

Sri Sathya Sai College for Women, Bhopal
(An Autonomous College affiliated to Barkatullah University
Bhopal) Session 2019-20

Faculty of Commerce

M.Com(Master of Commerce)

Class	M.Com. Sem. I
Subject	Management Concepts
Paper	I
Title of the Paper	Management concepts
Compulsory	Compulsory
Max. Mark	Theory -85 CCE-15 Total-100

Unit-I

Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioral and System Approach.

Unit-II

Planning: Concept of planning, Objective and Component of Planning, Nature and Process of Planning, Determination of Objectives Management by Objectives, Management by Exception, Concepts, Nature and Process of decision making, theories of decision making.

Unit-III

Organization: Concept, Objectives and Element of Organization, Process and Principles of Organization, Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.

Unit-IV

Direction: Concept, Nature, Scope, Principles and Techniques of Direction, Communication: Concept, Process, Channel and Media of Communication, Barriers of Effective Communication, Building Effective Communication System.

Unit-V

Control: Concept, Objectives, Nature and Process of Control, Levels and Areas of Control. Various Control Techniques, Z Theory of Management, Management Education in India Objectives, Present Position and Difficulties

Suggested Books:-

- 1 G.S. Sudha organisational behavior

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Class	M.Com. Sem. I
Subject	Business Environment
Paper	II
Title of the paper	Business Environment
Compulsory	Compulsory
Max. Mark	Theory-85 CCE-15 Total-100

Unit-I

Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment, Elements of Environment, Internal and External, Changing Dimensions of Business Environment, Liberalization, Privatisation and Globalization.

Unit-II

Economic Environment of Business: Significance and Elements of Economic Environment, Economic Systems and Business Environment, Economic Planning in India, Government Policies –Industrial Policy, Licensing Policy, Fiscal Policy, Monetary Policy and EXIM policy.

Unit-III

Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws

Unit-IV

Social Cultural and International Environment: Social Responsibility of Business, Characteristics, Component, Scope, Relationship between Society and Business Socio Cultural Business Environment, Social Groups, World Trade Organization (WTO), International Monetary Fund (IMF), Foreign Investment in India

Unit-V

Technological Environment- Concept, Online Channels, Online Services, Advantages of Online Services, E-Commerce, Indian Condition of E-Commerce, Electronic Banking, Franchise Business.

Suggested Books:-

1. Ramaswamy, V.S. and Nema Kumari, Strategic Planning for Cooperative success, Macmillan New Delhi.
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Class	M.Com. Sem. I
Subject	Advance Accounting
Paper	III
Title of the paper	Advance Accounting
Compulsory	Compulsory
Max. Mark	Theory-85 CCE-15 Total-100

Unit -I

Advanced Problems of Final Accounts.

Unit-II

Advanced Problems of Bank Reconciliation Statement, Rectification of Errors. Accounting for Non Profit Organization.

Unit-III

Accounting for Incomplete Records, Accounting for Insurance Claim

Unit-IV

Investment Account, Voyage Account, Insolvency Account.

Unit-V

Dissolution of Partnership Firm Including Sale of Firm and Amalgamation.

Suggested Books:-

1. Agrawal M. - Advanced Accounting
2. Maheshwari S.N. Corporate Accounting, Vikas Publishing House, New Dehli.
3. R.L. Gupta –Advanced Accounting
4. A.K. Sehgal - Advanced Accounting

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Class	M.Com. Sem. I
Subject	Cost Analysis and Control
Paper	IV
Title of the paper	Cost Analysis and Control
Compulsory	Compulsory
Max. Mark	Theory-85 CCE-15 Total-100

Unit-I

Various Cost Concepts, Cost Centre and Cost Unit, Methods and Techniques of Costing Installation of Costing System, Methods of Inventory Control, Overheads Accounting.

Unit-II

Process Accounting Joint Product and Bye Product, Equivalent Production and Inter Process Profit, Operating Cost.

Unit-III

Marginal Costing: Concepts Break Even Analysis, Uniform Costing and Inter Firm Comparison. Use of Marginal Costing in Business Decision.

Unit-IV

Budgetary Control: Basic Concepts, Preparation of Functional Budget: Cost Audit: Objectives and Advantages.

Unit-V

Standard Costing and Variance Analysis.

