S-20 Sept. 2011 A.C. after Circulars   - 25 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY

CIRCULAR NO.ACAD/NP/B.Com.-III Yr./VIth Sem. Syll./44/2011

It is hereby notified for the information of all concerned that, the Hon'ble Vice-Chancellor has accepted the **"Syllabus of B.Com. VIth Semester"** under the Faculty of Commerce on behalf of the Academic Council under Section-14(7) of the Maharashtra Universities Act, 1994 as appended herewith.

This will be effective from the academic year 2011-2012 and onwards.

All concerned are requested to note the contents of this circular for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF. NO. ACAD/ NP/B.COM../VITH.SEM/
    2011/26681-800

Date:- 09-11-2011.

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DIRECTOR,
Board of College and
University Development.

Copy forwarded with compliments to:-

1] The Principals, affiliated concerned Colleges,
   Dr. Babasaheb Ambedkar Marathwada University.

Copy to :-

1] The Controller of Examinations,
2] The Superintendent, [B.Com. Unit], Examination Branch,
3] The Record Keeper,
   Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

Syllabus of

B.Com.

Third Year

Semester-VI

[Effective from 2011-12 & onwards]

B.Com. Third Year Semester-VI
Banking [Optional]

Theory:- 30 Marks
Sessional Work :- 20 Marks
Total :- 50 Marks

Objective :-   This Course enables the students to know the working of the Indian Banking System.

Unit-I :-   **Indian Banking System :-**
Definition of Bank, Structure and Organization of Banks Types of Banks-Commercial Banks, Development Banks, Urban Co-opt. Banks, Foreign Banks-Functions, progress and performance.

Unit-II:-   **Co-Operative Banks in India :-**
Structure of Co-operative Banks-State Co-operative Banks, DCCB's and PAC's, functions and progress and problems, RRB, Capital Structure and Management, objectives of RRB, progress and problems of RRB, promotional role of NABARD.

Unit-III:-   **Reserve Bank of India:-**
Objectives, Organization, Functions, Monetary Policy, Credit Control Measures.

Unit-IV:-   **Financial Institutions :-**
SIDBI, LIC, UTI, EXIM Bank-Functions, progress and performance.

Unit-V:-   **Modern trends in Banking:-**
E-Banking, Core Banking, Phone Banking, Net Banking - Objective and Benefits, Debit and Credit Card.

Sessional Work :-

[1]   Bank Visit Report   10 Marks
[2]   Guest Lecture Report   10 Marks
       Total Marks :-   20 Marks.

Suggestion Reading :-

1. Basu A.K.   :-   Fundamentals of Banking – Theory and Practice; A Mukherjee and Co., Calcutta.
2. Ssyers R.S.   :-   Modern banking; Oxford University press.
3. Panandikar S.G. and Mithani D.M.   :-   Banking in India; Orient Longman.
4. Reserve Bank of India   :-   Functions and working
5. Dekock   :-   Central Banking; Crosby Lockwood staples; London.
6. Tennan M.L.   :-   Banking-Law and practice in India; India Law House. New Delhi.
7. Khubchandani B.S.   :-   Practice and law of banking; Macmillan, New Delhi.
8. Shekhar and Shekhar   :-   Banking Thoery and Practice; Vikas Publishing House, New Delhi
9. A. Gopal & C Singh   :-   e-world, Excell Books, New Delhi.

B.COM-III YEAR
(VI-SEMESTER)

Management Accounting – II
Paper No – 139

Theory-30marks

Sessional- 20marks

Total-50marks

Unit-I   BUDGET & BDGETORY CONTROL: Meaning, Definition, Types of
Of Budgets, Forecasts & Budgets, Meaning objective, importance,
& limitation of Budgetary control.   (10 Periods)

Unit-II   CASH BUDGET: Preparation of cash budget under Receipts &
Payment methods (numerical), Adjusted profit & loss account
And Balance Sheet Methods (illustrative approach)   (15 Periods)

Unit-III   CAPITAL BUDGETING: Meaning, Definition, Importance & types of
Capital budgeting, merits & demerits of capital budget budgeting.
Payback Period, Discounted cash flow method, Net Present method,
(Numeric)   (15 Periods)

Unit-IV   Preparation of Operating Budget (programme & Responsibility budget)
Preparation of Production Budget, Sales Budget, Preparation of MASTER
BUDGET (illustrative approach)   (20 Periods)

SESSIONAL WORK-   1.Preparation of minor project master budget ------10 mark
2. Seminar/Group discussion-----------------------10marks.

Reference Book.:-   1. Management account-S.N.Maheshwari 2.

