



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेंतर्गत येणाऱ्या संलग्नित महाविद्यालयात पदवी स्तरावरील सी.बी.सी.एस. पॅटर्न नुसारचा **B. Com. III year** चा अभ्यासक्रम शैक्षणिक वर्ष २०२१ — २२ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, वाणिज्य व व्यवस्थापन विद्याशाखेच्या दिनांक २९/०५/२०२१ रोजीच्या बैठकीतील शिफारशीनुसार व मा. विद्यापरिषदेच्या दिनांक १२/०६/२०२१ रोजी संपन्न झालेल्या बैठकीतील विषय क्र.२८/५१-२०२१, च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील **B. Com. III year** या अभ्यासक्रमास शैक्षणिक वर्ष २०२१-२२ पासून लागू करण्यास मान्यता देण्यात आली आहे.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहे. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड — ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/वाणिज्य व
व्यवस्थापन — २०२१-२२/८०
दिनांक : २३.०७.२०२१.



आपली विश्वासू,
स्वाक्षरित /—
सहा-कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

Vishnupuri, Nanded-431606

B.Com.-III Year (Semester V)

Choice Based Credit System (C.B.C.S) Syllabus

W.e.f. 2021-22

| Paper No. | Name of the Paper | Lecture/ Week | Total Periods | Continuous Assessment (CA) | End Of Semester Exam (ESE) | Total Marks | Total Credit |
|-----------|--|------------------|------------------|----------------------------------|-------------------------------------|----------------|-----------------|
| BC.5.1 | Advanced Accounting-I | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.2 | Management Accounting-I | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.3 | Auditing-I | 4 | 54 | 25 | 75 | 100 | 4 |
| | Opt Any one Group as Discipline Specific Elective of the following | | | | | | |
| | Group A- Taxation | | | | | | |
| BC.5.4A | Income Tax Law & Practices | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.5A | Training and Field Work | 4 | 54 | 100 | -- | 100 | 4 |
| | Group B- Management | | | | | | |
| BC.5.4B | Human Resource Management | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.5B | Training and Field Work | 4 | 54 | 100 | -- | 100 | 4 |
| | Group C - UGC Vocational Course-Tax Procedure & Practice (Only for Approved College) | | | | | | |
| BC.5.4C | Income Tax Procedure & Practice(TPP-IX) | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.5C | Training and Field Work | 4 | 54 | 100 | -- | 100 | 4 |
| | Group D- UGC Vocational Course-Foreign Trade Procedure & Practice (Only for Approved College) | | | | | | |
| BC.5.4D | Export Procedure (FTPP-IX) | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.5D | Training and Field Work | 4 | 54 | 100 | -- | 100 | 4 |
| | Group E- UGC Vocational Course-Computer Application (Only for Approved College) | | | | | | |
| BC.5.4E | Visual Basic 6.0 (CA-IX) | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.5.5E | Training and Field Work | 4 | 54 | 100 | -- | 100 | 4 |



| Opt Any one Subject as Generic Elective of the following | | | | | | | |
|---|---------------------------------|---|----|----|----|-----|---|
| GE-I.1 | Indian Economy-I | 4 | 54 | 25 | 75 | 100 | 4 |
| GE-I.2 | Labour Laws & industrial Laws-I | 4 | 54 | 25 | 75 | 100 | 4 |
| GE-I.3 | Banking and Finance | 4 | 54 | 25 | 75 | 100 | 4 |
| Opt Any one Skill Enhancement Course – III (SEC-III) | | | | | | | |
| SEC-III.1 | Self-Employment-I | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-III.2 | Tax Procedure & Practice | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-III.3 | Intellectual Property Right-I | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-III.4 | Accounting & Tally | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-III.5 | Financial Literacy skills | 3 | 45 | 25 | 25 | 50 | 2 |
| Compulsory Paper for all Disciplines (Streams) | | | | | | | |
| | Environmental Studies | 2 | 30 | | | 50 | 2 |

Examination Pattern

Continuous Assessment

1) Core and Elective Subjects (CA)-25 Marks

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 5 Marks in the particular Subject

2) Skill Enhancement Course Subjects(CA)-25 Marks

1. Two Test of 05 Marks Each
 2. Assignment / Tutorial / Seminar Presentation for 15 Marks in the particular Subject
- Continuous Assessment of SEC be assessed in particular semester by the subject teacher - 25 Marks

End of Semester Exam

1) Core and Elective Subjects (ESE)-75 Marks

- Question No. 1 is Compulsory on any topic for 20 Marks
- Question No. 2 to 4 are alternative type questions for 15 Marks each
- Question No. 5 is short note any two out of Four for 10 Marks

2) Skill Enhancement Course Subjects(ESE)-25 Marks

End of Semester of SEC should be evaluated annually. Semester V and Semester VI are to be assessed by the external examiner at the end of VI semester- 25 Marks each semester.

