

Circular file

- 77 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce&Management/B.Com/09/2022**

It is hereby inform to all concerned that, on recommendation of the Faculty of Commerce & Management, in its meeting dated 06-04-2022 the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the revised syllabus of **B.Com I, IInd and IIIrd year** under Choice Based Credit & Grading System on behalf of the Academic Council to be applied from the Academic Year 2022-2023 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/ COMMERCE/2022-23/
7206-16
Date:- 22-08-2022.

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(Signature)
Deputy Registrar,
Academic Section
Syllabus unit.

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] The Director, University Network & Information Centre, UNIC, with **a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

B.COM.

BACHELOR OF COMMERCE

I, IIND & IIIRD YEAR


AFFILIATED COLLEGES


under Choice Based Credit & Grading System

[Effective from the Academic Year 2022-23 & onwards]


DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD**FACULTY OF COMMERCE****Syllabus - Bachelor of Commerce****Choice Based Credit System (CBCS) - 2018-2019 W.e.f Academic Year 2022-23**

Semester & Credits	Core Course [04]	Ability Enhancement Compulsory Courses [AECC] [02]	Discipline Specific Elective [DSE] [01]
I Credit 28	1. Financial Accounting – I 2. Business Mathematics & Statistics-I 3. Business & Industrial Economics 4. I. T. Application in Business - I	1. English 2. Second Language	Elective Paper [Any One] 1. Entrepreneurship Development-I 2. Office Management
Total Credits =28	No. of Credits : 16	No. of Credits : 08	No. of Credits : 04


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 Dean & Chairman BoS


 30/07/2022
Prof. Syed Azharuddin
 Chairman BoS


Prof. Kishor Salve
 Chairman BoS



Prof. S.A. Ghumare
 Chairman BoS


FIRST SEMSTER


Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Financial Accounting – I	Core Course	4	-	4	-	20	80	100	3 Hrs
II	Business Mathematics & Statistics-I	Core Course	4	-	4	-	20	80	100	3 Hrs
III	Business & Industrial Economics	Core Course	4	-	4	-	20	80	100	3 Hrs
IV	I.T. Application in Business – I	Core Course	2	2	2	2	-	50-TH	50	2 Hrs
								50-PR	50	2 Hrs
V	English	Ability Enhancement Compulsory Courses	4	-	4	-	20	80	100	3 Hrs
VI	Second Language		4	-	4	-	20	80	100	3 Hrs
VII	1. Entrepreneurship Development – I 2. Office Management- I	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	2	26 + 2 = 28		140	560	700	--


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Financial Accounting-I


Theory-80
 Practical/Sessional -20

Objectives: The course aims at acquainting the students with the emerging issues in business, Trade and commerce regarding recording, maintaining and presenting the accounting and financial facts.		
Unit No.	Contents	No. of Lectures
I	Book-Keeping and Accountancy: - (Theory) Meaning, Definitions, Concepts, Objectives, Need, Scope, Classification, and Rules of Accounts, Accounting Cycle, Journal, Ledger, Balancing of Account.	12
II	Depreciation: - (Numerical) Annuity and Sinking fund Method	12
III	Final Account of Sole Trader: - (Numerical) Meaning and Importance, Preparation of Manufacturing Account, Trading Account, Profit and Loss Account and balance sheet, Adjustment.	12
IV	Hire purchase System & Installment Method:- (Theory on Hire Purchase & Numerical on Installment Method) Meaning, Calculations of Interest, Accounting for hire purchase transactions by Asset purchase method based on full cash price, Journal Entries, Ledger Accounts and Discloser in Balance sheet for hire and vendor.	12
V	Royalty Accounts: - (Numerical) Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.	12
Internal Assessment : Test : 10 Marks Tutorial : 10 Marks		
References: 1. Advanced Accounting- M.C.Shukla. & S.P. Grewal (S. Chand & Co. Ltd.New Delhi.) 2. Advanced Accounting- S.M.Shukla. (Sahityabhavan, Agra.) 3. Accountancy- Mahurkar & Deshpande. 4. New Approach to Accountancy-H.R. Kotalwar. 5. Financial Accounting –S.N. Maheshwari & S. K. Maheshwari (Vikas Publication House Pvt.Ltd.)		
Journals: 1- The Chartered Accountant- Journals of the Institute of Chartered Accountant of India. 2- The Accounting World- ICAI Hyderabad.		
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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Business Mathematics and Statistics-I

Theory-80
Practical/ Sessional -20

Objectives: The Objective of this paper is to impart knowledge to students in order to improve their Logical Reasoning, Ability and Interpretation, Application of various statistical and Mathematical Tools and Techniques in making logical and scientific decisions in Business Operations.

Unit No.	Contents	No. of Lectures
I	Introduction to Statistics: - (Theory) Meaning, Definition, Importance and Limitations of Statistics, Primary and Secondary Data, Methods of collecting primary data, sources of secondary data. Difference between Primary and Secondary data. Ways of collection of data: a) Complete enumeration b) Sample Method, seriation and Tabulation of statistical data	12
II	Measures of Central Tendency: - (Numerical) Introduction, definition, types of averages Mean, Median, and Mode: Computation of above Measures in Discrete series, continuous series, and cumulative Frequency. Distribution. (Less than and More than). Merits and Demerits of Mean, Median and Mode.	12
III	Measures of Dispersion & Skewness: - (Numerical) Introduction, Definition, Objectives of Measuring Dispersion. Mean Deviation and its coefficient. Standard deviation, its coefficient with its Co- variance. Skewness -Introduction, Definition, Objectives of Skewness, Measures of Skewness: Karl Pearson's Co-efficient of skewness.	12
IV	Determinants: - (Numerical) Definition, Cramer's Rule Determinant of second order, Determinant of Third Order. Properties of Determinants. Computation of Area of Triangle with the help of determinant. SARRU'S Rule for evaluating the determinant.	12
V	Matrices: - (Numerical) Meaning, Definition and types of Matrices. Operations of Matrices: Addition and subtraction; properties of addition and subtractions.	12

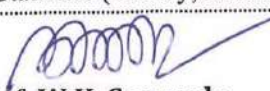
Internal Assessment :

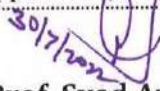
Test : 10 Marks

Tutorial : 10 Marks

References:

- 1) Statistics: S.P. Gupta (Sultan Chand & Sons New Delhi)
- 2) Fundamental of Statistics: D. N. Elhance (Kitab Mahal Allahbad)
- 3) Practical Problems in Statistics: Y.R. Mahajan
- 4) Statistics: Sancheti and Kapoor
- 5) Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.
- 6) Fundamentals of Statistics: D.N. Elhance, Kitab Mahal.
- 7) Statistics (Theory, Methods & Application), Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & sons


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Business and Industrial Economics

Theory-80
 Practical/ Sessional -20

Objectives: This course is meant to acquaint the students with the principles of Business economics as are applicable in business

Unit No.	Contents	No. of Lectures
I	Introduction to Business Economics:- Meaning, Definition, Nature, Characteristics, Significance and Scope of Business Economics, Objectives of Business Firm.	12
II	Theory of Consumer Behaviour:- The indifference curve approach, meaning, definition, assumptions and properties of indifference curve, consumers equilibrium.	12
III	Elasticity of Demand:- Concept, measurement and determinants of elasticity of demand, Price elasticity, income elasticity and cross elasticity, Average Revenue, marginal Revenue, importance of Elasticity of demand, Demand forecasting Methods.	12
IV	Market Structures:- Market Structures and Business decisions, objectives of a business firm, Perfect Competition: Meaning, concept and features, Monopoly Meaning, concept and features. Securities Exchange Board of India (SEBI), Foreign Exchange Management Act (FEMA)	12
V	Factor Pricing:- Marginal productivity theory and demand for factors, nature of supply of factor inputs, determination of wage rate under perfect competition and monopoly, interest concept, theories of interest	12

Internal Assessment :


Test : 10 Marks


Tutorial : 10 Marks

References:


1. Ahuja H.L. Business Economics : (S.Chand and Co. New Delhi.)
2. Koustsoyianni : A Modern Micro Economics : (Macmillan New Delhi)
3. D.M.Mithani, G.K.Murthy : Fundamentals of Business Economics, (Himalaya Publishing House Mumbai)
4. R. Kaweri and Others: Managerial Economics. (S.chand and Co.New Delhi.)
5. G.N.Zambre : Business Economics : (Primplapure Publishers Nagpur.)
6. Nellis and Parker : The Essence of Business Economics, (Prentice Hall, New Delhi.)
7. Stigler G. The Theory of Price.(Prentice Hall New Delhi.)
8. V.G. Mankar : Business Economics,(Himalaya Publishing House, Mumbai.)

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
I.T. Application in Business - I


Theory-50
 Practical/ Sessional -50

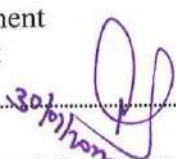
Objectives: To provide computer skills and knowledge for commerce students and to enhance the Students understand of usefulness of information technology tools for business operations.

Unit No.	Contents	No. of Lectures
I	Computer Codes and Languages: Source Code, Machine/Binary Code, Mnemonic Opcode, Byte/Object Code, BCD, EBCDIC, ASCII, Language Translator-Interpreter & Compiler, High Level, Low Level, Assembly language, Computer Arithmetic: Number System, Binary, Octal, Hexadecimal, Decimal, Conversion from one base to another base.	12
II	Word Processing:- Introduction to word Processing, Important Features of Word, Getting Started with Word: Create, Save and Open a Document , Editing text, Find and replace text, Formatting a Document :Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.	12
III	Preparing Presentations:- Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.	12
IV	Spreadsheet and its Business Applications: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	12
V	Creating Business Spreadsheet: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.	12


List of Practical :

1. Starting the Word Processor
2. Create, Save , Open a Document
3. Copy, Move and Delete Text
4. Formatting Text


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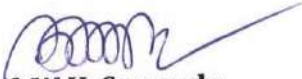
5. Adding Bullets and Numbers
6. Creating a Table
7. Inserting a Picture
8. Setting Page Layout
9. Printing a Document
10. Starting the Presentation Program
11. Adding & Deleting a Slide
12. Insert Table, Chart, Picture etc. in Slide
13. Slide Show
14. Custom Animation/Animation Schemes and Slide Transitions
15. Opening a Spreadsheet
16. Basic Working with Rows , Columns and workbooks
17. Using Basic Functions in Spreadsheet- Addition, Subtraction, Multiplication and Division
18. Formatting Data in Spreadsheet
19. Set the Print Area ,Print Preview and Page Layout
20. Graphs in Spreadsheet


Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

References:


1. Chetan Srivastav “ Information Technology”.
2. O’ Brien J. “ Management Information System”, Tata McGraw Hills, New Delhi.
3. P.K.Taxali, “PC Software made simple”, Tata McGraw Hills, New Delhi.
4. V.Rajaraman, “ Fundamentals of Computer”, Prentice Hall of India, New Delhi.
5. Sanders D.H. “Computers Today”, Tata McGraw Hill.
6. Denies Sheila S. “Microsoft Office Professional for Windows 95”, BPB Publications.

