



**Dr. Babasaheb Ambedkar Marathwada University.**  
**BACHELOR OF COMMERCE ( GENERAL )**  
**B.Com. ( General )**

**B.Com First Year Semester-I ( 15 Weeks Teaching)**

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical/ Sessional	Total Marks	Total Periods of Teaching in a Semester
101	English	4	2 Hrs	60	40	100	75
102	Second Language.	4	2 Hrs	60	40	100	60
103	IT App. in Business-I	4	2 Hrs	60	40	100	60
104	Bus. Environment	4	2 Hrs	60	40	100	60
105	Bus. Economics	4	2 Hrs	60	40	100	60
106.	Bus. Statistics	4	2 Hrs	60	40	100	60
107.	Financial Accounting-I	4	2 Hrs	60	40	100	60

**B.Com First Year Semester-II ( 15 Weeks Teaching)**

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical/ Sessional	Total Marks	Total Periods of Teaching in a Semester
108	English	4	2 Hrs	60	40	100	75
109	Second Language	4	2 Hrs	60	40	100	60
110	IT App. in Business II	4	2 Hrs	60	40	100	60
111	Entrepreneurship Dev.	4	2 Hrs	60	40	100	60
112	Industrial Economics	4	2 Hrs	60	40	100	60
113	Fundamentals of Maths.	4	2 Hrs	60	40	100	60
114	Financial Accounting II	4	2 Hrs	60	40	100	60

**B.Com Second Year Semester-III ( 15 Weeks Teaching)**

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical/ Sessional	Total Marks	Total Periods of Teaching in a Semester
115	English	4	2 Hrs	60	40	100	75
116	Second Language	4	2 Hrs	60	40	100	75
117	IT App. in Business III	4	2 Hrs	60	40	100	60
118	Principles of Business Management.	4	2 Hrs	60	40	100	60
119	Corporate Accounting I	4	2 Hrs	60	40	100	60
120	Business Regulatory Framework	4	2 Hrs	60	40	100	60
121	Optional I Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60

**B.Com Second Year Semester-IV ( 15 Weeks Teaching)**

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical/ Sessional	Total Marks	Total Periods of Teaching in a Semester
122	English	4	2 Hrs	60	40	100	60
123	Second Language	4	2 Hrs	60	40	100	75
124	IT App. In Business IV	4	2 Hrs	60	40	100	60
125	Organizational Behavior	4	2 Hrs	60	40	100	60
126	Corporate Accounting II	4	2 Hrs	60	40	100	60
127	Corporate Legal Framework	4	2 Hrs	60	40	100	60
128	Optional- II Marketing Management / Financial Management / Human Resource Mgmt	4	2 Hrs	60	40	100	60

**B.Com Third Year Semester-V (15 Weeks Teaching)**

Paper No.	Title	Theory Per Week	Duration of Theory Exam	Marks for Theory	Marks Practical/ Sessional	Total Marks	Total Periods of Teaching in a Semester
129	IT App. in Business V	4	2 Hrs	30	20	100	50
130	Cost Accounting I	4	2 Hrs	30	20	100	50
131	Auditing Concepts	4	2 Hrs	30	20	100	50
132	Direct Taxes	4	2 Hrs	30	20	100	50
133	Management Accounting I	4	2 Hrs	30	20	100	50
134	Optional- III Small Bus. Management/ Insurance / Co-operation.	4	2 Hrs	30	20	100	50

**B.Com. Third Year****Paper No.-129 Information Technology Application in Business - V****[Semester – V ]****[ University Exam – 30 Marks, Practical Work – 20 Marks :****Total – 50 Marks [ 15 Weeks Teaching ]**

**Unit – I Computer Languages :** Low level language, Middle level Language, Higher level language, Introduction to C Language.

**Unit – II Internet and Business Network :** Introduction, Importance, Network infrastructure, Internet Services, Web browsers, Web Servers, Search Engine, Internet Industry, Business Networks, Internet Advertising, Internet Marketing, Internet Banking.

**Unit – III Enterprises Resource Planning :** Concepts, Scopes, Advantages, Limitations, Types of ERP software (BAAN, SAP, MFG/PRO, AVLON, PEOPLESOFT.)

**Unit – IV E-Commerce :** Introduction, conceptual Framework, E-Commerce Tools & Technology, Impact of E-Commerce, How E-Commerce Work, Electronic Data interchange (EDI) Applications of E-Commerce, Business Models (B2B, B2C, C2C)

**Unit – V Electronic Payment System :** Procedure, Advantages, limitations, Online Electronic Payment System, Security, Digital Signature,

**Practical Work : (20 Marks) (Based on Unit II, III, IV & V**

1. List out the Web sites dealing with E-Commerce.
2. Survey of ATM Center.
3. Create a Website with minimum details.
4. Log on to trade Website and make a trial order for purchase of an item.

