



॥ सा विद्या या विमुक्तये ॥
स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड
"ज्ञानतीर्थ" परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)
SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED
"Dnyanteerth", Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)
Established on 17th September 1994 - Recognized by the UGC U/s 2(f) and 12(B). NAAC Re-accredited with 'A' Grade



ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील
B.Com. I Year (Sem-I & II) या विषयाचा
सी.बी.सी.एस. पॅटर्नचा अभ्यासक्रम शैक्षणिक
वर्ष २०१९-२० पासून लागू करण्याबाबत.

परिपत्रक

(संदर्भ: परिपत्रक शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस अभ्यासक्रम/२०१८-१९/३८६२, दिनांक २३.०५.२०१९.)

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, संदर्भीय परिपत्रकान्वये प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील विषयाचा C.B.C.S. (Choice Based Credit System) Pattern नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात आला होता.

1) B.Com. I Year (Sem-I & II)

तथापि, शैक्षणिक वर्ष २०१९-२० पासून उपरोक्त विषयाचा नवीन अभ्यासक्रम लागू करण्यात येत असल्याने संदर्भीय परिपत्रक रद्द समजण्यात यावे.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस
अभ्यासक्रम/२०१९-२०/११३९

दिनांक : ३०.०८.२०१९.

स्वाक्षरित/-
उपकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ६) सीनिअर प्रोग्रामर, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

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B.Com. I Year (Semester I)

Paper Code	Name of the Paper	Semester	Type	Marks	Credit
B.C. 1.1	Fundamentals of Financial Accounting	I	core	100	04
B.C.1.2	Business Statistics	I	core	100	04
B.C.1.3	Business Economics	I	core	100	04
Disciplinary Course					
B.C.1.4	Fundamentals of Business Communication	I	core	100	04
Elective Any one					
B.C.1.5.1	Computer for Business	I	Elective	100	04
B.C.1.5.2	Office Management	I	Elective	100	04
B.C.1.5.3	Fundamentals of Salesmanship	I	Elective	100	04
B.C.1.5.4	Business Law I	I	Elective	100	04
B.C.1.5.5	UGC Vocational Course	I	Elective	100	04

*Examination Pattern**Continuous Assessment**Core and Elective Subjects*

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 05 Marks in the Particular Subject

End of Semester Examination (ESE)

1. Question No. 1 Compulsory for 20 Marks on any Topic
2. Question No. 2 to Question No. 4 Alternative type Questions carrying 15 Marks each
2. Question No. 5 will be short Notes on any two of the given Four for 10 Marks

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B.Com I Year (Ist Semester)
Fundamental of Financial Accounting
Paper No. BC 1.1

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100Marks
Total Credit	04

Learning Objective:

Objective of this course is to provide the skill of

- i) **Recording**
- ii) **Maintaining**
- iii) **And presenting the accounting and financial fact**

Utility :

Student Can Understand the :

- i) Accounting Knowledge
- ii) Application of Accounting in Business

Prerequisite :

Basic knowledge of Accountancy.

Unit 1: Introduction of Accountancy

- Meaning of Accountancy
- Objective of Accountancy
- Types and rules of debit and credit
- Journal, Ledger
- Indian Accounting Standard
- Numerical Problems on Journal and Ledger

Unit 2 :Final Accounts of Sole Trader

- Meaning of Final Account
- Trading Account
- Profit and Loss Account
- Balance Sheet
- Adjustment Entries
- Numerical Problems on Final A/c of Sole Trader

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Unit 3 :Joint Venture Account



- Meaning of joint venture
- Co-venture
- Numerical Problems on Joint venture

Unit 4 :Hire Purchase System:

- Meaning of Hire Purchase Contract
- Legal Provisions Regarding Hire Purchase Contract
- Numerical Problems

Unit 5 :Royalty Accounts :

- Meaning of Royalty
- Minimum Rent, Short working
- Numerical Problems on Royalty

Reference Book:

- 1) Advanced Accountancy Jain, Narang
- 2) Advanced Accountancy R.C. Shukla
- 3) New Approach to Accountancy. H.R. Kotalwar
- 4) Advanced Financial Accounting Dr. S.S. Agarwal, Dr. P. Aboti
- 5) Book keeping & Accountancy – Dr. Shivprasad Dongre


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**B.Com. I Year (Ist Semester)
Paper No. BC 1.2
Business Statistics**

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100Marks
Total Credit	04

Learning Objective:

The objective of this course is to provide fundamental knowledge of statistical techniques useful for business analysis.

Utility:

Student can understand the basic concept of statistics and its application in business and data analysis.

Prerequisite:

Basic knowledge of simple mathematics

Unit 1 Introduction to Statistics

- Meaning and Definition of Statistics
- Scope of Statistics
- Limitations of Statistics
- Collection and Presentation of Statistical Data
- Meaning of Primary and Secondary data.
- Qualitative and quantitative data
- Discrete and Continuous variables, frequency and frequency distribution.

Unit 2 Measures of Central Tendency (Averages)

- Meaning and Concepts of Central Tendency.
- Arithmetic Means : Definition, Properties of Arithmetic
- Mean, Combined Mean
- Positional Averages: Median & Mode Partition Values.
- Empirical relation between Mean, Median and Mode.
- Merits and Demerits of Mean, Median and Mode
- Numerical Problems

Unit 3 Measures of Dispersion

- Meaning and Concepts of Dispersion.
- Range - Meaning, Definition, Coefficient of Range.
- Quartiles Deviation, Meaning, Definition, Coefficient of Quartile Deviation
- Mean Deviation - Meaning, Definition of Mean Deviation (about mean, median), Coefficient of Mean Deviation


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- Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups.
- Coefficient of Variance - Meaning & definition.
- Merits & Demerits of Quartiles Deviation, Mean Deviation and Standard Deviation
- Numerical Examples.

Unit 4 Co-relation Analysis (Two Variables Only)

- Meaning, Definition and Types of Co-relation.
- Karl Pearson's Coefficient of Correlation
- Probable Error
- Numerical Problems

Unit 5 Regression Analysis (Two Variables only)

- Meaning and Concepts of Regression
- Regression Lines, Regression Equations, Regression Coefficients
- Relation between Coefficient Correlation and Regression
- Numerical Problems

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.

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- Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups.
- Coefficient of Variance - Meaning & definition.
- Merits & Demerits of Quartiles Deviation, Mean Deviation and Standard Deviation
- Numerical Examples.

Unit 4 Co-relation Analysis (Two Variables Only)

- Meaning, Definition and Types of Co-relation.
- Karl Pearson's Coefficient of Correlation
- Probable Error
- Numerical Problems

Unit 5 Regression Analysis (Two Variables only)

- Meaning and Concepts of Regression
- Regression Lines, Regression Equations, Regression Coefficients
- Relation between Coefficient Correlation and Regression
- Numerical Problems

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.

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B.Com. First Year Revised Syllabus (w.e.f.2019-20)
Semester Ist (CBCS Pattern)
Paper No. BC 1.3

Business Economics-I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) (Internal)	25 Marks
Total	75 Marks
Total Credit	04

Course Objective: The objective of this course is to acquaint the students with the business economic principles and theories as are applicable in business.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with the business economic principles and theories as are applicable in business.

Course Contents

Unit 1. Introduction to Business Economics:

Meaning, Definition, Characteristics And Significance of Business Economics, Objective of a Business Firm, Characteristics of Macro and Micro Economics.

11

Unit 2. Demand Analysis:

Concept of Demand, Law of Demand, Elasticity of Demand, Determinants of Elasticity of Demand. Methods of Measurement of Elasticity of Demand, Importance of Elasticity of Demand.

11

Unit 3. Theory of Consumer Behaviour:

Utility Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Analysis: Properties of Indifference Curve

11

Unit 4. Theory of Production:

Concept of Production Function, Law of Variable Proportions, Laws of Returns To Scale, Iso-Quant Curve Technique, Properties of Iso-Quant Curve

11

Unit 5 Theory Of Costs:

Difference Cost Concept, Short Run Cost Curves: Fixed Cost, Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Total Cost, And Marginal Cost, Long Run Cost Curves: Average Cost And Marginal Cost

10

References:

- 1) Ahuja H.E. Business Economics ; S.Chund And Co.New Delhi. Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
- 2) D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics. Himalaya Publishing House, New Delhi.
- 3) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 4) V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.

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B.Com. I Year (I Semester)
Paper No. : BC 1.4
Fundamentals of Business Communication

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives

- i) To Develop Communication Skills of Students
 - ii) To help in personality development
 - iii) To improve speaking, writing, and interview skills of students.
- Utility:** - Adequate Knowledge about good communication in business
Prerequisite: - Major resources of communication process provide to the students

Unit: I Introduction to Business Communication

Introduction, Definitions, Nature, objectives and Importance of communication Basic forms of communication process. Stages in communication Process, SWOC analysis.

Unit: II Corporate communication

Formal and Informal communication network. Barriers of Communication. Improving communication and solution to avoid Barriers, Group discussion, Seminar, Mock interview.

Unit: III Effective Business Communication

Definition of Effective Communication, Need of effective communication Principles of effective business communication.

Unit IV Effective oral communication

Principles of effective oral communication speech preparation, Guidelines of effective speech, the art of presentation, the essential features of an interview. Distinction between written and oral communication.

Unit V Modern Tele Communication

Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing.

Reference Books

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand& son New Delhi

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**Elective Subject any one of the Following
B.Com. I Year (I st Semester)**

Paper No. : BC 1.5.1

Computer for Business

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Practical (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives

- i) To develop awareness about computer
- ii) To know the recent advances in the Information technology field
- iii) To develop knowledge about internet, email and social networking

Utility: - Adequate Knowledge about Information technology

Prerequisite: - basic knowledge of the computer

Unit: I Introduction to Computer

Introduction, Meaning, Definition, basic of storage and input output device, importance of computer in business and number system.

Unit II: Using MS-Word

Meaning and role of word processing, documents in MS word, features of MSWORD, creation and saving of word document, searching, opening, closing and printing a document, copying, moving and cutting text n word, cut, paste, moving text between documents, changing case, fonts, applying bold, underline and italic, insertion of pictures, symbols and special characters, page setting, margin styles and settings, table creation in word document, columns and rows insertion, deletion, formatting a document, formatting toolbar, table and border toolbar, border shading dialogue, bullet and numbering, mail merge procedure in word, using forms, labels and envelops, use of help in word document.

Unit III: MS-Excel

Structure of worksheet and its usage in commercial applications, creating worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting, formatting Toolbars, moving cell contents, alignment of worksheet text, border Colour, handling workbook, working with formulas and functions – SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Chart in Excel, Types, Graphs, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other desktop applications.

Unit IV: MS-Power Point

Presentation in Business with Power Point; Creation of Slides, adding Object, Movies, Sound, Animation, Styles of Presentation and linking Procedures, Slides Colour Scheme, background, Custom Animation, Slide Transition, Slide Show.

Unit V Computer Networking (Internet)

Introduction, Importance of Internet, Internet & WWW, Internet & Email, Internet & E-Commerce, Social networking, Advantages & Disadvantages of Social Networking for Business.

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Practical:

- Familiarizing with Word
- Creating WORD DOCUMENT
- Creating Memorandum of Association of a Company Limited by Shares
- Specimen of Certificate
- Specimen of Notice and Agenda
- Specimen of Pay-in Slip
- Specimen of Cheque
- Specimen of Cash Memo
- Specimen of Invoice
- WORKSHEETS In Excel
- Specimen of Final Accounts
- Specimen of Result Register
- Specimen of Cost Sheet
- Specimen of Store Ledger
- Specimen of Fees Register
- Power Point presentation of slides showing subjects of B.Com and Courses offered in college
- Create own email ID

Reference Books

- ChefanShrivastava - Fundamentals of Information Technology –Kalyani Publishers, New Delhi.
- Dr. Jitendmahirrao - Information Technology - Kailash Publications, Aurangabad.
- Kapur V.K. - Computers & Information Technology - Sultan Chand & Sons, New Delhi.
- S.K. SrinivasaVallabhan - Computer Applications in Business –Sultan Chand & Sons, New Delhi.
- V. Rajaraman - Fundamentals of Computers - Prentice Hall of India, New Delhi.
- Cox- Microsoft Word 2010: Step by Step- Prentice Hall India Learning Private Limited (2010)
- Prof. Satish Jain & M. Geetha -MS-Office 2010 Training Guide- BPB Publications
- Dr. Shivprasad Dongare, Shaikh Dagdu - Computer Fundamentals with MS Office

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B.Com. I Year (I Semester)
Paper No. B.C. 1.5.2
Office Management

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

- 1) To familiarize students about concept and Importance of office management, Office accommodation and layout
- 2) To make student aware about office environment and record administration
- 3) To provide Information about office communication, office supervision and Personal management
- 4) To give students Idea about office report and law to minimize cost in office Management

Learning outcomes: - 1 Students can understand the practices of office administration
 2 The students can learn to maintaining the official files and documentation

Unit I: Office Management and Office Accommodation & Layout:

Definition, functions of Office Management, Principles of good office Management

Unit II: Office Accommodation

Office building: size, layout, safety and security measures- Reception: Importance, shape and size, control- Communication: Feature, classification, barriers. - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc.

Unit III: Office Environment:

Office lighting, ventilation. Interior decoration. Security, Purpose of record administration. Principles of record administration, Filing System.

Unit IV: Office Communication:

Process of office communication. Importance, Barriers, Types of office communication.

Unit V: Office Supervision and Personal Management:

Functions, Recruitment of personnel. Job description. Sources of recruitment. Job evaluation, Training of employees. Employee welfare. Office supervision. Features, Effective supervision. Supervisor and Ms Responsibilities. and work distribution.

References:

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff - Sales Management – Prentice Hall of India Pvt Ltd. New Delhi.


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B.Com. I Year (I Semester)
Paper No. BC. 1.5.3
Fundamentals of Salesmanship

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

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Learning Objectives: This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario

Learning outcomes:-

1. Identifying customers and their needs
 2. Marketing sales presentation and organizing demonstration
 3. Computer basics and needs and used in selling techniques
-

Unit I: Salesman and Salesmanship:

Meaning, Definition and Importance of Salesmanship, Types of Salesman, qualities of Good Salesman.

Unit II: Personal Selling and Salesmanship:

Meaning, Nature and Importance of Personal Selling, Personal Selling V/s Salesmanship, objectives of Personal Selling, Process of Personal Selling, Types of Personal Selling.

Unit III Buying motives.

