

S-30th May, 2015 AC after Circulars from Circular No.1 & onwards - 2 -

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY
CIRCULAR NO.ACAD/SU/Comm./B.Com. & M.Com./Syll./2/2015

It is hereby notified for information to all the concerned that, on the recommendation of Faculty of Commerce, the Academic Council at its meeting held on 30-05-2015 has accepted the **revised syllabi as under :-**

Sr. No.	Name of the Course	Semester
[1]	B.Com. General III Year	V & VI
[2]	B.Com. e-Commerce III Year	V & VI
[3]	M.Com. e-Commerce IInd Year	III & IV
[4]	Pattern of Question Paper B.Com. General	V & VI
[5]	Pattern of Question Paper B.Com. e-Commerce	V & VI

This is effective from the Academic Year 2015-16 & onwards as appended herewith.

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

University Campus,
Aurangabad-431 004.
REF.NO.ACAD/SU/COMM./
2015/3010-3309
Date:- 16-06-2015.

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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 Director, [E-Suvidha Kendra], in-front of Registrar's Quarter,
Dr. Babasaheb Ambedkar Marathwada University,
- 3] The Superintendent, [B.A. Unit],
- 4] The Programmer [Computer Unit-1] Examinations,
- 5] The Programmer [Computer Unit-2] Examinations,
- 6] The Record Keeper.

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



REVISED SYLLABUS OF

B.Com.General

THIRD YEAR

SEMESTER-V & VI

[Effective from 2015-16 & onwards]

B.Com V Semester

Revised w.e.f. 2015-2016

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks For Theory	Marks Practical	Total Marks
XXIX	Advanced Financial Accounting -I	4	2 Hrs	50	-	50
XXX	Management Accounting-I	4	2 Hrs	50	-	50
XXXI	Cost Accounting-I	4	2 Hrs	50	-	50
XXXII	Indirect Taxes & Direct Taxes-I	4	2 Hrs	50	-	50
XXXIII	New Auditing Trends-I	4	2 Hrs	50	-	50
XXXIV	Optional Banking & Insurance-I Small Business Paradigm & Supply Chain Management -I Cooperative Management & Retail Management -I Rural Development & Agricultural Marketing-I Information & Communication Technology-I	4	2 Hrs	50	-	50

B.Com VI Semester

Revised w.e.f. 2015-2016

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks For Theory	Marks Practical	Total Marks
XXXV	Advanced Financial Accounting -II	4	2 Hrs	50	-	50
XXXVI	Management Accounting-II	4	2 Hrs	50	-	50
XXXVII	Cost Accounting-II	4	2 Hrs	50	-	50
XXXVIII	Indirect Taxes & Direct Taxes-II	4	2 Hrs	50	-	50
XXXIX	New Auditing Trends-II	4	2 Hrs	50	-	50
XXXX	Optional Banking & Insurance-II Small Business Paradigm & Supply Chain Management-II Cooperative Management & Retail Management- II Rural Development & Agricultural Marketing-II Information & Communication Technology-II	4	2 Hrs	50	-	50

**B.com Third Year
V Semester
Advanced Financial Accounting-I**

Max Marks-50

Objective:-

The objective of this course is to equip the students with the ability to analyze, interpret and use Financial accounts in Business enterprises.

Unit-I- Social Accounting

Introduction, objectives and social performance and its indicators, application of Keynesian formula of saving and investment, social cost benefits and its measurement, Social Income statement and social Balance Sheet, Analysis of social cost and social benefits in India-

(Theory)- 08 Periods

Unit-II- Departmental Accounts

Introduction, objectives and advantages of Departmental Accounting, Methods of Departmental accounts. Allocation of Departmental Expenses, Provision for unrealized Profit, Problems related to Allocation of Expenses, Computation of Departmental Cost, Interdepartmental Transfer.

10 Periods
(Numerical Problems)

Unit-III- Investment Accounts

Introduction, Objectives of Investment Accounts, Fixed Income, Bearing Securities, variable income bearing securities, Purchase and Sales of investment on date of payment interest, Purchase and sales of investment before the date of payment of interest cum interest, fix interest, dividend purchase cum interest ex. Interest Dividend Sale some adjustment on equity shares investment Accounts.

15 Periods
(Numerical Problems)

Unit-IV- Bank Final Accounts- Vertical Format only

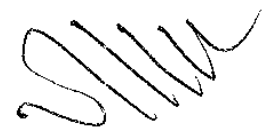
Introduction- Financial statement & Discloser, Form of Profit and Loss Account, form of Revised Balance Sheet as per scheduled stated Form A and Form B, special Adjustments and Provisions.

15 Periods
(Numerical Problems)

Unit-V- Accounts of Insurance Companies

Introduction- Preparation of Final Accounts- Fire, Marine & Accident Insurance, Forms of Revenue Accounts, Form of Profit & Loss A/C, Profit & Loss Appropriation Account, Form of general Balance sheet.

