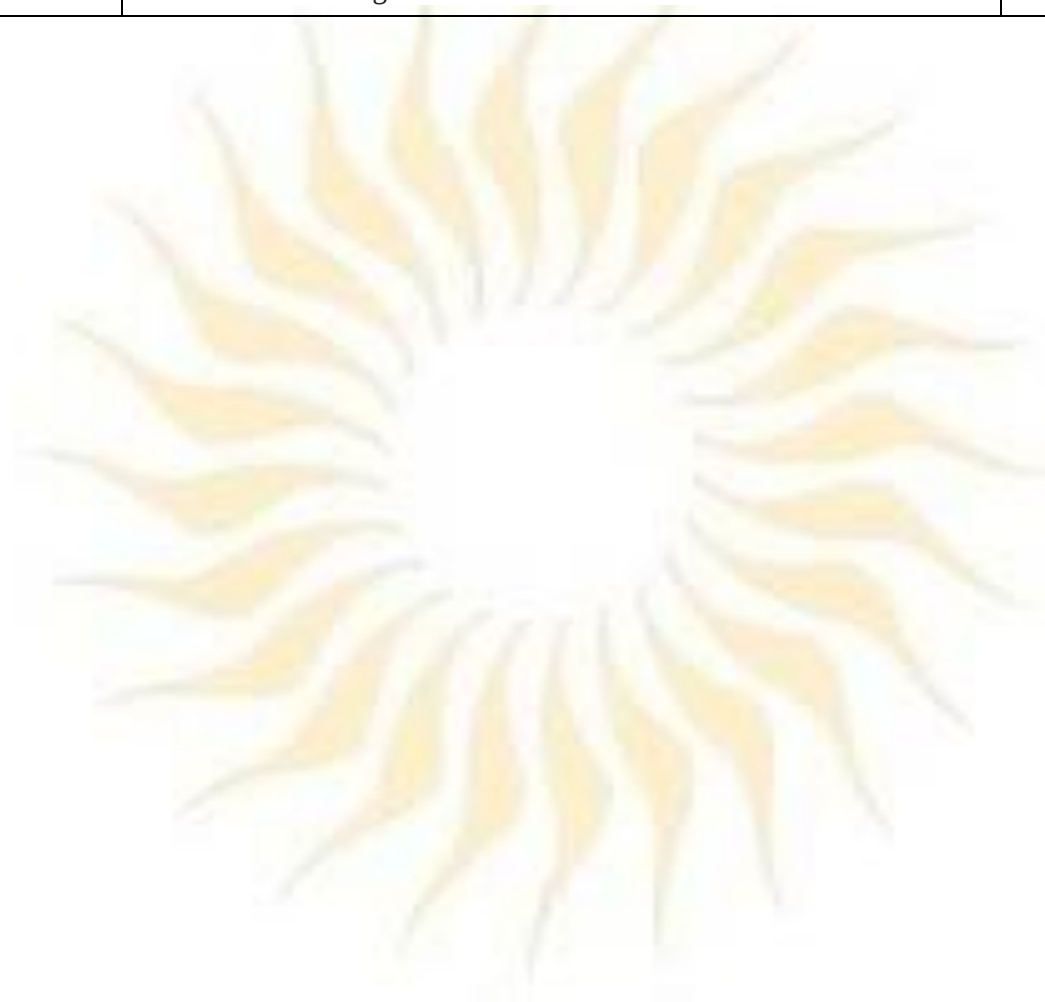
On successful completion of the course, the student will be:

1. Able to describe the need, benefits, limitations of management accounting and distinguish it from other branches of accounting.
2. Able to draft Commonsize statements, Comparative statements and Trend statements and compute ratios for basic analysis of financial statements, with brief comments.
3. Able to express the working capital requirement for a given period and given activity level in a statement form.
4. Able to draft the cash flow statement in AS 3 format given relevant details of assets and liabilities balances and activities during the year.