Types of markets. Consumer and industrial markets, Their Characteristics and Implication for the selling function. Types of consumer

Unit IV: Consumer Behaviour and Salesmanship:

Nature of Consumer Behaviour, Types of Customers, Buying Motives, Consumers Buying Process, Customer Relationship Management (CRM).

Unit V: Sales Presentation:

Principles of Sale Presentation, Sales Presentation Skills, Theories of Selling-"AIDAS" Theory of Selling, "Right Set of Circumstances" Theory of Selling, "Buying Formula" Theory of Selling. "Behavioural Equation" Theory of Selling.

References:

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff- Sales Management - Prentice Hall of India Pvt Ltd. New Delhi.


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B. Com. First Year (I Semester)

Paper No. BC 1.5.4 Business Law I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

To make students aware about various forms of business and the Acts governing these forms

Unit I: Indian Partnership Act – 1932

(No. of lectures 12)

Definition, test of partnership, rights and duties of partners, registration of firm, effects of non-registration, reconstitution of firm, dissolution of firm

Unit II: Limited Liability Partnership Act – 2008

(No. of lectures 10)

Advantages of LLP, drawbacks of LLP, definition of words body corporate, designated partner, LLP, LLP agreement, nature of LLP, incorporation of LLP, partners and their relations, liability of LLP and LLP partners, contribution by partners, difference between partnership and LLP, mutual rights and duties of partners and LLP as per First Schedule

Unit III: Maharashtra Co-operative Societies Act – 1960

(No. of lectures 12)

Various types of societies i. e. agricultural marketing society, apex society, consumer's society, co-operative bank, farming society, federal society, general society, housing society, lift irrigation society, processing society, producers' society, resource society, types of members, registration of a society, membership of society, rights and liabilities of members, voting powers of members, cessation of membership and removal of member, reserve fund, committee its powers and functions;

Unit IV: The Information Technology Act – 2000

(No. of lectures 8)

Important definitions, digital signature, electronic governance, electronic signature certificate

Unit V: Bombay Public Trusts Act – 1950

(No. of lectures 12)

Meaning of public trust, meaning of charitable purpose, registration of public trusts, budget, accounts and audit of trusts, powers and duties of trustees and restriction on trustees, powers and functions of charity commissioner, suspension, removal and dismissal of trustees;

[Signature]
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References:



1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law for Management, K. R. Bhulchandani, Himalaya Publishing House, Mumbai
3. Business Regulatory Framework, G. K. Varshney, Sahitya Bhavan, Agra
4. Business Laws, S. N. Maheshwari, Himalaya Publishing House, Mumbai
5. Business Regulatory Framework, Sheth, Kulkarni, Puranik, Kulkarni, Diamond Publications, Pune
6. Various Bare Acts
7. Web-sites of various Government Regulators


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Paper No. BC 1.5.5
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-I

(Goods and Service Tax-I)
 (This Paper is Alternative for Second Language-I)

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course objective: The objective of the course is to provide the candidates with sound knowledge of the important provisions of the GST act and their applications in practice.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course utility: Students will be acquainted with sound knowledge of the important provisions of the GST act and their applications in practice.

Course Contents

Unit 1. Introduction: Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement, Number of Legislations, Rates of CGST/SGST And IGST,	10
Unit 2. Definition and Meaning of GST: Definition of GST, Benefits of GST, Conceptual framework Taxes subsumed into GST, Amendments in 7th Schedule of Constitution, GST (Compensation To State) Cess.	12
Unit.3. Administration & Classification Under GST : Administration under GST , Brief about GST council, Classification System under GST	10
Unit.4. Levy of Tax : Levy & Collection of GST [Sec.9 CGST Act] ,Composition Scheme under GST [Sec.10 CGST Act,Power to grant Exemptions [Sec.11 of CGST Act]	12
Unit.5 Concept of Supply: Taxable Event – Supply,Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8]	10

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen's Guide to GST - CA Deeraj Sharma
- 4) Bharat's GST Law – CA kashis Gupta
- 5) Bangar's Beginner Guide to GST – Dr. Vandana Bangar


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B.Com. First Year (I Semester)
Paper No. B.C.1.5.5
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-II
(Indian Tax System & Income Tax Law-I)
(This Paper is Alternative for Elective)

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Income Tax Law and their applications in practice.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the income tax law and their applications in practice.


Course Contents

Unit 01	Introduction of Tax.	08
	Basic concept of Tax, Assesse, Assessment Year, Financial Year, Previous Year, Concept of Income Tax, Person. Income Heads under Income Tax Act.	
Unit 02	Income from Salary:	12
	Computation of income from salary, Gross salary, Taxable salary, HRA, Rent Free Accommodation, Medical Benefit, Education Allowance, Provident Fund, Car, Other taxable & partly taxable allowance	
Unit 03	Income From House Property:	12
	Computation of Income from House Property, Municipal Rent, Fair Rent, Standard Rent, Municipal Tax, Standard Deduction, Interest on Loan.	
Unit 04	Income from Capital Gain:	10
	Computation of Income from Capital Gain, Short term & long term capital Gain.	
Unit 05	Computation of Tax Liability & Agriculture Income.	10
	Computation of Tax liability & Tax Treatment of Agriculture Income.	

Note: - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary Examination.

Suggested Reading:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman Publications.
3. T.N.Manoharan: Snow White.


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B.Com I Year (II Semester)

Paper Code	Name of the Paper	Semester	Type	Marks	Credit
B.C.2.1	Financial Accounting	II	core	100	04
B.C.2.2	Business Statistics and Mathematics	II	core	100	04
B.C.2.3	Business Economics II	II	core	100	04
Disciplinary Course					
B.C.2.4	Modern Business Communication	II	core	100	04
Elective Any one					
B.C.2.5.1	Tally ERP 9.0	II	Elective	100	04
B.C.2.5.2	Modern Office Management	II	Elective	100	04
B.C.2.5.3	Advertising	II	Elective	100	04
B.C.2.5.4	Business Law II	II	Elective	100	04
B.C.2.5.5	UGC Vocational Course	II	Elective	100	04

Examination Pattern

Continuous Assessment

Core and Elective Subjects

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 05 Marks in the Particular Subject

End of Semester Examination (ESE)

1. Question No. 1 Compulsory for 20 Marks on any Topic
2. Question No. 2 to Question No. 4 Alternative type Questions carrying 15 Marks each
2. Question No. 5 will be short Notes on any two of the given Four for 10 Marks


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B.Com I Year (II Semester)

Financial Accounting

Paper No. BC 2.1

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Learning Objective:

Objective of this course is to provide the skill of

- iv) **Recording**
 - v) **Maintaining**
 - vi) **And presenting the accounting and financial fact**
- Utility :

- i) Student Can Understand the :
- iii) Accounting Knowledge
- iv) Application of Accounting in Business

Prerequisite :

Basic knowledge of Accountancy.

Unit 1: Consignment Accounts

- Meaning of Consignment
- Important Terms
- Accounting Records
- Valuation of Unsold Stock
- Numerical Problems

Unit 2 : Instalment System

- Meaning of Instalment Purchase System
- Numerical Problems on Installment System

Unit 3 :Accounts of Co-operative Societies

- Meaning of Co-operative Societies
- Preparation of Final Accounts of Co-operative Society

Unit 4 :Insurance Claims:

- Meaning, Types
- Calculation of Claims Under Loss of Stock Policy and Loss of Profit Policy only
- Application of Average Clause
- Numerical Problems

Unit 5 :Trust Accounting

- Meaning of Trust Accounting
- Certain Types of Funds includes
- Settlement Funds, Unearned income
- Advances for Costs, Judgment funds
- Third Party Funds (Can be placed into a trust account)


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B.COM I YEAR CBCS PATTERN SYLLABUS



I & II SEMESTER W.e.f. 2019-20



Reference Book:

- 1) Advanced Accountancy Jain, Narang
- 2) Advanced Accountancy R.C. Shukla
- 3) New Approach to Accountancy. H.R. Kotalwar
- 4) Advanced Financial Accounting Dr. S.S. Agarwal, Dr. P. Aboti

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B.Com. I Year (II Semester)
Paper No. : BC 2.2
Business Statistics and Mathematics

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective:

Objective of this course is to provide foundation of quantitative techniques applied in solving business problems.

Utility:

Student can understand the basic concept of mathematics and its operational use in various business operations.

Pre-requisite:

Basic knowledge of simple mathematics.

Unit 1 Arithmetical Operations

- Ratios, Variations and Proportions
- Simple and Compound interest
- Commission, Brokerage, Discount
- Numerical Problems

Unit 2 Matrices:

- Meaning and Definition of Matrix
- Types of Matrices
- Addition & Subtraction of Matrices
- Multiplication of Matrices
- Numerical Problems.

Unit 3 Permutations and Combinations

- Meaning of Permutation
- Permutations when all the objects are distinct
- Permutations when all the objects are not distinct objects
- Permutation of things not all different
- Meaning of Combinations
- Numerical Problems

Unit 4 Probability

- Meaning and Definition of Probability
- Concepts – Events, Types of Events, Sample Space
- Classical Definition of Probability
- Addition and Multiplication Laws of Probability
- Simple Problems on Addition and Multiplication of Probability

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Unit 5 Index Numbers

- Meaning, Definition and Need of Index Numbers
- Problems involved in construction of index numbers
- Price & Quantity Index Numbers
- Weighted Index Number
- Laspeyre's, Paasche's and Fisher's Ideal Index Numbers
- Numerical Examples.

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.
4. R. S. Agrawal – Quantitative Techniques - S. Chand Publication.

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**B.Com. I Year (II semester)
Semester II (CBCS Pattern)
Business Economics II
Paper No.BC 2.3**

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The objective of this course is to acquaint the students with the market structures and theory of distribution is as applicable in business.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with the market structures and theory of distribution is as applicable in business.

Course Contents

Unit 1 Perfect Competition:

Meaning, Definition And Characteristics of Perfect Competition, Equilibrium of Firm, Price and Output Determination under Perfect Competition. **10**

Unit 2 Monopoly:

Meaning, Definition and Characteristics Of Monopoly, Price Discrimination, Comparison Between Monopoly And Perfect Competition **10**

Unit 3 Monopolistic Competition:

Meaning, Definition and Characteristics Of Monopolistic Competition, Equilibrium Of Firm, Differences Between Monopolistic Competition And Perfect Competition. **12**

Unit 4 Oligopoly:

Meaning, Definition and Characteristics of Oligopoly: Price Determination Under Oligopoly: **10**

Unit 5 Theory Of Distribution:

Concept Of Rent, Recardian Theory Of Rent, Concept of Wages, Marginal Productivity Theory Of Wages, Concept of Interest, Loanable Funds Theory Of Interest, Concept of Profit, Uncertainty Bearing Theory Of Profit. **12**

Recommended Books:

- 1) Ahuja HI,,: Business Economics; S. Chand and Co. New Delhi.
- 2) D.M. Mithani, O.K. Murthy: Fundamentals of Business Economic Himalaya Publishing House, New Delhi.
- 3) G.N. Zambre : Business Economics: Pimplapure publishers Nagpur.
- 4) V.G. Mankar : Business Economics. Himalaya Publishing house, Bombay, Delhi, Nagpur.

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B.Com. I Year (II Semester)
Paper No. BC 2.4
Modern Business Communication

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

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Learning objectives

- 1 To Develop Communication Skills of Students
- 2 To help in personality development
- 3 To improve speaking, learning, and interview skills of students.

Utility: - Adequate Knowledge about good communication in business

Prerequisite: - Major resources of communication process provide to the students

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Unit I Application for employment

Contents of application for the employment points to be considered while drafting an application, types of application, the write resume, Application on prescribed format, Application format, personal record sheet.

Unit: II Communication Skills

Listening Skill: Principles of Effective listening, factors affecting listening skills. Interviewing Skills - Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking.

Unit III Business Letters

Meaning of business letters, types, importance, Principles of good business letters, function of business letters, Physical appearance of a business letter.

Unit: IV Writing Skills

Drafting of business letters,; Sales letter, office memorandum, Enquiry letter, Request letter.

Unit V Import Export Trade Correspondence

Procedure of Import business, prices in foreign business, Export trade correspondence, procedure of export business.

Reference Books

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand& son
New Delhi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi


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Elective Subject any one of the Following
B.Com. I Year (II Semester)

Paper No. : BC 2.5.1

Tally ERP 9.0

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives

- i) To develop awareness about computerized accounting
- ii) To know the recent advances in the computerized accounting
- iii) To develop knowledge about Tally
- iv) To create ability to work with the Tally

Utility: - Adequate Knowledge about Computerize Accountancy and Tally

Prerequisite: - basic knowledge of the computer & Tally software

Unit- I Introduction of Computerized accounting and Tally

Introduction, Meaning, Definition of computerized accounting, importance and features computerized accountancy, Importance of Using tally, advantages of Tally, features of Tally.

Unit- II Starting with Tally

Starting with tally, basic features of tally, Company creation for the sole trader, partnership, no trading organization. and Accounts creation in tally.

Unit- III Accounting with Tally

Recording of transactions in tally. All subsidiary Books with suitable illustration

Unit- IV Modification / alteration of records in Tally

Unit V Report generation (procedure)

Practical

- Create Company with TALLY
- Create account and groups of account in tally
- accounting with transaction in tally
- prepare trial balance
- generate the final accounts and reports

Reference Books :

- V. Rajaraman (PHI) Fundamentals of computer- Prentice Hall of India Pvt Ltd Delhi.
- Sander D. Megraw Hill- Computer Concepts and Application
- Introduction of Computer – Prof. Narayan Thorat – VidhyPrakashan Nagpur
- Computer and commerce – Roher Hunt & John Shelley – Prentic Hall of India
- Computer Network – Andrew S.Tanen
- Implementing Tally 9 – A K Nadhani – BPB Publication- New Delhi
- Information Technology and its application in business- Dr. J. J. Ahirrao & Dr. P. N. Totale
Kailash Publication

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**B.Com. I Year (II Semester)****Paper No. BC2.5.2
Modern Office Management**

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

1. To male Students Aware about Group Insurance
2. To familiarize Students about Online Office Activities
3. To Impart the Knowledge of Office Records & Filling Systems among theStudents.
4. To enhance the knowledge about Statistical Practices among the Students.

Learning outcomes: - 1 Students can understand the practices of office administration

2 The students can learn to maintaining the official files and documentation

Unit I :Office report and Office Cost deduction and savings:

Meaning of Office report, Types, Qualities of a report, guiding principles. Forms of report, Presentation of report. Meaning of cost reduction. Types of wasteful expenditure. Technique of coat reduction, budgetary control, Cost contra.

