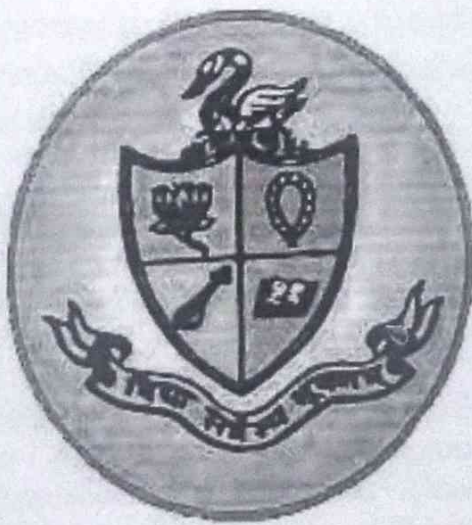


**SYLLABUS FOR  
THE FOUR-YEAR UNDERGRADUATE  
PROGRAMME  
(FYUGP)**

As per provisions of NEP\_2020 to be implemented from  
academic year 2025 onwards.

**Semester - VII**



**GOVT. DIGVIJAY AUTONOMOUS  
P.G. COLLEGE,  
RAJNANDGAON (C.G.)**

*[Handwritten signatures and marks]*





# GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.

## SYLLABUS FOR

### THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)

#### B.COM. VII SEMESTER (HONOURS DEGREE )

2025-26

| Semester | Course   | Course Code | Course Name                | Credit | Credits | Internal marks | ESE max Marks | Total Marks | Remarks |
|----------|----------|-------------|----------------------------|--------|---------|----------------|---------------|-------------|---------|
| VII      | DSC XIX  |             | ADVANCED COST ACCOUNTING   | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE VII  |             | INCOME TAX AND TAX PLANING | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE VIII |             | CORPORATE LEGAL FRAMEWORK  | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE IX   |             | RESEARCH METHODOLOGY       | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | GEV      |             | MARKETING MANAGEMENT       | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          |          |             |                            |        |         |                |               |             |         |
|          |          |             |                            |        |         |                |               |             |         |
|          |          |             |                            |        |         |                |               |             |         |

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# GOVT. DIGVIJAY AUTONOMOUS P.G.COLLEGE RAJNANDGAON C.G.

## SYLLABUS FOR

### THE FOUR-YEAR UNDERGRADUATE PROGRAMME (FYUGP)

#### B.COM. VII SEMESTER (HONOURS WITH RESEARCH DEGREE )

2025-26

| Semester | Course   | Course Code | Course Name                | Credit | Credits | Internal marks | ESE max Marks | Total Marks | Remarks |
|----------|----------|-------------|----------------------------|--------|---------|----------------|---------------|-------------|---------|
| VII      | DSC XIX  |             | ADVANCED COST ACCOUNTING   | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE VII  |             | INCOME TAX AND TAX PLANING | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE VIII |             | CORPORATE LEGAL FRAMEWORK  | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | DSE IX   |             | RESEARCH METHODOLOGY       | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          | GEV      |             | MARKETING MANAGEMENT       | 4      | 4+0+0   | 20             | 80            | 100         |         |
|          |          |             |                            |        |         |                |               |             |         |
|          |          |             |                            |        |         |                |               |             |         |
|          |          |             |                            |        |         |                |               |             |         |








GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

|                             |  |
|-----------------------------|--|
| Session: 2025-26            | Program: B.COM                           |
| Semester: VII SEM           | Subject: <u>ADVANCED COST ACCOUNTING</u> |
| Course Type: <u>DSC XIX</u> | Course Code: .....                       |
| Course Title:               | ADVANCE COST ACCOUNTING                  |
| Credit: 4                   | Lecture: 60                              |
| M.M. 100 = (ESE 80+IA 20)   | Minimum Passing Marks: 40%               |

| Title                           | Calculus  |
|---------------------------------|---|
| <b>Course Learning Outcome:</b> | The course aims to help learners to acquire conceptual knowledge on Cost account to impart skills for recording various kinds of business transactions and to prepare cost statements |

| Title                             | Calculus  |
|-----------------------------------|---|
| <b>Programe Specific Outcome:</b> | <p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coeres.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> |

*[Handwritten signatures and marks]*



|  |   |
|--|---|
|  | <b>P.S.O.-</b> 5 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer. |
|--|---|

| Units | Lectures | Lectures (15 x 4 = 60)   | Credits |
|-------|----------|--|---------|
| I     | 15       | Uniform costing and estimate costing, Cost Control account non integrated and integrated   | 1       |
| II    | 15       | Operating costing, financial and costing records and their reconciliation  | 1       |
| III   | 15       | Absorption costing , Marginal costing - contribution marginal analysis vs net profit analysis, cost volume, profit studies and break even charts, Managerial decision tested on marginal and differential costing. | 1       |
| IV    | 15       | Standard costing and variance analysis (material, labour and overhead) Job and Batch costing   | 1       |

