

Circular file

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**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR NO.SU/Commerce & Management/ IV Sem./21/2019**

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 IV 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 also available on [bamu.ac.in](http://bamu.ac.in) on 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/2019-20

4388-4638

Date:- 15-11-2019.

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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.

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



Curriculum of

Bachelor of Commerce

B.COM.IIND YEAR

FOURTH SEMESTER

under Choice Based Credit & Grading System

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

## Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

## B.com Fourth Semester Structure ( 2019 – 2020 )

## Faculty of Commerce &amp; Management

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 – 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>I.T. Application in Business – II</i>	Core Discipline (Theory)	3	-	2	-	-	50	50	2 Hrs
		Practical	-	1	-	2	-	50	50	2 Hrs
VI	<i>Goods and Services Tax – II (GST)</i>	Ability Enhancement Compulsory	4	-	4	-	20	80	100	3 Hrs
VII	1. Insurance <b>or</b> 2. Human Resource Management <b>or</b> 3. Import Export Procedure & Practice <b>or</b> 4. Business Environment.	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
<b>Total</b>			<b>27</b>	<b>01</b>	<b>26</b>	<b>02</b>	<b>120</b>	<b>580</b>	<b>700</b>	<b>--</b>

\*Note:- As per UGC norms one theory lecture is equal to two practicals.

**B.Com IV<sup>th</sup> Semester Syllabus (CBCS)  
Corporate Accounting –II**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

		<b>No. of Lectures</b>
<b>Unit-I :</b>	<b>Amalgamation of Joint Stock Company</b>  Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation	<b>12</b>
<b>Unit-II :</b>	<b>Absorption of Joint Stock Company</b>  Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption	<b>11</b>
<b>Unit-III:</b>	<b>Reconstruction of Joint Stock Company</b>  Internal Reconstruction only	<b>10</b>
<b>Unit-IV:</b>	<b>Accounts of Holding Company (with one subsidiary)</b>  Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet	<b>15</b>
<b>Unit-V:</b>	<b>Liquidation of Joint Stock Company</b>  Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc	<b>12</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 IV<sup>th</sup> Semester Syllabus (CBCS)  
Cost Accounting – II**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

		No. of Lectures
<b>Unit – I</b>	<b>Single or Output Costing:</b> Meaning, Definition, Features, Objectives, Element of Cost, Distribution of Overhead, Preparation of Cost Sheet, Tender and Quotation. <span style="float: right;"><b>(Theory)</b></span>	<b>( 10 )</b>
<b>Unit – II</b>	<b>Contract Costing :</b> Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contracts, Work in Progress, Profit on Contract <span style="float: right;"><b>(Numerical)</b></span>	<b>( 08 )</b>
<b>Unit – III</b>	<b>Operating Costing or Service Costing:</b> Meaning of Operating Costing, Types of Operating Costing, Preparation of Electricity and Transport Cost Sheet. <span style="float: right;"><b>(Numerical)</b></span>	<b>( 14 )</b>
<b>Unit – IV</b>	<b>Process Costing :</b> Meaning of Process Costing, Concept of Process Costing, Normal and Abnormal Gain, Loss, Equivalent Production, Preparation of Process Costing, Joint and By-product <span style="float: right;"><b>(Theory/ Numerical)</b></span>	<b>( 14 )</b>
<b>Unit – V</b>	<b>Reconciliation :</b> Meaning, Objectives and Advantages of reconciliation, Reconciliation of Cost accounting records with Financial record. Procedure of Reconciliation, Methods of Reconciliation, <span style="float: right;"><b>(Theory)</b></span>	<b>( 14 )</b>
	<b>Sessional Work : 20 Marks</b>	
	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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**B.Com IV<sup>th</sup> Semester Syllabus (CBCS)  
I.T. Application in Business – II**

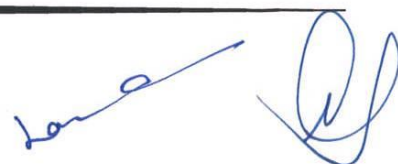
**Total Marks      100**  
**Theory                      50**  
**Practical                    50**

