

III & IV Semester B.Com (Voc)(Computer Application) Curriculum

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com-CAT-3.1	Corporate Accounting – I	Core	5	80	20	100	5
4	B.Com-CAT-3.2	Income Tax – I	Core	5	80	20	100	5
5	B.Com-CAT-3.3	Java Programming	Core	4	80	20	100	3
6.	B.Com-CAT-3.4	Operating System	Core	2	40	10	50	2
7.	B.Com-CAP-3.1	Java Programming	Practical	4	40	10	50	2
8.	B.Com-CAT-3.5	Cloud Computing	Compulsory	2	80	20	100	2
				30			700	25

Semester IV								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com-CAT-4.1	Corporate Accounting – II	Core	5	80	20	100	5
4	B.Com-CAT- 4.2	Income Tax – II	Core	2	40	10	50	2
5	B.Com-CAT- 4.3	Web Application Development	Core	4	80	20	100	3
6.	B.Com-CAT- 4.4	Computerized Accounting	Core	4	80	20	100	3
7.	B.Com-CAP-4.1	Web Application Lab	Practical	4	40	10	50	2
8.	B.Com-CAP-4.2	Computerized Accounting Lab	Practical	4	40	10	50	2
9.	B.Com-CAT 4.5	Income Tax – III	Compulsory	2	40	10	50	2
				33			700	25

Curriculum for III Semester B.Com(VOC) (Computer Application)

Course Contents:

B.Com-CAT-3.1 Corporate Accounting – I

B.Com-CAT-3.1 Income Tax – I

ORPORATE ACCOUNTING-I			
Course Code	B.Com-CAT-3.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> • Comprehend the significance, necessity, and management of share underwriting • Understand the approach for calculating profit before incorporation. • Understand the valuation of intangible assets, particularly goodwill. • Understand the valuation of equities. • Prepare the financial accounts of companies in accordance with the Companies Act, 2013, along with current industry practices. 			
Module-1 VALUATION OF GOODWILL			10 Hours
Introduction to Goodwill Valuation: Definition and Significance of Goodwill, Determinants Affecting Goodwill Value, Situations Necessitating Goodwill Valuation. Valuation Methods for Goodwill: Average Profit Method, Capitalisation of Average Profit Method, Super Profit Method, Capitalisation of Super Profit Method, Annuity Method			
Module-2 VALUATION OF SHARES			12 Hours
Introduction to Share Valuation: Definition and Significance of Share Valuation, Necessity for Share Valuation, Determinants Influencing Share Valuation. Methods of Share Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Shares. Specialised Subjects in Valuation: Rights Offerings and the Valuation of Rights Offerings, Valuation of Warrants			
Module-3 UNDERWRITING OF SHARES			12 Hours

Introduction to Underwriting: Definition of Underwriting, SEBI Regulations Pertaining to Underwriting, Underwriting Commission. Underwriter: Roles of an Underwriter, Benefits of Underwriting. Categories of Underwriting: Designated Applications, Undesignated Applications. Assessment of Liability in Underwriting Agreements: Fully Underwritten Agreements, Partially Underwritten Agreements, Agreements with Firm Underwriting (including issues), Agreements without Firm Underwriting (including issues)	
Module-4 FINAL ACCOUNTS OF A JOINT STOCK COMPANY	14 Hours
Preparation of Financial Statements for Companies: Legal Requirements for Financial Statement Preparation, Schedule III of the Companies Act, 2013, IND AS-1: Presentation of Financial Statements. Management of Distinct Items: Tax Deducted at Source (TDS), Advance Tax Payment, Tax Provision, Depreciation, Interest on Debentures. Dividends - Regulations Concerning Dividend Disbursement and Allocation to Reserves. Preparation of Financial Statements: Statement of Profit and Loss (in accordance with Schedule III), Balance Sheet (in accordance with Schedule III)	
Module-5 PROFIT PRIOR TO INCORPORATION	12 Hours
Introduction to Profit Prior to Incorporation: Definition of Profit Prior to Incorporation, Computation of Sales Ratio, Computation of Time Ratio, Computation of Weighted Ratio. Management of Expenditures: Management of Capital Expenditure, Management of Revenue Expenditure. Determination of Pre-Incorporation and Post-Incorporation Profits: Compilation of Statement of Profit and Loss in accordance with Schedule III of the Companies Act, 2013, Compilation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013	