#### Suggested Readings:

1. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting ; Sultan Chand, New Delhi
2. Jain S.P. and Narang K.L.: Cost Accounting ; Kalyani New Delhi
3. Arora M.N.; Cost Accounting -Principles and Practice , Vikas ,New Delhi
4. JawaharLal ; Cost Accounting : McGraw Hill Education
5. M.L. Agrawal; Sahitya Bhawan Agra
6. Banarjee, B. Cost Accounting – Theory and Practice New Delhi
7. Taxman's Cost Accounting ,New Delhi

*[Handwritten signatures and initials are present below the suggested readings list.]*



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

|                           |                                      |
|---------------------------|--------------------------------------|
| Session: 2025-26          | Program: B.COM                       |
| Semester: VII SEM         | Subject: INCOME TAX AND TAX PLANNING |
| Course Type: DSE-VII      | Course Code: .....                   |
| Course Title:             | : INCOME TAX AND TAX PLANNING        |
| Credit: 4                 | Lecture: 60                          |
| M.M. 100 = (ESE 80+IA 20) | Minimum Passing Marks: 40%           |

|                                 |  |
|---------------------------------|--|
| <b>Title</b>                    | <b>Calculus</b>  |
| <b>Course Learning Outcome:</b> | The course aims to help learners to acquire conceptual knowledge on INCOME TAX AND TAX PLANNING to impart skills for recording various kinds of business transactions and to prepare cost statements |

|                                   |   |
|-----------------------------------|---|
| <b>Title</b>                      | <b>Calculus</b>   |
| <b>Programe Specific Outcome:</b> | <p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge,skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematicand subject skills within various disciplines of finance, auditing and taxation,accounting, management, communication, computer.</p> |



| Units | Lectures | Lectures (15 x 4 = 60)   | Credits |
|-------|----------|--|---------|
| I     | 15       | Calculation of taxable income under the head - Capital gain, Income from other sources, set off and carry forward of losses, Deduction from gross total income, Calculation of taxable income and tax liabilities of individual  | 1       |
| II    | 15       | Computation of Corporate Tax: Computation of Total Income of Companies and Corporate Tax Liability, Minimum Alternate Tax, Tax assessment and computation of tax liability – HUF, Firm, Association of person.   | 1       |
| III   | 15       | Tax Planning: Nature, Scope and Problems, Tax Evasion, Tax Avoidance and Tax Management. Tax Assessment: Assessment procedure, Deduction of tax at source and Collection of tax at source. Advance Payment of Tax. Tax planning for new business organisation - location and nature of business, form of business organisation. Tax Planning related to Capital Structure Decision, Dividend policy, Inter corporate dividend and Bonus share. | 1       |
| IV    | 15       | Recovery of Tax and Refunds, Appeals and Revisions Penalties and Prosecution, Preparation of Income Tax Return.  | 1       |

**Suggested Readings:**

1. Singhanian V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bha gwati : Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

|                           |                                    |
|---------------------------|------------------------------------|
| Session: 2025-26          | Program: B.COM                     |
| Semester: VII SEM         | Subject: Corporate Legal Framework |
| Course Type: DSE -VIII    | Course Code: .....                 |
| Course Title:             | : Corporate Legal Framework        |
| Credit: 4                 | Lecture: 60                        |
| M.M. 100 = (ESE 80+IA 20) | Minimum Passing Marks: 40%         |

|                                 |   |
|---------------------------------|---|
| <b>Title</b>                    | <b>Calculus</b>   |
| <b>Course Learning Outcome:</b> | The course aims to help learners to acquire conceptual knowledge on Corporate Legal Framework to impart skills for recording various kinds of business transactions and to prepare cost statements. |

|                                   |  |
|-----------------------------------|--|
| <b>Title</b>                      | <b>Calculus</b>  |
| <b>Programe Specific Outcome:</b> | <p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.comdegree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they canturn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA,MPSC, UPSC. As well as other coerces.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge,skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematicand subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p> |



| Units | Lectures | Lectures (15 x 4 = 60)   | Credits |
|-------|----------|--|---------|
| I     | 15       | The Negotiable Instrument Act 1881 definition, type, holder and holder in due course payment in due course, Legal environment for Security markets SEBI Act 1992, Role of SEBI in controlling the securities markets.  | 1       |
| II    | 15       | Monopolies and Restrictive Trade Practices Act 1969- Monopolistic Trade Practice (MRTP), Restrictive Trade Practices (RTP), Unfair Trade Practices (UTP). Competition Act 2002 and all amendment .   | 1       |
| III   | 15       | The Consumer Protection Act 1986 and 2019 Definition and Terminology, Definition of Consumer, right of consumer, Consumer disputes, Red resale machinery.  | 1       |
| IV    | 15       | Regulatory Environment for International Business - FEMA Act 1999 (Foreign Exchange Management Act 1999). World Trade Organisation (WTO) - Features, Objectives and functions, Organisation, Structure of WTO, Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS), Implication of World Trade Organisation on India, World Bank. | 1       |