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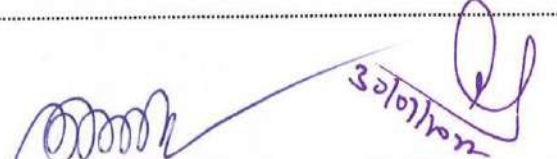

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
Entrepreneurship Development – I (Elective Paper)

Theory-80
Practical/Sessional -20

Objectives:		
1. To Create Awareness Amongst students about Entrepreneurship.		
2. To Understand Theories while applying in the Business		
Unit No.	Contents	No. of Lectures
I	Entrepreneur: Concept of Entrepreneur Definition, Characteristics, Functions, Entrepreneurs and Intrapreneur. Role of an Entrepreneur in Economic Development.	12
II	Entrepreneurship: Concept, Meaning, Definition, Characteristics, Importance of Entrepreneurship, Challenges, Issues & Barriers of Entrepreneurship.	12
III	Originating Theories of Entrepreneurship: <ul style="list-style-type: none"> • Economic Theory, Sociological Theory, Psychological Theory 1. Innovative Theory of Entrepreneurship By Joseph Schumpeter 2. Theory of Achievement Motivation by McClelland – The Kakinada Experiment 3. Hoselitz Sociological Theory 	12
IV	Types of Entrepreneurship: Recent Trends- Sociopreneur, Edupreneur, Ecopreneur and Agropreneur. Women Entrepreneurs, Rural Entrepreneurship, Self Help Groups.	12
V	Identification of Business Opportunities: <ul style="list-style-type: none"> • Environmental Scanning – Meaning and Benefits • Factors Considered for Environmental Scanning -Socio-Cultural , Economic , Technical , Demographic , Legal and Political, Geographical and International Factors • Source and Steps involved in Identification of Business Opportunities. 	12
Internal Assessment :		
Test : 10 Marks		
Tutorial : 10 Marks		
References:		
1. Entrepreneurship Development: S.S Khanka, Sultan Chand & Co. Ltd.		
2. Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot.		
3. Entrepreneurship Development: E. Gordon & K. Natarajan, Himalaya Publishing House.		
3. Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa McGraw Hill		
4. Small Scale Industries and Entrepreneurship: Vasant Desai, Himalaya Publishing House.		
5. Project Planning & Control: N. P. Agarwal & Dr. B. K. Mishra, Indus Valley Publications, New Delhi.		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (First Semester)
(Elective Paper)
Office Management-I

Theory-80
 Practical/Sessional -20

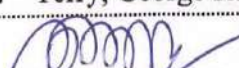
Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment used in office.

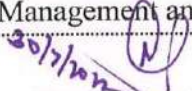
Unit No.	Contents	No. of Lectures
I	Office and Office Management:- Meaning of office- Primary and Administrative Management Functions, Importance of Office, Duties of the Office Manager, Qualities and Essential Qualifications. Filing and Indexing: Meaning and Importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.	15
II	Mail and Mailing Procedures:- Meaning and Importance of mail, Centralization of mail handling work, its advantages. Mailing through post, couriers, email, appending files with email. Inward and outward mail- receiving, sorting, opening, recording, making distributing folding of letters sent, dispatching, courier services, central receipt and dispatch. Forms and Stationery: Office Forms- introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery- introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	15
III	Modern Office Equipment:- Introduction, Meaning and Importance of Office Automation, Objectives of Office Mechanization, advantages & disadvantages, factors determining office mechanization. Kinds of office machines. Budget: Budget- Annual, Revised and Estimated. Recurring and non- recurring heads of expenditure, Audit: Audit process- Vouching, Verification and Valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.	15
IV	Banking facilities: Types of accounts. Passbook and Cheque book. Other forms used in Banks. ATM and money transfer. NEFT/RTGS, Net Banking, BHIM Apps. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-today work.	15

Internal Assessment : Test : 10 Marks Tutorial : 10 Marks


References:

- Office Management: R. S. N. Pillai & Bhagyati, S. Chand Publication
- Office Organization & Management: M. E. Tukaram Rao
- Bhatia, R.C. Principles of office Management, Lotus press, New Delhi.
- Terry, George R: office Management and Control.


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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.
B.COM SECOND SEMESTER STRUCTURE. (2018-19) w.e.f. Academic Year 2022-23


Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Financial Accounting II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Mathematics & Statistics II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Business Organization and Management	Core Discipline	4	-	4	-	20	80	100	3 Hrs
VI	IT Application in Business-II	Ability Enhancement Compulsory	2	2	2	2	-	50-TH	50	2 Hrs
								50-PR	50	2 Hrs
VII	1. Entrepreneurship Development – II or 2. Office Management – II	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	02	26	02	120	580	700	--


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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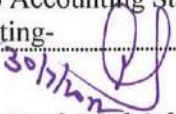

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Financial Accounting-II

Theory: 80
Practical: 20

Objective: The purpose of this course is to develop the skill among the students about Preparing an organization's accounts.		
Unit No.	Contents	No. of Lectures
I	Accounting Principles and Accounting Standards (Theory) GAAP ,AS-1, AS-2, AS-7,AS-9, AS-10, AS-17	12
II	Final Accounts of Non-trading Concerns (Numerical) Meaning of Non-trading concerns, features, Capital and Revenue Receipts and Expenditures, difference between Receipts and Payments Account, Income and Expenditure Account, Preparation of Final Accounts	12
III	Branch Accounts (Numerical) Meaning of Branch and Branch Account, Objectives of Branch Account, Classification of Branches, Accounting for Dependent Branches-Methods of Accounting for Branch Accounting: Debtors System -Meaning, Cost Price Method and Invoice Price Method, Accounting Entries in the books of Head Office and Ledger Accounts. Stock and Debtors System -Meaning, Accounting entries in the Books of Head Office and Ledger Accounts	12
IV	Departmental Accounts (Numerical) Meaning, Objectives, Advantages of Department Accounts, Accounting Procedure- Unitary method and Tabular or Columnar Method, Allocation of Expenses and Incomes, Inter-departmental Transfers, Preparation of Departmental Trading, Profit and Loss Account and Balance Sheet.	12
V	Consignment Accounting (Numerical) Meaning of Consignment Account, Distinction between Consignment and Sale, Valuation of Inventories, Goods Invoiced above Cost, Normal Loss, Abnormal Loss, Accounting Entries in the books of the Consignor and Consignee, Ledger accounts- Consignment Account, Goods sent on Consignment Account, Inventories on Consignment Account, Inventory Reserve Account Consignee's Account, and Consignor's Account.	12
Practical: 20 Marks: (to be conducted by the department in each college as per convenience.)		
1. Test- 05		
2. Tutorial- 05		
3. Seminar- 10		
References:		
1. Advanced Accounts-	MC Shukla, T.S. Grewal & S. C. Gupta	
2. Financial Accounting-	V.K. Goyal & Ruchi Goyal	
3. A New Approach to Accountancy-	H.R. Kotalwar	
4. Financial Accounting-	A. Mukherjee & M. Hanif	
5. An Introduction to Accountancy-	Dr. S.N. Maheshwari & S.K. Maheshwari	
6. Financial Accounting A Simplified Approach-	Naseem Ahmed	
7. Students Guide to Accounting Standards-	D.S. Rawat & Deepti Maheshwari	
8. Financial Accounting-	S.N. Patil & Ashok Patil	


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Business Mathematics & Statistics-II

Theory: 80
Practical: 20


Objectives :		
1). To provide knowledge and information about Statistical Applications.		
2). To create skill and ability among students for using the Statistical Methods, Tools, Techniques by using I.T. devices.		
Unit No.	Contents	No. of Lectures
I	Co-relations Meaning of co-relation, Definition of co-relation, Types of co-relation, Methods of studying co-relation and probable errors, Co-relation coefficient.	15
II	Regression Meaning of regression, Types of regression, linear regression, Methods of estimating regression lines.	15
III	Index Numbers Meaning of Index number, Types of Index number, Uses of Index number, Methods and constructing of price indices.	15
IV	Probability and Expected Value. Meaning and Nature of Probability, Definitions of probability, Applications of Probability-Addition & Multiplication, Law of Probability, Conditional probability.	15
V	Statistical Application with Computer (Only for knowledge & Practical application) Use of Excel, Knowledge of SPSS and other Statistical and Mathematical Tools and Software.	15
Note: 1. Practical to be conducted based on curriculum given in semester I and Semester II of Business Mathematics and Statistics by using Computers & other I.T. Devices. Can be included in 20 marks, Internal Work and Assignment.		
References :		
1. Elementary Statistical Methods: Dr. S.P. Gupta, Sultan Chand & Sons.		
2. Fundamentals of Statistics: D.N. Elhance, et.al, Kitab Mahal.		
3. Statistics (Theory, Methods & Application): Dr. D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons.		
4. Fundamental of statistics – Dr. D.N. Elhance		
5. Statistical Methods Dr. Sancheti and Kapoor		
6. Statistical methods – Dr. SP Gupta		
7. Problems in Statistics – Dr. Y.R. Mahajan		
8. Essence of Business Mathematics – Dr. R.K. Rajput		

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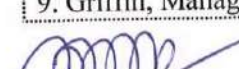

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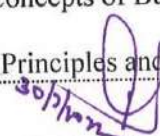

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Business Organization and Management


Theory: 80
Practical: 20

Objective: The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.		
Unit No.	Contents	No. of Lectures
I	Foundation of Indian Business: Manufacturing and Service Sectors; Small and Medium Enterprises; Problems and Government policy. India's experience of liberalization and globalization. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	12
II	Business Enterprises: Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organization. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.	12
III	Management and Organization: The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation - Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.	12
IV	Leadership, Motivation and Control: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Control: Concept and Process.	12
V	Functional Areas of Management: Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds - Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.	12
Note: Practical of 20 Marks (to be conducted by college as per their convenience and resources.)		
References: (Note: Latest Editions of the following books may be used.)		
<ol style="list-style-type: none"> 1. Kaul, V.K., Business Organization and Management, Pearson Education, New Delhi 2. Chhabra, T.N., Business Organization and Management, Sun India Publications, New Delhi, 3. Gupta CB, Modern Business Organization, Mayur Paperbacks, New Delhi 4. Koontz and Wehrich, Essentials of Management, McGraw Hill Education. 5. Basu, C. R., Business Organization and Management, McGraw Hill Education. 6. Jim, Barry, John Chandler, Heather Clark; Organization and Management, Cengage Learning. 7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books 8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York. 9. Griffin, Management Principles and Application, Cengage Learning 		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
I.T. Application in Business - II

Theory: 50
Practical: 50

Unit No.	Contents	No. of Lectures
I	Communication: Meaning & Definition of Communication, Importance of Communication, types of Communication – (Verbal, Non Verbal), Barriers to Communication	06
II	Business Correspondence : Letter Writing, Presentation, Inviting quotations, Sending quotations, placing orders, Inviting tenders, Sales letters, claim and adjustment letters and social correspondence, Memorandum, Inter-office memo, Notice Agenda, Job application letter, preparing the Resume	06
III	Internet Technology : Introduction to computer networks : Introduction- need, advantages, disadvantages, types of networks, types of transmission media, Internetworking devices-bridges, routers, gateways, IP addressing: why IP address, basic format of IP address- IPV4, IPV6, Protocols - HTTP, HTTPS, FTP, DNS, Email	06
IV	Electronic Communication : Meaning and Definition of Electronic Communication, Advantages & Disadvantages of Electronic Communication, Types of Electronic Communication, Web Pages, Email, Forums, Text & Instant Messaging, Social Networking, Video Chat etc., Monitoring of Electronic Communication, Developing a Policy	06
V	Social Networking and Oral Presentation: Definition and Origin of E-mail, Message Format, Types of Email, Spam, Spoofing, Bombing. Social Networking Sites- Facebook, You Tube, Instagram, Twitter, Linkedin, Google+ etc. Oral Presentation: Presentation Plan, PPT, Visual Aids, Sales Presentation and Training Presentation.	06
List of Practical :		
1	Printout to be submitted	
2	Preparing format of letter, Business letter	
3	Preparation of Meeting Report	
4	Bold Copying Therasys, Synonymous, Formatting	
5	PPT Presentation	
References :		
1. Introduction to Information Technology – IITL Education Solutions Limited, Pearson Education		
2. V.D. Dudheja : Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.		
3. Anita Goel : Computer Fundamentals, Pearson Publication.		
4. Sanjay Saxena : Information Technology, Vikas Publication		
5. Leena Sen, Communication Skills, PHI Learning.		
6. Locker and Kaczmarek, Business Communication : Building Critical Skills, TMH		


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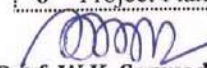