15 Periods
(Numerical Problems)



**B.Com. Third Year
V Semester
Management Accounting-I**

Max Marks-50

Objective:-

The objective of this course is to equip the students with the ability to analyze and interpret accounting information in managerial decision making. The Student is expected to have a good working knowledge of the subject. This course provide the student an understanding of the application of management accounting techniques.

Unit – I Management Accounting (Theory only)

- i. Meaning, Definition, Scope of Management Accounting.
- ii. Tools and Techniques of Management Accounting.
- iii. Difference between Management Accounting and Financial Accounting.
- iv. Advantages and Limitation of Management Accounting.

Unit – II Financial Statement Analysis (Theory only)

- i. Meaning, Definition, Scope of Financial Statement.
- ii. Meaning of Financial Statement Analysis.
- iii. Tools of Financial Statement Analysis (Comparative Statement, Common Size Statement, Trend Analysis).

Unit – III Ratio Analysis (Numeric only)

- i. Classification of Ratio.
- ii. Calculation of Ratio, - G/P Ratio, N/P Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio.

Unit – IV Funds Flow Statement (Numeric only)

- i. Funds From Operation (Only in Statement Form)
- ii. Statement Showing Changes in Working Capital.
- iii. Funds Flow Statement (Only in Statement Form)
- iv. Preparation of Necessary ledger Accounts to Find out hidden information.

Unit – V Cash Flow Statement (Numeric only)

Cash Flow Statement As per Revised Accounting Standard – 3 only.

Suggested Book Readings:

1. Dr. S.N. Maheshwari – Principals of Management Accounting, Sultan Chand & Sons, Delhi.
2. Prof. A.P. Rao- Management Accounting – Everest Publishing House, New Delhi.
3. Khan M.Y. & Jain P.K.- Management Accounting.
4. Dr. Jitendra Ahirrao & P.T.Bhosle – Management Accounting, Kailash Publications, Aurangabad.
5. Dr. V.R. Nagori & Dr. Sanjay Agarwal – Management Accounting, Chinmay Prakashan, Aurangabad.
6. M.A Sahaf – Management Accounting, Vikas Publication.
7. I.M. Pandey – Management Accounting, Vikas Publication.

**B.Com Third Year
V Semester
Cost Accounting-I**

Max Marks- 50

Period

Objective:-This course exposes the students to the basic concepts and the tools used in cost accounting.

Unit-I Cost Accounting: Meaning and definition, limitations of financial accounting, Development of Cost Accounting, Functions, Objective, Advantages and Limitations of Cost Accounting, Difference between Financial and cost Accounting, Elements of Cost, Classification of Costs. (Theory Only) **(10)**

Unit-II Material: Concepts and objective of material control, Need and essentials of Material Control, Purchase procedure, Functions of purchase department Classification and Coding of Materials, Fixation of levels of material. Economic order quantity. (Theory only) **(12)**

Unit-III Storage and Handling of Material : Organization and layout of stores, material handling costs, Bincards, Stores routine, issue of materials, issue procedure, methods of pricing material issues, Fifo, Lifo, simple average, weighted average Method. (Theory and Numerical) **(12)**

Unit-IV Labour: Meaning and definition, Methods of time keeping and time booking, labuor control, methods of wage payment, time and piece rate, incentive schemes-Taylor's differential piece rate system, Halsey plan, Rowan plan. [Numerical Problem] **(14)**

Unit-V Overheads: Definition of Overhead, Direct and Indirect Cost, Importance of Overhead, Allocation, Apportionment and Absorption of Overheads, Methods of distribution-Primary, Secondary distribution repeated methods [Numerical Problem] **(12)**

B.Com. Third Year
V Semester
Indirect Taxes & Direct Taxes-I

Max Marks- 50

Objective:- This course exposes the students to the basic tax concepts, procedure and Legislation pertaining to Indirect Tax.

Unit I : Indirect Taxes:

Definition, Characteristics, Advantages, Disadvantages, Types Special features of indirect tax, Contribution to Government revenues; Instrument of planning development and fiscal performance, An overview of Goods and Service Tax (GST).

Unit II : Central Excise: 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.

Unit III: Customs Laws: Basic Concepts of Customs Law; Types of Custom Duties., Anti-Dumping Duty, Safeguard Duty; Valuation; Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Penalties and Offences, Export Promotion Schemes, Special Economic Zones (SEZ).

Unit IV: Service Tax: (Law Relating to Service Tax as Contained in the Finance Act, 1994 as amended from time to time). Introduction, Nature of Service Tax, Service Provider and Service Receiver, Registration, Records to be maintained, Classification of Taxable Services, Payment of Services Tax, Returns, etc.

Unit V : Maharashtra Value Added Tax (M-VAT): Introduction, Meaning and features. Important definitions under M-VAT- Registration, Business, Dealer, Declared Goods, goods, Manufacturer, Person, Purchase price, Sale price, Tax Free Goods, Levy of Tax, Returns and Assessment, Audit, Penalty and interests, Purchases and Sales Registers, Tax invoice, Exemptions, Set off, Compositions schemes, Tax liabilities, Rates of Taxes, Sales Tax Authorities and Tribunals.