SYLLABUS

Modules	Topics	No. of lectures
I	Introduction to Management Accounting Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Limitations Financial Accounting V/s Management Accounting Analysis and Interpretation of Financial Statements in vertical form using tools : (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement	15
II i ii iii	Ratio Analysis and Interpretation (Based on Vertical Form of Financial statements) – Meaning, classification, advantages and Limitations Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio Combined Ratios : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Return on Investments v) Earnings per share vi) Price Earnings Ratio vii) Dividend Payout Ratio viii) Debt Service coverage Ratio ix) Debtors Turnover x) Creditors Turnover	20

III	Working Capital Management	
i	Concept, Nature of Working Capital , Planning of Working Capital	
ii	Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization	10
iii	Operating Cycle	
IV	Preparation of Cash Flow Statement	
i	Preparation of Cash Flow Statement with reference to Accounting Standard 3 (Indirect Method only)	
ii	Cash from Operating activities	15
iii	Cash from Investing activities	
iv	Cash from Financing activities	



REFERENCE BOOKS

1. Anthony, R.N. Reece, J.S. (1989). *Accounting Principles*. Richard Irwin, Inc.
2. Bhattacharya, A. (2006). *Indian Accounting Standards*. Tata McGraw Hill & Co. Ltd.
3. Ghosh, T.P. (2011). *Accounting Standards and Corporate Accounting Practice 9th Revised Edition*. Taxmann.
4. Gupta, A. (2008). *Financial Accounting for Management*. Pearson Education.
5. Gupta, N. (2016). *Corporate Accounting: Theory and Practice*. Ane Books Pvt. Ltd.
6. James M. R. (2014). *Financial Accounting*. Warren Carl.
7. Jhamb H. V. (2011). *Fundamentals of Corporate Accounting*. Ane Books Pvt. Ltd.
8. Maheshwari S. N. & Maheshwari, S. K. (2010). *Advanced Accountancy Vol-2 - 10th Edn*. Vikas Publishing house Pvt. Ltd.
9. Maheshwari, S. N. & Maheshwari, S. K. (2009). *Corporate Accounting - 7th Edition*. Vikas Publishing house Pvt. Ltd.
10. Maheshwari, S.N. (2013). *Financial Accounts*. Vikas Publishing House Pvt. Ltd.
11. Mukherjee and Hanif. (2015). *Modern Accountancy*. Tata Mc. Graw Hill and Co. Ltd.
12. Paul. (2016). *Advanced Financial Accounting*. New Central Book Agency.
13. Sehgal, A. (2008). *Advanced Accounting & Financial Accounting*. Taxmann.
14. Shukla and Grewal. (2014). *Advance Accounts*. S. Chand and Company (P) Ltd.
15. Tulsian, P.C. (2002). *Financial Accounting*. Pearson Publications.

EVALUATION PATTERN

SEMESTER END EXAM : 60 MARKS

QUESTION PAPER PATTERN TYBCOM - INTRODUCTION TO MANAGEMENT ACCOUNTING

Time: 2 Hours

Marks: 60

All question are compulsory subject to internal choice

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

OR

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

OR

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

OR

Q4.
A. **Short Notes (Attempt any 2 out of 3)** (10)

B. **Objective Type Questions** (05)
(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

Note: Full length practical questions and theory questions of 15 marks may be divided into two sub-questions of 08 and 07 marks.

-X-X-X-

INTERNAL ASSESSMENT : 40 MARKS

❖ Class Test (20)

❖ Project/Assignment, etc. given by the subject teacher
with the approval of the Head of Department (20)

SEMESTER V
TYBCOM
EXPORT MARKETING

Paper Name: Discipline Specific Elective						
Class	Semester	Course Code	Course Name	No. of lectures per week	Credits	Marks
TYBCOM	V	SIUCOEL312	Export Marketing	4	4	100

LEARNING OBJECTIVES

To enable the students to:

1. Understand global export strategy, trade dynamics and India's foreign relations.
2. Explain export facilitation and distribution mechanisms.
3. Strategize product planning, pricing and promotion.
4. Demonstrate export process and adhering compliances.