(10 Marks based on Laboratory exercise and 10 Marks for Seminar and Assignments: Total 20 Marks.)

**Suggested Book Readings :**

1. Kamlesh Bajaj & Debjani Nag : E-commerce – Cutting edge of business – Tata McGraw Hill, Mumbai,
2. C.S.V. Moorthy : E-Commerce concepts, Models, Strategies – Himalaya Publications, New Delhi.
3. V.D. Dudheja : Information Technology, E-Commerce and Business- Commonwealth Publishers, New Delhi.
4. P.T. Joseph : E-Commerce – An Indian Perspectives- Prentice Hall, Mumbai.
5. Kamlesh Agrawal & Amit Lal : Business on the Net and E-Commerce – Macmillan India Ltd., New Delhi.
6. Vinod Kumar Garg & N.K. Venkitakrishnan : Enterprise Resource Planning – Prentice Hall of India, New Delhi.
7. Nirmalya Bagchi : Management Information System , Vikas Publication
8. Alexis Leon & Mathews Leon : Information Technology, Vikas Publication
9. Information Technology, ITL Education Solutions Limited, Pearson Publication.
10. Anita Goel : Computer Fundamentals, Pearson Publication.
11. Sanjay Saxena : Information Technology, Vikas Publication.
12. Fundamentals of Computer, ITL Education Solutions Limited, Pearson Publication.

**B.COM. VTH SEMESTER****Paper No.-130 COST ACCOUNTING - I****[MEDIUM OF INSTRUCTION ENGLISH]****Theory - 30 Marks**  
**Sessional - 20 Marks**  
**Total - 50 Marks**

**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, Elements of Cost, Classification of Costs.

**Unit – II Material :** Concept and objective of material control. Purchase procedure. Classification and coding of materials, fixation of levels of material. Economic order quantity. [Theory only]

**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]

**Unit – IV Labour :** Meaning and definition, labuor control, methods of wage payment, time and piece rate, incentive schemes-Taylor’s differential piece rate system, Halsey plan, Rowan Plan. [Numerical problem]

**Unit – V Overheads :** Allocation, Apportionment and Absorption of overheads, Methods of distribution – Primary, Secondary distribution [Numerical Problem]

**Sessional Work : 20 Marks**

1. Tutorial [2] 10 Marks
2. Groups Discussion 10 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.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 – principles and problems sultan chand and Co. New Delhi.
6. M.N. Arora : Essentials of Cost Accounting, Vikas Publication
7. M.N. Arora : Cost and Management Accounting, Vikas Publication
8. V. Rajshekharan Cost Accounting, Vikas Publication  
& Lalitha :
9. M.N. Arora : Cost Accounting, Vikas Publication



**B.COM. VTH SEMESTER****Paper No.-131 AUDITING CONCEPTS**

**Theory - 30 Marks**  
**Sessional - 20 Marks**  
**Total - 50 Marks**

**Objective :-** This course aims at imparting knowledge about the principles and methods of auditing and their applications.

**Unit – I Auditing Concept :** Meaning and definition of Auditing, objectives, scope and importance of Auditing, Types of Auditing.

**Unit – II Audit Process :** Audit program, Audit note book, working Paper and evidence, Consideration for commencing an Audit. Routine checking and test checking.

**Unit – III Internal Check System :** Internal control, objects and significance of internal control system. Internal check and auditor.

**Unit – IV Vouching :** Meaning and definition, objectives of vouching, vouching of cash transactions, Duties of auditor relating to vouching.

**Unit – V Verification of assets and liabilities :** Meaning and definition, difference between vouching and verification. Verification of assets and liabilities duties of auditor.

Valuation of assets and liabilities Need and significance of valuation, Auditor and valuation.

**Sessional Work :**

**20 Marks**

1. Tutorial 10 Marks
2. Groups Discussion 10 Marks

**Suggested Readings :**

1. Tondon B.N. : Contemporary auditing Tata McGraw, New Dheli.
2. Pagare Dinkar : Principles of auditing, S. Chand and Company. New Delhi.
3. Sharma T.R. : Auditing Principles and Practice, Sahitya Bhavan Agra.
4. S.K. Basu : Anditing, Vikas Publication

**B.Com. Third Year****Paper No.-132 Direct Taxes - [Semester V]****[Medium of Instruction - English]****[ University Exam – 30 Marks, Sessional Work – 20 Marks :****Total – 50 Marks [ 15 Weeks Teaching ]**

**Unit – I Basic Concepts : (Theory)** Income, Agricultural income, Casual income, Assessee, Person, Previous year, Assessment Year, Gross Total income, Total income.