Books for reference:

- ✓ M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
- ✓ S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- ✓ Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- ✓ V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- ✓ Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- ✓ Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
- ✓ P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- ✓ Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

INCOME TAX - I			
Course Code	B.Com-CAT-3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60 Hours	Credits	5
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> • To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. • To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. • To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. • Apply the knowledge of taxation in practical field. 			
Module - 1: Introduction			10 Hours
Definitions – Assessee – Person- Assessment Year and Previous Year – Income- Agricultural Income, Partial integration of Agricultural Income with Non-agricultural Income- Gross Total Income- Taxable Income (also known as Total Income) –Permanent Account Number (PAN)- Income tax rates of relevant assessment year for an individual assessee. Exposure to applying for PAN online. New Income Tax Bill – 2025.			
Module-2: Residential Status			12 Hours
Individual – HUF-Firm-Company-Determination of Residential Status of Individual-Incidence of Tax (scope of Total Income)-Meaning -Indian Income- Foreign Income- Deemed Income- Computation of Total Income based on residential status.			
Module-3: Exempted incomes U/s 10 relating to computation of Salary Income			12 Hours
Leave Travel Concession, Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Retrenchment Compensation, Receipts at the time of Voluntary Retirement, Foreign Allowances and Perquisites, Receipts from Life Insurance Policy, House Rent Allowance.			
Module-4: Income from Salary			14 Hours
Characteristics of salary income, meaning of salary for various purposes -allowances-perquisites and their valuation -tax free perquisites- Deductions under sec.16; Provident Fund – meaning & income tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund; Computation of Income from Salary.			
Module-5: Computation of Taxable Salary and Relevant Deductions U/s 80			12 Hours
Problems on Computation of Taxable Salary and Deductions u/s 80C, 80CCC, 80CCD, 80CCE;			

Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 192.
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Course Outcomes: At the end of the course the student will be able to:

Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

Reference Books:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax - I	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

Curriculum for IV Semester B.Com(VOC) (Computer Application)

Course Contents:

B.Com-CAT-4.1 Cost and Management Accounting - II

B.Com-CAT-4.2 Income Tax – II

B.Com-CAT-4.5 Income Tax – III

CORPORATE ACCOUNTING-II			
Course Code	B.Com-CAT-4.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05

Course Learning Objectives: Upon successful completion of the course, students will be able to <ul style="list-style-type: none"> ✓ Comprehend the legal regulations and procedures for the redemption of preference shares. ✓ Understand the various techniques of mergers and acquisitions involving joint stock corporations. ✓ Comprehend the procedure of internal reconstruction. ✓ Comprehend the implications and conditions of liquidation, and formulate the liquidator's conclusive financial statement. ✓ Acquire understanding of contemporary advancements in accounting and accounting norms. 	
Module-1	REDEMPTION OF PREFERENCE SHARES 12 Hours
Definitions and Legal Regulations, Treatment of Premium on Redemption. Establishment of Capital Redemption Reserve Account for New Share Issuance for Redemption. Organising Cash Reserves for Redemption, Establishment of the Minimum Quantity of Shares Required for Redemption. Issuance of Bonus Shares, Preparation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013 post-Redemption	
Module-2	MERGERS AND ACQUISITION OF JOINT STOCK COMPANIES 16 Hours
Amalgamation and Acquisition of Companies: Definition of Amalgamation and Acquisition, Categories of Amalgamation, Amalgamation as a Merger, Amalgamation as a Purchase. Calculation of Purchase Consideration: Lump Sum Method, Net Asset Method, Net Payment Method. Accounting for Amalgamation: Pooling of Interests Method (including issues), Purchase Method (including issues). Accounting Procedures: Journal Entries and Ledger Accounts in the Transferor Company's Records, Journal Entries in the Transferee Company's Records, Preparation of Balance Sheet Post-Merger (in accordance with Schedule III of the Companies Act, 2013).	
Module-3	INTERNAL RECONSTRUCTION OF JOINT STOCK COMPANIES 10 Hours
Internal Reconstruction and Capital Reduction: Definition of Capital Reduction, Aims of Capital Reduction, Regulations for Share Capital Reduction under the Companies Act, 2013. Methods of Capital Reduction. Journal Entries for Capital Reduction: Accounting for Capital Reduction. Preparation of the Capital Reduction Account and the Balance Sheet post-reduction in accordance with Schedule III of the Companies Act, 2013.	
Module-4	LIQUIDATION OF COMPANIES 12 Hours
Liquidation of Companies: Definition of Liquidation, Methods of Winding Up, Compulsory Winding Up, Voluntary Winding Up, Winding Up under Judicial Supervision. Essential Elements of Liquidation: Payment Hierarchy during Liquidation, Liquidator's Financial Statement, Liquidator's Compensation. Practical Application: Issues Regarding the Preparation of the Liquidator's Statement of Account.	
Module-5	RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS 10 Hours
Recent Advancements in Accounting and Accounting Standards: Global Reporting Initiative (GRI) concepts: General disclosure of ESG factors. Inflation Accounting: Introduction, meaning, objectives and applications	