COURSE OUTCOME

Successful completion of the course will enable a student to:

1. Analyze the global export marketing framework and identify key influencing factors while understanding export marketing concepts, driving factors, trade routes and infrastructure exploring India's foreign relations with respect to trade.
2. Critically assess various export financing methods and evaluate export distribution methods and gain proficiency in logistical arrangements while enhancing their ability to strategize product planning and evaluate export pricing, production and schemes.
3. Gain expertise in managing essential export documentation and procedures, including customs formalities.

SYLLABUS

Unit	Topic	No. of Lectures
I	Global Export Marketing Framework and Strategy • Export Marketing: Concept, Features, Micro & Macro Importance, Internal & External Driving Factors, Risk and Challenges, Global Trade Routes and Infrastructure • Global Framework: Trade Barriers, Global Relations, Export Market Selection, Trade Dynamics (India's Merchandise and Services) • Strategy: India's Foreign Trade Policy Highlights, Role of Directorate General of Foreign Trade (DGFT), Indian Bilateral Relations	15
II	Export Production, Finance and Distribution • Strategic Export Zones: Special Economic Zones, Agri Export Zones, Towns of Export Excellence, Industrial Integrated Areas • Export Financing: Bootstrapping Trade Settlement Methods, Countertrade, Pre & Post Shipment Finance • Export Distribution: Direct Export, Indirect Export, Logistical Arrangements (Warehousing, Packing, Transportation, Insurance, Loading, Handling, Receiving and Distribution)	15
III	Export Product, Pricing and Promotion • Export Product Planning: Product Research and Development, Branding, Packaging, Labelling, Marking • Export Pricing: Driving Factors, Diverse Mechanisms, International Commercial Terms (INCO), Calculation of Export Quotation. • Export Promotion Organization: Federation of Indian Export Organization (FIEO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs), Commodity Boards (CBs) • Export Promotion: Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme, Advance Authorization, Export Promotion Capital Goods (EPCG) Scheme, International Advertising, Participation in Trade Fair and Expos	15
IV	Export Procedure and Documentation • Shipment Procedure: Pre-Shipment Procedure (Registration with different authorities, Quality Control and Inspection), Shipping and Custom Formalities, Appointment of C&F Agents, ICEGATE Portal • Export Documentation: Commercial Invoice, Consular Invoice, Letter of Credit, Bill of Exchange, Airway Bill, Certificate of Origin, Shipping Bill.	15

REFERENCE BOOKS

1. Bagchi, J. (2000). *WTO and Indian perspective*. Eastern Law House.
2. Cateora, Graham and Salwan. (2017). *International Marketing*. Tata McGraw-Hill Publishing Co. Ltd.
3. Charles, W.L. (2009). *International Business*. McGraw Hill Company.
4. Danoes, J.D. Radebaugh, L.H. Sullivan, D.P. (2009). *International Business: Environment and Operations*. Prentice Hall.
5. Griffin, R.W. Pustay, M.W. (2014). *International Business: A Managerial Perspective*. Prentice Hall.
6. Mahajan, M.I. (2000). *A Guide on Export Policy Procedure & Documentation*. Snow White.
7. Mittal, J.K. Raju, D. (2005). *WTO and India: A critical study of its first decade*. New Era Law Publication.
8. Nabhi's Board of Directors. (2018). *How to Export*. Nabhi Publications.
9. Rama Gopal, C. (2011). *Export Import procedure- documentation and logistics*. New Age Publication
10. Soundaian, S. (2011). *EXIM Management*. MJP Publishers.