Suggested Books:-

- Oswal Maheshwari -Cost Accounting
- M. Agrawal & M.Jain - Cost Accounting
- Jain & Narang - Cost Accounting
- S. N. Maheshwari –CostAccounting
- M.C. Agarawal -Cost Accounting

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Class	M.Com. Sem. II
Subject	Corporate Legal Framework
Paper	I
Title of the paper	Corporate Legal Framework
Compulsory	Compulsory
Max. Mark	Theory-85 CCE-15 Total-100

Unit-I

The Companies Act 1956 (Relevant Provisions): Definition Types of Companies, Memorandum of Association Articles of Association Prospectus Share Capital and Membership Meetings and Resolutions, Company Management, Managerial Remuneration Winding up and Dissolution of Companies.

Unit-II

The Negotiable Instrument Act, 1881 Definition Types of Negotiation Instrument Negotiable Holder and Holder in Due Course, Payment in due Course: Endorsement and Crossing of Cheque Presentation of Negotiable Instruments.

Unit-III

MRTP Act 1969: Monopolies trade practices; Restrictive Trade Practices; Unfair Trade Practices.

Unit-IV

The Consumer Protection Act, 1986, Salient Features: Definition of Consumer, Rights of Consumer, Grievance Redressal Machinery.

Unit-V

Regulatory Environment for International Business: FEMA, WTO Regulatory Framework of WTO Basic Principle and its Characters, WTO Provisions Relating to Preferential Treatment of Development Country Regional Grouping and Technical Standard Anti-dumping duties and Non-Tariff Barriers Custom Valuation and Dispute Settlement TRIP and TRIMS.

Suggested Books:-

1. Securities (Contract and Regulation) Act 1956
2. Jain Narang- Corporate Legal Framework
3. Rastogi U.S. and Shukla – Corporate Legal Framework

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Class	M.Com. Sem. II
Subject	Organizational Behavior
Paper	II
Subject	Corporate Legal Framework
Paper	I
Title of the paper	Corporate Legal Framework
Compulsory	Compulsory
Max. Mark	Theory-85 CCE-15 Total-100

Unit-I

Organization: Concepts Types and Significance, Organization Goal and its Determinants of Organizational Behaviour, Concept, Nature and Significance, Organizational Behaviour Models.

Unit-II

Personality: Concept, Theories, Determinants and Importance, Perception: Concept, Process and Theories, Learning: Concept, Components, Affecting Factor and Theories.

Unit-III

Motivation: Meaning, Types and Important Elements, Theories of Motivation, Attitudes and Values: Concept, Factors, Significance and Theories.

Unit-IV

Interpersonal Behaviour: Nature, Transactional Analysis, Concept of Group, Theory of Group Formation, Group Cohesiveness, Power and Authority

Unit-V

Organizational Conflicts: Causes and Suggestions Development Sound Organization Climate Management and Change. Concept and Process of Organisation Development

Suggested Books:-

- 1 L.M. Prasad - Organizational Behavior
- 2 C.V. Gupta - Organizational Behavior
- 3 G.S. Sudha - Organizational Behavior

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Class	M.Com.Sem.II
Subject	Advanced Statistical Analysis
Paper	III
Title of the paper	Advanced Statistical Analysis
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Theory of Probability Probability Distribution Binomial Poisson and Normal Distribution

Unit-II

Theory of Sampling and Test of Significance

Unit-III

Analysis of Variance(Including One Way and Two Way Classification) Chi Square Test

Unit-IV

Interpolation and Extrapolation, Association of Attributes

Unit-V

Regression Analysis, Statistical Decision Theory: Decision Under Risk and Uncertainty, Decision Tree Analysis.

Suggested Books:-

- 1 Shukla & Sahu –Advanced Statistical Analysis
- 2 Gupta C.B. - Advanced Statistical Analysis
- 3 Gupta B.N. Advanced Statistical Analysis

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Class	M.Com.Sem.II
Subject	Functional Mangement
Paper	IV
Title of the paper	Functional Mangement
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Financial Management: Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning –Nature, Need Influencing Factors, Characteristics of Sound Financial Plan.

Unit-II

Capitalisation: Concept and Theories, Over and Under Capitalisation, Capital Structure, Balanced Capital Structure, Trading on Equity, Leverage: Financial and Operating Leverage.

Unit-III

Marketing Management: Concept Nature and Scope of Marketing, Functions of Marketing Management, Marketing mix. Advertising Management: Meaning Objectives, functions and Scope, Media of Advertising, Selecting an Advertising Media Essentials of Good Advertising Copy, Meaning of Sales Promotion, Importance Limitation and Methods of Sales Promotion.

Unit-IV

Personal Management: Concept, Functions, Scope and Importance, Signification of Man-Power Planning, Sources of Recruitment, Characteristics of a Good Recruitment Policy, Concept of Selection, Selection Procedure, Importance of Employee Training, Methods of Training.