#### Suggested Readings:

1. Sheikh Saleem, Corporate legal framework, Pearson
2. Francis, Cherunilan, Corporate legal framework Himalaya Publishing House
3. Gupta C.B., Corporate legal framework Sultan Chand & Sons

*[Handwritten signatures and initials]*



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)  
**FYUGP (CBCS/LOCF Course)**  
 Department: - COMMERCE

|                           |                               |
|---------------------------|-------------------------------|
| Session: 2025-26          | Program: B.COM                |
| Semester: VII SEM         | Subject: Research Methodology |
| Course Type: DSE-IX       | Course Code: .....            |
| Course Title:             | : Research Methodology        |
| Credit: 4                 | Lecture: 60                   |
| M.M. 100 = (ESE 80+IA 20) | Minimum Passing Marks: 40%    |

| Title                    | Calculus  |
|--------------------------|---|
| Course Learning Outcome: | The course aims to help learners to acquire conceptual knowledge on Research Methodology to impart skills for recording various kinds of business transactions and to prepare cost statements |

| Title                       | Calculus   |
|-----------------------------|--|
| Programme Specific Outcome: | <p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other co-occurring.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p> |



| Units | Lectures | Lectures (15 x 4 = 60)  | Credits |
|-------|----------|---|---------|
| I     | 15       | Research: Meaning of research, nature of research, stages in the development of research. Sampling: concept, sampling methods; Sampling error and its method to reduce.   | 1       |
| II    | 15       | Collection of the data: concept, sources. Observation: concept, merits, demerits and types; Interview: concept, merits, demerits and types; questionnaire: concept, merits, demerits and construction.              | 1       |
| III   | 15       | Hypothesis: concept, meaning, functions, formation of hypothesis, importance of hypothesis in research. Types of error in hypothesis testing: type I error, type II error; Level of significance, Confidence level. | 1       |
| IV    | 15       | Editing: concept, editing of primary and secondary data; Coding: concept, advantages; Tabulation: concept, types. Interpretation: only concept; Analysis: only concept.   | 1       |

**Suggested Readings:**

1. Sriwastava, S. C. : Foundation of Social Research and Economics Techniques, Himalaya Publishing House, 1990.
2. Chou, Ya-Lun : Statistical Analysis with Business and Economics Applications, 2ndEds., New York, Hold Rinchart and Wrintston, 1974.
3. Clover, Vernon t and Balsely, Howerd L : Business Research Methods, Colombus O.Grid, Inc, 1974.
4. Emary C. Willima : Business Research Methods, Illinois : Richard D. Irwin Inc.Homewood, 1976.
5. Sharma H.D. and Mukherji S. P. : Research Methods in Economics and Business, New York : The Macmillan Company, 1992 II

*[Handwritten signatures and initials are present below the suggested readings list.]*



GOVT. DIGVIJAY AUTONOMOUS P.G. COLLEGE, RAJNANDGAON (C.G.)

**FYUGP (CBCS/LOCF Course)**

Department: - COMMERCE

|                           |                               |
|---------------------------|-------------------------------|
| Session: 2025-26          | Program: B.COM                |
| Semester: VII SEM         | Subject: Marketing management |
| Course Type: GE-V         | Course Code: .....            |
| Course Title:             | : Marketing management        |
| Credit: 4                 | Lecture: 60                   |
| M.M. 100 = (ESE 80+IA 20) | Minimum Passing Marks: 40%    |

| Title                    | Calculus  |
|--------------------------|---|
| Course Learning Outcome: | The course aims to help learners to acquire conceptual knowledge on Marketing management to impart skills for recording various kinds of business transactions and to prepare cost statements |

| Title                       | Calculus   |
|-----------------------------|--|
| Programme Specific Outcome: | <p><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other co-occurring.</p> <p><b>P.S.O.- 4</b> The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.</p> <p><b>P.S.O.- 5</b> Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.</p> |



| Units | Lectures | Lectures (15 x 4 = 60)   | Credits |
|-------|----------|--|---------|
| I     | 15       | marketing planning- and overview.Consumer Vs organisational Buyers,<br>Pricing decisions - Factors affecting price determination, Pricing policies and strategic, discounts and rebates.   | 1       |
| II    | 15       | Promotion decision- Promotion mix, Advertising, Personal selling, Sales promotion, determining advertising budget, media selection, advertising effectiveness, sales promotion - Tools and techniques                              | 1       |
| III   | 15       | Marketing Research - Meaning and scope of marketing research, Marketing research process. Marketing Organisational and Control - Organising and controlling market operations.   | 1       |
| IV    | 15       | Issues and Development in marketing - Social ethical and legal aspects of marketing, Marketing of services, International marketing, Green Marketing, Cyber marketing, Relationship marketing and other developments in marketing. | 1       |

#### Suggested Readings:

1. Philip Kotler : Marketing management Englewood Cliffs.
2. Willam M.Pride and O.C. Ferrell Marketing : Houghton – Mifflin Boston.
3. Koter Philip and Armstrong Gary: Principles of Marketing : Prentice Hall of India, New Delhi.
4. Dr. R.C. Agrawal, Agra.