UNIT – II Group Insurance

Group Life Insurance, Group Annuities, Franchise Life Insurance, Group Insurance In India, ESI Act [Employees' State Insurance Act]

UNIT - III Online Office

Office System, Electronic Data Processing, Word Processing, Letters, Memos And Reports, Mail & Information Distribution, Recruitment Processing.

UNIT – IV Office Records and Filling Management

Office Records- Principles Of Records Keeping, Kinds Of Records, Filling, Definition Of Filling, Essentials Of An Ideal Filling System, New Methods Of Filling.

UNIT –V Statistical Data

Need For Statistical Data In The Office, Sources Of Data, LimitationOf Data, Methods Of Collecting Data, Tabulation Of Data, Presentation Of Data.

Recommended Books:-

1. 'Office Organisation & Management', By S.P. Arora, Vikas Punlishing House Pvt. Ltd. New Delhi.
2. 'Office Management', By R.K. Chopda, Himalaya Publishing House, Mumbai.

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3. 'Office Organisation and Management', By M.E. Thukaram Rao, Atlantic Publishers and Distributors, New Delhi.
4. 'Office Management and Control' By George R. Terry and John J. Stallard, Richard D. Irwin, INC., Homewood, Illinois, D.B. Taraporevala Sons & Co. Pvt. Ltd. 210, Dr. Dadabhai Navroji Road, Mumbai 400 001
5. 'Office Management' Singh, Batra and Kalra, Kalyani Publishers, New Delhi.
6. 'Office Management and Commercial Correspondence' By R.C. Bhatiya, Sterling Publishers Pvt. Ltd. New Delhi.

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**B.Com. I Year (II Semester)
Paper No. BC2.5.3**

Advertising

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

1. To make Students Aware about Advertising
2. To familiarize Students about Online advertising activity
3. To Impart the Knowledge of advertising techniques among the Students.
4. To enhance the knowledge about accounting budgets of advertising

- Learning outcomes:** - 1 students can understand the practices of advertising
2 the students can learn to maintaining the advertising techniques

Unit- Introduction of Advertising

Concept and Importance of Advertising, Advertising Objectives and advertising function, types of advertising, commercial and non-commercial advertising

Unit -II Advertising Media

Meaning and concept of Media, different types of Media, Media planning, Impact of advertising agencies role, relationship with clients.

Unit- III Advertising Budget

Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in advertising.

Unit- IV Advertising Agencies


Classified and display advertising, comparative advertising, Regularity agencies in advertising (AAAI, ASCI)

Unit -V Advertising Techniques

Advertising message, preparation of advertising message, elements of advertising, copy, broadcast copy, copy for direct mail

Recommended Books:-

1. Advertising Management-Concept and causes- Mohan, Manendra- TMT Publication
2. Advertising, Sales and Promotion Management- Chunawla – Himalaya Publication house New Delhi
3. Foundation of advertising Theories and Practises –Chawala S.A, Sethia K.C, - Himalaya Publication


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B. Com. First Year (II Semester)

Paper No. B.C.2.5.4

Business Law II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Objectives:

To make students aware about various basic laws applicable to a business concerns

Unit I: Laws of Insurance:-

(No. of lectures 10)

Difference between general insurance and life insurance, insurable interest, types of policies of life insurance, distinction between assignment and nomination; contract of fire insurance, average clause, types of fire policies, maritime perils as per marine insurance, insurable value under marine insurance, types of marine policies

Unit II: Laws for Carriage of Goods:-

(No. of lectures 10)

Various acts applicable to carriage of goods, carriage by land – classification of carriers, rights and duties of common carriers, rights, duties and liabilities of common carrier, responsibility of railway as carriers, implied conditions in a contract for carriage of goods, bill of lading and its contents, its types, bill of lading as a negotiable instrument, air way bill and its contents, liability of air carrier;

Unit III:- Sale of Goods Act – 1930

(No. of lectures 12)

Definition of Contract of sale, goods, buyer, seller, essentials of contract of sale, difference between sale and agreement to sale, difference between sale and hire-purchase, classification of goods, conditions and warranties, F. A. S. contracts, F. O. B. contracts, C. I. F. contracts, Ex-ship contracts, rights and duties of buyer, rights of unpaid seller

Unit IV:- Consumer Protection Act – 1986


(No. of lectures 12)

Definition of complaint, complainant, consumer, consumer dispute, trader, unfair trade practice, need of consumer protection, Scope of Consumer Protection Act, objectives of Consumer Protection Act, consumer protection councils and their respective objects, three tier redressal system under the act and their jurisdictions and composition i. e. district forum, state commission and national forum

Unit V:- Insolvency and Bankruptcy Code- 2016

(No. of lectures 12)

Applicability of the code, definition of financial creditor, financial debt, operational creditor, operational debt, person, corporate insolvency resolution process, corporate liquidation process, institutional infrastructure under the Code for resolution process, role of insolvency professional


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References:



1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law for Management, K. R. Bhulchandani, Himalaya Publishing House, Mumbai
3. Business Regulatory Framework, G. K. Varshney, Sahitya Bhavan, Agra
4. Business Laws, S. N. Maheshwari, Himalaya Publishing House, Mumbai
5. Business Regulatory Framework, Sheth, Kulkarni, Puranik, Kulkarni, Diamond Publications, Pune
6. Various Bare Acts
7. Web-sites of various Government Regulators

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B. Com. First Year (II Semester)

Paper No. BC.2.5.5

UGC Vocational Course-Tax Procedure & Practice

Paper: TPP-III

(Goods and Service Tax-II)

(This Paper is Alternative for Second Language-II)



No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practice.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the GST Act and their applications in practice.

Course Contents

Unit 1	Composition Scheme: Overview of Scheme, Turnover Limit for Levy, Condition for Composition, Validity for Composition.	10
Unit 2	Reverse Charge Mechanism: Meaning of Reverse Charge, Services and Persons under Reverse Charge, General Provisions applicable to reverse charge, Tax under Reverse Charge.	12
Unit.3 .	Input Tax Credit : Condition for ITC, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD]	12
Unit 4.	Returns Under GST: Monthly, Quarterly, and Annual Return.	10
Unit.5.	Computation Of Tax Liability: Input tax credit availment, computation of ITC and Tax Liability under GST.	10

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen's Guide to GST - CA Deeraj Sharma
- 4) Bharat's GST Law – CA kashis Gupta
- 5) Bangar's Beginner Guide to GST – Dr. Vandana Bangar


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**B.Com. First Year Revised Syllabus (w.e.f.2019-20)
Semester II (CBCS Pattern)**

Paper No. B.C.2.5.5

UGC Vocational Course-Tax Procedure & Practice

Paper: TPP-IV

(Indian Tax System & Income Tax Law-II)

(This Paper is Alternative for Elective)



No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA)	25 Marks
Total	100 Marks
Total Credit	04

Course Objective: The objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax Law and their applications in practices.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the Income Tax Law and their applications in practice.

Course Contents

Unit 01	Direct Tax and Indirect Tax: Concept of Direct Tax, Advantages & Disadvantages of Direct Tax. Concept of Indirect Tax, Advantages & Disadvantages of Indirect Tax	12
Unit 02	Income from Business: Computation of income from Profession, Allowable incomes & allowable Expenses.	10
Unit 03	Income from Profession: Computation of income from Profession, Allowable incomes & allowable Expenses.	10
Unit 04	Income from Other Sources: Computation of Income from Other Sources, Taxable & non-taxable incomes.	10
Unit 05	Computation of Total Income with Deductions: Computation of Total Income: considering Deduction's U/s 80C contribution to PPF, & payment of LIC Premium., 80CC Contribution to certain Pension Fund, 80CCD Contribution to certain Pension Scheme.	12

Note: - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary Examination.

Suggested Reading:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.


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॥ सा विद्या या विमुक्तये ॥
स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांचे C.B.C.S. (Choice Based Credit System) Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहेत.

- 1) B.Com.-II Year
- 2) B.Com.-II Year (Banking & Insurance)
- 3) B.B.A.-II Year (Agricultural Business Management)
- 4) M.Com.-II Year (Banking & Insurance)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-पदव्युत्तर-सीबीसीएस
अभ्यासक्रम/२०२०-२१/४१०

दिनांक : २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित /-
उपकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

PRINCIPAL
Nutan Mahavidyalaya
Sailu, Dist. Parbhani



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

Vishnupuri, Nanded-431606

B.Com.-II Year (Semester III)

Choice Based Credit System (CBCS)

SYLLABUS

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
Core Subjects							
BC.3.1	Corporate Accounting	4	54	25	75	100	4
BC.3.2	Cost Accounting	4	54	25	75	100	4
BC.3.3	Principes of Business Management	4	54	25	75	100	4
BC.3.4	Mercantile Law	4	54	25	5	100	4
Opt Any one as Elective of the following							
BC.3.5.1	Fundamentals of Income Tax	4	54	25	75	100	4
BC.3.5.2	UGC Vocational Course	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – (SEC-I)							
SEC.1.1	Management Skills	3	40	25	25	50	2
SEC.1.2	Banking Service Skills	3	40	25	25	50	2
SEC.1.3	Basic Accounting Skills	3	40	25	25	50	2
SEC.1.4	E-Commerce-I	3	40	25	25	50	2
SEC.1.5	Six Sigma in Marketing and Sales	3	40	25	25	50	2


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Examination Pattern

Continuous Assessment

Core and Elective Subjects

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 5 Marks in the particular Subject

Skill Enhancement Course Subjects

1. Two Test of 05 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 15 Marks in the particular Subject

End of Semester Exam of Core and Elective Subjects

- Question No. 1 is Compulsory on any topic for 20 Marks
Question No. 2 to 4 are alternative type questions for 15 Marks each
Question No. 5 is short note any two out of Four for 10 Marks

End of Semester Exam for SEC

SEC should be evaluated annually.
Semester III and Semester IV are assessed by the external examiner at the time of end of IV th semester


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.1

Corporate Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To make students capable of understanding the features and debentures.
2. To grow the understanding about Redemption of shares and debentures and its types.
3. To set an idea about how to publish the company's final accounts.
4. To impart the students in expertise in the preparation of corporate accounts.
5. To help students to gain the conceptual knowledge of the corporate accounting.
6. To learn the techniques of preparing the financial statements.

Course Outcomes:

1. The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts.
2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc
3. It could help graduates to work as financial analyst, HRM officers.
4. It provides the knowledge of differentiating the profit Prior and post Incorporation.
5. It provides the basic concept of knowledge of buyback, forfeitures of shares.

Prerequisites:

Basic knowdge of financial accounting, Black board, E- Material, Books etc.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

Course Contents:

Chapter 1: New concept in Corporate Accounting

Introduction to corporate A/Cs transactions, ATM, CDM (cash Dispensing Machines), Bouncing of a Cheque, Debit Card, Credit Card, Demat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, I FSC Code, Swipemachine (Point of sale), Mobile Banking (phone pay, google pay), Internet Banking.

Chapter 2: Issue of Shares

Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment of shares.

Chapter 3: Company Final Accounts

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Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 2013.

Chapter 4: Redemption of Preference Shares

Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares, redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.

Chapter 5: Profit Prior to Incorporation

Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss.

Recommended Books:

1. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
4. Advanced Accountancy – Jain & Narang – Kalyani Publishers
5. Corporate Accounting- Dr H. W. Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.2
Cost Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To learn how the cost accounting is different from financial accounting.
2. To understand how to use accounting methods and cost calculations.
3. To define the cost and their impact on value creation in the company.
4. To understand how to make differentiate Cost Management systems.

Course Outcomes:

On completion of this course students will be capable for

1. The selection of the appropriate cost accounting and their impact on the business policy.
2. The determination of cost as per element per unit of production.
3. The Identification and control of cost of production.
4. Becoming a superior Cost accountant and cost analyst.

Prerequisites:

PPT presentation, Projector, Board, Online learning resources, case study material, problems solving skills.

Course Contents:**Chapter I: Introduction to Cost Accounting**

(No of Lecture 10)

Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing

Chapter II: Single Output Costing

(No of Lecture 10)

Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender

Chapter III: Material Cost

(No of Lecture 12)

Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels- Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)

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Semester III (CBCS Patterns)
Paper No. BC.3.2
Cost Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To learn how the cost accounting is different from financial accounting.
2. To understand how to use accounting methods and cost calculations.
3. To define the cost and their impact on value creation in the company.
4. To understand how to make differentiate Cost Management systems.

Course Outcomes:

On completion of this course students will be capable for

1. The selection of the appropriate cost accounting and their impact on the business policy.
2. The determination of cost as per element per unit of production.
3. The Identification and control of cost of production.
4. Becoming a superior Cost accountant and cost analyst.

Prerequisites:

PPT presentation, Projector, Board, Online learning resources, case study material, problems solving skills.

Course Contents:

Chapter I: Introduction to Cost Accounting

(No of Lecture 10)

Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing

Chapter II: Single Output Costing

(No of Lecture 10)

Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender

Chapter III: Material Cost

(No of Lecture 12)

Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels- Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems or Above)

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**Chapter IV: Labour Cost**

(No of Lecture 12)

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.


Chapter V: Overhead Costs

(No of Lecture 10)

Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate

Recommended Book

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost Accounting- Dr. Maroti Kachave,Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
7. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.3
Principles of Business Management

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To make students capable of understanding the evolution of management.
2. To help the students to gain the knowledge of the functions and uses of management principles in organisations.
3. To study the systems and processes of effective Controlling in organisation.
4. To understand the concept and relation of manager to manage the business organisation in the dynamic and global environment.
5. It helps to learn the effective and barriers of communication in the organisation.

Course Outcomes:

1. Successfully completion of this course, students will be able to understand the Managerial functions.
2. To understand the way of implementation of the planning process within the organisation.
3. It would help the students to clarify the basic and fundamental concepts of the management systems.
4. To illustrate the ability to directly leading and communicating effectively.
5. It would be useful for analysing, evaluating and synthesizing the information of management.

Prerequisites: Classrooms, Board, Video presentations, MCQ's, In Plant training, Industrial visits, Guest lectures etc.

Chapter 1: Introduction of Management

Introduction to management: Definition of management, functions of management, nature of management, scope of management, role of management.

Chapter 2: Managerial Planning and Decision Making

Managerial Planning: The concept of planning, nature, importance of planning, benefits of planning, types of planning.

Decision Making: Definition and concept of decision making, process of decision making.

Chapter 3: Organising and Staffing

Organising: Definition of organising, importance, principles of organization, types of organization, centralization and decentralization – its advantages & disadvantages.