**B. Com. Third Year
V Semester
New Auditing Trends - I**

Max Mark-50

Objectives:-

The Study of various components of this course will enable the students to know about the Auditing Procedure

Unit I. Auditing-

Meaning, Objectives, Scope, General Principles, Types of Errors and Frauds, Audit Programme, Audit Note book

Unit II:- Internal Check System:-

Internal Control - Meaning, Objectives and significance. Internal check and auditor.

Unit III. Vouching-

Meaning, Needs & Importance, Vouching of Cash & Credit transaction, Verification and Valuation of Assets & Liabilities.

Unit IV. Audit of Limited Companies-

Company Auditor- Appointment of Auditor, Power, Duties and Liabilities of Auditor, Remuneration of Auditor, and Removal of Auditor.
Audit Reports- Meaning and Definition of Report, Types of Reports -Standard report and Qualified Report.

Unit V:- Audit of Computerized System-

Auditing in an EDP environment, Planning and audit in a computer Environment, General EDP Control, EDP Application Control, System Development, Data Transfer, Audit practice in relation to computerized systems - Computer Assisted Audit Techniques (CAAT)

Suggested Book Readings:

1. Principals of Auditing:-De Paula
2. Practical Auditing- B. N. Tondon
3. Auditing Principles:- Jagdish Prasad
4. निराली प्रकाशन पुणे. - प्रा सुरेश भिरुड डॉ. महेश कुलकर्णी
5. अकेक्षण:- प्रा. डॉ. प्रभाकर हरकळ- कैलश प्रकाशन औरगबाद

**B.Com Third Year
V Semester
Banking & Insurance-I**

Maximum Mark -50

Objectives:

1. To familiarize students with banking and practice of banking.
2. To equip the students with the knowledge of modern banking.
3. To develop employability of students in banking, financial and other economic sectors.

Unit- I Banking in India

- i. Meaning and definition of Bank, Banking and Banking Company.
- ii. Commercial Banks: Introduction, Structure of Commercial Banks in India, functions, credit creation by commercial Banks, Principle of liquidity and profitability.
- iii. Co-operative Banks: Introduction, Structure, organization and management, progress and problems.
- iv. Regional Rural Banks: Introduction, objectives, organization and management, progress and problems.

Unit – II Central Bank

The Reserve Bank of India: Introduction, organization and management General functions, regulation of money and credit supply, credit control measures.

Unit- III Banker and Customer

The relationship between a Banker and a customer, general relationship – special relationship, statutory obligation to honour cheques- Bankers lien. Duty to maintain secrecy of customers account, right to claim incidental charges, right to charge compound interest Banking Ombudsman.

Unit- IV Account of Customers:

- i. General precautions for opening accounts, KYC (Know Your Customer), Types of deposit accounts, Fixed deposit receipt, nomination, TDS.
- ii. Special types of customers, minor, married women, Drunkards, Lunatic; Partnership, Joint stock companies unincorporated bodies. Executor and administrators. Trusts accounts, Joint accounts.
- iii. Principles of sound lending, secured and unsecured advances, Forms of advances.
- iv. Modes of charging security : Lien, Pledge, Mortgage, Assignment, Hypothecation.

Unit- V Electronic Banking (E-Banking):

Introduction, Traditional banking v/s E-Banking, electronic delivery channels (ATMs, Smart cards, telebanking, internet banking,) E-banking transaction, Truncated cheques and electronic cheques, MCqh product, Advantages of E-Banking, constraints in E-Banking, security measures, RTGS & NEFT.

Suggested Book Readings:

1. **Cordon & Natarajan**, Banking Law and Practice 2008, Himalaya Publishing Mumbai.
2. **K.C. Shekher** : Banking Theory & practice, Vani Educational Books, Sahibabad (U.P.)

B.COM Third Year
V Semester
Small Business Paradigm and Supply Chain Management-I

Max Mark -50

Objective: To equip the students with prospects and problems faced by small business units. To orient the students with environment of small business in India.

Unit-I - Small Business in Indian Environment:

Definition of Small Business Enterprises (SBE) - Characteristics and Advantages of SBEs; Economic, Social, Political, Cultural and legal environment governing small scales. MSMED Act, 2006: Need, Objectives, Important Provisions

Unit – II- Industrial Policies and Strategies Relating to Small Scale Sector:

Small scale sector in Industrial policies- Various IPRs since 1991
Incentives & Subsidies for SBE- Need, advantages, Fiscal incentives, Taxation benefits, subsidies, reimbursements (Given by central & State Government).
Promotion & Development Policies for SBEs: Reservation Policy, Purchase preference policy, Price preference policy, Technical assistance, Financial assistance, Technology Business incubators

Unit - III Institutional Support to SBEs

Ministry of Micro, Small & Medium Enterprises: Objectives and Role, (www.msme.org.in)
Financial Institutions: SIDBI, NABARD, Commercial Banks, Regional Rural Banks, Cooperative Banks: Brief Review
Support Institutions: NSIC, SIDO, DIC, NIESBUD, Online shopping portal for SBEs (www.msmeshopping.com)

Unit - IV Problems and Sickness in the small scale sector:

Special problems in the management of small business in various functional areas like finance, marketing, production and personnel. Concept of Sickness, causes, remedies

Unit - V Exports in Small Business

Meaning of Export, Benefits, Factors affecting exports, Institutions Assisting Export Promotion of small business in India; Export Promotion Councils, Global Perspective of Small Business in selected Countries.