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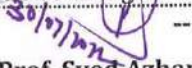

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Entrepreneurship Development-II

Theory: 80
Practical: 20

Objectives :		
1). To provide knowledge and information about Entrepreneurship Development.		
2). To provide knowledge and create ability for setting up an enterprise within given Environment.		
Unit No.	Contents	No. of Lectures
I	Market Research: <ul style="list-style-type: none"> • Meaning, Need and Importance of Market Research. • Techniques in Marketing Research- Field Survey Technique, Test Marketing, Delphi Technique, Desk Research, Observation Method and Experiment. 	12
II	Innovation in Entrepreneurship: <ul style="list-style-type: none"> • Purposeful Innovation- Concept, Need, Process, Principles of Purposeful Innovation. • Incubation Centers – Meaning, Services and Role of Incubation Centers. Study of Incubation Centers in Maharashtra. 	12
III	Entrepreneurship in 21st Century: Essential of 21 st Century Entrepreneurship, Importance of Entrepreneurship in 21 st Century. Start-up Schemes, Start-up India, Stand up India, Pradhan Mantri Kaushal Vikas Yojana, Skill India.	12
IV	New Trends in Entrepreneurship: Startup Accelerators, Student Sandbox and Business Labs, Crowd Funding, Venture Capital, Co-Working Spaces, Boot Camps, Entrepreneurship Development Program, Online Entrepreneurship Degree.	12
V	Project Management: Meaning, Definition, Classification, Project Life Cycle, Project Formulation & Feasibility, Project Finance , Project Report and Presentation, Information Centers in India.	12
Note :		
1. Project selection or Project Preparation should be based on such a project which is currently working in your environment and known to the students, Support factual information, data and documents.		
2. Practical to be conducted based on curriculum given in semester I and Semester II of Entrepreneurship Development. Practical may include preparation of tender, Preparation of quotations, Comparative Statement, Purchase order, Insurance Proposals, Bank Proposal for loan, credit, overdraft, Report on interview of successful entrepreneur in local area.		
Internal Assessment : Test- 10 Marks Tutorial- 10 Marks		
References:		
1 Entrepreneurship Development, S.S.Khanka, Sultan Chand & Co.Ltd.		
2 Fundamentals of Entrepreneurship, G.S.Sudha, Ramesh Books Depot.		
3 Entrepreneurship Development: E.Gordan & K Natarajan, Himalaya Publishing House.		
4 Entrepreneurship Development, Colombo Plan Staff College for Technician Edn.Manila, TaTa McGraw Hill.		
5 Small Scale Industries & Entrepreneurship, Vasant Desai, Himalaya Publishing House.		
6 Project Planning & Control: N.P. Agarwal & Dr.B.K.Mishra, Indus Valley Publication, New Delhi.		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com. First Year (Second Semester)
Office Management-II

Theory: 80
Practical: 20

Objectives :		
1) To provide knowledge and information about Office Management Practices.		
2) To create skill and ability to operate office activities effectively (By using automation systems).		
Unit No.	Contents	No. of Lectures
I	Modern Office and its Functions: Introduction : Office ,Meaning of Office, Work and activities of Office ,Office functions and its Importance Changing nature of Office activities Current scenario and Practice	05
II	Office Systems and Procedures : The concept of system, Meaning, Nature and definition, System analysis, Nature, Practice and Stages, Meaning of flow of work, Role of Manager in system and Procedural work	10
III	Office Services : Meaning and Nature of office services, Centralized Vs. Decentralized Office Services, Departmental work or categorization of work in office (Modern services and practices to be expected)	15
IV	Record Management and Reporting: Meaning and Nature of record, Record managing Practices, Filing, Indexing, Manual Preparation, Record retentions, Safety Security and Disbursement Reporting: Meaning of reporting, Report Preparation, Report writing, Contents writing and Report submission/Presentation.	15
V	EDP Environment for Effective Office Management : Need and requirement of EDP Environment, Availability of EDP based modern tools, techniques, devices, hardware, software and Human wares. Knowledge about Computer, Hardware, Software and its application in day to day office work. Knowledge about File creation, Folder Creation, Uploading, Downloading, Attachment, Merging, Conversion etc.	15
Note: Practical to be conducted based on curriculum given in semester I and Semester II of Office Management.		
List of Practical :		
1. Preparation of Applications.		
2. Letter -Formal, Informal, Notice Preparation.		
3. Meeting Agenda		
4. Meeting Minutes		
5. Report preparation.		

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6. Preparation of tender, Preparation of quotations,-Comparative Statement, Purchase order,
7. Insurance Proposals, Bank Proposal for loan, credit, Overdraft.
8. Report on interview of successful entrepreneur in local area.
9. Preparation of different format related to concerned office, Business, Industries
10. Preparation of different types of vouchers.
11. Formal letters to Government Tax authorities, etc.
12. Intimation letters
13. Inward & Outward Procedure.
14. File mechanism -uploading, downloading, attachment etc.


References :

1. Bhatia, R.C.Principles of Office Management, Lotus Press, New Delhi.
2. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Praband, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal
6. R.K.Chopra & Ankita Chopra : Office Management, Himalaya Publications.
7. Chetan Srivastav " Information Technology",
8. Brien J. " Management Information System", Tata McGraw Hills, New Delhi
9. P.K.Taxali" PC Software made simple", Tata McGraw Hills, New Delhi
10. V.Rajaraman " Fundamentals of Computer", Prentice Hall of India, New Delhi
11. Sanders D.H. " Computers Today", Tata McGraw Hill
12. Denies Sheila S. " Microsoft Office Professional for Windows 95", BPB Publications
13. Amitai Etzioni : Modern Organization.
14. Betty J. : Development in Office Management
15. Brown L. : Effective Business Report Writing
16. Bunker L. : Fundamental of Office Methods and Form Desing.
17. Carl Heyel : Handbook of Office Administration
18. Gaum, Graves and Hoffman : Report Writing
19. Levis H.S. : Office Work and Automation
20. Terry George R.:Office Automation; Office System and Procedures

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Faculty of Commerce & Management


B.Com. Third Semester Structure (2019 – 20) w. e. f. Academic Year 2022 - 23


Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Corporate Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Cost Account – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	I.T. Application in Business – III	Core Discipline	2	2	2	2	-	50-Th	50	2 Hrs
								50-Pr	50	2 Hrs
VI	Goods and Services Tax (GST) – I	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VII	1. Banking or 2. Marketing Management or 3. Financial Management or	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	02	26	02	120	580	700	--

*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Corporate Accounting –I


Theory - 80
Sessional - 20

Unit No.	Contents	No. of Lectures
I	Issue and forfeiture of shares, Re-issue of forfeited shares Meaning of shares, Issue of shares-at par, at premium, at discount (Theory) , Collection of share money Collection at lump sum (Theory) Collection in Installment Issue of share in consideration of assets etc. Procedure of Issue of shares, Prospectus, Application, Allotment, Pro-rata Allotment of shares, Forfeiture of shares, Reissue of shares, Profit on Re-issue, Journal Entries for Issue of shares, Balance sheet (Numerical Problems)	15
II	Redemption of Debentures Types of Debentures, Methods of Redemption- Redemption in Installment, Redemption in lamp sum, Redemption by conversion, Redemption by purchase in open market, Sinking Fund. – (Theory) Finance for Redemption out of profit, out of fresh Issue Redemption in lump sum Issue at “Par” Redeemable at “Par” Issue at “Discount” Redeemable at “Par” Issue at “Premium” Redeemable at “Par” (Numerical Problems) Issue at “Par” Redeemable at “Premium” Issue at “Discount” Redeemable at “premium” Sinking fund method (Numerical)	10
III	Redemption of Preference shares Types of Preference shares (Theory) Redemption out of fresh Issue of shares Redemption out of profits Journal Entries for Redemption and Balance sheet after Redemption: (Numerical)	10
IV	Final Accounts of Joint stock company, Statement Form (Numerical)	15
V	Profit Prior to Incorporation (Theory and Numerical)	10
Sessional :		
Test - 10 Marks Tutorial – 10 Marks		
Reference Books		
1. Maheshwari S.N. : Corporate Accounting 2. Shukla M.C.& Grewal T.S. : Advanced Accounts 3. Mahurkar & Deshpande : Accountancy – I 4. Kolalwar H.R. : New Approach to Accountancy 5. Jain & Narang : Advanced Accountancy		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Cost Accounting – I


Theory – 80 Marks

Sessional – 20 Marks

Unit No.	Contents	No. of Lectures									
I	Cost Accounting : Meaning, Definition, Limitation, of financial Accounting, Development of Cost Accounting, Function, Objectives, Advantages, Disadvantages and limitations of cost accounting, Difference between Financial and Cost Accounting. (Theory)	(10)									
II	Elements of Cost : Concept of Cost, Cost Units, Cost Centers, Cost Objects, Cost Drivers, Types of Cost, Classification of Cost – By Nature or Elements, By Function, By Variability, or Behavior, By Controllability, By Normality, By Cost for Managerial Decision Making. (Theory)	(08)									
III	Material : Concept, Objectives, Need, Essentials of Material Control, Purchase procedures, Function of purchase, department classification, and coding of material, fixation of levels of material, Economic Order Quantity, Material Handling Costs, Bin Cards, Stores Routines, Issue of Material, Issue Procedures, Methods of Pricing, Material Issue FIFO, LIFO, Simple Average, Weighted Average Method. (Theory & Numerical)	(14)									
IV	Labour : Meaning, Definition, Recent Trends in Time Booking, Labour Control, Methods of Wage Payment, Time and Piece Rate, Incentives Scheme – Taylor's Differential Piece Rate System, Halsey Plan, Rowan Plan (Theory & Numerical)	(14)									
V	Overheads : Definition, Direct and Indirect Costs, Importance of Overheads, Allocation, Apportionment and Absorption of Overhead, Methods of Distribution, Primary – Secondary distribution, repeated method, Machine Hour Rate, Under and Over absorption of overheads (Numerical)	(14)									
Sessional Work : 20 Marks <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">1. One Test</td> <td style="width: 10%; text-align: center;">:</td> <td style="width: 40%;">05 Marks</td> </tr> <tr> <td>2. One Tutorial</td> <td style="text-align: center;">:</td> <td>05 Marks</td> </tr> <tr> <td>3. Students to collect proforma of Bin Card, Store Ledger, Time Card, Purchase Requisition, & Purchase Order. (fill them)</td> <td style="text-align: center;">:</td> <td>10 Marks</td> </tr> </table>			1. One Test	:	05 Marks	2. One Tutorial	:	05 Marks	3. Students to collect proforma of Bin Card, Store Ledger, Time Card, Purchase Requisition, & Purchase Order. (fill them)	:	10 Marks
1. One Test	:	05 Marks									
2. One Tutorial	:	05 Marks									
3. Students to collect proforma of Bin Card, Store Ledger, Time Card, Purchase Requisition, & Purchase Order. (fill them)	:	10 Marks									
Reference Books : <ol style="list-style-type: none"> 1. Practical Costing : Khanna, Pande and Ahuja 2. Cost Accounting : Bhatia HSM 3. Principles & Practices of Cost Accounting : N. K. Praasad 4. Cost Accounting (Methods & Problems) : B. K. Bhar 											

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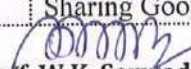

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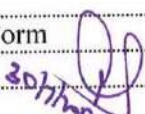

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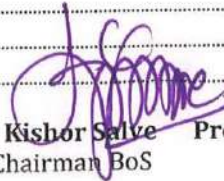
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
I.T. Application in Business – III