Unit-V

Production Management: Concept, Importance, Scope and Functions, Types of Production Systems, Concept of Production Planning, Objectives, Elements and Steps, Procedures of Production Control, Process of New Product Development, Concept of Product Diversification, Standardisation Simplification and Specialization.

Suggested Books:-

- 1 Motihar M _Functional Management

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Class	M.Com.Sem.III
Subject	Managerial Economics
Paper	I
Title of the paper	Managerial Economics
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Meaning of Managerial Economics: Nature and Scope of Managerial Economics, Managerial Economist: Role and Responsibilities, Fundamental Economic Concept Profit Maximization Theory

Unit-II

Demand Analysis: Elasticity of Demand, Introduction, Explanation Theory of Consumer Choice, Indifference Approach, Revealing and Preference Theory.

Unit-III

Production Function: Law of Variable Proportions, Law of Returns of Scale.

Unit-IV

Business Cycles: Nature and Phases Theories of Business Cycles.

Unit-V

Profit Management and Measurement of Profit Concept of Risk and Uncertainty

Suggested Books:-

- 1 **Chopra Managerial Economics Tata Megraw Hills Delhi**
- 2 **Deen Dayal Managerial Economics Prentic Hall Delhi**

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Class	M.Com.Sem.III
Subject	Tax Planning and Managemnt
Paper	II
Title of the paper	Tax Planning and Management
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Concept of Tax Planning: Meaning, Scope, Importance, Objectives After Tax Planning.

Unit-II

Areas of Tax Planning: Ownership Aspects, Activity Aspects and Location Aspects, Nature of Business and Tax Planning.

Unit-III

Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning, Special Tax Provisions- Tax Provision Relating to Free Trade Zones, Infrastructure Sector and Backward Areas.

Unit-IV

Tax Planning and Financial Decisions: Capital Structure Decision Dividend, Inter Cooperative Dividend, Bonus Shares.

Unit-V

Tax Assessment: Introduction, Difference Between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions

Suggested Books:-

- 1 **Ahuja, GK and Ravi Gupta Systematic Approach to Income Tax and Central Sales Tax**
Bharat Law House New Delhi
- 2 Singhania BK Direct Tax Law and Practice Taxaman's Publication Delhi

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Class	M.Com.Sem.III
Subject	Entrepreneurship Skill Development
Paper	III
Title of the paper	Entrepreneurship Skill Development
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Entrepreneur Definition Emergence of Entrepreneurial Class, Theories of Entrepreneurship, Socio-Economic Environment and Entrepreneur.

Unit-II

Promotion of a Venture: Opportunity Analysis, External Environmental Forces, Economic, Social, Technological and Competitive Factors, Establishment of a New Unit.

Unit-III

Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.

Unit-IV

Entrepreneurial Development Programme: Entrepreneurial Development Programme Relevance and Achievements, Role of Government in Organising Such Programmes.

Unit-V

Entrepreneurship and Industrial Development Planning and Growth of Industrial Activities through Industrial Policy of the Government, Role of Industrial Estates, Role of Central and State Level Promotional Services.

Suggested Books:-

- 1 Bharti and and let all the role of small enterprises Indian economic development.**
- 2 Shukla MBA entrepreneurship development**

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Class	M.Com.Sem.III
Subject	Accounting for Managerial Decisions
Paper	IV
Title of the paper	Accounting for Managerial Decisions
Compulsory	Compulsory
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Management Accounting: Its Meaning, Nature and Importance Differences Between Management Accounting with Cost Accounting and Financial Accounting.

Unit-II

Nature and Limitation of Financial Statements: Needs and Objectives of Management Analysis.

Unit-III

Fund Flow Analysis and Cash Flow Analysis (Application of A.S. 3)

Unit-IV

Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Method of Ranking Investment Proposals

Unit-V

Management Reporting System: Types of Reports, Responsibilities Accounting.

Suggested Books:-

1. M.R. Agrawal, Accounting for Managers
2. Agrawal and Agrawal, Accounting for Managers

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Class	M.Com.Sem.IV
Subject	Marketing Management
Paper	I
Title of the paper	Advertising and Sales Management
Compulsory	Elective -
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Introduction Concept Scope Objectives and Functions of Advertising Role of Advertising in Marketing Mix and the Advertising Process, Legal Ethical and Social Aspect of Advertising.

Unit-II

Pre- Launch Advertising Decision: Determination of Target Audience, Advertising Media and Their Choice, Advertising Measures, Layout of Advertisement and Advertising Appeal, Advertising Copy.