Staffing: Definition of staffing, nature of staffing, functions of staffing, steps in selection process.

Chapter 4: Directing and Leading

Directing: Definition, nature of directing, principles of directing, importance of directing

Leading: Definition, importance of leadership, types of leadership, qualities of leadership.

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Chapter 5: Motivating and Controlling

Motivation: Definition, characteristics of motivation, importance of motivation, types of motivations
Controlling: Definition, characteristics of controlling, importance of controlling, controlling process.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.4
Mercantile Law

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Learning Objective:

1. To acquire knowledge and develop understanding of the necessary framework of mercantile law with reference to various provisions and acts.
2. To make acquainted to the students regarding the provisions of Indian contract act.
3. To make acquainted to the students regarding the provisions of various mercantile and business laws.

Course outcomes:

Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.

Utility:

It is very useful to perform various business activities as per rules and regulations and laid down provisions under various business and mercantile laws of the government.

Course Contents:**Chapter 1: Indian Contract Act, 1872**

Introduction, definitions, agreement and contract, essentials of valid contract, types of contract, modes of discharge of contract, remedies for breach of contract, e-contract.

Chapter 2: Negotiable Instruments Act, 1881

Introduction, definitions and characteristics, promissory notes, bills of exchange, cheque, holder and holder in due course, presentation of negotiable instrument.

Chapter 3: Sale of Goods Act, 1930

Introduction, importance definitions, essential elements of contract of sale, performance of contract of sale, difference between – sales and agreement to sell, sale and hire purchase, conditions and warranties, unpaid seller, rights of unpaid seller.

Chapter 4: Indian Partnership Act, 1932

Meaning, essential elements of partnership, registration of partnership firm, types of partners, right of partners, duties of partners, dissolution of partnership firm.

Chapter 5: Consumer Protection Act, 1986

Introduction, important definition, complain, complainant, consumer defects, deficiency and unfair trade practices, manufacture, consumer council, consumer dispute redressal agencies – district forum, state commission, national commission.


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Recommended Books:

1. Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
2. Business Law – K.R. Bulchandani – Himalaya Publishing House
3. Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
4. Mercantile Law – Tulsian & Tulsian – McGraw Hill Education


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.5
Fundamentals of Income Tax

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To make students to become familiar with basic principles and fundamental provision of direct and indirect tax law.
2. To help to develop a board understanding of the tax law and accepted tax practice.
3. To give an understanding of the relevant provisions of direct tax code.
4. TO introduce practical aspect of tax planning as an important managerial decision-making process.
5. To explore the participants to real life situations involving taxation.

Course Outcomes:

1. After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
2. Students can well define the residential status of the assets.
3. Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.
4. Students who complete their course will be able to learn various direct and indirect taxes and their implications
5. Students of the course will be able to state the use of various deduction to reduce the taxable income.
6. Student will be capable of choosing a career to become a Tax consultant.


Prerequisites

Classroom, Group presentation, Self-Study, Case study, Knowledge of Tax law.

Course Contents:**Chapter 1: Introduction & Basic Concepts**

Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income

Chapter 2: Exempted Incomes under Section 10


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.5
Fundamentals of Income Tax

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

1. To make students to become familiar with basic principles and fundamental provision of direct and indirect tax law.
2. To help to develop a board understanding of the tax law and accepted tax practice.
3. To give an understanding of the relevant provisions of direct tax code.
4. TO introduce practical aspect of tax planning as an important managerial decision-making process.
5. To explore the participants to real life situations involving taxation.

Course Outcomes:

1. After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
2. Students can well define the residential status of the assets.
3. Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.
4. Students who complete their course will be able to learn various direct and indirect taxes and their implications
5. Students of the course will be able to state the use of various deduction to reduce the taxable income.
6. Student will be capable of choosing a career to become a Tax consultant.

Prerequisites

Classroom, Group presentation, Self-Study, Case study, Knowledge of Tax law.

Course Contents:**Chapter 1: Introduction & Basic Concepts**

Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income

Chapter 2: Exempted Incomes under Section 10


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Chapter 3: Income from Salary

Salary (Sec. 17), allowances (Sec. 10), perquisites (Sec. 17), employee's provident fund, deductions under section 16, practical problems on computation of taxable income from salary.

Chapter 4: Income from House Property

Basis of charge (Sec. 22), deductions under section 24, practical problems on computation of taxable income from house property.

Chapter 5: Income from Business and Profession

Meaning of business and profession, meaning of profit, inadmissible incomes chargeable under Section 28, admissible deduction under Section 30 to 37, computation of income from business and profession.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

1. Student's Guide to Income Tax – Singhanian & Singhanian – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan


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B.Com. Second Year Syllabus (w.e.f.2020-2021)

Skill Enhancement Course -I

Semester III (CBCS Pattern)

Paper No. SEC.1.3

Basic Accounting skills

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the basic accounting their applications in practices.
2. To develop the candidates with skills of the basic accounting their applications in practices.

Course Outcomes:

The students will be able to handle basic accounting practices skillfully.

Course Contents:

Unit 1 :Introduction to Accounting in business

Introduction of Accounting Basic concept,convention,principles,Accounting Rules and Accounting Terminology.

Unit 2: Revenue and Expenditure

Types of Revenue and Types of Expenditure

Unit 3: Books of Accounts

Journal , ,Ledger and Prepartion of Trial balance.

Unit 4: Subsidiary Books

Sales Book, Purchases Book, Sale Return book, Purchase Return Book, Journal Proper, Cash Book.

Suggested Reading:

1. Accountancy : Kotalwar
2. Financial Accounting : Hanif and Mukharjee
3. Accounting : Shukla and Agrawal


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B.Com.-II Year (Semester IV)

Choice Based Credit System (CBCS)

SYLLABUS

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
Core Subjects							
BC.4.1	Advance Corporate Accounting	4	54	25	75	100	4
BC.4.2	Advance Cost Accounting	4	54	25	75	100	4
BC.4.3	Business Management	4	54	25	75	100	4
BC.4.4	Corporate Law	4	54	25	75	100	4
Opt Any one as Elective of the following							
BC.4.5.1	Income Tax Law and Practice	4	54	25	75	100	4
BC.4.5.2	UGC Vocational Course	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – (SEC-II)							
SEC.2.1	Business Marketing	3	40	25	25	50	2
SEC.2.2	Financial Markets	3	40	25	25	50	2
SEC.2.3	E-Commerce -II	3	40	25	25	50	2
SEC.2.4	Retail Business Accounting	3	40	25	25	50	2
SEC.2.5	Supply Chain Management	3	40	25	25	50	2


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B.com Second year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Patterns)
Paper No. BC.4.1
Advance Corporate Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

- 1) To help the students to understand the techniques of reconstruction and liquidation of the corporate entity.
- 2) To provide the student with knowledge of record development in corporate accounting.
- 3) To teach them the various requirement of corporate reporting
- 4) Widely used in present corporate world

Course outcomes:-

- 1) Student can acquire an idea about internal reconstruction of the company
- 2) The learn and understand how the two companies amalgamated
- 3) Students get knowledge of process of how the Holding company and subsidiary company come together
- 4) Provide the knowledge of Advance and recent transactional concept of corporate accounting

Pre requisite:-

Black Board, projector, -E learnings Resources, journals, case study

Course Contents:

Chapter 1: Amalgamation of companies:

Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet

Chapter 2: Redemption of Debenture

Meaning, types of debenture, Redemption of debenture, Problem on sinking fund Method only

Chapter 3 : Reconstruction of a company

Meaning and need of reconstruction of company, types of reconstruction, Accounting entries related to internal reconstruction only preparation of revised balance sheet.

Chapter 4: Holding Company Account

Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post-acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet.

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Chapter 5: Liquidation of a company

Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company

Recommended Book

- 1) Practical problem in advanced account only S.P Jain and K.L. Narang kalyani publishers
- 2) Advanced accounting – J.R Battisoi the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy : R.L Gupta, M Radnaswami sultan chand and sons New Delhi
- 4) A New approach to accountancy : H.R Kotalwar discovery publishers Latur
- 5) Advanced corporate Accounting- Dr H W Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.2
Advanced Cost Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

- 1) It is designed for providing advance knowledge to student and give both technical views of managerial accounting
- 2) It help to examine the importance of analysing and managing cost activities
- 3) To providing knowledge, importance of cost accounting and system
- 4) To familiarised and acquaint the students with the application of advance costing technique

Course Outcomes

- 1) It will assist to student in company decisions making in practical manner
- 2) Students has an opportunity to become a cost analyst and cost accountant
- 3) Students can evaluate financial cost and cost volume profit model By acquiring the costing knowledge
- 4) Students can become to propose an organizational design based managerial accounting concept.

Pre requisite

Books computer, Internet, projector E- learning.

Course Contents:**Chapter 1: Cost Accounting Records of Cost Audit**

Nature and scope of cost audit. Cost accounting records and cost audit, under company act- cost audit techniques and programs, cost audit report, cost auditor – appointment, rights and responsibilities. (No of Lecture 10)

Chapter II: Process Costing:

Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By – Products and Accounting Practical Problems on above. (No of Lecture 12)

Chapter III: Contract costing

Meaning and features of Job and Contract costing, Job v/s contract costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet. (No of Lecture 12)

Chapter IV: Service Costing:

Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry. (No of Lecture 10)

Chapter V :Reconciliation of Cost and Financial Accounts

Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts, (No of Lecture 10)

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Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement

Recommended Book

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Practical Costing, Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.3
Business Management

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objective:

- 1) Student would made to understand the history of Business Management
- 2) It would be expose to the function of Business Management
- 3) To understand the Internal and external environment in an organizational function
- 4) To know the knowledge of quality management

Outcomes:

1. It is beneficial to become successful manager.
2. It is very useful to apply theories and techniques of management in practical life.
3. It develops managerial skills among the students.

Pre requisite

Tutorial, workshop, private company visit, Board, lectures

Course Contents:**Chapter 1: Management Thinkers & Theories**

Henry Fayol and his 14 principles of management, F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management, Abraham Maslow's theory of motivation, Herzberg's two factor theory, MacGregor's X and Y Theory, McClelland's theory of needs.

Chapter 2: Training & Development

Meaning of training, definition, importance of training, nature of training, types of training, evaluation of training programme, objectives of development, process of development.

Chapter 3: Performance Appraisal

Meaning, need of performance appraisal, purpose of performance appraisal, process of performance appraisal, methods of performance appraisal, advantages of performance appraisal.

Chapter 4: International Business Management

Meaning, characteristics of international company, modes of entering the international business market, factors behind the growth of international business, SAARC, NAFTA, ASEAN

Chapter 5: Recent Development in Management

Total Quality Management, Quality Circle, Management Information System, Bench Marking.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.4
Corporate Law

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objective:

- 1) To impart basic knowledge of the provision of company Act 2013
- 2) To understand and to know the procedure of board and Director meeting.
- 3) To provide knowledge about provision relating to books of account, Auditor appointment and wind-up procedure of company
- 4) To make able for preparation of meetings agenda, articles of association, of company

Course outcomes

- 1) Student know the procedure of conducting meetings
- 2) Student hasan opportunity to become a company secretary
- 3) By acquiring the knowledge of technical process of company winding-up
- 4) Student can understand various provision of incorporation of company

Pre requisite

Books Notes, E- material, projector, Company visit.

Course Contents:**Chapter 1: Introduction**

Concepts of corporate law in India, Company definition, meaning, nature and its characteristics; types of companies, Process of incorporation of Joint Stock Company.

Chapter 2: Incorporation of the company


Promoters: meaning, position, duties, rights, responsibilities and liabilities, Memorandum of association and its alteration, Articles of association its alteration, Prospectus: Definition, abridged prospectus, misrepresentations and penalties

Chapter 3: Financial Structure

Equity shares with differential rights, preference shares, types of preference shares, Issue of shares at par, premium and discount, Forfeiture and surrender of shares, Bonus issues, right issues, sweat equity shares issue, employee's stock option scheme
Debentures, types of debentures, stock, Bonds, recent trends and dynamics of corporate debts financing, Debenture trust deed and trustees, Conversion and redemption of debenture

Chapter 4: Membership in a Company

Modes of acquiring membership, Rights and privileges of members, register of members


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Dematerialization and Rematerialization of securities, Transfer and transmission of securities in physical and dematerialized forms Nomination

Chapter 5: Corporate Governance

Significance of Corporate Governance, Corporate social Responsibility, Corporate Criminal Liability, Corporate Liability under Environmental Laws, Offences and Penalties of Company under Companies Act, 2013

Recommended Books:

1. Company Law & Secretarial Practice – N.D. Kapoor – Sultan Chand & Sons
2. Company Law – Rattan Nolkha – Sultan Chand & Sons
3. A Text of Company Law – P.P.S. Gagan – Jain Book Agency
4. Corporate Law – Dr. Maroti Kachave- Aruna Publication Latur

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.5
Income Tax Law and Practice



No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	100	Marks
Total Credits	04	Credits

Objectives:

- 1) To understand the various deduction to be made from total Income while calculating the tax
- 2) To understand the procedure and provisions made under GST Act for computing the tax
- 3) To make aware how many item and Services are come under the GST
- 4) To provide knowledge of GST rates to be charges according the nature of items and Services

Course Outcomes

- 1) Student able to make differentiate the direct and indirect tax
- 2) Student acquaint the knowledge and able to file tax return on individual
- 3) To learn and make able to compute total Income and define tax compliance and structure
- 4) Enable to understand amendment made from time to time by finance department

Pre requisite:

Book Tax Law Case Study E - resources

Chapter 1: Income from Capital Gain

Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation index, deductions under section 54, practical problems on computation of income from capital gain.

Chapter 2: Income from Other Sources

Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources.

Chapter 3: Deductions from Gross Total Income

Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U

Chapter 4: Computation of Total Income

Computation of Total Income


Chapter 5: Computation of Tax Liability

Computation of tax liability for assessee age below 60.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan


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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -II
Semester IV (CBCS Patterns)
Paper No. SEC.2.4
Retail Business Accounting

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	50	Marks
Total Credits	02	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the basic accounting skill and their applications in Retail Business Accounting practices.
2. To develop the candidates with skills of the basic accounting skills and their applications in Retail Business Accounting practices.

Course Outcomes:

1. The students will be able to handle basic accounting practices skillfully.
2. The students will be able to handle Retail Business Accounting practices skillfully.

Course Contents:

Unit 1: Final Accounts of Sole Trading Concern

Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Trading Concern.