WEBLINKS

- <https://www.rsm.global/india/insights/tax-insights/export-incentives-in-india-for-exporters>
- chrome-extension://kdpelmjpfafjppnhbloffcjpeomlnpah/https://rccmindore.com/wp-content/uploads/2015/06/Elements-of-Export-Marketing1.pdf
- <https://www.mea.gov.in/foreign-relations.htm>
- <https://sell.amazon.in/grow-your-business/amazon-global-selling/blogs/duty-credits>

EVALUATION PATTERN

SEMESTER END EXAM : 60 MARKS

QUESTION PAPER PATTERN TYBCOM – EXPORT MARKETING

Time: 2 Hours

Marks: 60

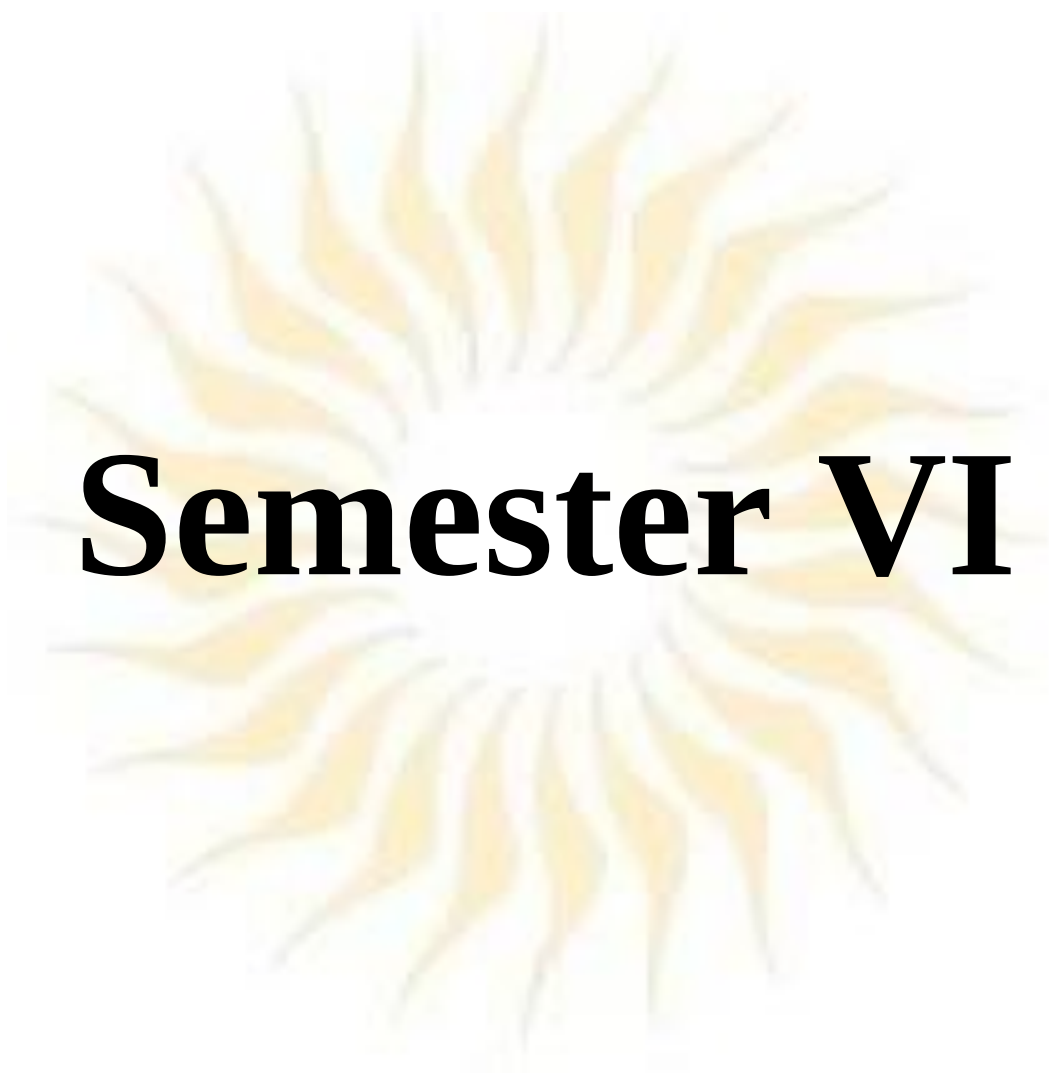
All question are compulsory subject to internal choice