B.Com VI th SEM

Cost Accounting – II

Paper No- 136

Theory-30marks

Sessional- 20marks

Total-50marks

Unit-I	Elements of cost, preparation of cot sheet, cost ascertainment, - Single or output costing, Tender and quotations.	
		(20 Periods)
Unit-II	Contract costing	(10 Periods)
Unit-III	Operating costing	(10 Periods)
Unit-IV	Process costing	(10 Periods)
Unit-V	Reconciliation of cost and financial account.	(10 Periods)

Sessional works:

1.   Tutorial (2 x 5)   - 10 Marks

2.   Seminar and Group discussion   - 10 Marks

       Total   20 Marks

Suggested Readings:

1) M. N. Arora- Cost accounting, sultan chand and sons, New Delhi.

2) S. N. Maheshwari- fundamentals of costing, sultan chand and sons, New Delhi.

3) S. N. Kohli- professional Cost accounting , Himalaya publishing house, New Delhi.

4) Mahajan, bhirud- Cost & works accounting, nirali prakashan, pune.

5) Nigam Sharma- Cost accounting- principles & problems sultan chand sons, New Delhi.

B.Com Third Year
Indirect Taxes (Semester VI)
Paper No - 138

(Medium of Instruction – English / Marathi)

Unit-I	**Indirect Taxes:** Definition, Characteristics Advantages, Disadvantages Types, Special features of indirect tax levies, contribution of Government revenues; instrument of planning development and fiscal performance. Tax Reforms- new concepts	**15**
Unit-II	**Central Excise Duty:** Introduction, Meaning, Nature and scope, central Excise Duty Act-1944, Important Terms and Definitions, Registration, Goods, Excisable goods, manufacture and Manufacturer, Basis of chargeability of duties of central excise, classification and valuation of excisable goods, Adjudication, Appeals Settlement Commission, penalties, payment, recovery and refunds of duties.	**15**
Unit-III	**Service Tax:** Introduction, Nature of service tax, Service provider and service receiver, Registration, Records to be maintained, Classification of taxable services, Valuation of taxable services, Payment of services tax, return, etc.	**15**
Unit-IV	**Maharashtra Value Added Tax (M-VAT):** Introduction, Meaning, Important Definitions, Registration, levy of Tax, Returns and Assessment, Audit, Penalty and Interests, Purchase and Sales Registers, Tax Invoice, Exemption, Set off, Compositions schemes, Tax Liabilities, Sales Tax Authorities and Tribunal.	**15**

Sessional Work: (20marks)

1. To collect varius assessment and returns forms under M-VAT. (10 Marks)
2. To conduct seminar on various issues in Indirect Taxes. (10 Marks)

Reference Books:

- Date V.S. – Indiract Taxes – Taxmanns Publication, New Delhi.
- V. Balachandram – Indirect Taxation- Sultan Chand & Sons, New Delhi.
- Maharashtra Valu Added tax Act. 2005.
- Jitendra Ahirrao, Rajendra Udhan & Sunil Suryavanshi – Aprtyaksha kar- kailash Publications, Aurangabad.
- K vaitheeswaran – Student's Handbook On Indirect taxes – Srishti Publishers, Delhi.

Sunil B. Gabhawalla – Treatise On Service Tax Law, Practice & Procedure – Srishti Publishers, Delhi.

B.COM-III YEAR
(VI-SEMESTER)

New Auditing Trends
Paper No. 137

Theory: 30 Marks
Sessional Work: 20 Marks
Total: 50 Marks

Unit-I AUDIT OF LIMITED COMPANIES
Company Auditor, appointment of auditor, power, duties and liabilities of auditor, remuneration, removal of auditor.
Auditors report – meaning, definition, contents of reports, importance of report.
Types of report – standard report and qualified report.

Unit-II COST AND MANAGEMENT AUDIT
Meaning definition, nature, objectives, importance of cost audit and advantages of cost audit. Qualification and appointment of cost auditor, rights and powers of cost auditor, Cost audit programme, Cost audit Report.

Unit-III TAX AUDIT
Scope of Auditor role under Income – Tax Act. Compulsory Tax Audit (Sec. 44AB) Certification for claiming exemption / deductions, Selective Tax Audit. Audit under sec. 142 (2A), Tax consultancy and representation. VAT Audit.

Unit-IV AUDITING IN AN EDP ENVIRONMENT
Problems in an EDP environment, Control in an EDP environment, Application Controls, Control over output, Audit Approach in an EDP environment, Computer Assisted Auditing Techniques, Test data Controlled processing, computer Audit programme.

Sessional Work: **20 marks**

1. Tutorial (Two Tutorial)   10 Marks
2. Arrange lecture on recent trends in auditing   05 Marks
3. Test   05 Marks
   Total   20 Marks

Suggested Readings:

1. Tondon B.N., - Contemporary auditing Tata McGraw, New Delhi.
2. Pagare Dinkar – Principles of auditing, s. chand and company, New Delhi.
3. Sharma T.R. – auditing principles and problems, sahitya bhavan Agra.
4. Tandon B.N., S. Sundharsanam, S. Sundharabahu, A Handbook on Practical Auditing.