Theory = 50
 Practical U/A = 50

Unit No.	Contents	No. of Lectures
I	Introduction to Internet Workspace (e.g. Google): Introduction , Importance of Google Workspace , Contents of Google Workspace, Google Calendar, Google Drive, Google Docs, Google Sheets, Google Slides, Google Meet & Google Chat, Google Classrooms.	06
II	Fundamentals of E-Mail: Introduction to E-mail, Importance of E-mail, Creating & E-mail Account, Compose, Send and Reply to Messages, Customizing Inbox, Email Settings	06
III	Fundamentals of Online Survey Forms (e.g. Google Forms) : Introduction, Importance of Google Forms, Benefits of Google Forms, Application of Google Forms, Accessing Google Forms, Creating a Google Forms, Sharing a Google Forms, View Responses	08
IV	Introduction to Cyber Crime: Definition, Classification and Types of Cyber Crime, Cyber Crime Legal Perspective, Categories of Cyber Crime: Cyber Stalking, Phishing etc. Cloud Computing, Risk Associated with Cloud Computing	05
V	Mobile and Wireless Devices: Trend Mobility, Authentication Service Security, Mobile Phone Security, Attacks on Mobile Phones, and Organizational Measurement for handling Mobile, and Security Policies & Measures in Mobile Computing ERA.	05
		30
PART B – LIST OF PRACTICALS		(30 Hrs)
1	Creating a Gmail Account	
2	Composing an Email	
3	Sending Mail with Attachments	
4	Checking Inbox & Outbox	
5	Setting up Events in Google Calendar	
6	Delete and Restore Events	
7	Checking Google Drive	
8	Upload Files and Folders in My Drive	
9	Modify and Removing files from My Drive	
10	Creating a Meeting using Google Meet	
11	Add People to a Video Conference	
12	Creating a Google Document	
13	Editing and Saving Google Document	
14	Creating Google Sheet	
15	Editing and Saving Google Sheet	
16	Creating Google Slide	
17	Editing and Saving Google Slide	
18	Creating a Google Form	
19	Editing and Saving Google Form	
20	Sharing Google Form Link	


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Learning Outcomes:

1. After successfully studying this subject, students will be able to secure, share, collaborate and customize workflows to meet work elegance.
2. Students will possess required skills to be employed at a various offices and administrative level jobs using technology.
3. Students will acquire knowledge of major cyber crimes and their resulting impact

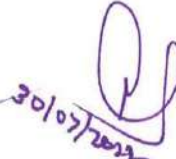
Books for References:

1. Nina Godbole&SunitBalapure: Cyber Security, Wiley India Pvt. Ltd., 2012.
2. PankajAgrawal :Information Security and Cyber Laws, Acme Learning,2013
3. Mathew Guay, Weston Thayer: The Ultimate Guide to G-Suite, Zapier, Inc.2017
4. Lan Lamont : Google Drive and Docs. 130 Media Corporation . 2018

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Goods and Services Tax (GST) – I


Theory – 80 Marks
 Sessional – 20 Marks


Unit No.	Contents	No. of Lectures
I	Introduction, Overview and Evolution of GST: 1.1 Indirect tax structure in India; Difference between Direct & Indirect Taxes; 1.2 Introduction to Goods and Service Tax (GST) - Key Concepts 1.3 Important definitions, Meaning of terms used in GST, GST Council 1.4 Taxes under GST, Cess	10
II	Registration under GST: 2.1 Threshold for Registration 2.2 Regular Tax Payer; Composition Tax Payer; Casual Taxable Person; Non-Resident Taxable Person 2.3 Persons not liable for registration. 2.4 Compulsory registration in certain cases. 2.5 Procedure for registration. 2.6 Unique Identification Number 2.7 Registration Number Format	10
III	Supply under GST and Valuation of Supply: 3.1 Supply, Place of Supply, Intrastate & Interstate Supply, 3.2 Levy and Collection of IGST, CGST, SGST/UTGST 3.3 Time and Valuation of Supply	10
IV	Input Tax Credit and Tax Payments under GST: 4.1 Input tax credit process 4.2 Negative List for Input tax credit 4.3 Input Tax Credit Utilization and Input Tax Credit Reversal 5.5 Payment of Tax, Interest and Penalties.	10
V	Documents, Accounts & Records, Returns under GST: 5.1 Tax Invoice, Credit & Debit Notes. 5.2 Accounts and other records to be maintained. 5.3 Types of GST returns, particulars to be furnished, their due dates, late filing, late fee. 5.4 Annual Return and Audit under GST.	10
VI	Others: 6.1 Overview of Schedule Entries and Tariffs under GST 6.2 E-Way Bill Procedure. 6.3 Accounting Entries (Journal entries, Ledger Posting) of GST Transactions.	10
	Note : Practical's should be taken as per the requirement of the Units. College can take decision on their own.	60

Reference Books :


1. Indirect Taxes : V. S. Datey – Taxman Publication
2. M Vat Subramanian Snow White Publication
3. Systematic Approach to Taxation – Dr. Girish Ahuja & Dr. Ravi Gupta

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Banking (Elective)

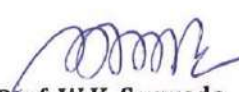
Theory – 80 Marks
Sessional – 20 Marks

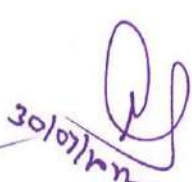
Unit No.	Contents	No. of Lectures
I	AN OVERVIEW of BANKING INDUSTRY : Definition of Banks. Evolution of Banking system in India. Banking reforms from 1991-2000. Bank crises in India. Critical evaluation of Banking Industry in India.	12
II	COMMERCIAL BANKING : Meaning and Definition of commercial Bank, Functions of Commercial Bank, Services offered by Commercial Bank. Retail Banking- Meaning, Features, Significance of Retail Banking and overview of its Products. Corporate Banking – Meaning, Features, significance of Corporate Banking and Overview of Its products. Nationalization, Privatization of Banks, Merger of Banks.	14
III	RESERVE BANK of INDIA: Objectives, Organization, Functions, Instruments of Credit control. Monetary policy of Reserve Bank of India and Role in Economic Development of the Country.	10
IV	MODERN BANKING IN INDIA : Meaning and importance of E Banking, Electronic payment System. Teller Machines- Branch Teller Machines (BTM) and Automated Teller Machines (ATM) Tele Banking, Internet Banking, Debit and Credit cards, Real Time Gross Settlement (RTGS) and National Electronic Funds Transfer System (NEFT), Electronic payment System.	14
V	FINANCIAL INCLUSION : Need and Extent, Features and Procedures of Pradhan Mantri Jan Dhan Yojana and PM Mudra Yojana, Features, Procedures and Significance of Stand Up India Scheme for Green Field.	10
	Practical - 20 Marks (to be Conducted by the Department in each College as per Convenience)	

Reference Books :

1. Basu A.K. Fundamentals of Banking – Theory and Practice, A Mukherjee and co; Kolkata.
2. Shekhar and shekhar; Theory and Practice, Vikas Publishing house New Delhi.
3. Sayers R.S. Modern Banking; Oxford University Press.
4. Reserve Bank of India; Functions and working of Reserve Bank of India Publications.
5. Vasant Desai; Banks and Institutional Management, Himalaya Publishing house Mumbai,
6. Kaptan S.S. and choubey N.S., E Indian Banking Era, Sarup and Sons, New Delhi.
7. Uppal and Jha Online Banking in India, Amol Publication Pvt. Ltd; New Delhi.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Marketing Management (Elective)


Theory – 80 Marks
Sessional – 20 Marks


Unit No.	Contents	No. of Lectures
I	Introduction to Marketing : Definition, nature, scope and importance of marketing, traditional and modern concept of marketing, classification of markets, functions of marketing, Evolution of marketing,	12
II	Strategic and Ethical Marketing : Marketing strategy - definition & features, steps in strategic marketing planning process, SWOT analysis, Meaning and definition, scope, ethics in marketing, challenges facing marketers	12
III	Marketing Mix and Channels of Distribution : meaning and importance of marketing mix, elements of marketing mix – product mix, price mix, place and promotion mix. study of channels of distribution-and various, channels of distribution—factors to be considered in the selection of channels of distribution.	12
IV	Marketing Management and Marketing Environment : definition need & importance of marketing management, functions of marketing management, marketing environment - meaning of marketing environment, nature & scope of environment, micro & macro environment, emerging marketing opportunities in India, international marketing environment	12
V	Agriculture Marketing : Meaning, definition and scope, difference between agricultural product marketing and manufactured product marketing, factors affecting demand of agro products, importance of agriculture marketing	12
	Practical - 20 Marks (to be Conducted by the Department in each College as per Convenience)	


Reference Books –


- 1) Marketing Management - Philip Kotler
- 2) Marketing Management - Theodore Levitt
- 3) Marketing Management - S. A. Sherlekar
- 4) Marketing Management - E. N. Sontakki
- 5) Fundamentals of Marketing – Willam Stauton
- 6) Marketing : Planning, Implementation & Control - V. S. Ramaswami& S. Namakumari

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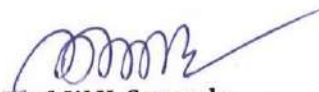

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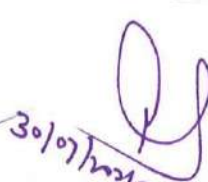
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Financial Management (Elective)


Theory – 80 Marks
Sessional – 20 Marks


Unit No.	Contents	No. of Lectures
I	INTRODUCTION: Meaning of Business Finance, Definition, Nature and Scope of Financial Management, Importance & Objectives of Financial Management, Finance Function – Approaches & Aims, Function of Finance Manager.	12
II	COST OF CAPITAL AND CAPITAL STRUCTURE : Meaning, Concept, Significance of Cost of Capital,, Determination of Cost of Capital – Equity, Preference & Debentures, Retained earnings, Capitalization. Meaning of Capital Structure, Patterns of Capital Structure, Importance, Factors determining Capital Structure, Optimal Capital Structure, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach)	12
III	LEVERAGES : Meaning of leverage, Types of leverages-Financial, Operating and Combined leverage, Significance and limitations of Financial leverage, Distinction between Financial and Operating leverage.	12
IV	WORKING CAPITAL MANAGEMENT : Concept of Working Capital Management, Significance of working capital, Excess v/s Inadequate Working Capital, Factor determining working capital Needs, Operating Cycle, Working Capital Management – Cash, Inventory, & Receivable Management, Estimation of Working Capital requirement.	12
V	DIVIDEND POLICY & DECISION MAKING: Introduction, Significance, Factors of Determinants of Dividend Policy, Forms of Dividends, Types of Dividend Policies.	12
	Sessional - 20 Marks (to be Conducted by the Department in each College as per Convenience)	
Reference Books:		
1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 5. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi		

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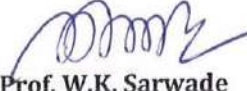
B.com Fourth Semester Structure (2019 – 2020) w.e.f. Academic Year 2022 - 23


Faculty of Commerce & Management

Paper NO.	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	English	Compulsory Language	4	-	4	-	20	80	100	3 Hrs
II	Second Language	Second Language	4	-	4	-	20	80	100	3 Hrs
III	Corporate Account – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Cost Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	I.T. Application in Business – IV	Core Discipline	2	2	2	2	-	50- Th	50	2 Hrs
								50- Pr		
VI	Goods and Services Tax – II (GST)	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VII	1. Insurance or 2. Import Export Procedure & Practice or 3. Business Environment.	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			26	2	26	2	120	580	700	--


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Corporate Accounting –II


Theory **80**
Sessional **20**

Unit No.	Contents	No. of Lectures
I	Amalgamation of Joint Stock Company Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation	12
II	Absorption of Joint Stock Company Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption	11
III	Reconstruction of Joint Stock Company Internal Reconstruction only	10
IV	Accounts of Holding Company (with one subsidiary) Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet	15
V	Liquidation of Joint Stock Company Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc	12
Sessional : Test - 10 Marks , Tutorial 10 Marks		
Reference Books		
1. Maheshwari S.N. : Corporate Accounting		
2. Shukla M.C.& Grewal T.S. : Advanced Accounts		
3. Mahurkar & Deshpande : Accountancy – I		
4. Kolalwar H.R. : New Approach to Accountancy		
5. Jain & Narang : Advanced Accountancy		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Cost Accounting – II

Theory **80**
Sessional **20**


Unit No.	Contents	No. of Lectures
I	Single or Output Costing: (Theory) Meaning, Definition, Features, Objectives, Element of Cost, Distribution of Overhead, Preparation of Cost Sheet, Tender and Quotation.	10
II	Contract Costing : (Numerical) Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contracts, Work in Progress, Profit on Contract	08
III	Operating Costing or Service Costing: (Numerical) Meaning of Operating Costing, Types of Operating Costing, Preparation of Electricity and Transport Cost Sheet.	14
IV	Process Costing : (Theory/ Numerical) Meaning of Process Costing, Concept of Process Costing, Normal and Abnormal Gain, Loss, Equivalent Production, Preparation of Process Costing, Joint and By-product	14
V	Reconciliation : (Theory) Meaning, Objectives and Advantages of reconciliation, Reconciliation of Cost accounting records with Financial record. Procedure of Reconciliation, Methods of Reconciliation,	14
Sessional Work : 20 Marks		
	1. One Test : 05 Marks	
	2. One Tutorial : 05 Marks	
	3. Seminar and GD : 10 Marks	
Reference Books :		
1. Practical Costing : Khanna, Pande and Ahuja 2. Cost Accounting : Bhatia HSM 3. Principles & Practices of Cost Accounting : N. K. Praasad 4. Cost Accounting (Methods & Problems) : B. K. Bhar 5. Fundamental of Costing : S. N. Maheshwari.		

