

Circular file

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**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR NO.SU/Commerce & Management/ III Sem./50/2019**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabi of **B.Com., BBA & BCA III Sem.** under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2019-2020 and onwards. The said syllabi are uploaded on bamu.ac.in at University website.

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/2018-19  
25445-844  
Date:- 31-05-2019.

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**Deputy Registrar,  
Syllabus Section.**

**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 along with the said syllabi on University Website.**

**Copy to :-**

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

**D R. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIND YEAR

THIRD SEMESTER

under Choice Based Credit & Grading System

[ *Effective from the Academic Year 2019-20 & onwards* ]

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

**Faculty of Commerce & Management**

**B.Com. Third Semester Structure ( 2019 – 20 )**

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 – I	Core Discipline	2	2	2	2	50	50	100	2 Hrs
VI	GST Account – I	Ability Enhancement Compulsory	4	-	4	--	20	80	100	3 Hrs
VII	1. Banking or 2. Marketing Management or 3. Financial Management or 4. Indian Economy	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	<b>Total</b>		<b>26</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>140</b>	<b>560</b>	<b>700</b>	<b>--</b>

**B.Com III<sup>rd</sup> Semester Syllabus (CBCS)  
Corporate Accounting –I**

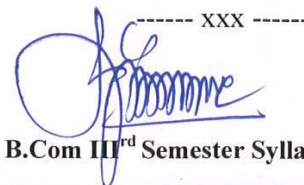
**Theory = 80  
Sessional = 20**

	<b>No. of Lectures</b>
<p><b>Unit-I : Issue and forfeiture of shares, Re-issue of forfeited shares</b>            Meaning of shares, Issue of shares-at par, at premium, at discount <b>(Theory)</b>, Collection of share money Collection at lump sum <b>(Theory)</b> .            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  <div style="text-align: right;"><b>(Numerical Problems)</b></div> </p>	<b>15</b>
<p><b>Unit-II : Redemption of Debentures</b>            Types of Debentures, Methods of Redemption- Redemption in            Installment, Redemption in lamp sum, Redemption by conversion,            Redemption by purchase in open market, Sinking Fund. – <b>(Theory)</b>            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”<b>( Numerical Problems )</b>            Issue at “Par” Redeemable at “Premium”            Issue at “Discount” Redeemable at “premium” Sinking fund method  <b>(Numerical)</b></p>	<b>10</b>
<p><b>Unit-III: Redemption of Preference shares</b>            Types of Preference shares <b>(Theory)</b>            Redemption out of fresh Issue of shares            Redemption out of profits            Journal Entries for Redemption and Balance sheet after Redemption:  <b>(Numerical)</b></p>	<b>10</b>
<p><b>Unit-IV: Final Accounts of Joint stock company, Statement Form (Numerical)</b></p>	<b>15</b>
<p><b>Unit-V: Profit Prior to Incorporation ( Theory and Numerical )</b></p>	<b>10</b>

**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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 B.Com III<sup>rd</sup> Semester Syllabus (CBCS)

  
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## Cost Accounting – I

**Theory – 80 Marks**  
**Sessional – 20 Marks**

		No. of Lectures
<b>Unit – I</b>	<b>Cost Accounting :</b> 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. <span style="float: right;">( Theory )</span>	( 10 )
<b>Unit – II</b>	<b>Elements of Cost :</b> 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 Behaviour, By Controllability, By Normality, By Cost for Managerial Decision Making. <span style="float: right;">(Theory )</span>	( 08 )
<b>Unit – III</b>	<b>Material :</b> 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. <span style="float: right;">( Theory &amp; Numerical )</span>	( 14 )
<b>Unit – IV</b>	<b>Labour :</b> 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 <span style="float: right;">( Theory &amp; Numerical )</span>	( 14 )
<b>Unit – V</b>	<b>Overheads :</b> 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 <span style="float: right;">( Numerical )</span>	( 14 )
	<b>Sessional Work : 20 Marks</b>	
	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 :

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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B.Com III<sup>rd</sup> Semester Syllabus (CBCS)

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**I.T. Application in Business – I**