- Q1. Write Short Notes on any four out of six (20)
- Q2. Module I (Any one out of two) (10)
- Q3. Module II (Any one out of two) (10)
- Q4. Module III (Any one out of two) (10)
- Q5. Module IV (Any one out of two) (10)

-x-x-x-

INTERNAL ASSESSMENT : 40 MARKS

- ❖ Class Test (20)
- ❖ Project/Assignment, etc. given by the subject teacher
with the approval of the Head of Department (20)



Semester VI

SEMESTER VI
TYBCOM
COST ACCOUNTING

Paper Name: Discipline Specific Elective						
Class	Semester	Course Code	Course Name	No. of lectures per week	Credits	Marks
TYBCOM	VI	SIUCOEL321	Cost Accounting	4	4	100

LEARNING OBJECTIVES:

To enable the students to:

1. Understand the concept of cost accounting, its scope and utility.
2. Get an overview of material cost, labour cost and overheads.
3. Prepare cost sheets for unit costing.
4. Understand and calculate cost of products passing through different process

COURSE OUTCOME

After successful completion of the course a student will be able to:

1. Associate with the concepts of Cost and Costing so as to differentiate between Cost accounting and other branches of accounting in its scope and utility.
2. Establish the cost of materials, labour and overheads to be allocated to a cost unit by classifying cost data.
3. Compile a detailed Cost sheet for homogenously produced goods indicating total cost and unit cost.
4. Determine the total and per unit cost at different stages, of homogenous/ Joint/ By products that pass through different processes.

SYLLABUS

Module	Topics	No. of lectures
I	Introduction to Cost Accounting Meaning, objectives and scope of Cost Accounting, Advantages of cost accounting Cost concepts and terms Cost classification - CAS 1	10
II	Cost Accounting Standards with reference to: CAS 6 – Material cost CAS 7- Labour cost CAS 10 – Direct expenses (Only Theory)	15
IV	Treatment of Overheads Concept and classification of overheads Apportionment and Allocation of overheads - primary distribution Computation of overhead rates including Machine overhead rate. Basic concepts of treatment of over/under absorption of overheads.	15
V i ii	Cost Accounting methods : Process costing Meaning and applicability of Process Costing Concepts and terms in process costing Calculation of process cost per unit, Abnormal gains and losses, Valuation of process stock in process accounts Joint products and by products Unit Costing Cost elements in a cost sheet Total Costs and Unit Costs Allocation of joint costs Estimated cost sheets Theory and Simple practical problems on preparation of cost sheet.	20

REFERENCES

1. Bhar, B.K. (1980). *Cost Accounting*. Academic Publishers.
2. Gosh, R.K. (2015). *Cost Accounting*. LAP Lambert Academic Publishing.
3. Iyengar, S.I. (2005). *Cost Accounting*. Sultan Chand and Sons.
4. Jain, S. P. Narang, K.L. (2014). *Advanced Cost Accounting*. Kalyani Publishers.
5. Khanna, B.S. Pandey I.M. Aherjia, G.K. Arora, M.N. (2011). *Practical Costing*
6. Maheshwari, S.N. (2015). *Cost Accounting*. Mahavir Publishers.
7. Prasad, N.K. Prasad, A.K. (1996). *Cost and Management Accounting*. Book Syndicate Pvt. Ltd.
8. Ratnam, P.V. (2013). *Cost Accounting*. Kitab Mahal.
9. Saxena. Vasistha. (2000). *Advanced cost Accounting*. Sultan Chand and Sons.



EVALUATION PATTERN

SEMESTER END EXAM : 60 MARKS

QUESTION PAPER PATTERN TYBCOM – COST ACCOUNTING

Time: 2 Hours

Marks: 60

All question are compulsory subject to internal choice

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

OR

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

OR

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

OR

Q4.
A. **Short Notes (Attempt any 2 out of 3)** (10)

B. **Objective Type Questions** (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

Note: Full length practical questions and theory questions of 15 marks may be divided into two sub-questions of 08 and 07 marks.