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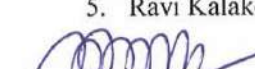
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
I.T. Application in Business – IV

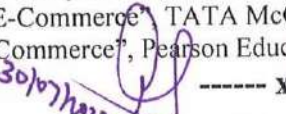
Theory (U/A) 50
Practical (U/A) 50


Unit No.	Contents	No. of Lectures
I	Introduction to E-commerce : E-Commerce- An Overview, Electronic Commerce Framework, Evolution of E-commerce: History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-Business : Definition, E-Business Models, Elements of E-business Models	08
II	E-Marketplaces : Definition & Structure of E-Marketplace, Types of E-Marketplace, Types of Auctions and its Characteristics, Benefits ,Limitations and impact of Auctions, E-Commerce in the wireless environment.	06
III	E-Business Applications and E-Payment Systems :Integration & E-Business Suits, ERP- Overview of Software Solutions, ERP Implementation, Methodology and Framework, CRM, E-Payment, Categories and users of smart cards, Different Digital Payment methods	08
IV	E-Business Impact on Different Fields and Industries : E-Business Impacts : E-Tourism, Online Employment and Job Market, online Real Estate, Online Publishing & E-Books, Online Banking, Online Delivery of Digital Products, Entertainment and Media E- Government : Definition of E-Government, implementation, E-Government Services, Challenges & Opportunities, Benefits of E-Government	08
Practical		30
<ol style="list-style-type: none"> 1. Students Shall Prepare a report on growth of E-Commerce in India from an authenticate source 2. Students shall list out Top B2B websites. 3. Students shall list out Top B2C websites. 4. Students shall list out E-Commerce websites whose advertisement is Aired on TV. 5. Students Should study the various payment methods & gateways available on E-commerce websites. 6. Preparing a model purchase order on Amazon.com/Flipkart.com 7. Model Railway ticket booking on IRCTC 8. Filing Online applications for various scholarships and concessions 9. Online application for Banking purpose like Bank Account, Loan, Fund transfer, Insurance Policy etc 10. Online Application for job using www.Nokari.com or any other job portal 11. Online Movie ticket Booking using www.Bookmyshow.com or any other booking portal 		
Practicals U/A : 50 Marks		
1. Test : 10 Marks		
2. Oral : 20 Marks		
3. Practical File : 20 Marks		


Reference Books:

1. Electronic Commerce: A Managerial Perspective, Turban, E. et al., Prentice Hall 2008.
2. Electronic Business and Electronic Commerce Management, 2nd edition, Dave Chaffey, Prentice Hall, 2006
3. Alexon Leon, ERP Demystified , Second Edition, TATA McGraw Hill 2008
4. David Whiteley, "E-Commerce" TATA McGraw Hill
5. Ravi Kalakota "E-Commerce", Pearson Education


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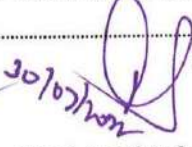

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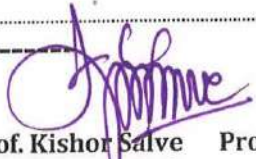
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Goods and Services Tax (GST) – II


Theory 80
 Sessional 20

Unit No.	Contents	No. of Lectures
I	Documents, Accounts & Records, Returns under GST: 1.1 Tax Invoice, Credit & Debit Notes. 1.2 Accounts and other records to be maintained. 1.3 Types of GST returns, 1.4 Particulars to be furnished in the Returns, their due dates, late filing, late fee. 1.5 Annual Return and Audit under GST.	15
II	Composition Scheme under GST: 2.1 Provision of Composition Scheme, Eligibility criterion for opting the scheme. 2.2 Comparative analysis and Decision making under Regular and Composition scheme. 2.3 Withdrawal from Composition Scheme	15
III	Reverse Charge Mechanism under GST: 3.1 Provision of Reverse Charge Mechanism (RCM). 3.2 Services covered under RCM. 3.3 Difference between RCM and Tax on URD. 3.4 Provisions of Self Invoicing and ITC under RCM.	15
IV	Others: 4.1 Overview of Schedule Entries and Tariffs under GST 4.2 E-Way Bill Procedure. 4.3 GST for E-Commerce Operators. 4.4 GST for Import, Export and SEZ Transactions. 4.5 Accounting Entries (Journal entries, Ledger Posting) of all GST Transactions. 4.6 Overview of Assessment, Demand, Recoveries and Penalties under GST.	15
	<p><i>Note : Practical's should be taken as per the requirement of the Units. College can take Decision on their own.</i></p> <p>Important Instructions for teachers:</p> <ol style="list-style-type: none"> <i>1. Student should be able to understand basic concepts of GST</i> <i>2. It should be kept in mind that student should be able to apply the concepts into practical application.</i> <i>3. Teacher should frame numerical problems according to the contents given in the above units of curriculum.</i> 	
<p>Reference Books :</p> <p>a) <i>Beginner's Guide to GST; By CA Kamal Garg, Neeraj Kumar Sehrawat; BharatLaw House</i> b) <i>Systematic Approach to GST; By Dr. Grish Ahuja & Dr. Ravi Gupta; Flair Publication Pvt.ltd.</i> c) <i>Indirect Tax Law and Practice; V.S. Datey; Taxmann Publications Pvt. Ltd., Delhi.</i> d) <i>Students' Guide to Indirect Taxes, Dr. V. K. Singhania Vinod and Monica Singhania, Taxmann Publications Pvt. Ltd., Delhi.</i> e) <i>GST for Beginners; Asst. Prof. Rathi S. G.; Aastha Educational Publishers Jalna.</i></p>		


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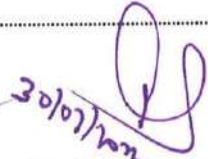

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Insurance (Elective)


Theory 80
 Sessional 20

Unit No.	Contents	No. of Lectures
I	Introduction to Insurance Insurance: History, Meaning, Definitions, Features, Functions, Scope, Types, Principles, Importance, Contract of insurance, Insurable Risk and its Types	12
II	Life Insurance Life Insurance: History, Meaning Definitions, Principles, Importance, Types, Procedure of taking life insurance policy, Policy conditions and claims, life Insurance Corporation of India.	12
III	General Insurance General Insurance: History & Types (Marine, Fire, Motor, Health, Accident, Crop, Group Insurance, etc.)	10
IV	Insurance Agency Agent, Agent's qualification, procedure for becoming an Agent, Methods of Agent's Remuneration, Functions and Responsibilities of Agent, Ethical behaviors of Agent, Renewal and Cancellation of license.	12
V	Recent Trends in Insurance Sector Functional areas of IT in insurance sector (Marketing, Consumer Awareness, Customer Service, Finance, HRM, R&D, MIS Regulatory Control), Benefits and Factors affecting of e-insurance, IT and life Insurance Corporation of India: Online Insurance, Channels of online Insurance Premium Payments, Benefits of online insurance purchase, Procedure of purchase Online Insurance Policy, Unit linked Insurance Plan (ULIP)	14
	Practical's: 1 Collecting and identifying the features of various products of insurance (Life and General) (05 marks) 2 Evaluating a insurance policy by approaching any insurance office. (05 marks) 3 Report of one guest lecture of insurance agent (05 marks) 4 Evaluating various websites of insurance companies (05 marks)	
Reference Books :		
1. Insurance Institute of India: IC 33-Life Insurance 2. Insurance Institute of India: IC 33-Life Insurance 3. M.J.Mathew (2015): Insurance Principles and Practices RBSA Publishers. 4. Ghanashyam Panda and Monika Mahajan(2013): Principles And Practice of Insurance, Kalyani Publishers 5. I. R. Bhagat (2019): Indian Insurance System, Vidhya Books Publishers. 6. P. K. Gupta (2017): Insurance and Risk Management, Himalaya Publishing House.		


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Import and Export Procedure & Practice (Elective)


Theory 80
 Sessional 20


Unit No.	Contents	No. of Lectures
I	Documentation Framework : Export Import Controls and Policy, Types of Documents: Export contract: Processing of an Export order.	10
II	Export Financing Methods and Terms of Payments : Negotiations of Export Bills, Methods of Payment in International Trade, Documentary Credit and Collection, UCP 500/501; Pre-Post Shipment Export Credits, Bank Guarantees, Foreign Exchange Regulations and Procedures.	10
III	Cargo Credit and Exchange Risks: Marine Insurance Need, Types and Procedure, ECGC schemes for risk coverage, and procedure for filing claims. Quality Control and Pre-shipment Inspection Schemes : Process and Procedures, Excise and Customs, Clearance – Regulations Procedures and Documentation.	20
IV	Planning and Methods of Procurement for Exports : Procedure for procurement through Import, Import Financing, Customs Clearance of Import Cargo, Managing risks involved in importing – Transit Risk, Credit Risk and Exchange Risk.	10
V	Export Incentives : Overview of export incentives-ECGC, Duty drawbacks, Duty exemption schemes, Tax Incentives, Procedures and Documentation. Trading Houses : Export and Trading Houses Schemes – Criteria, Procedures and Documentation, Policy and Procedures for EOU/FTZ/EPZ/SEZ units.	10
	Sessional - 20 Marks (To be Conducted by the Department in each College as per Convenience)	

Reference Books :

1. Customs and Excise Law Times : various issues.
2. Export Import Procedures & Documentation, Dr. Khushpat S. Jain, Himalaya PH. 2008.
3. Export-Import Policy ; Ministry of Commerce, Govt. of India, Vols I & II
4. Ram, Paras. Exports : What, Where and How? Anupam Publication, New Delhi.
5. Mahajan, M.I. : Exports : Do IT Yourself, Snowwhite Publication , Mumbai

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Business Environment (Elective)


Theory 80
 Sessional 20

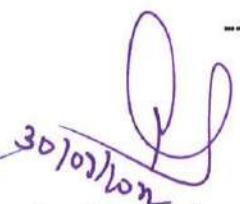
Unit No.	Contents	No. of Lectures
I	Business Environment : Concept of Business Environment, Nature, Scope, Features, Needs and Importance of Business Environment, Indian Business Environment.	12
II	Problem of Growth : Problems of Population, Poverty, Unemployment, Regional Imbalances, Agricultural backwardness, Black Money, Inflation.	12
III	Government Policies : Industrial Policy 1948, 1956, 1977, 1980, 1991, 2019. Monetary Policy – Meaning and Definition, Objectives, Instruments and Limitations of Monetary Policy, Export and Import Policy.	12
IV	Economic Trends : National Income, Saving and Investment, Price Trends in India, Income, Money Market, Foreign Trade and Balance of Payments.	12
V	International Business Environment : Foreign Capital – Types, Needs, Importance, FDI , Foreign Capital in India, IMF – International Monetary(IMF), World Trade Organization(WTO), World Bank.	12
Practical - 20 Marks (To be Conducted by the Department in each College as per Convenience)		