**Theory = 50**  
**Practical U/A = 50**

		No. of Lectures
<b>Unit – I</b>	<b>C-LANGUAGE :</b> Introduction: Types of Languages – History of C language – Basic Structure – Creating – Compiling - Linking and Executing the C Program - Pre-processors in “C”. Token- Constants- Keywords & Identifiers– Variables- Data types- declaration and assignment of variables – defining symbolic constants	( 10 )
<b>Unit – II</b>	<b>OPERATORS, EXPRESSIONS AND DECISION MAKING :</b> Introduction to Operator, Type of Operator, Arithmetic, Relational and Logical Operators, Assignment, Increment and Decrement of Operators – Conditional, bitwise and Special Operator, arithmetic expression and its evaluation – hierarchy of arithmetic operations – evaluations.	( 08 )
<b>Unit – III</b>	<b>CONTROL BRANCHING AND DECISION-MAKING IN C -</b> Decision Making in C, Introduction, if Statement, if-else Statement, Nested if Statement, if else if Ladder, switch case, GOTO statement.	( 14 )
<b>Unit – IV</b>	<b>LOOP -</b> Loop Introduction in C, while loop, do while Loop, for Loop with variations, Nested Loops, Loop interruption statement - break and continue.	( 14 )
<b>Unit – V</b>	<b>ARRAYS AND STRINGS:-</b> Arrays : Introduction - Defining an array - Initializing an array - One dimensional array – Two dimensional array - Dynamic array. Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.	( 14 )

**Practical's U/A : 50 Marks**

- |                                       |   |          |
|---------------------------------------|---|----------|
| 1. One Test                           | : | 10 Marks |
| 2. Oral                               | : | 20 Marks |
| 3. Practical's Files at least minimum | : | 20 Marks |

**( 10 Programs in the file )****Reference Books :**

1. Programming in ANSCI C: Balaguruswamy, McGraw Hill.
2. Programming in C: Ashok Kamthane, Pearson.
3. The C Programming Language: B.W.Kernighan & D.M.Ritheie, PHI.
4. Let Us C: Y. Kanetkar, BPB.
5. Fundamental of C : Dr Prasad Madan, Dr. Gajanan Chaudhari, Miss Ujjwala Wagh, Chinmay Prakashan, Aurangabad

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**B.Com-III<sup>rd</sup> Semester Syllabus (CBCS)**  
**Goods and Services Tax Account ( GST ) – I**

GST ACCOUNT - ITheory – 80 Marks  
Sessional – 20 Marks

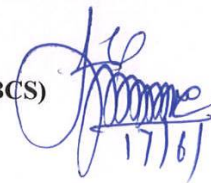
	No. of Lectures
<b>Unit – I Introduction, Overview and Evolution of GST:</b>	<b>10</b>
1.1 Indirect tax structure in India; Difference between Direct & Indirect Taxes;	
1.2 Introduction to Goods and Service Tax (GST) - Key Concepts	
1.3 Important definitions, Meaning of terms used in GST, GST Council	
1.4 Taxes under GST, Cess	
<b>Unit – II Registration under GST:</b>	<b>10</b>
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	
<b>Unit – III Supply under GST and Valuation of Supply:</b>	<b>10</b>
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	
<b>Unit – IV Input Tax Credit and Tax Payments under GST:</b>	<b>10</b>
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.	
<b>Unit – V Documents, Accounts &amp; Records, Returns under GST:</b>	<b>10</b>
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.	
<b>Unit – VI Others:</b>	<b>10</b>
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.	
<b>Note : Practical's should be taken as per the requirement of the Units. College can take decision on their own.</b>	<b>60</b>

**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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B.Com III<sup>rd</sup> Semester Syllabus (CBCS)  
Banking ( Elective )

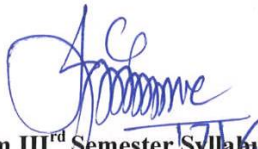



		<b>Theory – 80 Marks</b>	
		<b>Sessional – 20 Marks</b>	
			<b>No. of Lectures</b>
<b>Unit – I</b>	<b>AN OVERVIEW of BANKING INDUSTRY :</b> Definition of Banks. Evolution of Banking system in India. Banking reforms from 1991-2000. Bank crises in India. Critical evaluation of Banking Industry in India.		<b>12</b>
<b>Unit – II</b>	<b>COMMERCIAL BANKING :</b> 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.		<b>14</b>
<b>Unit – III</b>	<b>RESERVE BANK of INDIA :</b> Objectives, Organization, Functions, Instruments of Credit control. Monetary policy of Reserve Bank of India and Role in Economic Development of the Country.		<b>10</b>
<b>Unit – IV</b>	<b>MODERN BANKING IN INDIA :</b> 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.		<b>14</b>
<b>Unit – V</b>	<b>FINANCIAL INCLUSION :</b> Need and Extent, Features and Procedures of Pradhan Mantri Jan Dhan Yojana and <del>PM Mudra Yojana</del> , Features, Procedures and Significance of Stand Up India Scheme for Green Field. <b>Practical - 20 Marks</b> <b>( to be Conducted by the Department in each College as per Convenience )</b>		<b>10</b>

**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 Publiashing 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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**B.Com III<sup>rd</sup> Semester Syllabus (CBCS)**  
**Marketing Management ( Elective )**