Suggested Book Readings :

1. Desai, Vasant : "Small Scale Industries & Entrepreneurship" Himalaya Publishing House, Mumbai, 2011.
2. Shukla M.B.: "Entrepreneurship & Small Business Management" Kitab Mahal-2003
3. Papola, T.S. : "Rural Industrialization Approaches and Potentia" Bombay Himalaya -- 1982.
4. Schumacher. E.F. : "Small is Beautiful", New Delhi, Rupa- 1990.
5. Vapa, Ram N. : "How to success in Small Industry", New Delhi, Vikas - 1984

B.Com. Third Year
V Semester
Cooperative Management & Retail Management - I

Max Marks – 50

Objective:-

The Objective of the course is to expose the Students to the managerial aspects of co-operative organizations and the changing market structure with globalization of the Indian economy.

Unit – I - Co-operative Movement in India.

Co-operative Management Nature and functions- Feature and Historical development.

Unit-II:- Co-operative Law:

Evolution of co-operative legislation in India- recent developments in co-operative legislation. The constitution (97th) amendment Act 2011- Provision relating to registration amendment, management, audit and liquidation of co-operative societies.

Unit- III Co-operative Movement

Placement and the role of board of directors in co-operative Management, the state and the co-operative movement. Nature and functions of professionalized management for co-operations role of leadership in co-operative management.

Unit-IV:- Co-operative Administration:

A global perspective ecology of co-operative administration, the co-operative sector and economic development. Co-ordination between trading co-operatives & public sector trading agencies, problems & aspects.

Unit-V:- International Institutional Supporting Co-operative Development:

International co-operative alliance International Labour Organization, food and agriculture organization.

Suggested Books Reading:-

1. Ansari, A.A:- Co-operative management patterns, Anmol Publication Delhi-1990.
2. Akmat, J.S:- New dimensions of co-operatives management, Himalaya Publication House, 1978.
3. Goel B.B:- Co-operative Management and Administration Deep and deep Publication, 1984.
4. Kamrd, Pawan:- Co-operative Management Deep & Deep Publication, 1987.
5. Prof. Dandekar, Prof Desai:- Co-operative Management, 2011

**B.Com. Third Year
Semester V
Rural Development & Agricultural Marketing - I**

Maximum - 50 Marks

Objectives:

The objective of this course is to understand the concept of rural development in India. It enables to study the present status and development of the rural area through various schemes.

Unit -I Rural Development

- i. Rural - Meaning and Definition
- ii. Pre-dominance of rural economy in India
- ii. Causes of Rural Backwardness
- iii. Rural Development - Meaning, Definition and significance of Rural development

Unit-II Rural Segmentation- Labor, Farmer, Artisans.

- i. Rural Population in India
- ii. Agricultural Labors in India
- iii. Small Farmers and Rural Artisans in India

Unit - III Rural Poverty and Rural Unemployment

- i. Meaning and definition of Poverty
- ii. Causes of rural poverty
- iii. Remedies of eradication of rural poverty
- iv. Problems of Rural Unemployment
- v. Measures to overcome poverty & Unemployment

Unit -IV Rural Finance

1. Problem of Rural indebtedness
2. Need for rural Credit
- iii. Rural credit mechanism (Institutional & Non institutional)
- iv. Role of District Co-operative Bank in rural credit
- iv. Role of Commercial banks in rural credit
- v. Role of NABARD in Rural Development.

Unit - V Rural Development Programs in India

- i. Rural Development Program - Meaning , Strategy
- ii. Rural Development and Panchayat Raj System - its concept and structure.
- iii. Mahatma Gandhi National Rural Employment Guarantee Act" (or, MGNREGA),
- iv. Indicators of Rural Development - Agricultural, Infrastructural, Human and Economic.

Suggested Book Readings:

1. Rudranath & Sudaram - Indian Economy, S. Chand & Sons New Delhi
2. Katar Singh - Rural Development in India,
3. Dingra I C - Indian Economic Problems, S. Chand & Sons New Delhi
4. M. L. Verma - Rural banking in India
5. S. K. Mishra & V. K. Puri; - Indian Economy, Himalay Publication
6. Vasant Desai - Fundamentals of Rural Development
7. V. M. Dandekar and Rath- Poverty in India.
8. Dr. P. R. Dubhashi- Rural Development and Administration in India.