Training and Field Work(CA)-100 MarksFor Vth Semester

Under Training and Field Work each and every student has to complete one-month training and field work under the guidance of concerned subject teacher and should submit Training Completion Certificate from the concerned firm or Field work completion certificate from the concerned subject teacher. The concerned subject teacher has to assess the performance of Student's Training and Field Work on continuous basis throughout the Vth Semester for 100 Marks.

Project Work(CA)-50 Marks (ESE)-50 MarksForVIth Semester

1. Project Work Book Writing based on the completed training and field work under the guidance of concerned subject teacherfor 50 Marks(**Continuous Assessment**) by the concerned subject teacher.
2. Viva-Voce Examination on Project Work is to be conducted by the external examiner for 50 Marks(**End of Semester Exam**)

Environmental Studies

Grade as per guidelines of Environmental study Board

**B. Com. Semester Vth (CBCS Pattern)****BC.5.1 Advanced Accounting – I**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning 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 and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional

Prerequisite: Basic knowledge of financial accounting

UNIT I: Government Accounting 11

Introduction to Government Accounting, Concept, Features and Objectives, types of Government Accounting, Consolidated funds, Contingency funds, Public Accounts, Government accounts at all levels like federal, State and local. Functions of government accounting, provide quantitative information in financial nature, make more and efficient decision for public services.

UNIT II:Hotel Business Accounting 11

Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.

UNIT III:Underwriting of Shares and Debentures 11

Basic Concepts, Underwriting Commission, Preparation of Underwriters Account.

UNIT IV:Branch Accounting 11

Introduction, Meaning of Branch Account, Types of Branches, Preparation of Branch Accounts as per Debtors system and Stock and Debtors system only.

UNIT V:Agriculture Accounting 10

Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting.

Reference:

1. Advanced Accounting (S. N. Maheshwari)
2. Advanced Accounting Vol. 1, 2 (Mr. Hanif& A. Mukharjee, Tata McGraw Hill Publishing Company Ltd.)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
4. Advanced Accounting Vol. I (R.S.N. Pillani, Bhagwati& S. Uma- S. Chand Publication)
5. Advanced Accounting (C.A. Raj K Agrawal): SahityaBhavanPublicaiton,Agra
6. Company Accounts & Auditing Practices (SangeetKedia's)
7. Advanced Accounting-I – Dr. H. W.Kulkarni, Dr.S.S.Agrwal, Dr. Pankaj Aboti
8. Advanced Accounting – Dr.Tanshetti R.V., Dr.Tammalwar A.N.

**B. Com. Semester Vth (CBCS Pattern)****BC.5.2 Management Accounting – I**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objectives: - The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

Utility: Students can take managerial decisions regarding finance of the business

Prerequisite: Basic knowledge of accounting and mathematics

UNIT I: Introduction to Management Accounting 11

Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting

UNIT II: Fund Flow Statement 11

Introduction- Meaning, Importance and Limitations of Fund Flow Statement- Preparation of Statement of Changes in Working Capital and Fund Flow Statement.

UNIT III: Cash Flow Statement 11

Meaning, Significance and Limitations of Cash Flow Statement, Preparation of Cash Flow Statement with reference to Accounting Standard No .3 (AS-3) (Indirect method only)

UNIT IV: Marginal Costing and Break-Even Analysis 11

Meaning, Advantages and Disadvantages of Marginal Costing, Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ratio, Margin of Safety and Maintaining the Desire Level of Profit.

UNIT V: Budget and Budgetary Control 10

Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control, Preparation of Production Budget, Sales Budget

Reference:

Management Accounting by Manmohan Goyal, SahityaBhavan Publication, Agra Management Accounting by R.K.

Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana.

Management Accounting by Khan M.Y. & Jain R. K. Tata McGraw Hill, New Delhi.

Management Accounting by N. Vinayak& I.B. Singh, Himalaya Publication House, Delhi

Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi Management Accounting by Dr.

S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.

Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.

Management Accounting by Dr.S.S.Agrawal&Dr. S.R Agrawal ChinmayPrakashan Aurangabad

Advanced Accounting – Dr.Tanshette R.V., Dr.Tammalwar A.N.