-X-X-X-

INTERNAL ASSESSMENT : 40 MARKS

❖ Class Test (20)

❖ Project/Assignment, etc. given by the subject teacher
with the approval of the Head of Department (20)

SEMESTER VI
TYBCOM
GOODS AND SERVICES TAX

Paper Name: Discipline Specific Elective						
Class	Semester	Course Code	Course Name	No. of lectures per week	Credits	Marks
TYBCOM	VI	SIUCOEL322	Goods and Services Tax	4	4	100

LEARNING OBJECTIVES

1. To introduce the concept of GST.
2. To familiarize the students with rules pertaining to GST.
3. To understand the application of GST in business situations.

COURSE OUTCOMES

Successful completion of the course will enable a student to :

1. Understand and explain the mechanism, charge and levy of Goods and Services Tax
2. in India.
3. Classify and explain taxable and non-taxable supply of goods and services and various
4. schemes under GST.
5. Understand the concept of time, nature, place and value of supply under GST and
6. prepare tax invoice.
7. Register and file returns for an organization under GST.

SYLLABUS

Module	Topics	No. of lectures
I	Introduction and Concepts Concept of GST, Need for GST, Dual GST Model. 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(61) Input Service Distributor 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 Concept of Tax Invoice, Debit Note, Credit Note Understanding GSTN Portal: GST Council, Services, Search Taxpayer, e-Invoice Verification, Accounting & Billing Software, GST Statistics	8
II	Levy and Collection of Tax Scope of Supply Non-taxable Supplies Composite and Mixed Supplies Composition Levy Goods and Services Exemption from GST	12
III	Time, Place and Value of Supply Time of Supply Place of Supply Value of Supply	15
IV	Input Tax Credit & Payment of Tax Eligibility for taking Input Tax Credit Credit – Liability Adjustment Mechanism Computation of Tax Liability and payment of tax	12
V	GST Registration and Book Keeping State-wise Registration Thresholds Persons not liable registration Compulsory registration Procedure for registration Cancellation of registration Journal Entries for Purchase and Sale of Goods and Services	13

REFERENCE BOOKS

1. Gupta, S.S. (2018). GST-How to Meet Your Obligations. Taxmann.
2. ICAI. (2018). E-Handbook on GST Amendments. ICAI.
3. Mishra, S.K. (2017). *Systematic Approach to Goods & Services Tax (GST)*. Notion Press.
4. Singh, A. (2018). *GST Made Simple: A Complete Guide to Goods and Services Tax in India*. Centax Publications.
5. Taxmann. (2018). *GST Acts with Rules & Forms*. Taxmann.

WEBLINKS

1. <https://www.gst.gov.in/>
2. <https://sites.google.com/view/learnwithkrish/list-of-courses/goods-and-services-tax>
3. <https://www.geeksforgeeks.org/journal-entries-under-gst-goods-and-services-tax/>

EVALUATION PATTERN
SEMESTER END EXAM : 60 MARKS

QUESTION PAPER PATTERN
TYBCOM - GOODS AND SERVICES TAX

Time: 2 Hours

Marks: 60

All question are compulsory subject to internal choice

Q1. Full length Practical Question (15)

Q2. Full length Practical Question (15)

OR

Q2. Full length Practical Question (15)

Q3. Full length Practical Question (15)

OR

Q3. Theory Question (15)

Q4. Full length Practical Question (15)

OR

Q4.

A. Short Notes (Attempt any 2 out of 3) (10)

B. Objective Type Questions (05)

(Fill in the blanks/Multiple choice/True or False/Match the columns carrying one mark each)

Note: Full length practical questions and theory questions of 15 marks may be divided into two sub-questions of 08 and 07 marks.

-X-X-X-

INTERNAL ASSESSMENT : 40 MARKS

❖ Class Test (20)

❖ Project/Assignment, etc. given by the subject teacher
with the approval of the Head of Department (20)