Unit-III

Promotional Management: Advertising Department, Role of Advertising Agency and Their Selection Advertising Budget, Evaluation of Advertising Effectiveness.

Unit-IV

Personal Selling: Meanings and Importance of Personal Selling, Difference Between Personal Selling, Advertising and Sales Promotion, Method and Procedure of Personal Selling.

Unit-V

Sales Management Concept of Sales Management Objective and Function of Sales Management Sales Organisation Management of Sales Force and Sales Force Objectives, Sales Force Recruitment, Selection Training, Compensation and Evaluation.

Suggested Books:-

- 1 **Philip Kotler Marketing Management**
- 2 **Santa CA Marketing Management**
- 3 **P. C. Tripathi Marketing Management.**
- 4 **Bhadad &Porwal Marketing Management**

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Class	M.Com.Sem.IV
Subject	Marketing Management
Paper	II
Title of the paper	Consumer Behavior
Compulsory	Elective -I
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Introduction: Meaning and Significance of customer behavior, Determinants of consumer behaviour, consumer behaviour Vs buyers behaviour, Consumer buying process and consumer movement in India.

Unit-II

Organisational Buying Behaviour and Consumer Research: Characteristics and Process of Organizational Buying Behaviour Determinants of organizational buying behaviour. History of Consumer Research and Consumer Research Process.

Unit-III

Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic Nature of Consumer Motivation, Types and Systems of Consumer Needs, Measurement of Motives and Development of Motivational Research.

Unit-IV

Personalities and Consumer Behaviour: Concept of Personality, Theories of Personality, Personalities and Understanding, Consumer Diversity Self and Self Images.

Unit-V

Social Class and Consumer Behaviour : Meanings of Social Class, Measurement of Social Class, Life Style Files of the Social Class, Social Class Mobility, Affluence and Non affluence Consumer, Selected Consumer, Behaviour Applications of Social Class.

Suggested Books:-

- 1 **Philip Kotler, Marketing Management**
- 2 **Jain, Jinendrakumar, Marketing Management**

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Class	M.Com.Sem.IV
Subject	Marketing Management
Paper	III
Title of the paper	Rural & Agricultural Marketing
Compulsory	Elective -I
Max. Mark	Theory-85 CCE- 15 Total-100

Unit -I

Rural Marketing Position of Indian Rural Marketing and Approach of Rural Markets of India Rural Consumer and Demand Dimensions and Market Segmentations Channels of Distribution and Physical Distribution Product Management Marketing Communication and Salesforce Tasks.

Unit-II

Agriculture Marketing Concept Nature Scope and Subject Matter Classification of Agriculture Products and their Difference with Manufactured Goods Agricultural Marketing Meaning Components Dimensions and Classification Market Structure Dynamics of Market Structure Component of Market Structure and Market Forces.

Unit-III

Market Management and Channel Strategy Modern Marketing Management and Agriculture Products Structured Organised Markets Commodity Exchange and Produce Exchange Cash Market Forward Dealing Exchange Market Speculative Market, Channels of Distribution for Consumer Goods, Agriculture Consumer Goods and Agricultural Raw Materials.

Unit-IV

Rural Market in India Regulated Market Genesis of Regulated Market in India Limitations in Present Marketing Regulation Advantage and Limitations of Regulated Market Organization of Regulated Market Future of Regulated and Regulated Market in India.

Unit-V

Marketing of Farm Products: Packaging- Packing and Packaging, Packing Material, Transportation Advantages, Means of Transport and Transportation Cost Grading and Standardization Meaning, Types, Criteria, Labelling and Specification Storage, Warehouseing, Processing and Selling.

Suggested Books-

Marketing Management - Sontaka

Marketing Management – R.L. Vashney

Marketing Management –Bhadada & Porwal

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Class	M.Com.Sem.IV
Subject	Marketing Management
Paper	IV
Title of the paper	International Marketing
Compulsory	Elective -I
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

International marketing; Meaning scope nature and significance in international marketing Environment internal and external environment international market orientation identification and selection of foreign market function and qualities of an export manager.

Unit-II

Export Organisation: Meaning, Affecting Factors and Types, Overseas Product Development: It's Concept and Methods, Pricing and its Factors, Method of Pricing, Price Quotation.

Unit-III

Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in International Marketing.

Unit-IV

Export Credit: Meaning, Nature, Influencing Factor and Significance, Method of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export Import Bank of India.

Unit-V

Export and Import Procedure: Documentation in Foreign Trade, Bilateral and Multilateral Trade Agreements, Its Meaning, Objective, Types and significance, SAARC Role of WTO in Foreign Trade.