Dr. Maroti Kachave ,Dr. Balaji Kamble ,Prof Shrawan Bansode Management Accounting-1 Suman Prakashan, Latur

**B. Com. Semester Vth (CBCS Pattern)****BC.5.3 Auditing-I**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective:

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

Utility: Regarding minute study to find out the fraud and errors in accounting

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Introduction to Auditing**11**

Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation.

UNIT II: Company Auditor**11**

Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties and responsibility of Company Auditor.

UNIT III: Audit Planning, Procedures and Documentation**11**

Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Audit Working papers, Audit Notebook.

UNIT IV: Detection and Prevention of Fraud**11**

Errors-meaning, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds,

Auditor's Duties and Responsibilities in Respect of Fraud & errors.

UNIT V: Audit Evidence**10**

Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by N. K. Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai
- Book Keeping and Accountancy by Dr. S.V. Dongare, Sankalp Publication, Latur.

**‘Group-A’****Taxation****B. Com. Semester Vth (CBCS Pattern)****BC.5.4A- Income Tax Law & Practices**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective: The Objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability.

Utility: To get oneself acquainted with the direct taxes and individual income.

Prerequisite: one should possess the knowledge of basic terminologies in respect of Income Tax act and Computer ideologies. **Course Contents**

Unit I: Deduction from Gross Total Income of An Individual and A Hindu Undivided Family 11

Deduction u/s 80C- in respect of sums paid or deposited in LIP, RPF, PPF, NSC, VIIIth Issue, Home loan Installments and Tuition Fees. Deduction u/s 80D- in respect of Medical Insurance premium, Deduction u/s 80DD- in respect of medical treatment of disabled dependant. Deduction u/s 80E- in respect of interest on higher education loan. Deduction u/s 80U- in respect of totally blind or physically handicapped.

Unit II: Assessment of Partnership Firm 11

Computation of GTI and Total Income of partnership firm considering the deduction U/S 80 regarding partnership firm.

Unit III: Assessment of Co-operative Societies 11

Computation of GTI and Total Income of Co-operative Societies.

Unit IV: Assessment of Association of Persons or Body of Individuals 11

Computation of GTI of Association of Persons (AOP) or Body of Individuals (BOI)

Unit V: Provisions concerning tax deducted at source 10**Basic Aspects of Deduction of Taxes at Source**

Sec: 192 – TDS on Salary, Sec: 194A – TDS on Interest, Sec: 194C – TDS on Contractor, Sec: 194H – TDS on Commission, Sec: 194I – TDS on Rent

Note: - The Provisions of the Income Tax Act as applicable to assessment year at the Commencement of the academic year shall be studied for the annual and the supplementary examination. **Suggested Reading:**

1. Dr H C Mehrotra and Dr S P Goyal- Income Tax Law &Accounts:SahityaBhavan Publications.
2. Direct Taxes Law & Practice by V.K. Singhania - Taxman
3. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
4. Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman Direct Tax Laws by T.N. Manoharan - Snow White.

**‘Group-B’****Management****B.Com. Semester Vth (CBCS Pattern)****BC.5.4B- Human Resource Management**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Course Objectives: -

Learning Objectives of the course is to gain the holistic knowledge of human resource engaged in the business world. To understand the nature and applicability of the major HR Practice

Utility: Regarding the major living aspect of business i.e. human resources, helps to know the recruitment and other basic needs.

Prerequisite: basic management terminologies and non-financial business activities.

Unit I: An Introduction To Human Resource Management 11

Concept & nature of HRM, Evolution of HRM, objectives & Scope of HRM, Functions of HRM, Importance of HRM, Role & Qualities of HR manager

Unit II: Human Resource Planning 11

Meaning, HR forecasting & Procurement, Advantages of HR Planning, Factors Influencing HR Planning, Job design & analysis, job description & Specification.

Unit III: Human Resource Recruitment & Selection 11

Meaning, Definition, purpose and importance of HR Recruitment sources & Techniques of HR Recruitment, factors affecting HR recruitment, selection process, Interviews: objectives & Types, nature of Placement & Induction.

Unit IV: Wages & Salary Administration 11

Concept & objectives of wages & salary administration, Principles of wages & salary administration, components of remuneration, Theories of wages:- (Subsistence Theory, Wage fund theory, Bargaining theory, comparative advantage theory) factors affecting wage & salary level.

Unit V: Performance Appraisal 10

Concept & Objectives of performance appraisal, process of performance appraisal, methods of performance appraisal, benefits of performance of performance appraisal, Barriers to effective performance appraisal

Reference books:-

- 1) Human Resource Management : P. Subbarao
- 2) Human Resource Management: K. Ashwathappa
- 3) Human Resource Management : L.M. Prasad
- 4) Emerging Human resource Management : S.K. Bhatia, New Delhi
- 5) Human Resource Management – Dr.S.K.Khillare,N.B.Kale,V.P.Shelke,Aruna Publication Latur

**‘Group-C’****UGC Vocational Course-Tax Procedure & Practice****B.Com. Semester Vth (CBCS Pattern)****BC.5.4C- Income Tax Procedure & Practice (TPP-IX)**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective: The Objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability.