B.Com Third Year
V Semester
Information and Communication Technology -I

Max Marks 50

Objective:

The main objective of the subject is to familiarize the students with the programming in C environment.

Unit -I: C Language - Introduction to C, History, Character set Tokens of C - tokens-constant keywords and identifiers - variables- data types- declaration and assignment of variables- defining symbolic constants.

Unit-II-Operators and Expressions: Types of Operators- Arithmetic, Relational and Logical Operators Assignment, increment and decrement of operators - conditional bitwise and special operators - arithmetic expression and its evaluation - hierarchy of arithmetic operations - evaluations, precedence and associativity - mathematical functions.

Unit-III- Control Branching and Decision-Making in C - If statement Switch statement- GOTO statement - The? : Operators.-

Unit-IV- Loops - WHILE DO, and FOR statements with variations, Nested Loops, Loop interruption statement- break and continue.

Unit-V- Arrays in C Single Two - dimensional and Multi-dimensional arrays. Handling of Character Set: Declaration & Initialization of string variables - reading from and writing to screen -Arithmetic operations - String handling functions.

Suggested Book Readings:

1. Balguruswamy - Programming in ANSI C, 4E, Tata McGraw Hill Publishing Company Ltd.
2. Gottfried - Programming with C, 2E, Tata McGraw Hill Publishing Company.
3. Hutchison/Just - Programming using the C Language, McGraw Hill International
4. Yashwant Kaniitkar - Let Us C,

**B.Com. III Year
VI Semester
Advanced Financial Accounting-II**

Max Mark-50

Unit -I –Stock Market

Introduction to stock Market, Meaning, Functions & Procedure of Listing of Securities and D-Mat Accounts.

(Theory only)- 05 Periods

Unit –II – Accounts of Electricity Company

Introduction, Features of Double Account system, Advantages and Disadvantages of Double Account System, Preparation of accounts- Revenue Account, Net Account, Capital Account and General Balance Sheet with special effect of Adjustment.

(Numerical Problems) 15 Periods

Unit –III – Insolvency Accounts.

Introduction, Insolvency Act. Insolvency of an individual, Preparation of Accounts as per Act, Statement of Affairs and Deficiency Accounts, Important Adjustments.

(Numerical Problems) 15 Periods

Unit –IV – Accounts for Local Government

Introduction, Powers and duties of Grampanchayat and funds, vesting of public property of Grampanchayat, Norms and Rules regarding application of cash and accrual basis system, problem of present Accounting system, Reception and Payment Account.

Municipal Accounting – Introduction, fundamental, characteristics, Books of Account, Income and expenditure and Balance Sheet.

(Numerical Problems) 15 Periods

Unit –V – Farm Accounting (Dairy and Poultry only)

Introduction, Objectives of Farms Accounting, Methods of Farm Accounting, various concepts of Agro cost, Preparation of accounts, farm accounts, Balance Sheet with special Adjustments.

(Numerical Problems) 15 Periods

Suggested Book Readings:

1. Modern Accountancy- A Mukharji, M.Hanif.
2. Advanced Accountancy- P.H. Kotalwar
3. Advanced Accounting- R.L. Gupta, M.Radhaswami
4. Advanced Accountancy- K.R.Paul
5. Advanced Accountancy Part-I & Part II- Jain & Narang

**B.Com. III Year
VI Semester
Management Accounting - II**

Max Marks-50

OBJECTIVES

The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of Management accounting techniques.

Unit - I Budget & Budgetary Control: (Theory)

1. Meaning, Definition, and Classification of Budget
2. Meaning and Objectives of Budgetary Control
3. Advantages and Limitations of Budgetary Control

Unit - II Cash Budget: (Numeric)

- i. Preparation of Cash Budget under Receipt & Payment Method

Unit - III Functional Budgets: (Numeric)

- i. Preparation of Production and Purchase Budget
- ii. Preparation of Sales Budget
- iii. Preparation of Master Budget

Unit - IV Capital Budgeting: (Numeric)

1. Meaning and Types of Capital Budgeting
2. Pay Back Period Method
3. Discounted Cash Flow Method - Net Present Value Method

Unit-V- Responsibility Accounting: (Theory)

1. Definition, Meaning, Basic Principles, Basic Process in implementation.
2. Responsibility Reporting, Centers of Control - Cost Centre, Revenue Centre- Responsibility Centre - Profit Centre- Investment Centre.
3. Benefits of Responsibility Accounting.

Suggested Book Readings:

- 1.R. N. Anthony. G. A. Walsh - Management Accounting
2. M. Y. Khan, K. P. Jain - Management Accounting
3. I. M. Pandey - Management Accounting (Vikas)
4. J. Betty - Management Accounting
5. Sr. K. Paul - Management Accounting
6. Dr. Jawaharlal - Management Accounting
7. Man Mohan Goyal - Management Accounting
8. S. N. Maheshwari - Principles of Management Accounting
9. R. K. Sharma and Shashi K. Gupta - Management Accounting
10. Richard M. Lynch and Robert Williamson - Accounting for Management Planning and Control
11. Horngren - Introduction to Management Accounting (Pearson)
12. Debarshi Bhattacharya - Management Accounting, Pearson Publication

**B.Com. III Year
VI Semester
Cost Accounting -- II**

Max Marks-50

Unit-I Single or Output Costing: Elements of cost, Preparation of Cost Sheet,
Tender and Quotations.