Unit 2: Single Entry System

Introduction of single entry system and To know the Profit and Loss From Business under Single Entry System

Unit 3: Rectification Errors


Types of Errors and Their Rectifications.

Unit 4: Bank Reconciliation Statement

Preparation of Bank reconciliation Statement.

Suggested Reading:

1. Accountancy : Kotalwar
2. Financial Accounting : Hanif and Mukharjee
3. Accounting : Shukla and Agrawal


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॥ सा विद्या या विमुक्तये ॥
स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड
"ज्ञानतीर्थ" परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)
SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED
"Dnyanteerth", Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)



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E-mail: bos@srtmun.ac.in

वाणिज्य व व्यवस्थापन विद्याशाखेतर्गत येणाऱ्या संलग्नित महाविद्यालयात पदवी स्तरावरील सी.बी.सी.एस. पॅटर्न नुसारचा B. Com. III year चा अभ्यासक्रम शैक्षणिक वर्ष २०२१ - २२ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, वाणिज्य व व्यवस्थापन विद्याशाखेच्या दिनांक २९/०५/२०२१ रोजीच्या बैठकीतील शिफारशीनुसार व मा. विद्यापरिपदेच्या दिनांक १२/०६/२०२१ रोजी संपन्न झालेल्या बैठकीतील विषय क्र.२८/५१-२०२१, च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील B. Com. III year या अभ्यासक्रमास शैक्षणिक वर्ष २०२१-२२ पासून लागू करण्यास मान्यता देण्यात आली आहे.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहे. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/वाणिज्य व
व्यवस्थापन - २०२१-२२/८०
दिनांक : २३.०७.२०२१.



स्वाक्षरित/-
साहा.कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.

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SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED.

Vishnupuri, Nanded-431606

B.Com.-III Year (Semester V)

Choice Based Credit System (C.B.C.S) Syllabus

W.e.f. 2021-22

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
BC.5.1	Advanced Accounting-I	4	54	25	75	100	4
BC.5.2	Management Accounting-I	4	54	25	75	100	4
BC.5.3	Auditing-I	4	54	25	75	100	4
Opt Any one Group as Discipline Specific Elective of the following							
Group A- Taxation							
BC.5.4A	Income Tax Law & Practices	4	54	25	75	100	4
BC.5.5A	Training and Field Work	4	54	100	--	100	4
Group B- Management							
BC.5.4B	Human Resource Management	4	54	25	75	100	4
BC.5.5B	Training and Field Work	4	54	100	--	100	4
Group C - UGC Vocational Course-Tax Procedure & Practice (Only for Approved College)							
BC.5.4C	Income Tax Procedure & Practice(TPP-IX)	4	54	25	75	100	4
BC.5.5C	Training and Field Work	4	54	100	--	100	4
Group D- UGC Vocational Course-Foreign Trade Procedure & Practice (Only for Approved College)							
BC.5.4D	India's Foreign Trade (FT-IX)	4	54	25	75	100	4
BC.5.5D	Training and Field Work	4	54	100	--	100	4
Group E- UGC Vocational Course-Computer Application (Only for Approved College)							
BC.5.4E	Visual Basic.Net (CA-IX)	4	54	25	75	100	4



BC.5.5E	Training and Field Work	4	54	100	--	100	4
Opt Any one Subject as Generic Elective of the following							
		4	54	25	75	100	4
GE-I.1	Indian Economy-I	4	54	25	75	100	4
GE-I.2	Labour Laws & industrial Laws-I	4	54	25	75	100	4
GE-I.3	Banking and Finance	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – III (SEC-III)							
		3	45	25	25	50	2
SEC-III.1	Self-Employment-I	3	45	25	25	50	2
SEC-III.2	Tax Procedure & Practice	3	45	25	25	50	2
SEC-III.3	Intellectual Property Right-I	3	45	25	25	50	2
SEC-III.4	Accounting & Tally	3	45	25	25	50	2
SEC-III.5	Financial Literacy skills	3	45	25	25	50	2
Compulsory Paper for all Disciplines (Streams)							
	Environmental Studies	4	54	25	75	100	4


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Examination Pattern

Continuous Assessment

1) Core and Elective Subjects (CA)-25 Marks

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 5 Marks in the particular Subject

2) Skill Enhancement Course Subjects(CA)-25 Marks

1. Two Test of 05 Marks Each
 2. Assignment / Tutorial / Seminar Presentation for 15 Marks in the particular Subject
- Continuous Assessment of SEC be assessed in particular semester by the subject teacher - 25 Marks

End of Semester Exam

1) Core and Elective Subjects (ESE)-75 Marks

- 1) Question No. 1 is Compulsory on any topic for 20 Marks
- Question No. 2 to 4 are alternative type questions for 15 Marks each
- Question No. 5 is short note any two out of Four for 10 Marks

2) Skill Enhancement Course Subjects(ESE)-25 Marks

End of Semester of SEC should be evaluated annually. Semester V and Semester VI are to be assessed by the external examiner at the end of VI semester- 25 Marks each semester.

Training and Field Work(CA)-100 MarksFor Vth Semester

Under Training and Field Work each and every student has to complete one-month training and field work under the guidance of concerned subject teacher and should submit Training Completion Certificate from the concerned firm or Field work completion certificate from the concerned subject teacher. The concerned subject teacher has to assess the performance of Student's Training and Field Work on continuous basis throughout the Vth Semester for 100 Marks.

Project Work(CA)-50 Marks (ESE)-50 MarksForVIth Semester

1. Project Work Book Writing based on the completed training and field work under the guidance of concerned subject teacherfor 50 Marks (Continuous Assessment) by the concerned subject teacher.
2. Viva-Voce Examination on Project Work is to be conducted by the external examiner for 50 Marks(End of Semester Exam)

Environmental Studies

Environmental Studies subject evaluated as guidelines as per Interdisciplinary study board


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B. Com. Semester Vth (CBCS Pattern)
BC.5.1 Advanced Accounting – I

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objectives: -The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional

Prerequisite: Basic knowledge of financial accounting

UNIT I: Government Accounting

Introduction to Government Accounting, Concept, Features and Objectives, types of Government Accounting, Consolidated funds, Contingency funds, Public Accounts, Government accounts at all levels like federal, State and local. Functions of government accounting, provide quantitative information in financial nature, make more and efficient decision for public services.

11

UNIT II:Hotel Business Accounting

Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.

11

UNIT III:Underwriting of Shares and Debentures

Basic Concepts, Underwriting Commission, Preparation of Underwriters Account.

11

UNIT IV:Branch Accounting

Introduction, Meaning of Branch Account, Types of Branches, Preparation of Branch Accounts as per Debtors system and Stock and Debtors system only.

11

UNIT V:Agriculture Accounting

Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting.

10

Reference:

1. Advanced Accounting (S. N. Maheshwari)
2. Advanced Accounting Vol. 1, 2 (Mr. Hanif& A. Mukharjee, Tata McGraw Hill Publishing Company Ltd.)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
4. Advanced Accounting Vol. I (R.S.N. Pillani, Bhagwati& S. Uma- S. Chand Publication)
5. Advanced Accounting (C.A. Raj K Agrawal): SahityaBhavanPublicaiton,Agra
6. Company Accounts & Auditing Practices (SangeetKedia's)
7. Advanced Accounting-I – Dr. H. W.Kulkarni, Dr.S.S.Agrwal, Dr. Pankaj Aboti
8. Advanced Accounting – Dr.Tanshetti R.V., Dr.Tammalwar A.N.

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B. Com. Semester Vth (CBCS Pattern)
BC.5.2 Management Accounting – I

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objectives: - The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

Utility: Students can take managerial decisions regarding finance of the business

Prerequisite: Basic knowledge of accounting and mathematics

UNIT I: Introduction to Management Accounting

11

Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting

UNIT II: Fund Flow Statement

11

Introduction- Meaning, Importance and Limitations of Fund Flow Statement- Preparation of Statement of Changes in Working Capital and Fund Flow Statement.

UNIT III: Cash Flow Statement

11

Meaning, Significance and Limitations of Cash Flow Statement, Preparation of Cash Flow Statement with reference to Accounting Standard No .3 (AS-3) (Indirect method only)

UNIT IV: Marginal Costing and Break-Even Analysis

11

Meaning, Advantages and Disadvantages of Marginal Costing, Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ration, Margin of Safety and Maintaining the Desire Level of Profit.

UNIT V: Budget and Budgetary Control

10

Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control, Preparation of Production Budget, Sales Budget

Reference:

Management Accounting by Manmohan Goyal, SahityaBhavan Publication, Agra Management Accounting by R.K.

Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana.

Management Accounting by Khan M.Y. & Jain R. K. Tata McGrow Hill, New Delhi.

Management Accounting by N. Vinayak& I.B. Singh, Himalaya Publication House, Delhi

Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi Management Accounting by Dr.

S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.

Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.

Management Accounting by Dr.S.S.Agrawal&Dr. S.R Agrawal ChinmayPrakashan Aurangabad

Advanced Accounting – Dr.Tanshette R.V., Dr.Tammalwar A.N.

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B. Com. Semester Vth (CBCS Pattern)

BC.5.3 Auditing-I

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective:

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

Utility: Regarding minute study to find out the fraud and errors in accounting

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Introduction to Auditing

Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, , Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation. **11**

UNIT II: Company Auditor

Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties and responsibility of Company Auditor. **11**

UNIT III: Audit Planning, Procedures and Documentation

Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Audit Working papers, Audit Notebook. **11**

UNIT IV: Detection and Prevention of Fraud

Errors-meaning, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Auditor's Duties and Responsibilities in Respect of Fraud & errors. **11**

UNIT V: Audit Evidence

Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling **10**

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by N. K. Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai
- Book Keeping and Accountancy by Dr. S.V. Dongare, Sankalp Publication, Latur.



B. Com. Semester Vth (CBCS Pattern)

BC.5.3 Auditing-I

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objective:

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

Utility: Regarding minute study to find out the fraud and errors in accounting

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Introduction to Auditing

Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation.

11

UNIT II: Company Auditor

Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties and responsibility of Company Auditor.

11

UNIT III: Audit Planning, Procedures and Documentation

Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Audit Working papers, Audit Notebook.

11

UNIT IV: Detection and Prevention of Fraud

Errors-meaning, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds,

11

Auditor's Duties and Responsibilities in Respect of Fraud & errors.

10

UNIT V: Audit Evidence

Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by N. K. Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai
- Book Keeping and Accountancy by Dr. S.V. Dongare, Sankalp Publication, Latur.



'Group-A'

Taxation

B. Com. Semester Vth (CBCS Pattern)

BC.5.4A- Income Tax Law & Practices

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective: The Objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability.

Utility: To get oneself acquaint with the direct taxes and individual income.

Prerequisite: one should possess the knowledge of basic terminologies in respect of Income Tax act and Computer ideologies.

Course Contents

Unit I: Deduction from Gross Total Income of An Individual and A Hindu Undivided Family 11
Deduction u/s 80C- in respect of sums paid or deposited in LIP, RPF, PPF, NSC, VIIIth Issue, Home loan Instalments and Tuition Fees. Deduction u/s 80D- in respect of Medical Insurance premium, Deduction u/s 80DD- in respect of medical treatment of disabled dependant. Deduction u/s 80E- in respect of interest on higher education loan. Deduction u/s 80U- in respect of totally blind or physically handicapped.

Unit II: Assessment of Partnership Firm 11
Computation of GTI and Total Income of partnership firm considering the deduction U/S 80 regarding Partnership firm.

Unit III: Assessment of Co-operative Societies 11
Computation of GTI and Total Income of Co-operative Societies.

Unit IV: Assessment of Association of Persons or Body of Individuals 11
Computation of GTI of Association of Persons (AOP) or Body of Individuals (BOI)

Unit V: Provisions concerning tax deducted at source 10
Basic Aspects of Deduction of Taxes at Source
Sec: 192 – TDS on Salary, Sec: 194A – TDS on Interest, Sec: 194C – TDS on Contractor,
Sec: 194H – TDS on Commission, Sec: 194I – TDS on Rent
Note: - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary examination. **Suggested Reading:**

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts:SahityaBhavan Publications.
2. Direct Taxes Law & Practice by V.K. Singhanian - Taxman
3. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
4. Income Tax Ready Reckoner by Dr .V.K. Singhanian - Taxman Direct Tax Laws by T.N. Manoharan - Snow White.


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'Group-B'

Management

B.Com. Semester Vth (CBCS Pattern)

BC.5.4B- Human Resource Management

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Course Objectives: -

Learning Objectives of the course is to gain the holistic knowledge of human resource engaged in the business world. To understand the nature and applicability of the major HR Practice

Utility: Regarding the major living aspect of business i.e. human resources, helps to know the recruitment and other basic needs.

Prerequisite: basic management terminologies and non-financial business activities.

Unit I: An Introduction To Human Resource Management

Concept & nature of HRM, Evolution of HRM, objectives & Scope of HRM, Functions of HRM, Importance of HRM, Role & Qualities of HR manager **11**

Unit II: Human Resource Planning

Meaning, HR forecasting & Procurement, Advantages of HR Planning, Factors Influencing HR Planning, Job design & analysis, job description & Specification. **11**

Unit III: Human Resource Recruitment & Selection

Meaning, Definition, purpose and importance of HR Recruitment sources & Techniques of HR Recruitment, factors affecting HR recruitment, selection process, Interviews: objectives & Types, nature of Placement & Induction. **11**

Unit IV: Wages & Salary Administration

Concept & objectives of wages & salary administration, Principles of wages & salary administration, components of remuneration, Theories of wages:- (Subsistence Theory, Wage fund theory, Bargaining theory, comparative advantage theory) factors affecting wage & salary level. **11**

Unit V: Performance Appraisal

Concept & Objectives of performance appraisal, process of performance appraisal, methods of performance appraisal, benefits of performance appraisal, Barriers to effective performance appraisal **10**

Reference books:-

- 1) Human Resource Management : P. Subbarao
- 2) Human Resource Management: K. Ashwathappa
- 3) Human Resource Management : L.M. Prasad
- 4) Emerging Human resource Management : S.K. Bhatia, New Delhi
- 5) Human Resource Management – Dr.S.K.Khillare,N.B.Kale,V.P.Shelke,Aruna Publication Latur

'Group-C'

UGC Vocational Course-Tax Procedure & Practice

B.Com. Semester Vth (CBCS Pattern)

BC.5.4C- Income Tax Procedure & Practice (TPP-IX)

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective: The Objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability.

Utility: To get oneself acquaint with the direct taxes and computation of Total Income and Tax Liability.