Theory – 80 Marks  
Sessional – 20 Marks


	<b>No. of Lectures</b>
<b>Unit – I</b> <b>Introduction to Marketing</b> : Definition, nature, scope and importance of marketing, traditional and modern concept of marketing, classification of markets, functions of marketing, Evolution of marketing,	<b>12</b>
<b>Unit – II</b> <b>Strategic and Ethical Marketing</b> : Marketing strategy - definition & features, steps in strategic marketing planning process, SWOT analysis, Meaning and definition, scope, ethics in marketing, challenges facing marketers	<b>12</b>
<b>Unit – III</b> <b>Marketing Mix and Channels of Distribution</b> : 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.	<b>12</b>
<b>Unit – IV</b> <b>Marketing Management and Marketing Environment</b> : 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	<b>12</b>
<b>Unit – V</b> <b>Agriculture Marketing</b> : Meaning, definition and scope, difference between agricultural product marketing and manufactured product marketing, factors affecting demand of agro products, importance of agriculture marketing	<b>12</b>
<b>Practical - 20 Marks</b> <b>( to be Conducted by the Department in each College as per Convenience )</b>	

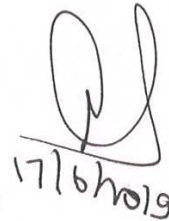
**Reference Books –**

- 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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**B.Com III<sup>rd</sup> Semester Syllabus (CBCS)**  
**Financial Management ( Elective )**

  
17/6/2019

**Theory – 80 Marks**  
**Sessional – 20 Marks**

		No. of Lectures
<b>Unit – I</b>	<b>INTRODUCTION :</b> 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
<b>Unit – II</b>	<b>COST OF CAPITAL AND CAPITAL STRUCTURE :</b> 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
<b>Unit – III</b>	<b>LEVERAGES :</b> Meaning of leverage, Types of leverages-Financial, Operating and Combined leverage, Significance and limitations of Financial leverage, Distinction between Financial and Operating leverage.	12
<b>Unit – IV</b>	<b>WORKING CAPITAL MANAGEMENT :</b> 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
<b>Unit – V</b>	<b>DIVIDEND POLICY &amp; DECISION MAKING :</b> Introduction, Significance, Factors of Determinants of Dividend Policy, Forms of Dividends, Types of Dividend Policies. <b>Sessional - 20 Marks</b> <b>( to be Conducted by the Department in each College as per Convenience )</b>	12

**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 III<sup>rd</sup> Semester Syllabus (CBCS)  
 Indian Economy ( Elective )

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**Theory – 80 Marks**  
**Sessional – 20 Marks**

		<b>No. of Lectures</b>
<b>Unit – I</b>	<b>Introduction to Indian Economy :</b> Concept and Characteristics of Indian Economy, Types of Economies, Importance of Agriculture, Industry and Service Sector in Indian Economy. Need and Impact of Economic Reforms in India since 1991, Characteristics of India's Population, Present status of India in HDI rank, Need and Significance of Infrastructure, Impact of Demonetization & GST on Indian Economy.	<b>12</b>
<b>Unit – II</b>	<b>National Income :</b> Meaning and features of National Income, Concepts and Methods of measurement, Difficulties and Trends in National Income, Green GDP, India's place in world economy.	<b>12</b>
<b>Unit – III</b>	<b>Poverty and Unemployment : Poverty:</b> Concept and meaning, Poverty line, Absolute and Relative Poverty, Causes, Effects and Measurement of poverty, measures to eradicate Poverty. <b>Unemployment:</b> Concept, Types, Causes, Effects and government measures to reduce unemployment, Skill Development Schemes in India, Make in India.	<b>12</b>
<b>Unit – IV</b>	<b>Planning in India :</b> Meaning, Characteristics and Objectives of planning, Targets and Achievements of Five Year Plans., 12 <sup>th</sup> Five Year Plan: Objectives, Achievements & Evaluation, NITI Aayog Nature Objectives and Functions.	<b>12</b>
<b>Unit – V</b>	<b>Budget :</b> Meaning, Features and Types of Budget, Structure of Budget- Revenue and Capital Budget, Concepts of Deficit, <del>Gender Budget</del> , FRBM Act 2003 with amendments, Recent Trends in Budget. <b>Practical - 20 Marks</b> <b>( to be Conducted by the Department in each College as per Convenience )</b>	<b>12</b>

**Reference Books –**

- 1) Indian Economy: Datt, Ruddar & K.P.M. Sundhram, S. Chand and Company, New Delhi.
- 2) Indian Economy: Misra S.K. & Puri V.K. (Edition, 2018) Himalaya Publication House, Mumbai.
- 3) Indian Economy: Ramesh Singh, (Edition, 2018) McGraw Hill Education (India) Private Ltd, Chennai.
- 4) General Studies Indian Economy: (Latest Edition) Pratiyogita Darpan, Agra
- 5) भारतीय अर्थव्यवस्था: देसाई आणि भालेराव, (आवृत्ती २०१७) , निराली प्रकाशन, पुणे.

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