		<b>Lectures</b>
<b>Unit – I</b>	<b>Introduction to E-commerce</b> : 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	<b>12</b>
<b>Unit – II</b>	<b>E-Marketplaces</b> 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.	<b>09</b>
<b>Unit – III</b>	<b>E-Business Applications and E-Payment Systems</b> :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	<b>12</b>
<b>Unit – IV</b>	<b>E-Business Impact on Different Fields and Industries</b> : 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 <b>E- Government</b> : Definition of E-Government, implementation, E-Government Services, Challenges & Opportunities, Benefits of E-Government	<b>12</b>
<b>Practical</b>	<ol style="list-style-type: none"> <li>Students Shall Prepare a report on growth of E-Commerce in India from an authenticate source</li> <li>Students shall list out Top B2B websites.</li> <li>Students shall list out Top B2C websites.</li> <li>Students shall list out E-Commerce websites whose advertisement is Aired on TV.</li> <li>Students Should study the various payment methods &amp; gateways available on E-commerce websites.</li> <li>Preparing a model purchase order on Amazon.com/Flipkart.com</li> <li>Model Railway ticket booking on IRCTC</li> <li>Filing Online applications for various scholarships and concessions</li> <li>Online application for Banking purpose like Bank Account, Loan, Fund transfer, Insurance Policy etc</li> <li>Online Application for job using <a href="http://www.Nokari.com">www.Nokari.com</a> or any other job portal</li> <li>Online Movie ticket Booking using <a href="http://www.Bookmyshow.com">www.Bookmyshow.com</a> or any other booking portal</li> </ol>	<b>15</b>
	<b>Practicals U/A : 50 Marks</b> <ol style="list-style-type: none"> <li>Test : 10 Marks</li> <li>Oral : 20 Marks</li> <li>Practical File : 20 Marks</li> </ol>	

**Reference Books:**

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

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**B.Com IV<sup>th</sup> Semester Syllabus (CBCS)  
Goods and Services Tax ( GST ) – II**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

		<b>Lectures</b>
<b>Unit – I</b>	<b>Documents, Accounts &amp; Records, Returns under GST:</b> 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.	<b>15</b>
<b>Unit – II</b>	<b>Composition Scheme under GST:</b> 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	<b>15</b>
<b>Unit – III</b>	<b>Reverse Charge Mechanism under GST:</b> 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.	<b>15</b>
<b>Unit – IV</b>	<b>Others:</b> 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.	<b>15</b>
<b>Note:</b> Practicals should be taken as per the requirement of the Units. College can take decision on their own. <b>Important Instructions for teachers:</b> 1. Student should be able to understand basic concepts of GST 2. It should be kept in mind that student should be able to apply the concepts into practical application. 3. Teacher should frame numerical problems according to the contents given in the above units of curriculum.		

**Reference Books :**

- Beginner's Guide to GST; By CA Kamal Garg, Neeraj Kumar Sehrawat; Bharat Law House*
- Systematic Approach to GST; By Dr. Grish Ahuja & Dr. Ravi Gupta; Flair Publication Pvt. Ltd.*
- Indirect Tax Law and Practice; V.S. Datey; Taxmann Publications Pvt. Ltd., Delhi.*
- Students' Guide to Indirect Taxes, Dr. V. K. Singhania Vinod and Monica Singhania, Taxmann Publications Pvt. Ltd., Delhi.*
- GST for Beginners; Asst. Prof. Rathi S. G.; Aastha Educational Publishers Jalna.*

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**B.Com IV<sup>th</sup> Semester Syllabus (CBCS)  
Insurance ( Elective )**

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

		No. of Lectures
<b>Unit – I</b>	<b>Introduction to Insurance</b> Insurance: History, Meaning, Definitions, Features, Functions, Scope, Types, Principles, Importance, Contract of insurance, Insurable Risk and its Types	<b>12</b>
<b>Unit – II</b>	<b>Life Insurance</b> Life Insurance: History, Meaning Definitions, Principles, Importance, Types, Procedure of taking life insurance policy, Policy conditions and claims, life Insurance Corporation of India.	<b>12</b>
<b>Unit – III</b>	<b>General Insurance</b> General Insurance: History & Types (Marine, Fire, Motor, Health, Accident, Crop, Group Insurance, etc.)	<b>10</b>
<b>Unit – IV</b>	<b>Insurance Agency</b> 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.	<b>12</b>
<b>Unit – V</b>	<b>Recent Trends in Insurance Sector</b> 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)	<b>14</b>
	<b>Practical's:</b> 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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**B.Com VI<sup>th</sup> Semester Syllabus (CBCS)  
Human Resource Management ( Elective )**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