Prerequisite: one should possess the knowledge of basic terminologies in respect of Income Tax act and Computer ideologies.

Unit I: Set-off and Carry Forward of Losses:

Meaning of Set off of Losses, Set off under the same head and under the other heads, set off of capital losses, set off of business losses. Meaning of Carry forward of losses, Carry forward of capital losses, Carry forward of business losses and losses under house property income. Simple problems on set off and carry forward of losses of an individual.

Unit II: Assessment of Individual

Tax Rates in respect of individuals, Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for an Individual

Unit III: Assessment of Hindu Undivided Family:

Tax Rates in respect of HUF, Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for HUF

Unit IV: Assessment of Firms and Company:

Tax Rates in respect of Firms And Companies, Computation of Total Income, Deduction u/s 80G, Deduction u/s 80IB, Deduction u/s 80U, Computation of Tax Liability of Firms and Companies.

Unit IV: Advance Tax, Tax Deducted At Source and Tax Collection at Source

Concept of Advance Tax, Advance Tax Rate Corporate Assessee, Advance Tax Rate Non corporate Assessee, Computation of Advance Tax Liability, Concept of TDS and TCS, TDS on Salary, TDS on Interest other than Securities, TDS on Rent TDS on Contractor, Difference between TDS and TCS.

Reference Books :

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. www.icai.ac.in




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'Group D'

UGC Vocational Course-Foreign Trade Practices & Procedures

Semester Vth (CBCS Pattern)

BC.5.4D- India's Foreign Trade (FT-IX)



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective:-To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade.

Utility: Export vs. Import comparison and Balance of Payment.

Prerequisite: Basic Insurance terminologies specially general insurance plus geographical study of Countries.

Objective: To acquaint the students about India's Foreign Trade and Policy.

(10Periods)

Unit I: Balance of Payment

Meaning of Balance of Trade & Balance of Payment- Current and Capital account, Components of India's BOP- Causes of Disequilibrium in BOP and measures for correction

(12Periods)

Unit -II: Foreign Exchange Rates:

Meaning, Types, Importance and Determination of Foreign Exchange Rates. Fluctuations in the Rate of Exchange, International Monetary Reforms, Problems of International Liquidity, Special Drawing Rights.

(10Periods)

Unit -III: Multinational Corporation:

Definition, MNCs stages in internationalization of a firm, characteristics and classification of MNCs, Merits and Demerits of MNCs, MNCs and International Business, Export Promotion Councils.

(10Periods)

Unit-IV: India's Exim Policy:

India's Import policy-objectives, recent changes and import substitutions, India's Export policy- Highlights of current EXIM policy – Procedure for Export & Import

(12Periods)

Unit -V: Institutional Setup for Export Promotion:

Need for Export Assistance, Steps taken for providing Export Production, Free trade Area/Zone, Facilities available, 100% Export Processing Zones, Director General of Foreign Trade – Facilities to Export Houses, facilities to Trading Houses.

Reference Books:

- 1) Export Manual and Documentation: Nabhi's
- 2) International Marketing Management: Varshney and Battacharya
- 3) International Economics: C.P. Kindelberger
- 4) Administrative Reports of the Ministry of Commerce, GOI
- 5) Annual Economic Surveys
- 6) Import and Export Policy 1992-1997

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'Group E'

UGC Vocational Course-Computer Application

B. Com. Semester Vth (CBCS Pattern)

BC.5.4E- Visual Basic.Net (CA-IX)



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Objective of the paper;

- To develop object oriented concept.
- Design/develop programs with GUI interfaces
- Code programs and develop interface using Visual Basic .Net
- To Develop the small software and Program and Increase the logical Concept of Students

Scheme of marking;

- University written exam- 75 marks
- Internal exam based on assignments, seminars and participation in other activities - 25marks

Course inputs;

1	Introduction Introduction, Installation Steps of VB.NET, IDE Creating Simple Computer Application.	10 Periods
2	Net Framework CLR. Variables, Constant, Operators, Data types	10 Periods
3	Control Statements & Looping Statement If statement, If then else statement, Nested if...then else statement What is loop, Types of loop, For... next, Do...loop, While...end while	12 Periods
4	Controls and Dialog boxes Text Box, Label, Radio Button, Check Box, List Box, Combo Box. Image Control, Creating menus, Context menus, The Message dialog box, The open dialog box, The save dialog box The font dialog box, The color dialog box	12 Periods
5	ODBC Control Introduction to ODBC, Advantages & Disadvantages of ODBS Control, Connection to Database, Insert, Update, Delete Data in to database	10 Periods

Reference Book:

- 1) Beginning VB.Net 2003/2008, Willis
- 2) VB Mastering
- 3) VB Practical


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'Generic Elective' (Any One)
B. Com. Semester Vth (CBCS Pattern)
GE-I.1 Indian Economy-I

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Objective

To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.

Utility: To be familiar with the Indian Economic system.

Prerequisite: Basics of Business Economics.

Unit I: Introduction to Indian Economy

No. of Lectures 11

Meaning and Underdeveloped Economy, Basics Characteristics of Indian Economy, Major Issues of Development, The Determinants of Economic Development.

Unit II: National Income of India

No. of Lectures 11

National Income Estimates in India, Trades in National Income, Growth and Structure, Limitations of National Income, Estimation in India.

Unit III Infrastructure in Indian Economy

Meaning and Significance of infrastructure,

- Energy- Sources of energy, importance of energy in economic development, development of energy sector in India, the energy crisis in India and its remedies.
- Transportation- Road transport- significance of road transport in economic development, development of roads, problems and remedies in road development, National Highway Development Plan
- Railway transport- significance of rail transport, development of railways in India, problems and remedies of railway transport.
- Water transport- Development of water transport in India, problems and remedies of water transport system.
- Air transport- Significance of air transport, development of air transport, problems and remedies of air transport.

Unit IV Agriculture sector in India

Significance of agriculture in Indian economy, Need and types of agricultural credit, sources of agricultural credit in India, problems in agricultural credit, farmers bankruptcy, reasons for farmers bankruptcy and its side effects, farmers suicides in India-Reasons and Remedies

Unit V: Infrastructure in Indian Economy

No. of Lectures 10

Energy and Power, Transport System in India and Economic Development, Communication System in India, Urban Infrastructure

Reference Books

1. Indian Economy – by MisraPuri
2. Indian Economy- by DattRuddar, KPM Sundharam


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'Generic Elective' (Any One)
B. Com. Semester Vth (CBCS Pattern)
GE-I.2 Labour Laws and Industrial Laws-I



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective:

The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.

Utility:To introduce and apply laws regarding business and implement them in the business.

Prerequisite: Basics of Law and fundamental acts.

Unit I: Employee's Provident Fund & Miscellaneous Provisions Act, 1952

11

Introduction, Applicability of The Act, Employees Covered Under The Scheme, Employees Provident Fund Scheme, Employees Pension Scheme, Employees Deposit Linked Insurance Scheme

Unit II: Payment of Bonus Act, 1965

11

Introduction, Objects And Scope of The Payment of Bonus Act, 1965, Applicability of Act, Set-Off Provisions

Unit III: Payment of Gratuity Act, 1972

11

Introduction, Applicability Of The Act, Miscellaneous Provisions, Partial Forfeiture of Gratuity And Total Forfeiture of Gratuity

Unit IV: Employees State Insurance Act, 1948

11

Introduction, Benefits, Applicability, Meaning of Employer And Employee, Contribution To ESIC Fund

Unit V: Minimum Wages Act, 1948

10

Introduction, Philosophy Behind The Enactment, Definitions, Provision, Procedure For Fixing And Revising Minimum Wages (Sec.5)

References:

- 1) Industrial , labour & General law - Sangeetkedia's
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – Ajit Prakashan's
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.


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'Skill Enhancement Course – III' (SEC-III) (Any One)
B. Com. Semester Vth (CBCS Pattern)
SEC-III.1 Self Employment-I



No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

Utility: "self-employment is best employment" to know the advantages of it.

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Introduction

10

Introduction, Meaning and Types of Unemployment, Caused and Remedies on unemployment, Meaning and Characteristic of Self Employment, Meaning and Characteristic of Skills.

UNIT II: Entrepreneurship for Self-Employment

10

Need & scope of entrepreneurship development, Different approaches of entrepreneurship for self-employment, Entrepreneurship & skill development, Developing skilled manpower.

UNIT III: Entrepreneurial Competencies for Self-Employment

12

Motivating youth for self-employment as career option, Understanding behavioural competencies for self-employment, Developing behavioural competencies for self-employment.

UNIT IV: Government of India Support for Entrepreneurship

13

Overview of Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment programme for Women (STEP), Jan Dhan-adhaar- Mobile (JAM), Digital India, Pradhan MantriKaushalVikasYojana (PMKVY), National Skill Development Mission

Reference Books:

1. Skill for Employability-By Rosalie Marsh
2. Fundamental of Entrepreneurship- By Sanjay Gupta
3. Skill Development & Entrepreneurship in India- By Rameshwari Pandya
4. Opportunities for Women Entrepreneurship- By NIIR Board of Consultant and Engineers.
5. Report on Skill for All New Approaches to Skilling India By: FICCI Skill Development Forum.


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'Skill Enhancement Course – III' (SEC-III) (AnyOne)
B. Com. Semester Vth (CBCS Pattern)
SEC-III.2 Tax Procedure and Practice



No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives :

To develop the skill among the students to compute taxable income and tax liability of the assessee.

Utility: To get oneself acquainted with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

UNIT I: Assessment of Individual and Hindu Undivided Family	12
Computation of Gross Total & Total Income of Individual and HUF	
UNIT II: Tax Liability of Individual and Hindu Undivided Family	10
Computation of Income Tax Liability of Individual and HUF	
UNIT III: Assessments of Firms and Companies	13
Computation of Gross Total Income and Total Income of Firms and Companies	
UNIT IV: Tax Liability of Firms and Companies	10
Computation of Income Tax Liability of Firms and Companies	

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal - Income Tax Law and Accounts - Sahitya Bhavan Publication.
- www.icai.ac.in


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'Skill Enhancement Course – III' (SEC-III) (Any One)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.3 Intellectual Property Right-I



No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives :

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions.

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

UNIT I: Introduction

Meaning, Relevance, Business Impact, Protection of Intellectual Property, Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical, Indications, Bio-diversity and IPR, Competing Rationales for Protection of Intellectual Property Rights, Introduction to the leading International Instruments concerning Intellectual Property Rights: the Berne, Convention, Universal Copyright Convention, The Paris Convention, Patent Co-operation Treaty, TRIPS, The World Intellectual Property Organization (WIPO) and the UNESCO

12

UNIT II: Patents

Concept of Patent, Product / Process Patents & Terminology, Duration of Patents- Law and Policy Consideration Elements of Patentability,- Novelty and Non Obviousness (Inventive Steps and Industrial Application, Non- Patentable Subject Matter, Procedure for Filing of Patent Application and types of Applications, Procedure for Opposition, Revocation of Patents, Ownership and Maintenance of Patents, Assignment and licensing of Patents, Working of Patents- Compulsory Licensing, Patent Agent- Qualification and Registration Procedure

13

UNIT III: Patent Databases & Patent Information System

Patent Offices in India, Importance of Patent Information in Business Development, Patent search through Internet, Patent Databases

10

UNIT IV: Preparation of Patent Documents

Lab Notebooks/Log Books/Record Books, Methods of Invention Disclosures, Patent Application and its Contents, Writing of the Patent Document

10

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- SatyawratPonkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design.
- Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents

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'Skill Enhancement Course – III' (SEC-III) (Any One)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.4 Accounting and Tally

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives :

To develop the knowledge of student in accounting treatment with the help of computer software technology

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I: - Fundamentals of Accounting

(10 Lectures)

Introduction and Meaning of Business, Types of Business Organizations, Basic Accounting Concepts, Meaning of Book-keeping and Accountancy, Branches of Accounting, Systems of Accounting, Meaning and Types of Account, Golden Rules of Accountancy

Unit II:- Maintaining Chart of Accounts

(08 Lectures)

Introduction and Opening Screen of Tally, Company Creation, Company Features and Configuration, Meaning and Nature of Group, Predefined Groups in Tally ,Ledger Creation, Groups Creation, Practical Assignments

Unit III:- Maintaining Inventory

(06 Lectures)

Introduction to Inventory (Skill Academy Books Business), Inventory Masters in Tally, Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Creation of Stock Category, Practical Assignments

Unit IV: - Recording Day to Day Transactions

(10 Lectures)

Introduction, Source Documents or Vouchers Required for Accounting, Accounting Vouchers, Inventory Vouchers, Practical Assignments

Unit V:- Advanced Features in Tally Erp 9

(11 Lectures)

5.1 Maintaining Bill wise Details in Tally Erp 9

5.1.1 New Reference

5.1.2 Against Reference

5.1.3 Advance

5.1.4 On Account

5.2 Cost Centers

5.2.1 Cost Category

5.2.2 Cost Center

5.2.3 Creation of Cost Category

5.2.4 Creation of Cost Center

5.3 Practical Assignments **Reference:**

- Ashok K Nadhani-Tally.ERP9-BPB Publication
- Er. SoumyaRanjanBehera- Tally ERP9 with GST-
- Shraddha Singh, NavneetMehra- Comprehensive Computer Learning Tally
- Ashok K Nadhani-Mastering Tally ERP 9-BPB Publication
- Dr.S.K.Khillare, Kale N.B.- Tally – Self Study Publication Pune
- Dr. J. J. Ahirrao&Dr. P. N. Totala – I.T. & its Application in Business, Kailash Publication Aurnagabad


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'Skill Enhancement Course – III' (SEC-III) (Any One)
B. Com. Semester Vth (CBCS Pattern)
SEC-III.5 Financial Literacy Skills

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Objective:

To encourage the college students to obtain basic financial skills which are essential for their full Participation in society and life time of well-being.