**Unit – II Income from Salary (Numerical) :** Meaning of Salary, Designation, Allowances, Perquisites, Gross salary, Deductions from Gross Salary, Net Salary.

**Unit – III [A] Income from House Property : (Theory)** Basis of Charge, Annual valuation, Determination of Income from House Property, Deduction U/S 24.

**[B] Profit and Gains from Business and Profession : (Theory)** Meaning Computation of Income from Business and Profession.

**Unit – IV [A] Income from Capital Gain : (Theory)** Meaning capital Assets, Short Term Capital Gain, Long Term Capital Gain, Computation of Short / Long Term Capital Gain.

**[B] Income from other Sources : (Theory)** Meaning Types of Securities, Income from lottery, Puzzle, Games etc.

**Unit – V [A] Deductions V/S 80C to 80 N, Interest and Penalties under Income Tax Act 1961.**

**[B] Income Tax Procedure :** Filing of return, Advance payment of Tax, Tax deduction at source, Tax Collection at Source, Refund of Tax, Types of Assessment.

**Sessional Work : 20 Marks**

1. To Collect the Various forms of Income Tax Returns  
(05 Marks).
2. To conduct Seminar on Annual Central General Budget (5 Marks)
3. Group Discussion and Seminar on various issues related to direct Taxes (10 Marks)

**Suggested Book Readings :**

1. T.N. Manoharan : Income Tax Law – Snow White Publications Pvt. Ltd. Mumbai.
2. Dr. H.C. Mehrotra : Income Tax Law and Accounts – Sahitya Bhavan Publications.
3. Dr. Avadhesh Ojha, V.K. Subramani & Manoj Gupta : Direct Taxes Ready Reckoner – The Tax publishers, Jodhpur.
4. Dr. Vinod Singhanian & Monica Singhanian : Income Tax- Taxman Publications Pvt. Ltd. New Delhi.
5. Dinkar Pagare : Direct Tax Planning and Management Sultan Chand & Sons, New Delhi.
6. Raman Bissa : Taxcom Ready Reckoner – TaxCom (India) Jodhpur.
7. B.B. Lal : Income Tax , Pearson Publication

**B.Com. Third Year****Paper No.- 133 Management Accounting - I [Semester V]****[Medium of Instruction - English]****[ University Exam – 30 Marks, Sessional Work – 20 Marks :****Total – 50 Marks [ 15 Weeks Teaching ]**

- Unit – I Management Accounting : (Theory)** Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting, Utility of Management Accounting, Management Accounting Tools, Advantages and Limitations of Management Accounting.
- Unit – II Analysis and Interpretation of Financial Statements : (Theory)** Concept Nature, Objectives of Financial Statements, Limitations of Financial Statements, Analysis and Interpretation of financial statements, Types of Financial Analysis, Commensize Statement, Trend Analysis, Comparative Statement, Tools and techniques of Financial Analysis.
- Unit – III Ratio Analysis : (Numerical)** Meaning of Ratios, Advantages and Limitations of Ratios, Classification of Ratios, Profitability and Financial Ratios. (Gross Profit Ratio, Net Profit Ratio, Operating Ratios, Return on Capital Employed, Current Ratio, Liquid Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Proprietary Ratio.
- Unit – IV Fund Flow Analysis : (Numerical)** Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement, Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements (Statement Form only)
- Unit – V Cash flow Analysis (Numerical) :** (Indian Accounting Standard – 3), Cash flow statement (Statement Form only)

**Sessional Work : 20 Marks (Based on Unit II, III and IV)**

1. To Collect the Financial Statements of Companies published in News Papers (05 Companies).
  2. Calculate Profitability and Financial Ratios (One case study).
  3. Prepare Statement of Changes in Working Capital and Funds Flow Statement (One Case Study )
- i. 10 Marks for above mentioned work.
  - ii. 10 Marks for Group Discussion and Seminar

**Suggested Book Readings :**

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. A.P. Rao : Management Accounting – Everest Publishing House, New Delhi.
3. Khan M.Y. & Jain P.K. : Management Accounting.
4. Hingorani : Management Accounting.
5. Dr. Jitendra Ahirrao & P.T. Bholshe : Management Accounting – Kailash Publications, Aurangabad.
6. Dr. V.R. Nagori & Dr. Sanjay Agrawal : Management Accounting – Chinmay Prakashan, Aurangabad.
7. M.A. Sahaf : Management Accounting, Vikas Publication
8. I.M. Pandey : Management Accounting, Vikas Publication
9. Debarshi Bhattacharya : Management Accounting, Pearson Publication

**Paper No.- 134 OPTIONAL PAPER NO. III [A]****SMALL BUSINESS MANAGEMENT****Theory - 30 Marks****Sessional – 20 Marks**

**Objective :-** The objective of the Course is to analyze and developed and understanding of socio-economic political environment of small business and to develop and understanding of the overall management process is a small business unit, particularly in a developing economy.