Books for Reference

- ✓ Arulanandam & Raman - Corporate Accounting-II, HPH
- ✓ Anil Kumar.S Rajesh Kumar.V and Mariyappa B Advanced Corporate Accounting, HPH
- ✓ Dr. Venkataraman. R – Advanced Corporate Accounting
- ✓ S.N. Maheswari , Financial Accounting, Vikas publishing
- ✓ Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP
- ✓ RL Gupta, Advanced Accountancy, Sultan Chand
- ✓ K.K Verma – Corporate Accounting.

- ✓ Jain and Narang, Corporate Accounting.
- ✓ Tulsian, Advanced Accounting
- ✓ Shukla and Grewal – Advanced Accountancy, Sultan Chand

INCOME TAX - II			
Course Code	B.Com-CAT-4.2	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	2 Hours		3 Hours
Total Hours	24 Hours	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> • To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. • To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. • To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. • Apply the knowledge of taxation in practical field. 			
Module - 1: Depreciation			08 Hours
Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.			
Module-2: Profit and Gain from Business and Profession			10 Hours
Deduction Permissible u/s 30 to 37, Payments not Deductible - Computation of Business Income			
Module-3: Computation of Professional Income			06 Hours
Computation of Professional Income			

Course Outcomes: At the end of the course the student will be able to:	
Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.

3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax - II	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

INCOME TAX - III			
Course Code	B.Com-CAT-4.2	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	2 Hours		3 Hours
Total Hours	24 Hours	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. Apply the knowledge of taxation in practical field. 			
Module - 1: Income from House Property			12 Hours
Composite Rent, Annual Value of let out property- self occupied property-concept of Unrealized Rent and Arrears of Rent and its treatment-recovery of arrears of rent, deductions from Annual Value.			
Module-2: Capital Gains			06 Hours
Meaning –Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains -Cost of Acquisition – Capital Gains Exempt u/s 54 –Problems on Computation of Taxable Capital Gains.			
Module-3: Income from Other Sources			06 Hours
Interest on securities-Grossing up – Other Important Exemptions u/s10 including section 10(15) - Deductions u/s 57.			

Course Outcomes: At the end of the course the student will be able to:	
Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

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Question Paper Pattern for 50 Marks Papers**Internal Exams****Time: 1 Hours****Total Marks: 20****Section A****Answer any two of the following****2*2 =4**

1. XXXX
2. XXXX
3. XXXX
4. XXXX

Section B**Answer any two of the following****4* 2 = 8**

5. XXXX
6. XXXX
7. XXXX
8. XXXX

Section C**Answer any one of the following****8*1= 8**

9. XXXX
10. XXXX

***********Question Paper Pattern for 50 Marks Papers****Semester End Exams****Time: 2 Hours****Total Marks: 40****Section A****Answer any four of the following****2*4 =8**

11. XXXX
12. XXXX
13. XXXX
14. XXXX

15. XXXX

16. XXXX

Section B

Answer any four of the following

$$4 * 4 = 16$$

17. XXXX

18. XXXX

19. XXXX

20. XXXX

21. XXXX

22. XXXX

Section C

Answer any two of the following

$$8 * 2 = 16$$

23. XXXX

24. XXXX

25. XXXX

26. XXXX