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

Contents:

Unit I Money Matters and Budgeting

Money as medium of exchange and as medium of storage; Net-worth- difference between money and wealth, Assets and Liabilities, assets and income; liabilities and expenses, importance of financial goals in personal financial planning, S.M.A.R.T. goals, Sources of income, professional income and investment income - active income and passive income; regular and lump sum expenses, discretionary and non-discretionary expenses; Deficit and Surplus, saving and investing, What is Cash-flow Statement?-the structure, items, purpose, the different heads, the essence of Budget-Meaning, purpose and different heads, Opportunity Cost? Instant gratification and delayed gratification

13

Unit II Understanding insurance and risk management:

“pure risk” and “investment risks”, Ways to manage risk: Avoid, Reduce, Retain, Share & Transfer, spreading the risks and sharing of losses, insurance premium an expense, insurance products and terminology, Term plan -the pure insurance, Hybrids- combination of insurance and investment, Critical illness, General insurance: Vehicle insurance, Medical insurance, Disability insurance and Property insurance, differences in the features of various products, Know about functions and powers of IRDA, the insurance regulator in India

12

Unit III Understanding Investments:

The importance of Investment, diversification as a risk mitigation tool, Liquidity: definition, need and concept of Impact Cost, growth of money / concept of “returns”, Inflation- short term and long term impact of inflation on personal finances, real rate of returns, CPI, WPI, Time Value of Money, Interest- Simple Interest, Compound Interest, Annualized Interest and its calculations, Understanding the impact of different compounding frequencies, nominal interest and effective interest rate, the Rule of 72 and Rule of 144

10


Unit IV Introduction to Stocks and bonds:

Equity Stocks -face value, shares at a premium and at a discount, dividend, the market value of each share and how is it determined, Earnings per share (EPS), Price to Earnings Ratio (P/E ratio), Bonds and debentures-types of bonds / debentures: Issuers, Term to maturity, Interest rate -fixed or floating, Secured / unsecured, Convertible / nonconvertible, Understand credit risk and credit rating.; functions and powers of Securities and Exchange Board of India- the securities market regulator in India; stock exchanges- their main functions and stock exchanges in India;

10

References:

1. <http://www.ncefindia.org/NFLAT>
2. National Financial Literacy Assessment Test- Vidyabhartee Prakashan


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Vishnupuri, Nanded-431606

B.Com.-III Year (Semester VI)

Choice Based Credit System (C.B.C.S) Syllabus

W.e.f. 2021-22



Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Semester Exam (ESE)	Total Marks	Total Credit
BC.6.1	Advanced Accounting-II	4	54	25	75	100	4
BC.6.2	Management Accounting-II	4	54	25	75	100	4
BC.6.3	Auditing-II	4	54	25	75	100	4
Opt Any one Group as Discipline Specific Elective of the following							
Group A- Taxation							
BC.6.4A	Goods and Services Tax	4	54	25	75	100	4
BC.6.5A	Project Work	4	54	50	50	100	4
Group B- Management							
BC.6.4B	Marketing Management	4	54	25	75	100	4
BC.6.5B	Project Work	4	54	50	50	100	4
Group C- UGC Vocational Course -Tax Procedure & Practice (Only for Approved College)							
BC.6.4C	Goods and Service Tax Procedure and Practice	4	54	25	75	100	4
BC.6.5C	Project Work	4	54	50	50	100	4
Group D- UGC Vocational Course- Foreign Trade Procedure & Practice (Only for Approved College)							
BC.6.4D	International Marketing Logistics (FT-X)	4	54	25	75	100	4
BC.6.5D	Project Work	4	54	50	50	100	4
Group E- UGC Vocational Course- Computer Application (Only for Approved College)							
BC.6.4E	Network & E-commerce and CyberSecurity (CA-X)	4	54	25	75	100	4



BC.6.5E	Project Work	4	54	50	50	100	4
Opt Any one Subject as Generic Elective of the following							
GE-II.1	Indian Economy-II	4	54	25	75	100	4
GE-II.2	Labour Laws and Industrial Law-II	4	54	25	75	100	4
GE-II.3	Banking and Finance-II	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – IV (SEC-IV)							
SEC-IV.1	Self-Employment Skills-II	3	45	25	25	50	2
SEC-IV.2	Tax Consultancy	3	45	25	25	50	2
SEC-IV.3	Intellectual Property Right-II	3	45	25	25	50	2
SEC-IV.4	Accounting & Auditing Practices	3	45	25	25	50	2
SEC-IV.5	Mutual Fund Distribution	3	45	25	25	50	2

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B. Com. Semester VIth (CBCS Pattern)

BC.6.1 Advanced Accounting-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning objectives: The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional

Prerequisite: Basic knowledge of financial accounting

UNIT I:Accounts of Electricity Company 11

The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts

UNIT II: Departmental Accounts 11

Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)

UNIT III:Packages Account 11

Meaning and Importance, Preparation of Package Account.

UNIT IV: Account of Profession 11

Meaning, Importance of Profession Account, Preparation of Profession Account

Solicitors Account only

UNIT V: Insolvency Accounts 10

Meaning, Importance, Procedures of Insolvency.

Reference:

1. Advanced Accounting (S. N. Maheshwari)
2. Advanced Accounting Vol. 1, 2 (Mr. Hanif& A. Mukharjee, Tata McGraw Hill Publishing Company Ltd.)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
4. Advanced Accounting Vol. I (R.S.N. Pillani, Bhagwati& S. Uma- S. Chand Publication)
5. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
6. Company Accounts & Auditing Practices (SangeetKedia's)
7. Advanced Accounting-I – Dr. H. W.Kulkarni, Dr.S.S.Agrwal, Dr. Pankaj Aboti
8. Advanced Accountancy (M. G.Patkar, PhadkePrakashan, Pune)
9. Advance Accounting- Dr.TanshettiR. V.,Dr. Tammalwar A.N.- Aruna Publication Latur

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B. Com. Semester VIth (CBCS Pattern)

BC.6.2 Management Accounting-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objectives:-The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

Utility: Students can take managerial decisions regarding finance of the business

Prerequisite: Basic knowledge of accounting and mathematics

UNIT I: Financial Statement Analysis

Lectures: 11

Meaning - Nature & Limitations of Financial Statement, Objective and Methods of Financial Statement Analysis, Comparative Financial Statement, Common Size Financial Statements & Trend Analysis.

11

UNIT II: Ratio Analysis

Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratios, Calculation of Ratios, Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Credit Turnover Ratio, Operating Ratio, Gross Profit Ratio, Proprietary Ratio, Fixed Assets Turnover Ratio, Debt Equity Ratio, Return of Capital Employed Ration, Capital Grading Ration.

11

UNIT III: Working Capital Management

Concept, Significance, Nature and Factors determining requirement of Working Capital, Management of Working Capital, Working Capital Forecasting and Techniques of Forecasting Working Capital.

11

UNIT IV: Capital Budgeting

Meaning & Nature of Capital Budgeting, Need & Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposal, Traditional Methods, Time Adjusted Method or Discounted Method.

10

Unit V: Responsibility Accounting

Meaning and Concept of Responsibility Accounting, Advantages and limitation, Problems on Responsibility Accounting.


Reference :

- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaya
- Advanced Management Accounting by Robert S Kailar,Holl


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- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngam, PHI Learning
- Management Accounting by Jha&Naik, Himalaya Publication
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan &Jain,TataMegaw
- Management Accounting by R.P.Resstogi
- Management Accounting by I.M.Pandey, Vikas
- Management Accounting by Manmohan Goyal, SahityaBhavan Publication, Agra □ Management Accounting by R.K. Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana.
- Management Accounting by Khan M.Y. & Jain R. K. Tata McGrow Hill, New Delhi.
- Management Accounting by N. Vinayak& I.B. Singh, Himalaya Publication House, Delhi
- Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
- Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.
- Management Accountitng by Dr. S.S. Agrawal &Dr.S.R.AgrawalChinmayPrakashan Aurangabad
- Managemtnt Accounting – I –Dr.Tanshette R.V. Dr.Tammalwar A.N.- Aruna Publication Latur


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B. Com. Semester VIth (CBCS Pattern)

BC.6.3 Auditing-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objective:

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

Utility: Regarding minute study to find out the fraud and errors in accounting

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Checking Vouching and Audit Report

Lectures: 11

Meaning and Definition of Vouching, Objectives of Vouching, Test checking-Vouching of Cash Book, Elements of Audit Report, Types of Audit Report -Qualified and Clean Audit Report, Audit Certificate.

11

UNIT II: Internal Audit

Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

UNIT III: Auditing in Computerized Information System (CIS)

11

Meaning of CIS, Approaches to computer auditing- distinction between manual accounting audit and computerized accounting audit, Characteristics of CIS environment, computer frauds and computer virus, concept of audit software.

11

UNIT IV: Audit of Banking Companies

Definition, Restrictions on Banking Company, Audit of Banking, NPA-meaning & Important points of Non-Performing Assets with reference to Bank Audit,

10

UNIT V: Standards on Auditing

SA-200, SA-230, SA-240, SA-299, SA -300, SA-320, SA-500, SA-580 SA 600SA 610 SA-620.

Reference Books:

1. Auditing and Assurance By CA Pankaj Garg. Taxman
2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
3. Auditing Practices By Abhishek Mittal. Pooja Law Publication
4. Auditing and Assurance By Best Ward Publication
5. Auditing by Dr.JitendraAhirrao, Dr. Vasant Mahajan, Dr.NandkumarRathi, ChinmayPrakashan, Aurangabad
6. Auditing – Dr. J.P Bhosle, AthrvPublicaton Pune
7. T. M. Kothari-saindane , Prashant publication Jalgaon


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'Group-A'
Taxation

B. Com. Semester VIth (CBCS Pattern)

BC.6.4A-Goods and Service Tax

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

Utility: To get oneself acquaint with the new indirect tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes and Old taxes such as VAT, Service tax etc.

Unit I: Introduction of Goods and Service Tax

11

Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement,

Definition of GST, What is GST, Benefits of GST, Number of Legislations, Rates of CGST/SGST and IGST, Amendments in 7th Schedule of Constitution, GST (Compensation to State) Cess

Unit II: Registration under Goods and Service Tax

11

Person liable to be Registered, Requirement and Procedure for Registration, Registration of person having multiple businesses, Registration of non-resident Taxable person

Unit III: Administration and Levy of Goods and Service Tax

11

Levy & Collection of GST [Sec.9 CGST Act], Composition Scheme under GST [Sec.10 CGST Act] Power to grant Exemptions [Sec.11 of CGST Act]

Unit IV: Concept of Supply and Time of Supply

11

Taxable Event – Supply' Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8] Time of Supply in case of Goods & Services

Unit V: Input Tax Credit

10

Conditions for Input Tax Credit, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD] Input tax credit ailment, computation of ITC and Tax Liability under GST.

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. Public Economic & GST, Dr.AnandShewale, Dr.ShivprasadDongare, Dr. Asha Bhairat, Prof.SayyedShabnam, Vidya Books Publishers, Aurangabad.
5. www.icaai.ac.in

'Group-B' Management
B.Com. Semester VIth (CBCS Pattern)
BC.6.4B-Marketing Management



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objectives:-Objectives of this course is to provide a sound understanding of the basic principles of Marketing Management and their applications in the business and industry.

Utility: To aware oneself in respect of difference between sales and marketing.

Prerequisite: Social role of business and Environmental factors affecting the business.

Unit I: Marketing: 11

Meaning and Definitions, Approaches to the Study of Marketing, Importance of Marketing, Scope of Marketing, Concept of Marketing Management, Function of Marketing Management, Marketing Management in India.

Unit II: Marketing Planning: 11

Meaning and Definitions, Objectives of Marketing Planning, Process of Marketing Planning, Kinds of Marketing Planning. Marketing Programme: Concept, Factors affecting Marketing Programme.

Unit III: Product and Pricing Decisions: 11

Concept of Product, New Product Development Process, Classification of Product, Concept of Pricing, Importance of Decisions, Factors affecting Decisions.

Unit IV: Physical Distribution and Promotion: 11

Concept of Distribution Channels, Importance of Distribution Channels, Function of Distribution Channels, Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion.

Unit V: Marketing Information System: 10

Concept, Features of Marketing Information System, Objectives & Importance of Marketing Information System, the Role of Computer in Marketing Information System.

Suggested Readings:

- 1) Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi)
- 2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
- 3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)
- 4) Dr.PrabhakarDeshmukh – Marketing Management (VidyaPrakashan, Nagpur)
- 5) Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
- 6) Dr. Mahesh Kulkarni, &Dr.PramodBiyani – Marketing and Salesmanship (NiraliPrakashan, Pune)
- 7) Marketing Management – Dr.S.K.Khillare,Dr.S.L. Kundalwar, Aruna Publication Latur

'Group-C'

UGC Vocational Course-Tax Procedure & Practice

B.Com. Semester VIth (CBCS Pattern)

BC.6.4C- Goods and Service Tax Procedure & Practice- (TPP-X)

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

Utility: To get oneself acquainted with the new indirect tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes and Old taxes such as VAT, Service tax etc. Knowledge of Packages in respect of taxes.

Unit I: Assessment under Goods and Service Tax

11

Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Non-filers of Returns, Assessment of Unregistered Persons, Scrutiny Assessment in Certain Special Cases.

Unit II: Payment of Tax under Goods and Service Tax Law

11

Audit by tax, Special Audit. Who may conduct the Audit? What is meant by commencement of Audit? Time limit for completion of Audit, How to conduct Audit, Finalisation of Audit.

Unit III: Account, Records and Audit under Goods and Service Tax Law

11

Introduction, Accounts and other Records, Who is Required to Maintain his Books of Accounts and at which place?, Accounts and Records Required to be Maintained, Audit of Account, Types of Audits, Who may conduct the audit?, Commencement and conduct of audit, Time limit for completion of Audit, Period of Retention of Accounts, Electronic way Bill.

Unit IV: Inspection, Search & Seizure, Offence and Penalties under GST

11

Introduction to Inspection, Powers of Inspection, Search and Seizure, Introduction to Penalties and Offence, Penalty for Certain Offences, Penalty for Special cases, General Penalty, General disciplines Related to Penalty, Power to Impose Penalty in Certain cases, Power to waive Penalty or Fee or Both

Unit V: Computation of Tax liability under Various Factor

10

Meaning of Tax Credit, Input Tax Credit, GST Computation for Registered Person, Exporter, Importer, ISD, E-commerce operator, RCM, etc

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr. Vinod K Singhania: Taxman publications.
3. T.N. Manoharan: Snow White. www.icaai.ac.in


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'Group D'

UGC Vocational Course-Foreign Trade Practices & Procedures

B.Com. Semester VIth (CBCS Pattern)

BC.6.4D- INTERNATIONAL MARKETING LOGISTICS (FT-X)



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Learning Objective -To Familiarize the students with the basics of marketing logistics and marketing practices.

Utility: To get familiar with Domestic and overseas transportation and distribution cost plus storage of goods.

Prerequisite: Selling and Distribution cost and basics of single output system.