		<b>No. of Lectures</b>
<b>Unit – I</b>	<b>Introduction to Human Resource Management :</b> Definition, Features, Objectives, & Importance of HRM, Qualities of good HR Manager, Changing Roles of Human Resource Manager, Issues in HRM – Workforce, Diversity, VRS, Downsizing, Work-life balance	<b>12</b>
<b>Unit – II</b>	<b>Human Resource Planning and Procurement :</b> HR Planning - Concept, Objectives, Importance, Process, Limitations, Human Resource Information System. Job Analysis – Job Description, Job Specification, - Concept and Purpose Recruitment – Definition, Internal & External Sources of recruitment. Selection – Concept, Process of Selection. Placement – Induction and Retention.	<b>12</b>
<b>Unit – III</b>	<b>Training and Development :</b> Meaning and Objectives of Training , Benefits of Training to Organization and Employees, Needs and Importance of Executive Development, Training & Development Methods – Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Coaching & Mentoring, Management Development Games, Training Process Outsourcing.	<b>14</b>
<b>Unit – IV</b>	<b>Performance Appraisal :</b> Definition of Performance Appraisal, Objectives, Uses, Process of Performance Appraisal , Methods of Performance Appraisal.	<b>12</b>
<b>Unit – V</b>	<b>Discipline and Grievance :</b> Nature and Objectives of Discipline, Causes of Indiscipline, Principles and Procedure for disciplinary action, Red Hot – Stove Rule. <b>Grievance :</b> Meaning, Causes, Grievance Handling Mechanism.	<b>10</b>
	<b>Practical - 20 Marks</b> <b>( To be Conducted by the Department in each College as per Convenience )</b>	

**Reference Books –**

1. C.B. Gupta, Human Resource Management Sultan Chand & Sons
2. P.G. Aquinas, Human Resource Management Vikas Publication.
3. C.B. Mamorai – S.V. Gankar, Human Resource Management, Himalaya Publication.
4. L. M. Prasad - Human Resource Management
5. K.Aswathappa, Human Resource Management, Tata Mc-Graw Hill Education Pvt. Ltd.

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**B.Com VI<sup>th</sup> Semester Syllabus (CBCS)  
Import and Export Procedure & Practice (Elective)**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

		<b>No. of Lectures</b>
<b>Unit – 1</b>	<b>Documentation Framework :</b> Export Import Controls and Policy, Types of Documents: Export contract: Processing of an Export order.	<b>10</b>
<b>Unit – II</b>	<b>Export Financing Methods and Terms of Payments :</b> 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.	<b>10</b>
<b>Unit – III</b>	<b>Cargo Credit and Exchange Risks:</b> Marine Insurance Need, Types and Procedure, ECGC schemes for risk coverage, and procedure for filing claims. <b>Quality Control and Pre-shipment Inspection Schemes :</b> Process and Procedures, Excise and Customs, Clearance – Regulations Procedures and Documentation.	<b>20</b>
<b>Unit – IV</b>	<b>Planning and Methods of Procurement for Exports :</b> Procedure for procurement through Import, Import Financing, Customs Clearance of Import Cargo, Managing risks involved in importing – Transit Risk, Credit Risk and Exchange Risk.	<b>10</b>
<b>Unit – V</b>	<b>Export Incentives :</b> Overview of export incentives-ECGC, Duty drawbacks, Duty exemption schemes, Tax Incentives, Procedures and Documentation. <b>Trading Houses :</b> Export and Trading Houses Schemes – Criteria, Procedures and Documentation, Policy and Procedures for EOU/FTZ/EPZ/SEZ units.	<b>10</b>
	<b>Sessional - 20 Marks</b> <b>( To be Conducted by the Department in each College as per Convenience )</b>	

**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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**B.Com VI<sup>th</sup> Semester Syllabus (CBCS)  
Business Environment ( Elective )**

<b>Total Marks</b>	<b>100</b>
<b>Theory</b>	<b>80</b>
<b>Sessional</b>	<b>20</b>

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