Unit-II Contract Costing: Complete and Incomplete Contracts, work in Progress
Profit on Contract.

Unit-III Operating Cost Sheet: Electricity & Transport

Unit-IV Process Costing:

Unit-V Reconciliation: Reconciliation of Cost and Financial Accounts

Suggested Book 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.L.Kohli: Professional Cost Accounting, Himalaya Publishing House, New Delhi.
4. Mhajan Bhirud: Cost and works accounting, Nirali Prakashan, Pune.
5. Nigam Sharma: Cost Accounting-Principal and problems Sultan Chand and Co. New Delhi.
6. M.N. Arora : Essentials of cost Accounting, vikas publication.
7. S.N. Kohli: Professional Cost Account, Himalaya Publishing House, New Delhi.

B.Com. III Year
VI Semester
Indirect Taxes & Direct Taxes- II

Max Marks-50

Unit I : Income Tax Act 1961:

Introduction to Income Tax Act 1961., Basic Concepts, Assessee, Person, Income, Classification of Income, Agricultural Income, Casual Income, Assessment, Previous year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes exempt from Income tax, Deductions in computation of Total Income, Filing of Return, Advance payment of Tax, Tax deduction at Source, Refund of tax.

Unit II : Income from Salary (Numerical):

Meaning; definition of Salary, Computation of Income from Salary - Allowances, Perquisite, Gross Salary, Deductions from gross salary, Net Salary.

Unit III: Income from Business and Profession (Numerical)

Business, Profession, Deemed income from business or profession, Computation of income from business and profession, Deductions.

Unit 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.

Unit V: (A) Income from Capital Gain (Theory):

Basis of Charge (Section 45), Meaning of Capital Assets, Types 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 (Theory):

Income taxable under the head Income from other Sources u/s 56, Deductions from income from other sources u/s 57.

Suggested Books Reading:

1. Dr. HC Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Prakash Herekar - Income Tax - Modern Publishers, Mumbai.
3. Dr. Vinod Singhania - Income Tax - Taxmann Publications Pvt. Ltd. New Delhi.
4. Raman Bissa - Ready Reckoner - Taxcom India, Jodhpur.
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.

B. Com. III

Semester VI

New Auditing Trends - II

Total Marks 50.

Objectives:-

The Study of various components of this course will enable the students to about the concepts of New Auditing Trends.

Unit I:- Cost & Management Audit-

A) **Cost Audit:-** Meaning, Definition, Nature, Objectives, of Cost Audit. Advantages of cost audit.

Cost auditor - Qualification and Appointment, Rights and power of cost Auditor,

Cost audit programme, Cost audit report.

B) **Management Audit:-** Meaning & Definition, Objectives of Management Audit, Need for Management Audit, Work & Duties of Management Audit.

Unit II:- Human Resource Audit:-

Meaning, Definition, Scope and Importance of Human Resource Audit

Advantages and Disadvantages of Human Resources Audit.

Unit III:- Investigation:-

Meaning, Definition, Objectives and Characteristics of Investigation.

Difference Between Audit and Investigation, Types of Investigation.

Unit IV:- Trends in Cooperative Audit

Special Features in respect of Audit of Co-operative Sugar Industries.

Unit V:- Tax Audit-

Meaning of Tax Audit, Auditor's Role under Income Tax Act, Compulsory Tax Audit, Certification for Claiming Exemptions, Selective Tax Audit, Tax Consultancy and Representation.

Suggested Book Readings:

1. Principals of Auditing:- De Paula
2. Practical Auditing- B. N. Tondon
3. Auditing Principles:- Jagdish Prasad
4. fujkyh izdk'ku iq.ks- & izk- iqjs'k fhk:M] Mkw- egs'k dqyd.khZ-
5. vads{k.k %& izk- Mkw- izfhkkdj gjdG& dSyk'k ihCyds'kUJ] vkSjxkckn-
6. Principles of Auditing -- R.J. Sexena- Himalaya Publishing House.

**B.Com. III Year
VI Semester
Banking & Insurance – II**

Max Marks-50

Objective:- This Course enables the students to know Fundamentals of Insurance.

Course Input:-

Unit- I : Introduction of Insurance:

Meaning, Basic principal and Significance of insurance, insurance contracts, Elementary Knowledge of Life Insurance Corporation Act, 1956, IRDA 2000.Privitisation of Insurance Business in India, Impact of Liberalization on insurance Business.

Unit- II : Insurance Agent: Definition of an Agent, Qualification and Disqualifications, Duties and Function of an Insurance Agent ; Agents compensation. Insurance intermediaries.