Unit-I :Introduction toMarketing Logistics: (10Periods)

Introduction,ConceptofMarketingLogistics,ObjectivesofMarketingLogistics,ImportanceofMarketingLogistics,DomesticandInternationalLogistics,RecentDevelopmentsinInternationalLogistics

Unit-II :InlandTransportation: (10Periods)

Road Transport-Advantages, Limitations of Road Transport System, Role of Road Transport in movement of Export and ImportCargoes, OverseasTransportation

Unit-III :Water Transport: (10Periods)

Features of Water Transport, Inland Waterways Authority of India, Constraints Faced by Inland water Transport, FutureProspects, Air Transport-Organization of Air Transport Advantages and Disadvantages

Unit-IV :Warehousing: (12Periods)


Introduction, Objectives, Concept of warehousing, Elements of warehousing,Functions of Warehousing,Role of Warehousein economic Development, AdvantagesofPublicWarehouse,WarehousingCorporation in India, Objective and Functions of Warehousing Corporations.

Unit-V :Export Promotion, Packing for Exports: (12Periods)

Advertising, trade fairs and exhibitions, personnel selling & export personnel management, promotion of products/services abroad. Packing and packaging for exports, Objectives of good Export Packing,Factors influencing Export Packing.

Reference Books;

1. InternationalTrade&ExportManagementbyFrancisCherunilam,HimalayaPublishingHouse,Mumbai.
2. InternationalMarketingManagementbyR.L.Varshney&B.Bhattacharyya,SultanChand&Sons,NewDelhi.
3. InternationalBusinessbyP.SubbaRao, HimalayaPublishingHouse,Mumbai
4. Nabhi'sExportersManual&Documentation, NabhiPublication, NewDelhi


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'Group E'

UGC Vocational Course-Computer Application

B. Com. Semester VIth (CBCS Pattern)

BC.6.4E- Networking and E-Commerce Cyber Security (CA-X)



No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Objective of the paper;

- To Develop a fundamentals of the different types and key components of Computer Networks
- To explain guiding principles behind the design and strategy of the customer web interface.
- Understand the traditional and new communication/marketing approaches.
- To know the importance of cyber security in business and E-commerce.

Scheme of marking;

- University written exam- 75 marks
- Internal exam based on assignments, seminars and participation in other activities - 25marks

Course inputs:

1 Introduction to Computer Networks

12 Periods

Introduction to computer network, Data Communication, Data transmission mode, Types of Network LAN, MAN, WAN, Wireless LAN, Internet, Intranet, Extranet, Network Models: client server network, pair to pair network OSI, TCP/IP.

2 Transmission Media And Topologies

10 Periods

Transmission Media: Twisted Pair, Coaxial Cable, Optical Fiber, Radio frequency, Satellite, Microwave LAN Topologies: Ring, Bus, Star, Mash and Tree topologies

3 E-Commerce

10 Periods

What is E-Commerce, Advantages & Disadvantages of E-Commerce Classification of E-Commerce, Application of E-commerce, E-banking, Mobile Commerce, E-Trading, E-shopping. E-Business Risk Management

4 Cyber Security

12 Periods

Introduction of cyber Security, Types of cyber security , Types of Cyber Attacks: Hacking, Phishing, Web attack, DDoS attack IP Spoofing, Firewalls, Antivirus, SSL Encryption, Symmetric Cryptography, Asymmetric Cryptography RAS Algorithm,

5 Digital Signature

10 Periods

Technology behind digital signature, Creating a digital signature Verifying the digital signature, Digital signature & PKI

References:

- 1) C.V.S. Murthy – E-Commerce Concept Models , Strategies
- 2) P.T. Joseph – A Managerial Perspective
- 3) E-Commerce by Kamlesh Bajaj, Debjani Nag


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Generic Elective (Any one)
B. Com. Semester VIth (CBCS Pattern)

GE-II.1 Indian Economy-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Objective

To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.

Utility: To be familiar with the Indian Economic system.

Prerequisite: Basics of Business Economics.

Unit I: Objectives and Strategy of Economic Planning

No. Of Lectures: 11

Objectives of Economic Planning in India, Mixed Economy and Economic Planning, Models of Economic Development-Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhian Approach to Development.

Unit II: Industrial Policy and Economic Development

11

Key Features of Industrial Policy-1956, 1977, 1980, 1991 & Onwards.

Unit III: Public Sector and Disinvestment Policy

11

Role of the Public Sector in India, Shortcomings of Public Sector, Rational of Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector.

Unit IV: Privatisation and Globalization of Indian Economy

11

Comparison of the Public Sector and Private Sector, Economic Reforms since 1991, Privatization-The Alternative Models, Globalization and its Impact on Indian Economy.

Unit V: The Parallel Economy

10

Meaning of Parallel Economy, Impact of Black Money, Incomes on the Economic and Social System, Factors Responsible for Generation of Black Money, Evaluation of Policy Package to Control Parallel Economy

Reference Books

3. Indian Economy – by MisraPuri
4. Indian Economy- by DattRuddar, KPM Sundharam


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Generic Elective (Any one)
B. Com. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)
GE-II.2 Labour Laws and Industrial Laws-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.

Utility: To introduce and apply laws regarding business and implement them in the business.

Prerequisite: Basics of Law and fundamental acts.

UNIT I: Payment of Wages Act, 1936

11

Introduction, Meaning of Industrial and Other Establishments, Timely Payment of Wages (Sec.4, 5, &6)

UNIT II: Child & Adolescent Labour (Prohibition and Regulation) Act, 1986

11

Introduction, Prohibition of Employment of Children in any Occupation or Process (Sec.3), Maintenance of Register Sec.11, Penalty (Sec.14)

UNIT III: Factories Act, 1948

11

Introduction Meaning of Factory, Manufacturing Process, Definition of Worker (Sec 2(I)), Meaning of Occupier of Factory, Facilities And Conveniences, Welfare Measures, Working Hour, Overtime Wages, Leave, Employment of Women, Adult, Young Person, Display on Notice Board, Punishment To Welfare Officer,

UNIT IV: The Industrial Employment (Standing Orders) Act, 1946

11

Introduction, Meaning of Standing Orders, Applicability, Approval of Standing Orders

UNIT V: Industrial Disputes Act, 1947


10

Introduction, Meaning of Industry, Meaning of Industrial Disputes, Adjudication of Disputes, Arbitration And Adjudication, Meaning of Award, Settlement, Lay -Off, Retrenchment, Strike, Lock-Out.

Distinction Between Lay -Off and Lock-Out.

References:

- 1) Industrial , labour & General law - Sangeetkedia's
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – AjitPrakashan's
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.


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Generic Elective (Any one)
B. Com. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)
GE-II.3 Banking and Finance-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning objectives:

4. To gain the knowledge of financial system in India.
5. To understand the system of financial market regulatory bodies.
6. To gain the knowledge about recent trends in banking sector.

Course Outcomes:

Students will be able to understand the structure of Indian financial system and regulatory bodies like RBI and SEBI.

Utility:

It is very useful in understanding the structure of money market and capital market and also the recent trends in banking.

Course Contents:

Chapter 1: Reserve Bank of India

History of Imperial Bank, Establishment and Nationalization of Reserve Bank of India, Role of RBI as a Central bank, Functions of RBI- Regulatory function, Developmental functions, Credit control, Bank note printing and distribution, Functions related to banks and Government.

Chapter 2: Indian Money Market

Meaning, Concept and Definitions of Money Market, Functions of the Money Market, Benefits of an efficient money market, Role of RBI in the money market, Money Market Instruments- Treasury Bills, Commercial Papers, Certificates of Deposits, Call Money Market.

Chapter 3: Indian Capital Market

Meaning, concept and definition of Capital Market, Brief history of Indian Capital Market, Functions of a Capital Market, National Stock Exchange, Over The Counter Exchange of India, Bombay Stock Exchange, Capital Market Major Scams in India.

Chapter 4: Securities and Exchange Board of India (SEBI)

Need for capital market regulation in India, Establishment of SEBI, Objectives and Role of SEBI, Functions of SEBI- Regulatory and Developmental functions, Departments of SEBI, Financial Literacy Initiatives of SEBI, Importance of SEBI in Capital Market Regulation.

Chapter 5: Recent Trends in Banking

Recent trends in banking- Online banking, Debit card, Credit card, Point of Sale (PoS), Aadhar enabled Banking, Digital Payment System, National Payments Corporation of India (NPCI), BHIM, e-wallets, Merits and Demerits of online banking, cyber security in online banking.

Reference Books:

1 S. Natrajan and Parmeswaran, Indian Banking, S. Chand Publication, New Delhi

1 Mukund Mahajan, Indian Banking System, NiraliPrakashan, Pune

3 Gordan and Natrajan, Financial Markets and Services, Himalay Publication, New Delhi

4 Khan, M.Y., Indian Markets and Financial Institutions, Tata-McGraw Hill, Publication, New Delhi

5 Bharathi V. Pathak, Indian Financial System, Pearson Publication, Noida, Uttar Pradesh

6 डॉ. मरता क. उड्ड, डॉ. राम क. उड्ड, डॉ. प. डी. आर. ड. ब. राज. क. उड्ड, भारत य. रक. उड्ड, ग. य. उड्ड, 1. उड्ड, 2. उड्ड

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Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.1 Self Employment Skill-II



No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25Marks
Total	50 Marks
Total Credit	02

Objective:To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

Utility: “self-employment is best employment” to know the advantages of it.

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Interpersonal Skill Development

No. Of Lectures: 11

Positive Relationship, Positive Attitudes, Empathise : comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

UNIT II: Identification of Business Opportunity

11

Environmental Scanning for identification and selection of business opportunity, Divergent Thinking Mode: Meaning and Objectives –Tools and Techniques, Convergent Thinking Mode: Meaning and objectives -Tools and Techniques.

UNIT III: Financial Assistance for Small Enterprise

12

Non-Institutional : own Fund –Family and Friends, Institutional: (a) Bank Loans –Co-operative Banks-Nationalized Bank – Scheduled Banks, (b) Angel Funding (c) Venture Funding (d) Selfemployment Schemes of Government, (e) Government Financial Institutions : Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME), Rajeev Gandhi UdyamiMitraYojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP), (g) For urban –Seed Capital Schemes.

UNIT IV: Field Studies

11

Study of the organizations engaged in self-employment activities, Study of the Business Enterprises of the self-employed persons

Reference Books:

1. Entrepreneurship Development –New Venture Creations: By Taneja Satish and Gupta S.L.
2. Handbook for New Entrepreneurs Entrepreneurship Development: by Jain P.C.
3. Entrepreneurial Development: By Gupta C.B. & Srinivas.
4. Development of Soft Skills: By Menna K. and V. Ayothi
5. You Can Win: Shiv Khera

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Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.2 Tax Consultancy



No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives:

To develop the skill among the students for tax consultancy practices.

Utility: To get oneself acquaint with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

	No. of Lectures: 12
UNIT I: Skill of filing the Income Tax Returns for Salaried Persons	11
UNIT II: Skill of filing the Income Tax Returns for Company	11
UNIT III: Skill of filing the Income Tax Returns for Firms	11
UNIT IV: Skill of filing the GST Returns for Retailers	

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal - Income Tax Law and Accounts - Sahitya Bhavan Publication.
- Dr. Vinod K. Singhaniya - Taxman Publication.
- www.icaai.ac.in


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Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.3 Intellectual Property Rights -II

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives :

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

UNIT I: Trademarks

No. Of Lectures: 12

The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights, Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks), Non Registrable Trademarks, Procedure for Registration of Trademarks, Assignment/Transmission / Licensing of Trademarks

UNIT II: Copyrights

13

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights Copyright pertaining to Software/Internet and other Digital media

UNIT III: Industrial Designs

10

What is a Registrable Design, What is not a Design, Novelty & Originality, Procedure for Registration of Designs, Copyright under Design

UNIT IV: Geographical Indications

10

Meaning and Nature, Who are entitled for registration, Conditions & Procedure for Registration, Offences and Penalties

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- SatyawratPonkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Designs Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents



Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.4 Accounting & Auditing Practices

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objective:

The objective of this course is to develop the skill of Accounting and Auditing Practices among the students.

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I Accounts of Non-trading concern.

No. Of Lectures: 12

Maintaining Receipts and Payments Accounts and Final accounts of Non-trading concern.

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Unit II Accounts of Retail shop keepers

Maintaining Cash Book and Personal Accounts of Retail shop keepers.

11

Unit III Auditing standards

Maintaining Final Accounts of the Company considering the provisions of Auditing standards


11

Unit IV Auditing procedure

Auditing procedure: Vouching, verification of Assets and Liabilities, Standards on Auditing and preparation of Audit Reports.

References:

1. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
2. Company Accounts & Auditing Practices (SangeetKedia's)
3. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
4. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
5. Auditing and Assurance By CA Pankaj Garg. Taxman
6. 2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
7. 3. Auditing Practices By Abhishek Mittal. Pooja Law Publication


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Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)

SEC-IV.5 Mutual Fund Distribution

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

Learning Objectives:

1. To understand the basics of mutual funds and the role of Mutual fund distributor
2. To prepare the students for the NISM Mutual Fund Distributors Certification Examination

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

UNIT I : Concept and Role of a Mutual Fund:

12

Concept, History, Functions, Advantages and limitations of a mutual fund, Investment objectives, Assets under management (AUM), Fund running expenses, Net asset value (NAV), Closed end funds and open ended funds, Categorization of funds by: investment objective, investing horizon, asset class. International funds, Fund of Funds, Exchange Traded Funds (ETF)

UNIT II: Fund Structure, Constituents, Legal and Regulatory Environment:

13

Structure of mutual funds in India and related regulations, Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations, Role of regulators in India, Role and functions of SEBI in regulating mutual funds, Self regulatory organizations, Role and functions of AMFI, AMFI Code of Ethics, Investment restrictions and related regulations, Investor rights and obligations

UNIT III : Offer Document:

10

Regulations with respect to drafting and filing of an Offer Document for NFO, Process of NFO and steps involved in marketing an NFO, Objectives of information disclosure in an offer document, Statement of Additional Information (SAI) and related regulations, Scheme Information Document (SID) and related regulations, Key Information Memorandum (KIM) and related regulations

UNIT IV : Fund Distribution and Sales Practices:

10

Types of investors and eligibility, Distribution channels for mutual funds, Pre-requisites to become a mutual fund distributor, Key elements of agreement between distributor and a mutual fund, Sales practices and commission structure, Types of commissions and transaction charges, AMFI Code of Conduct, Process for KYD

References:

Mutual Fund Distributors-National Institute of Securities Markets (NISM), Taxman Publications Private Ltd, Mumbai.

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