Reference Books –


1. Vyavasaik Paryavaran – Dr. Dinkar Girdhari, Uday Publication, Aurangabad.
2. Vyavasaik Paryavaran – Dr. Jitendra Ahirrao, Dr. Kalyan Laghane & Dr. Ramdas Vanare, Kailash Publication, Aurangabad.
3. Legal Environment of Business – Aswathappa K. , Himalaya Publication, New Delhi.
4. Economic Environment of Business – Ghosh Biswanath, Vikas Publication, New Delhi.
5. Economic Environment of Business – Adhikari M., Sultan Chand and Co., New Delhi

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B.com Fifth Semester Structure (2020 – 2021) w.e.f. Academic Year 2022-23


Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework-I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – I	Ability Enhancement	2	-	2	-	--	50-Th	50	2 Hrs
			-	2	-	2		50-Pr		
VI	1. Supply Chain Management & Logistics	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	2. Travel & Tourism									
	3. MSME Management									
Total			26	-	26	-	100	500	600	--


*Computerized Accounting -I: Theory Paper Separate Head of Passing

* Computerized Accounting-I: Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Advance Financial Accounting – I


Theory: 80
IA / Sessional: 20


Objectives : After studying this subject students will be able to understand how to prepare Final Accounts of Banking and Insurance Companies and record the accounting transactions and events related to investment and departmental affairs

Unit No.	Contents	No. of Lectures
I	Single Entry System : (Theory/Practical) Meaning-Features- Merits and Demerits- Difference Between Single Entry System and Double Entry System, Ascertainment of Profits – Net Worth System and Conversion in Double Entry System	08
II	Final Accounts of Banking Company : (Numeric) Introduction of Banking Company, <ul style="list-style-type: none"> • Legal Provisions; Non Performing Assets (NPA) • Reserve Fund- Acceptances, Endorsements and other obligations - Bills for collection, Rebate on bills discounted and Provision for Bad and Doubtful debts. • Preparation of Final Accounts as per Schedule Stated, Form - A and Form- B (Vertical form only) 	15
III	Final Account of Insurance Company (Numeric) <ul style="list-style-type: none"> • Introduction, Meaning, Types of Insurance. Books maintained by General Insurance Companies, Revenue Accounts, Profit & Loss Accounts, Profit & Loss Appropriation Accounts and General Balance Sheet. • Claims- Re-Insurance transactions, Re-Insurance Premium transactions, Re-insurance Ceded and legal Provisions. • Preparation of Revenue Account, Profit & Loss Accounts, P&L Appropriation Accounts and Balance Sheet. (Fire and Marine Insurance Only) 	15
IV	Investment Accounts : (Numeric) <ul style="list-style-type: none"> • Introduction, Meaning & Definition of Investment, Types of investments. • Cum-Interest and Cum-Dividend Transactions of Purchases and Sales. • Ex- Interest and Ex-Dividend Transactions of Purchases and Sales. • Entries for Interest Received, Brokerage, Commission on Purchases & Sales Transactions. • Valuation of Closing investment by FIFO Method and Market Price Method 	15
V	Emerging Technological Trends in Accounting: (Theory) <ul style="list-style-type: none"> • Cloud Accounting system : Meaning, Objectives, and Benefits • Forensic Accounting: Concept, Definition and Need. • Artificial Intelligence in Accounting and Auditing: Meaning, Use in Accounting, Role of Accountant using Artificial Intelligence. 	07


Reference Books

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy – R L Gupta and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
6. Advanced Financial Accounting – Dr. P.T. Bhosale, Dr. Jitendra Ahirrao, Dr. Shivaji Madan, Chinmay Prakashan


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Management Accounting – I

Total Marks	100
Theory	80
Sessional	20


Objectives: Management Accounting is an essential tool that enhances a manager's ability. This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. The course objective is to increase understanding of the students about the concepts and techniques of management accounting. These issues will be addressed in the background of fast changing global market scenario.

Unit No.	Contents	No. of Lectures
I	Introduction to Management Accounting: Meaning, Definition, Features, Scope, Importance, and Functions of Management Account. Differences between Management Account, Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (<i>Theory only</i>)	10
II	Analysis and Interpretation of Financial Statements: Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statement Analysis - Comparative Financial Statement, Common size Financial Statement, Trend Analysis. (<i>Theory only</i>)	08
III	Ratio Analysis: Meaning, Advantages, Limitations, and Classifications of Ratios. Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (<i>Numeric Only</i>)	14
IV	Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds. Funds from operations, Statement showing changes in Working Capital, Funds Flow Statement (<i>Only in statement form</i>), and Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
V	Cash Flow Statement: Meaning, Uses, Limitations, Cash Flow Statement as per revised Accounting Standard – 3 in Statement Form, Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
	Sessional Work : 20 Marks 1. Test/ Tutorials = 10 Marks 2. Analysis of Financial Statements (Any 5 Statement from Newspapers)= 10 Marks	

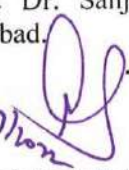
Reference Books :


- Dr. S.N.Maheshwari – Management Accounting-Everest Publishing Home, New Delhi.
- Dr. Rao A.P - Management Accounting - Everest Publications.
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. Jitendra Ahirrao - Management Accounting – Kailas Publications Aurangabad.
- Dr. V.R. Nagori & Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Auditing

Total Marks	100
Theory	80
Sessional	20


Objectives: This course aims at imparting knowledge about the principles and methods of auditing and its applications.

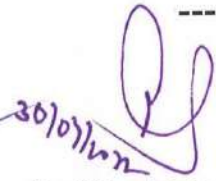
Unit No.	Contents	No. of Lectures
I	Introduction: Meaning and objectives of Auditing, Importance of Auditing, Types of Auditing, Principles of auditing, Advantages & Limitations of Auditing, Auditing Vs Accounting, Auditing Vs Investigation.	10
II	Audit Planning and Control Procedures : Audit Programme, Meaning, Factors affecting audit, Sources of obtaining information, Discussion with client, Advantages and disadvantages of Audit programme, Instructions before commencing of audit, Audit Note Book, Working papers and Evidences.	12
III	Vouching and Verification : Vouching- Meaning, Need and Importance of Vouching, Vouching of cash and credit transaction, Verification of assets and liabilities, Valuation of assets and liabilities, Audit Report- Elements of Audit report, Types of Audit Report- qualified and clean report.	12
IV	Company Auditor: Eligibility and appointment of Auditor, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties of Company Auditor, Liabilities and Remuneration of Company Auditor	14
V	Recent Trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit and Investigation, Changing role of Auditors in Computerized Accounting System, Forensic Audit, and Conceptual Understanding of Standard Auditing Practices.	12
<i>Note: Practical's should be taken as per the requirement of the Units. College can take decision on their own.</i>		

Reference Books:


1. Tandon B.N.: A Hand Book of Practical Auditing, S.Chand and Company, New Delhi
2. Ravindra Kumar: Auditing: Principles and Practice, Virendra Sharma, PHI learning Pvt. Ltd. New Delhi.
3. Sanjib Kumar Basu: Auditing and Assurance for CA IPCC, Pearson education, New Delhi.
4. N.K.Jha, CA Purva Jain: Auditing: Principles and Practice, Himalaya publishing Pvt. Ltd. Mumbai.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Business Regulatory Framework – I

Total Marks **100**
Theory **80**
Sessional **20**

Objectives: To acquaint students with the basic Concepts, Terms, Provisions and Application of Business Laws.


Unit No.	Contents	No. of Lectures
I	The Indian Contract Act 1872: Meaning -Nature of Contract–Elements of valid contract- proposal - Acceptance-Free Consent - Consideration – Agreement declared as void- performance of Contract – Discharge of contract- Remedies for Breach of Contract.	12
II	Special Contract :- A) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee. B) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal.	12
III	Sale of Goods Act 1930 :- Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller.	12
IV	Consumer Protection Act 1986: Salient Features of Consumer Protection Act, Rights of Consumers, Consumer Protection Councils, Consumer Disputes Redressal Machinery. (District Forum, State Commission, National Commission)	12
V	The Right to Information Act 2005 (with Amendment) Nature – Scope– Right to information- Procedure of getting information – Public Authorities-Central information Commission- Constitution, Powers and Functions-State Information Commission-Constitution, Powers and Functions-Appeal & Penalties.	12
	Practical's: College can decide on their own regarding sessional work.	


❖ **Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.**


Reference Books:


1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Computerized Accounting – I

Total Marks	100
Theory	50
Practical (U/A)	50

Objectives :

1. To benefit the students to work with well-known accounting software e.g. Tally ERP.9
2. To enable students to Process and record the business transactions and manage the accounts information using Software.
3. To equip students “know-how” of GST Functionality using e.g. Tally Software.
4. To train students with required skill for greater employability.

Unit No.	Contents	No. of Lectures
I	Introduction to Computerized Accounting : Computerized Accounting- Need & Significance, Evolution from Manual to Computerized Accounting System, Benefits of Computerized Accounting. (e.g.Tally.ERP9), Evolution of Accounting Software , Different Versions of tally, Silent Features , Technological Advantages of Computerized Accounting.	04
II	Fundamentals of Computerized Accounting (e.g. Tally.ERP9.0) : Start-up & Quit, Screen Components, Setting up a new company, Select, Alter & Delete a company, Maintaining Accounting Masters – Groups, Ledgers , Maintaining Inventory Masters- Stock Group, Stock Item, Units of Measure, Stock Categories ,Godown ,F11 Features , F12 Configurations	06
III	Vouchers : Accounting Vouchers - Contra, Payment, Receipt, Journal, Purchase, Sales, Debit Note and Credit Note, Inventory Vouchers- Purchase Order, Sales Orders, Receipt Note& Delivery Note, Stock Journals , Rejection In, Rejection Out	08
IV	Reports : Accounting Reports : Trial Balance, Profit & Loss A/c, Balance Sheet, Day book, Cash / Bank Book, Ledger Report, Group Summary, Voucher Report , Inventory Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Voucher Report, understanding report-wise F12 configurations	04
V	GST Functionality : Activating GST in Tally , Setting Up GST - Company Level, Ledger Level or Inventory Level , Creating GST Masters- C-GST, S-GST, I-GST, Recording GST Transaction – Purchase, Sales ,Printing GST Tax Invoice, GST Returns, Payment of GST	08
List of Practical's :		
1	Company Creation, Alteration and Deletion in Computerized Accounting (e.g. Tally. ERP 9.0)	
2	Backup & Restore of Company	
3	Create, Display, Alter and Delete Accounting Groups	

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4	Create, Display, Alter and Delete Ledger	
5	Recording Bank Transactions using Contra voucher	
6	Recording Payment voucher	
7	Recording Receipt voucher	
8	Recording Cash Purchase transaction (Accounts Only)	
9	Recording Credit Purchase transaction (Accounts Only)	
10	Recording Cash Sales transaction (Accounts Only)	
11	Recording Credit Sales transaction (Accounts Only)	
12	Recording Journal voucher for Asset Purchase	
13	Recording Journal voucher for Consumable Purchase	
14	Recording Purchase Order and Receipt Note	
15	Recording Sales Order and Delivery Note	
16	Creating GST Ledgers (S-GST , C-GST and I-GST)	
17	Recording GST Purchase & Sales Invoice (with single rate only)	
18	Display Accounting Reports (Trial Balance, P& L A/c, Balance Sheet, Cash/Bank Book etc.)	
19	Display Inventory Reports in Tally (Stock Register, Order reports etc.)	
20	GST Reports	
Practical's U/A : 50 Marks		
	1. One Test	: 10 Marks
	2. Oral	: 20 Marks
	3. Practical's Files at least minimum	: 20 Marks
	20 Practical's	


❖ **Teachers of Computerized Accounting are advised to brief the students about the up- gradation taking place in accounting software, so that students will take hands-on training in the latest version of accounting software.**


Reference Books:


1. Financial Accounting on Computers using Tally , Namrata Agarwal,
2. Tally.ERP 9 Made Simple Basic Financial Accounting,Ashok K Nadhani
3. Tally ERP 9, Shraddha Singh and Navneet Mehra
4. Tally 9, Vishnu Priya.
5. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari.
6. Information Technology and Tally, Arvind Deshpande

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Supply Chain Management & Logistics (Elective)

Total Marks	100
Theory	80
Sessional	20


Objectives:

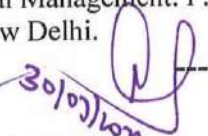
- 1) To provide basic input of Supply Chain Management & Logistic Practices.
- 2) To create awareness and Entrepreneurial Simulation for Career Building.