Procedure for Becoming an Agent : Pre-requisite for obtaining a license; renewal, cancellation of license; code of conduct for Insurance Agent.

Unit- III : Life Insurance : Meaning, Features, Importance, Type and Principal of Life Insurance. Selection of Lives and Risk.

Unit- IV: Procedure of Talking of Life Insurance Policy: Proposal FORM , Medical Examination, Age Proof, Agent's Report, Moral Hazard Report, Underwriting; Insurance Premium, Mode of Payment. Procedure regarding settlement of policy claim: life Insurance policy Conditions and Various Clauses and privileges.

Unit- V :General Insurance : Principles and functions of General Insurance, Types of General Insurance (viz- Marine, fire Accident, Health and crop insurance, Lone Insurance, Third Party, Vehicle Insurance,) Risk and Underwriting.

Suggested Book Readings :

1. Mishra M.N.: Insurance Principles and Practices; chand and co. New Delhi.
2. Insurance Regulatory Development Act 1999,
3. Life Insurance Corporation Act 1956
4. Gupta O.S.: Life Insurance ; Frank Brothers, New Delhi.
5. Vinayakam N.Radhasawamy and Vasudevan S.V. : Insurance Principles and Practices ; S Chand and Co. New Delhi.
6. Mishra M.N. Life Insurance Corporation of India, I, II & III Raj books, Jaipur.
7. Insurance Regulatory Development Authority Regulations – 2000.
8. LIC of India: Manual for Agents
9. M J Mathew : Insurance – Principles and Practice. RBSA Publishers Jaipur . 2005.

**B.Com. III Year
VI Semester
Small Business Paradigm & Supply Chain Management – II**

Max Marks-50

Unit I : Understanding the Supply Chain

- i. What is a Supply Chain?
- ii. The Objective of a Supply Chain
- iii. The Important of Supply Chain Decisions
- iv. Decision Phase in a Supply Chain
- v. Process View of a Supply Chain
- vi. Example of Supply Chain

Unit II : Supply Chain Performance: Achieving Strategic Fit and Scope

- i. Competitive and Supply Chain Strategies
- ii. Achieving Strategic Fit
- iii. Expanding Strategic Scope

Unit III: Supply Chain Drivers and Metrics

- i. Drivers of Supply Chain Performance
- ii. Framework for Structure Drivers
- iii. Facilities
- iv. Inventory
- v. Transportation
- vi. Information
- vii. Sourcing
- viii. Pricing
- ix. Obstacles to Achieving Fit

Unit IV : Demand Forecasting in a Supply Chain

- i. The Role of Forecasting in a Supply Chain
- ii. Characteristics of Forecasts
- iii. Components of Forecasts and Forecasting Methods
- iv. Basic Approach to Demand Forecasting
- v. Time-Series Forecasting Methods
- vi. Measures of Forecast Error
- vii. Forecasting Demand at Tahoe Salt
- viii. The Role of IT in Forecasting
- ix. Risk Management in Forecasting

Unit V : Transportation in a Supply Chain

- i. Role of Transportation in a Supply Chain
- ii. Models of Transportation and Their Performance Characteristics
- iii. Transportation Infrastructure and Policies
- iv. Design Options for a Transportation Network
- v. Trade-Offs in Transportation Design
- vi. Tailored Transportation
- vii. The Role of IT in Transportation
- viii. Risk Management in Transportation

Suggested Books Readings:

1. Supply Chain Management, Strategy, Planning, & Operation- Sunil Chopra & Peter Meindl.
2. Principal of Supply Chain Management, Recharad E. Crandall, William R. Crandall & Charlie C. Chen
3. Purchasing and Supply Chain Management, Kenneth Lysons, Brian Farrington.

**B.Com. III Year
VI Semester
Cooperative Management & Retail Management- II**

Max Marks-50

Unit I : Retailing: Meaning, Concept, Important, Classification, Scope and Importance, Factors influencing Retailing, Functions under Retailing, Types of retailing, Role of retailer, Retailing as a career, Retailer as salesman Trends in Retailing, Strategic Planning in Retailing.

Unit II : Retail Formats: Evolution of retail formats; Emergence of Organized Retailing. Theories of retail development, wholesaler, Traditional and Modern Retail Formats in India, Corporate chains, Store & Non Store Retailing, Business models in retail – Franchising, Departmental Stores, Discount Stores, Super Markets, e-retailing.

Unit III : Retail Location: Factors affecting location decision-Site Selection- Location based retail Strategies, - Interiors and Exteriors – Store layout – Types of layouts.

Unit IV : Retail consumer: Factors influencing retail shopper, consumer decision-making process, Need for identifying consumer needs – Overall strategy, feedback and control.

Unit V : Retail in India: Evolution and Drivers of retail change in India Foreign Direct Investment (FDI) in retail, Challenges to retail developments in India , Global retail markets.Role of IT in Retail Business: Use of IT in Retailing, IT Options Available to Retail, IT Application for Retail, Advantages of IT Application to Retail. Collection of Data / Efficiency in Operations help in Communication, Computer Awareness and Different Financial Packages, Issues Concerning the Use of Internet and Related Technology to Improve Retail Business.