B.COM-III YEAR
(VI-SEMESTER)

IT Application in Business VI
Paper No. 135

Theory: 30 Marks
Practical: 20 Marks
Total: 50 Marks

Unit-I	Programming in C- Character Set, C Tokens, Keywords and identifiers, Constants, Variables, Data Types, Declaration of variables, Operators in Expressions, Arithmetic Operators, Relational Operators, Logical Operators, Conditional Operators, bitwise Operators, Evaluation of Expression, Managing Input output operations, reading and writing a character, formatted input and output, Decision, making and branching, if statement, if else statement, Nesting if, Switch statement, goto statement, While, Do, For, Loop, Arrays, one dimensional two dimensional arrays, user defined functions.

(40 Periods)   **(20 Marks)**

Unit-II	Management Information System – MIS concept, Definition, Role, Importance, MIS- a support to management, Information concept, classification of information, Methods of data and information collection, General Model of Information Processor, value of information, MIS and System Concept.

(10 Periods)   **(5 Marks)**

Unit-III	Decision Support System – Introduction of DSS, Framework of DSS, Characteristics and capabilities of DSS, components of DSS, difference between DSS and MIS, DSS classification.

(10 Periods)   **(5 Marks)**

Books:

1. E-Balguruswamy "Programming in C", Tata McGraw Hill
2. Jawdekar "Management Information System", Tata McGraw Hill
3. E Turban & J Aronson "Decision Support System and Intelligent Systems", Pearson

Practical: Writing of Programs in C language **(20 Marks)**

1. Write program for average of given 5 numbers.
2. Write program for conversion of currencies.
3. Write program for calculating interest, principal and total amount.
4. Write program for a Cost Sheet.
5. Write program for calculating various accounting ratios.
6. Write program for calculating income tax.
7. Write program for preparing salary of employees.

B.COM-III YEAR
(VI-SEMESTER)

Retail Management (Optional)
Paper No. 140

Theory: 30 Marks

Sessional Work: 20 Marks

Total: 50 Marks

Unit-I   Introduction to Retailing, Place of Retailer in Distribution Channel, Importance in economy, Functions of Retailers.   (12 Periods)

Unit-II   Retailers and Retail Formats – Types of Retailers based on Merchandize and Pricing, Types of Retailers based on Operational structure, Non Store Retailing, Comparison of Retailers, Service Retailing.   (12 Periods)

Unit-III   Retailing Concept and Trends – Customer, Competition, Environment Trends, Retail Mix, Theories of Retail Change.   (12 Periods)

Unit-IV   Retail Strategy – Objective and mission Statements, Store Image and Target Customers, Sustainable Competitive Advantage, Market Segmentation, Growth Strategies, Retail Mix components.   (12 Periods)

Unit-V   Store Location, Layout and Design-Classification of Consumer goods, Facotrs for choosing location, Types of Retail Location, Importance of layout, Store Layout key considerations, factors of design decisions, Steps for designing layout.

(12 Periods)

Sessional Work:
1) Visit Report   5 Marks
2) Tutorial   5 Marks
3) Test   5 Marks
4) Guest Lecutre   5 Marks
   Total   20 Marks

Books:
1. Arif sheikh & Kaneez Fatima "Retail Management", Himalaya Publishing House.
2. Barry Berman, Joel R Evans & Mini Mathur "Retail Management – A Strategies Approach", Pearson.

B.COM-III YEAR
(VI-SEMESTER)

Rural Development
Paper No. 140

Theory: 30 Marks
Sessional Work: 20 Marks
Total: 50 Marks

Unit-I   Concept of Rural Development-
Nature, Importance, Scope, Component's & Problems of Rural Development, Nature and Causes of imbalances between rural and urban areas. Gandhian Concept of Village development.

Unit-II   Panchayat Raj and Rural Development-
Role of NGO's in rural developments, various schemes offered by State and Central Government for the development of Rural area and farmers.

Unit-III   Rural Employment-
Opportunities of Self employments in rural areas with special reference to poultry farming, goat farming, pig farming, fish farming, dairy, austrech farming, Bee keeping, Agro base industries. National Rural Employment Guarantee Act (NREGA)

Unit-IV   Rural Finance
Source of rural finance, RRB's, NABARD, Co-operative banks, Nationalize bank, Micro Finance.

Sessional Work - 20 Marks
1. Tutorial (2X5)   -   10 Marks
2. Group Discussion -   10 Marks
   Total   20 Marks

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