Unit No.	Contents	No. of Lectures
I	Supply Chain Management: Introduction, Definition of the Supply Chain Management. Functions and Contribution of Supply Chain Management. Concept of Value Chain and creative Value. Supply Chain effectiveness and Relationship with vendors, Suppliers Relationship Management (SRM)	12
II	Concept of Logistics : Introduction, Objectives, Types of Logistics, Concept of Logistics Management. Evaluation of Logistics. Roll of Logistics in Economy. Difference between Logistics and Supply Chain Management. Advantages of Logistics. Logistics Mix.	12
III	Customer Services : Key Elements of Logistics. Introduction, objectives, Concept of Customer Services. Different types of Customer Services. Value Added Logistics Service. Customer relationship Management and Supply Chain Management.	12
IV	Logistics Outsourcing: Introduction, concept of Logistics Outsourcing. Benefit of Logistics Outsourcing. Issues in Logistics Outsourcing. Third party logistics, Fourth Party Logistics. Selection of Logistics Services Providers. Logistics Service Contracts.	12
V	Components of Supply Chain & Logistics: Inventory Management and its role in the Supply chain management. Material handling & its role in supply chain management. Material Storage System. Warehousing. Transportation. Logistics information system & its application in logistics & supply chain management. E-commerce and logistics. SCM Challenges in Post Covid-19 Era.	12
Practical - 20 Marks To be Conducted by the Department in each College as per Convenience.		

Reference Books –

1. Logistics & Supply Chain Management: Martin Christopher, Published by Pearson UK
2. Text Book of Logistics and Supply Chain Management.
3. Essentials of Supply Chain Management: Michal H.Hugos Published by John Wiley & Son inc Hoboken New Jersey.
4. Purchase and Material Management. P. Gopal Krishna published by Tata McGrawhill Publishing co.ltd, New Delhi.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Travel & Tourism (Elective)


Total Marks	100
Theory	80
Sessional	20


Objectives: To Familiarize the Students with basic concepts and the impact of Tourism.

Unit No.	Contents	No. of Lectures
I	Introduction to Tourism : Definition- Nature- Importance- and Types of Tourism, Characteristics of Tourism; Domestic and International Tourism; Origin and growth of tourism; Famous Travelers, War Tourism, Development of tourism in India, Tourist Information offices.	12
II	Components of Tourism: Major and Minor Components of Tourism: Attraction- different types; Accommodation- different types; Accessibility- different types; Amenities; Activities; Ancillary components; Types of Travel: Leisure, Cultural Tourism, VFR, Corporate, Incentive, Wildlife, Adventure, Pilgrimage, Education, Ecotourism, Study and analysis, International – Domestic – Regional Tours , Natural Tourism Resources and Manmade Tourism Resources	12
III	Transport System Development – Surface Transport, Water Transport, Air Transport, Emergence of Jet, High Speed Trains, Luxury Coaches, Car Rental, and Tourism Train – Mass Tourism.	12
IV	Consumer Behavior: Tourism Motivation, Tourist Behavior, Motivating Masses to Undertake Tourism Activities, Destination Exploration, Promoting Tourism from Grass Root Level at Schools, Modern Tourism and Motivation.	12
V	Role and Impact of Tourism : Tourism in India – role of tourism in growth and development of Indian economy, current scenario: Economic Impact of Tourism, Tourism Multiplier Concept, Environmental Impact of Tourism, Environment Impact Assessment, Socio- Cultural Impact of Tourism, Need for Innovative Tourism Products in Post COVID-19 Era.	12
Practical - 20 Marks To be Conducted by the Department in each College as per Convenience		


Reference Books –

1. Bhatia, A.K. (2002), *Tourism Development, Principles and practices*, New Delhi, Sterling
2. Publishers (P) ltd.
3. Charles R Goeldner, JR Brent Ritchie: (2003) *Tourism Principles, Practice and Philosophies*,
4. John Wiley & Sons, Inc, Hoboken, New Jersey.
5. Chris cooper, john Fletcher, alanfyall; *Tourism principles and practice* (1998) Pearson
6. Education limited, Edinburg gate, Harlow, England
7. Gill, S.P.(2002), *Dynamics of Tourism*, New Delhi, Anmol Publications.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
MSME Management (Elective)

Total Marks	100
Theory	80
Sessional	20


Objectives:

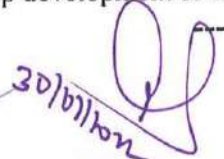
- To acquaint the students about Role, Setup, Working & Assistance through Micro, Small and Medium Enterprises in India.
- To equip the students with necessary management skills for effective management of MSMEs.


Unit No.	Contents	No. of Lectures
I	MSME ENVIRONMENT IN INDIA : Definition of MSMEs, Characteristics, Importance, Contribution in economic development of India, Growth of MSMEs in India, Challenges faced by MSMEs in India	12
II	Setting up of MSMEs : Business Idea generation, Selection of idea, Feasibility analysis, Project Report, Acquisition of resources, Registration of MSME (Udyog Aadhar Number), Turn-Key business- Concept, features, advantages, disadvantages, Franchise Business- Concept, features, advantages, disadvantages, MSME Clusters: Concept, importance, benefits.	12
III	Financial Management of MSMEs : Financial Management: Meaning, nature, importance, Fixed & Working capital, Sources of finance : Term Loans- Bank Overdraft- Cash-Credit- Microfinance, Venture Capital: Concept, Features, Types, Limitations	12
IV	Marketing & HR Management in MSMEs : Concept of Marketing management, Market segmentation, Marketing Mix, Rural marketing, Services marketing, Digital marketing: Concept & Nature. HRM: Concept of HR Management, need of HRM in MSMEs, Functions of HRM	12
V	Institutional Assistance for MSMEs: Introduction, Need, Central level: NIESBUD, SIDBI, SIDO, KVIC, EDII, State Level: MSME-DI, MSFC, DIC, MIDC, Regional Level: MAGIC, Bajaj Incubation Centre, CMIA, MASSIA, Atmanirbhar Bharat and Assistance to MSME's .	12
(20 marks) 1. Project/ Seminar on any one unit: 10 marks 2. Test /Tutorials 10 marks		


Reference Books –

1. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Publications
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al , Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India


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B.com. Sixth Semester Structure (2020 – 2021) w.e.f. Academic Year 2022-23


Faculty of Commerce & Management

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Direct Tax	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – II	Ability Enhancement	2	-	2	-	--	50-Th	50	2Hrs
			-	2	-	2		50-Pr		
VI	1. Capital Market 2. Project Management 3. Advertising Salesmanship	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			22	02	22	02	100	500	600	--

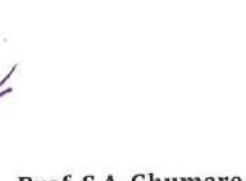
*Computerized Accounting –II : Theory Paper Separate Head of Passing

* Computerized Accounting-II : Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Advanced Financial Accounting – II

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives: After Studying this subject students will be able to understand how to prepare the Final A/c of Farm, Electricity and local Self –Government.

Unit No.	Contents	No. of Lectures
I	Indian Accounting Standards -Meaning of Accounting Standard, Indian Accounting Standard 2020. -Application of the following Accounting Standards AS 14: Accounting for Amalgamations AS 18: Related Party Disclosures AS 19: Leases AS 20: Earnings per Share AS 24: Discontinuing Operations AS 26: Intangible Assets AS 29: Provisions, Contingent Liabilities, and Contingent Assets AS-41 Agriculture	07
II	Farm Accounting (Numeric) - Books of Accounts to be maintained for Farm Accounting -Preparation of Farm A/C and Balance Sheet. (Dairy and Poultry only)	08
III	Final Accounts of Local Self Government (Numeric) -Meaning and Importance of Local Self Government -Maintaining Books of Accounts -Preparation of Final Accounts (Gram Panchayat and Zilla Parishad only)	15
IV	Final Account of Electricity Company: (Numeric) -Introduction, Features of Double Entry Account system -Preparation of Accounts, Revenue, Net Revenue Account. -Receipt & Expenditure on Capital Account, General Balance Sheet With special effect of adjustments.	15
V	International Financial Reporting Standards(Theory) - International Financial Accounting System - Accounting Values and Culture - Development and Disclosure - Global Accounting and Auditing Standards	15
Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks		

REFERENCE BOOKS

- Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
- Advanced Accounts - Jain and Narang, Kalyani Publishers
- A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
- Advanced accountancy – R L Gupta and Radhaswamy, Sultan Chand and Sons, New Delhi.
- Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
- Interpretation and Application of IFRS Standards (2018), PKF International Ltd Wiley

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Management Accounting -II

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04


Objectives:


- Objective of course is to give students a good understanding about the concepts and techniques of management accountingsyllabus, it will help student to understand the background of a fast changing global market.


Unit No.	Contents	No. of Lectures
I	Working Capital Management:(Theory only) Meaning of Working Capital, Kinds of Working Capital, Sources of Working Capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of Working Capital Requirement.	10
II	Budgetary Control:(Theory only) Meaning, Definitions, Characteristics, Objectives, Advantagesand Limitations of Budgetary Control.	10
III	Types of Budgets:(Theory/Numeric) Types of budgets - Cash Budget, Production budget, Sales budget, Master budget.	15
IV	Capital Budgeting:(Numeric problems only) Meaning, Principles and Types of Capital Budgeting. Pay-back period Method, Discounted Cash Flow Method, Net Present Value Method.	15
V	Responsibility Accounting: (Theory only) Meaning, Definitions, andBasic principles. Responsibility reporting, Benefits of Responsibility Accounting.	10
	Note : Sessional Work : 20 Marks Test & Tutorial (Each 05 Marks) : 10 Marks Preparation of any Two Types of Budget (Each 05 Marks) :10 Marks	


REFERENCE BOOKS

- Dr. S.N. Mahaeshwari, Management Accounting Sultan Chand & Sons, Delhi
- Jha&Naik, Management Accounting Himalaya Publication
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. JitendraAhirrao - Management Accounting – Kailash Publications Aurangabad.
- Dr. V.R. Nagori& Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Direct Taxes

Total Marks :	100
Theory:	80
IA / Sessional:	20
Total Credit :	04

Objectives:

- Students will be able to learn about the Direct Taxes with different Income Tax Act with latest Amendments.