Suggested Books:-

- 1 International Marketing- V.S. Rathore

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Class	M.Com.Sem.IV
Subject	Taxation
Paper	I
Title of the paper	Direct Taxes in India
Compulsory	Elective -IV
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Basic Concepts and Definitions, Residential Status and Tax Incidence, Exempted Income, Deemed Income, Clubbing of Income, Deductions Under Section 80.

Unit-II

Computation of Tax Liabilities of Individual, Taxation on Agricultural Income.

Unit-III

Assessment of Tax and Returns of Income Tax] Types of Assessment.

Unit-IV

Advance Payment of Tax, Deduction of tax at Source, Penalties and Prosecution, Refund of Excess Payment.

Unit-5

Income Tax Authorities, Appeal and Revisions, Settlement of Cases.

Suggested Books:-

Income Tax - Gupta and Ahuja

Income Tax - V.K. Singhania

Income Tax - R.K. Jain

Income Tax - S.C. Jain

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Class	M.Com.Sem.IV
Subject	Taxation
Paper	II
Title of the paper	Business Taxation
Compulsory	Elective -IV
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Computation of Income from Business and Profession, Assessment of Hindu undivided Family (H.U.F.) Including Tax Liabilities.

Unit-II

Assessment of Firm and Association of Person, Computation of Tax Liabilities.

Unit-III

Assessment of Companies, Including Tax Computation.

Unit-IV

Assessment of Co-Operative Society, Charitable and other Trust Including Tax Calculation.

Unit-5

Double Taxation Relief, Assessment of Non-Residents.

Suggested Books:-

Income Tax - Gupta and Ahuja

Income Tax - V.K. Singhania

Income Tax - R.K. Jain

Income Tax - S. C. Jain

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Class	M.Com.Sem.IV
Subject	Taxation
Paper	III
Title of the paper	Goods and Service Tax
Compulsory	Elective -IV
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

Goods and Service Tax GST, Introduction, Overview, Historical Developments, Comparison with Earlier Indirect Tax Regime. Constitutional Aspects and Legal Framework Including CGST, SGST, UTGST and I GST Compensation to States Objectives and Benefits Registration Process Under GST.

Unit-II

Identification of Nature of Supply, Inter State and Intra State Meaning and Scope of Supply, Composite and Mixed Supply, Continuous Supply Taxable and Non Taxable Supply, Exemption from Tax, Applicable Rates of GST Composition Scheme GST Council and GST Network.

Unit-III

Levy and Collection of Tax, Time and Value of Supply of Goods and Services, Input Tax Credit and Job Work Transitional Provisions, Computation of GST Liability.

Unit-IV

Maintenance of Records and Books, Invoicing, E-Way Billing, Inter State, Debit Note and Credit Note, Filing of Returns, Assessment Procedure, Administration of GST, Payment and Refund of Tax, Reserve Charge.

Unit-5

Demand and Recovery, Audit, Inspection, Search and Seizure, Provisions, Regarding Offences and Penalties, Appeals.

Suggested Books:-

Goods And Service Professional G C K Saha And Professor SK Mangal .

Goods And Tax Service Dr HC Main Rotra And Professor BP Agrawal

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Class	M.Com.Sem.IV
Subject	Taxation
Paper	IV
Title of the paper	Custom Duty and Practice
Compulsory	Elective -IV
Max. Mark	Theory-85 CCE- 15 Total-100

Unit-I

History of Customs in India, Role of Customs in International Trade, Nature of Customs Duty, Types of Customs Duty, Important Terms and Definitions Assessable Value, Baggage, Bill of Entry, Bill of Lading, Shipping Bill, Letter of Credit.

Unit-II

An Overview of Customs Tariff Act, 1975 tariff Classification and Exemptions, Prohibition of Exportation and Importation of Goods, Provision Regarding Notified and Specified Goods, Administrative and Operational Authorities of Customs.

Unit-III

Free Imports, Restricted Import, Type of Restricted Import, Prohibited Goods, Provisional of Assessment and Payment of Customs Duty (Practical)

Unit-IV

Import of Cargo, Import by Land, Sea, or Air Import by Post, Clearance Procedure for Home Consumption, Clearance Procedure for Import by Post, Clearance of Baggage

Unit-5

Adjudication, Appeal and Revision, Confiscations of Goods Conveyances, Imposition of Penalties, Research, Seizure and Arrest.

Suggested Books:-

Indirect tax Manan publication New Delhi

Indirect tax Dr HC rotra and professor b p agrawal.