Suggested Books Readings:

Barry Berman and Joel R Evans – Retailing Management – A Strategic Approach, Gibson G Vedamani – Retail Management – Functional Principles and Practice, Jaico Publishing House, Second edition.

James R. Ogden, Denise Ogden – Integrated, Retail Management – Biztantra. Prentice hall of India.

Swapna Pradhan – Retailing Management – text and Cases, Tata McGraw Hill.



**B.Com. III Year
VI Semester
Rural Development & Agricultural Marketing- II**

Max Marks-50

Unit I : Agriculture Marketing – Importance, Merits, demerits and Measures to improve it.

Unit II : Functions of Agricultural Marketing – Agricultural Marketing System, Problems of Agricultural Marketing and Measures to solve them.

Unit III : Regulated and Co-operative market

- Characteristics of Regulated market
- Advantages of Regulated market
- Merits & demerits of co-operative market
- National Agricultural Co-operative marketing federation.

Unit IV : Agricultural produce – Problems of agricultural produce, characteristics of agricultural goods, wholesale agricultural Markets-Local-terminal jobbing & secondary markets, recent trends in marketing of consumer, Industrial & agricultural goods.

Unit V : Agricultural price policy – Nature of Demand & supply of Agricultural product, price instability – objectives of Agricultural price policy.

Suggested Book Readings:

- 1) Agricultural Economics & Rural Development – Tayagi B.P., Jai Prakashan & co-garh-Nauchandi chaurah garh road, Meerut.
- 2) Agricultural Problems of India – Mamo ria C.B. & Tripathi B.B. Century printers S.N. Marg Allahabad.
- 3) Agricultural co-operative in India – john Matthai reliance Publication New Delhi.
- 4) Agricultural Problems & rural Development – Tayagi B.P.

**B.Com. III Year
VI Semester
Information and Communication Technology-II**

Max Marks-50

Objective: To familiarize the students with all the latest new age system prevalent in business domain.

Unit-I - E-banking

Electronic banking, internet banking in India, Inter- bank transaction, electronic Payments, benefits, Payment gateways, requirement and process, ATM Automated clearing house Transfers, Credit Cards Features Debit Cards types benefits and drawbacks, smart card application and categories, electronic clearing system & its benefits, facilities through e-banking, NIFT SWIFT, RTGS, Net Banking

Unit-II - Security in e-banking

Security precautions, Technology, Secure Socket Layer, SSL working, Firewalls, Digital signature, ATM Security, Tips & Steps for Debit Cards lost, electronic Payment Safeguards.

Unit-III - Enterprise Resource Planning (ERP)

Introduction, Evolution, Features, Advantages, of ERP, Modules ERP Products- SAP, BAAN, AVLON, MFG/PRO.

Unit-IV- Business Process Outsourcing (BPO)

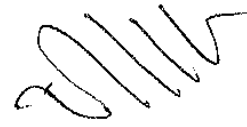
Introduction Advantages Challenges, BPO in India, Call Centre and its dynamics varieties of Call Centres.

Unit-V-Knowledge Management

Introduction, Data, Information, knowledge, knowledge Management, Pillar, components, knowledge life cycle, Types of knowledge, significance of KM, Knowledge Management Cycle,

Suggested Book Readings:

1. E-World- Emerging Trends in Information Technology, Arpita Gopal, Chandrani Singh.
2. Enterprise Resource Planning ERP, Vinod Kumar Garg, N.K. Venkitakrishnan.



Question Paper Pattern
B.Com. General V & VI Semester

Numerical V & VI Semester

- Subject:**
- 1) Advance Financial Accounting -I & II
 - 2) Management Accounting - I & II
 - 3) Cost Accounting- I & II
 - 4) Indirect & Direct Tax- II

Question Paper Pattern:

Q. 1. Compulsory (Theory)

8 Marks

Solve any three question from the remaining four questions

- | | |
|----------------|----------|
| Q.2. Numerical | 14 Marks |
| Q.3. Numerical | 14 Marks |
| Q.4. Numerical | 14 Marks |
| Q.5. Numerical | 14 Marks |

Theory

Subject:

- 1) Indirect & Direct tax-I
- 2) New Auditing Trends- I & II
- 3) Banking Insurance - I & II
- 4) Small Business Paradigm and Supply Chain Management I & II
- 5) Cooperative Management & Retail Management I & II
- 6) Rural Development and Agricultural Marketing- I & II
- 7) Information & Communication Technology- I & II

Question Paper Pattern:

Q. 1. Compulsory (Theory)

8 Marks

- | | |
|-------------------|----------|
| Q.2. or Q.2. | 14 Marks |
| Q.3. or Q.3. | 14 Marks |
| Q.4. or Q.4. | 14 Marks |
| Q.5. Short notes: | 14 Marks |

Attempt any three out of four