Unit No.	Contents	No. of Lectures
I	Income Tax Act 1961 (with Amendments). (Theory) Introduction to Income Tax Act 1961, Basic Concepts, Assessee, Person, Income, Classification of Income, Agricultural Income, Casual Income, Previous year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes exempted from Income tax, Tax deduction at Source, Refund of tax	12
II	Income from Salary: (Numerical) Meaning, definition of Salary, Computation of Income from Salary, Allowances, Perquisite, Gross Salary, Deductions from Gross Salary, Net Salary.	12
III	Income from Business and Profession: (Numerical) Business, Profession, Deemed income from business or profession, Computation of income from business and profession, deductions.	12
IV	Income from House Property: (Theory) Basis of charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/S 24	12
V	(A) Income from Capital Gain: (Theory) Basis of Charge (Section 45), Meaning of Capital Assets, Type of Capital Gain, Short term and Long term Capital Gain, Cost of Inflation Index, Computation of Capital Gain, Exemptions in respect of Capital gain (U/s 54). (B) Income from Other Sources: Income Taxable under the head Income from other Sources u/s 56, Deductions from income from other sources u/s 57.	12
	Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce : 5 Marks	

REFERENCE BOOKS:

1. Dr. H.C. Mehrotra and Dr. S. P. Goyal – Income Tax Law & Accounts: SahityaBhavan Publications.
2. Dr. Prakash Herekar – Income Tax – Modern Publishers, Mumbai.
3. Dr. Vinod Singhania – Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
4. Raman Bissa – Ready Reckoner – Taxcom India, Jaipur.
5. T. N. Manoharan – Income Tax Law – Snow White, Publication Pvt. Ltd., Mumbai.
6. V. P. Gaur & D. B. Narang – Income Tax – Law and Practice, Kalyani Publishers, Mumbai.

30/07/22

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Business Regulatory Framework-II

Theory: 80
IA / Sessional: 20
Total Credit : 04

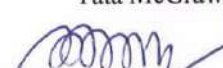
Objectives: To acquaint student with the Basic Concepts, Terms, Provision, and Application of Business Laws.

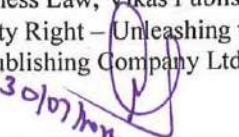
Unit No.	Contents	No. of Lectures
I	Negotiable Instrument Act (Amendment) Act, 2002: Definition, Feature of promissory note, Bill of exchange and cheque, Holder and Holder In Due Course, Crossing and Dishonour of Cheques, Dishonour of Negotiable Instruments, Discharge From Liability on Negotiable Instruments	12
II	Company Act 2013: Introduction to Company Law, Principles & Concepts, Company Administration and Meetings, rights and duties of company secretary, Corporate Social Responsibility., company audit procedure. Features of Company Act 2013 – Types of Company –Share Capital and Its types- Formation of Company- Memorandum of Association - Articles of Association.	12
III	The Securities And Exchange Board of India Act 1992: Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	12
IV	Intellectual Property Rights: Introduction to Intellectual property Rights, types of intellectual property, Trade Marks: Purpose and function of trademarks, Law of copy rights: Fundamentals of copy right law.	12
V	Concepts of Miscellaneous Business Laws: The Competition Act 2002(with 2009 Amendment),The Environment Protection Act, 1986,The Information Technology Act,2000	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar: 5 Marks	


❖ **Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.**


REFERENCE BOOKS:

1. Dr.AvtarSingh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta :Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Corporate Law- Bharat Law House Pvt Ltd. New Delhi.
5. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd
6. Kuchal.M.C. Business Law, Vikas Publishing House, New Delhi.
7. Intellectual Property Right – Unleashing the Knowledge Economy, Prabuddha Ganguli, and Tata McGraw Hill Publishing Company Ltd.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Computerized Accounting-II

Total Marks : 100
Theory: 50
UA (Practical): 50
Total Credit : 04


Objectives:

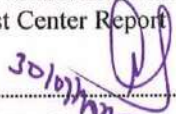
- To benefit the students with employability and to work with well-known accounting software e.g.Tally.ERP9
- To enable students to process advanced accounting and inventory transactions using accounting software.
- To equip students with advanced GST functionality through Computerized Accounting.


Unit No.	Contents	No. of Lectures
I	Advance Computerized Accounting Features : (e.g.Tally.ERP 9) Maintaining Bill-wise details - Activating Bill-wise Details, Credit period, Maintain Balances bill-by- bill, Outstanding Reports Cost Centers & Cost Categories : Activating Cost Centers, Creating Cost Centers, Cost Center Report Banking : Cheque Book Management, Denomination Details ,Bank Reconciliation	04
II	Advanced Inventory Features in Computerized Accounting: (e.g. Tally.ERP 9) Stock Transfers - Recording Stock Journals, Godown-wise Reports, Bill of Materials- Set up for Stock item, Manufacturing Journals. Batch-wise details- Activating Batch- wise details, Batch-wise Reports	06
III	Advanced GST Transactions : (e.g. Tally.ERP 9) Recording Purchases- NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns, Recording Sales – NIL Rated , Exempted, Multiple GST rates, Sales Returns Recording Sales of Service, E-way Bill, GST Returns- GSTR1, GSTR2	10
IV	Tax Deducted at Source (TDS): Concept of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports	06
V	Technological Features in Accounting Software :(e.g. Tally.ERP 9) Backup & Restore, Import & Export Data, Setting Password to Company.	04

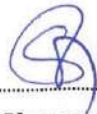
List of Practical's : (No. of Practicals / Sessions 30)

1. Activating Bill-wise details for Sundry Debtors & Creditors
2. Recording Purchase on credit
3. Recording Sales on credit
4. Display Outstanding Report
5. Activating Cost Centers
6. Recording Transactions with Cost Centers
7. Display Cost Center Report


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8. Bank Reconciliation ,Banking Reports
9. Inter-Godown Transfer using Stock Journal
10. Bill of Material Set up in Stock item
11. Recording Manufacturing Journal
12. GST Purchases with Nil Rate, Exempted Purchases
13. GST Sales with Multiple Rates
14. GST Purchase Entry with Multiple Rates
15. Recording Sales Returns
16. Recording Purchase Returns
17. Activating TDS and Recording transaction
18. Data Backup & Restore
19. Setting password to Company
20. Export of Data


Practical's U/A: 50 Marks (Colleges / Institutions are required to make available licensed copy of Accounting Software)


1. Test : 10Marks
2. Oral : 20Marks
3. Practical File :20Marks


❖ **Teachers of Computerized Accounting are advised to brief the students about the up- gradation taking place in accounting software, so that students will take hands-on training in the latest version of accounting software.**


REFERENCE BOOKS:

1. Financial Accounting on Computers using Tally, Namrata Agrawal
2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadkarni
3. Tally.ERP9 Shraddha Singh and Navneet Mehra
4. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Capital Market (Elective)

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

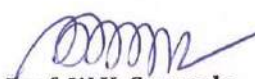
Objectives:

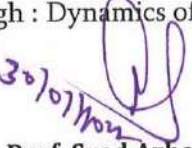
- Course is intended to familiarize the students with capital market operations in India; it will provide a broad view of the Indian financial system, SEBI, Primary Market, Indian and International Stock exchanges.


Unit No.	Contents	No. of Lectures
I	Indian Financial System: Structure of Indian financial system, Money Market and Capital Market, Features and functions. Investment Avenues, Types of Traders and Markets. Market Intermediaries	12
II	Introduction and working of Indian Stock Exchanges : SEBI-Establishment, Functions and objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchange, Licensed Dealer	12
III	Trading in Stock Markets : Instruments Traded, Trading v/s Speculations, Types of Traders, Brokers, Broking House and their charges, Short Sale, Settlement Procedure, Underwriters and Reuters	12
IV	Merchant Banking: Role and functions, Services offered. Venture Capital, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.	12
V	Over the Counter Exchange in India: Its role objectives, Advantages, Major players in OTC. Derivative Market : Meaning, Forward and Future Contracts, Options and Swap, Currency Swap	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks	


REFERENCE BOOKS:

1. Capital Market Management – V.A. Avadhani
2. Financial Institutions – L.B.Bhole
3. Indian Capital Market – V.A. Avadhani- Himalaya
4. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
5. Yogesh Maheswary : Investment Management
6. Kevin. S : Security Analysis and Portfolio Management
7. Preethi Singh : Dynamics of Indian Financial System


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Advertising and Salesmanship (Elective)

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04


Objectives:

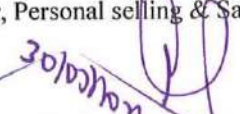
- To understand the role of salesman in the changing scenario in Global marketing.
- To know the various types of Customers, Salesman & skills of successful salesman.

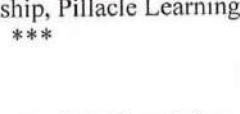
Unit No.	Contents	No. of Lectures
I	Concept of Salesmanship : Essential skill & types of salesmanship, Advertising & Publicity concept, Need and Importance, Skills required being a Good Salesman, Attitude & values of salesman.	12
II	Process of Selling & Sales Promotion: Steps in Process of selling, A.I.D.A. (A-Awareness, I-Interest, D-Desire, A-Action) Model of Selling, Concept of sales promotion, Emerging techniques in Consumer's Sales Promotion.	12
III	Advertising and Media of Advertising: Concept, Meaning, Need, Objectives of advertising, Merits & Limitation of advertising, Impact of advertising, Impact of advertising on Indian Economy, Print media, Electronic media, outdoor media, social media,-concept, merits & Limitation of every media.	12
IV	Advertising Media: Types of Media (Newspaper and Magazines, Pamphlets, Posters and Brochures) Electronic Media (Radio, Television, Audio, Visuals) their Characteristics, merit and Limitations. Exhibitions and media. Press Conference Web advertising: Objectives, Importance and Types of Online advertising.	12
V	Advertising Agencies: The role and Importance of advertising and false claims. Their organization patterns, selection of advertising agency. Agency Commission and fee. Advertising Department: Its Function and organization.	12
Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks		


REFERENCE BOOKS:

1. Dr.RustomDavar, Sohrab R Davar, Nuslir R Davar, Salesmanship and Publicity,Vikas Publication Pvt. Ltd.
2. S. A. Sherlekar Marketing Management, 16th Edition Himalaya Publication House - Pune.
3. S. A. Sherlekar, Marketing Management & Salesmanship, Himalaya Publication House - Pune.
4. P. K. Sahu, K. C. Raut, Salesmanship & Sales Management, Vikas Publication House.
5. NeeruKapoor, Personal selling & Salesmanship, Pillacle Learning.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Project Management & Finance (Elective)

Total Marks :	100
Theory:	80
Project Report:	20
Total Credit :	04

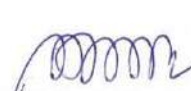
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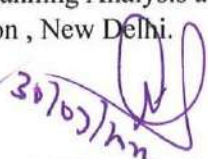
- Student will be able to understand the project management principles, philosophy and the project environment through feasibility study.


Unit No.	Contents	No. of Lectures
I	Fundamentals of Project Management : Meaning and Objective of Project Management, Nature and Need for Project Management ,Types of Project , Essentials of Project Management Philosophy, Project Management Principles, Project Management Process	12
II	Project Feasibility Studies: Opportunity studies-General opportunity studies-specific opportunity studies-pre-feasibility studies-functional studies or support studies-feasibility study – components of project feasibility studies – Managing Project resources flow– Project Life Cycle – Project constraints.	12
III	Project Identification, Project formulation and Preparation: Market and demand identification, market survey, Material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule, cost of project, estimates of cost, financial projections.	12
IV	Project Evaluation and Auditing: Project Evaluation Process, Phases of Project Audit, Project Closure Reports.	12
V	Project Finance: Meaning of Financing a Project, Working Capital Finance, Sources of Finance Role of Advisors in Project Finance, Institutional Project Finance and Commercial Risks.	12
	Note : Sessional Work : 20 Marks Preparation of Model Project Report (Any type of Project Report)	


REFERENCE BOOKS

1. Project Planning & Control (Volume 1 & 2) , N.P.Agrawal and B.K. Mishra, Indus valley Publications
2. Project Management , Bhavesh Patel ,Vikas Publication , Mumbai
3. Project Planning Analysis and Management ,Anand Kumar Sharma , Anmol Publication , New Delhi.


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