**Unit – I** Small Business in Indian Environment : Economic, Social, Political, Cultural and legal policies, governing small scales.

Definition of SSI Unit – Incentive Schemes of SSI Unites (Given by central & State Government) Advantages of SSI Units.

**Unit – II** Industrial Policies and Strategies Relating to Small Scale Sector; Technological know how and appropriate technology; quality circles and productivity and linkage between small and big business.

**Unit – III** Organizational structure and productivity and linkage between small and big businesses; Organizational structure and other characteristics of small firms; Special problems in the management of small business in various functional areas like finance, marketing, production and personnel.

**Unit – IV** Sickness in the small scale sector; modernization of small and village industries; training programme and consultancy services.

**Unit – V** Institution 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 : “Organization and Management of small Seale Industry” Bombay Himalaya – 1979.
2. Papola, T.S. : “Rural Industrialization Approaches and Potentia” Bombay Himalaya – 1982.
3. Pickle, Hai B and abrahamjon, Royee. L. : “small Business Management, 5<sup>th</sup> ed.” New Work, John Wiley, 1990
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 [Semester V]****Insurance [Optional – III]****Theory - 30 Marks****Sessional – 20 Marks****Total – 50 Marks**

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

**Course Input : -**

**Unit – I Introduction of Insurance :** Meaning and functions of insurance ; Significance of insurance in Socio- Economic Development. Elementary Knowledge of Life Insurance Corporation Act, 1956, IRDA 2000. Impact of Liberalisation of Insurance Section.

**Unit – II Fundamentals of Agency Law :** Definition of an Agent; Agents regulations; Insurance intermediaries; Agents compensation.

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

**Unit – III Functions of the Agent :** Proposal form and other forms for grant of cover, financial and medical underwriting; Nomination and assignment; procedure regarding settlement of policy claims.

**Unit – IV Life Insurance :** Meaning, Features, Importance, Types and Principles of life insurance, Concept. Actuarial.

**Unit – V General Insurance :** Principles and scope of general insurance, Types of General Insurance (viz-Marine, fire, Accident, Health and crop insurance, Lone Insurance, Third party, Vehicles,

**Sessional Work : 20 Marks**

1. Group Discussion [ 10 Marks]
2. Tutorial Two – [ 10 Marks]

**Suggested Book Readings :**

1. Mishra M.N. : Insurance principles and practices; S. chand and co; New Delhi.
2. Insurance Regulatory Development Act 1999,
3. Life Insurance Corporation Act 1956 :-
4. Gupta O.S. : Life Insurance ; Frank Borathers, Ne w Delhi.
5. Vinayakam N. Insurance Principles and Practics; S Chand and Co., Radhaswamy and New Delhi.  
Vasudevan S.V. :
6. Mishra M.N. : Life Insurance Corporation of India, vols I, II & III Raj Books, Jaipur.
7. Insurance Regulatory Development Authority Regulations – 2000.

**Optional Paper No.****Co-operation****Theory - 30 Marks****Sessional – 20 Marks**

**Objective :-** The objective of the Course is to expose the students to the Managerial aspects of co-operative organizations in view of the compulsions of technology and the changing market structure with the globalization of markets.

**Unit – I Co-operative Administration :** A Global Perspective; Ecology of Co-operative Administration; the co-operative sector and Economic Development;

**Unit – II** Co-operative Management; nature and Functionise Professionalised Management for Co-operatives, Role of Leadership in Co-operative Management;

**Unit – III** Placement and the Role of Board of Directors in Cooperative Management; the state and the Cooperative Movement;

**Unit – IV** Effects of Co-operative Law on Management, Long Range Planning for Co-operative Expansion; Policy Making; Executive Direction.

**Unit – V** Human Resource Management,; Orgnizational Structure; Project Formulation, Implementation and Evaluation; Financial Management; Marketing Management, Procuring Management; Distribution Management,

**Unit – VI** Coordination between trading cooperatives & Public Sector Trading Agencies; Problems and Prospects.

**Sessional Work :**

1. To Tutorials of 5 Marks each [ 5X2=10 ]
2. Guest ledire from an expert from cooperative field. (10 Marks)

**Suggested Book Readings :**

1. I Ansari, A.A. : Cooperative Management Patterns Anmol Publication, Delhi, 1990.
2. Akmat, J.S. : New Dimensions of Cooperatives Management, Himalaya Publication House, 1978
3. Goel B.B. : Co-operative Management and Administration Deep and Deep Publication, 1984
4. Kamra, Pawan Kr. : Co-operative Management Deep and Deep Publication, 1987
5. Taimini K.K. : Managignthe Co-operative enterprise, Minarva Associates P.Ltd, 1978.