Utility: To get oneself acquaint with the direct taxes and computation of Total Income and Tax Liability.

Prerequisite: one should possess the knowledge of basic terminologies in respect of Income Tax act and Computer ideologies.

Unit I: Set-off and Carry Forward of Losses:

Meaning of Set off of Losses, Set off under the same head and under the other heads, set off of capital losses, set off of business losses. Meaning of Carry forward of losses, Carry forward of capital losses, Carry forward of business losses and losses under house property income. Simple problems on set off and carry forward of losses of an individual.

Unit II: Assessment of Individual

Tax Rates in respect of individuals , Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for an Individual

Unit III: Assessment of Hindu Undivided Family:

Tax Rates in respect of HUF , Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for HUF

Unit IV: Assessment of Firms and Company:

Tax Rates in respect of Firms And Companies, Computation of Total Income, Deduction u/s 80G, Deduction u/s 80IB, Deduction u/s 80U, Computation of Tax Liability of Firms and Companies.

Unit IV: Advance Tax, Tax Deducted At Source and Tax Collection at Source

Concept of Advance Tax, Advance Tax Rate Corporate Assessee, Advance Tax Rate Non corporate Assessee, Computation of Advance Tax Liability, Concept of TDS and TCS, TDS on Salary, TDS on Interest other than Securities, TDS on Rent TDS on Contractor, Difference between TDS and TCS.

Reference Books :

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. www.icaai.ac.in

**‘Group D’****UGC Vocational Course-Foreign Trade Practices & Procedures****Semester Vth (CBCS Pattern)****BC.5.4D- EXPORT PROCEDURE (FTPP-IX)**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective:-To make the students aware of the shipping and insurance practices and procedures which constitute the essential services for the operation of foreign trade.

Utility: Export vs. Import comparison and Balance of Payment.

Prerequisite: Basic Insurance terminologies specially general insurance plus geographical study of Countries.

Contents:**UNIT I: Export risk insurance-****11**

Marine insurance- Nature, Scope, Special features, Kinds of perils, Kinds of losses, Types of marine insurance policy, Export Credit and Guarantee Corporation Ltd. and insurance covers

UNIT II: Export packaging, labeling and marking-**11**

Meaning, Definition, Introduction, Importance of packaging, 7 P's of packaging, Labeling and marking, Methods of marking, International freight marking symbols.

UNIT III: Quality Control -**11**

Meaning, Definition, Introduction, Objectives of Quality Control, Institutional set up, Methods, Problems in maintaining quality, Recent terms in quality control.

UNIT IV: Pre-shipment Inspection-**11**

Pre-shipment Inspection, ISO-9000 and ISO- 14000 series of standards, Implementation of ISO-9001-2000 quality management system, HACCP, OHSMS, IS-15000-1998, IS-180012000, Eco-labeling.

UNIT V: Shipping and customs clearance -**10**

Role of freight forwarding agent in shipping the goods, Steps of shipping, Multimodal transportation of goods, Tramp and liner shipping, Containerization- Advantages and disadvantages, Types of containers, Strains caused by container transports, Customs clearance of export cargo.

Reference books;

- 1) International Trade & Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai.
- 2) International Marketing Management by R.L.Varshney&B.Bhattacharyya, Sultan Chand & Sons, New Delhi.
- 3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
- 4) Nabhi's Exporters Manual & Documentation, Nabhi Publication, New Delhi.
- 5) Nabhi's How to Export, Nabhi Publication, New Delhi.
- 6) Nabhi's How to Import, Nabhi Publication, New Delhi.
- 7) Export procedure by M.I.Mahajan

**‘Group E’****UGC Vocational Course-Computer Application****B. Com. Semester Vth (CBCS Pattern)****BC.5.4E-VISUAL BASIC 6.0 (CA-IX)**

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective :-

To understand the programming algorithm, process, structure & database.

- Creating & developing desktop applications.
- Easy to develop Concept of Graphics User Interface
- To develop necessary skill to use front-end Tool

Utility: To acquire knowledge regarding preparation of small scale business softwares. **Prerequisite:** Basics of computer.

UNIT I: Introduction**11 Lect.**

IDE-Tool bar, Project explorer, Tool box, Property window, Project types

UNIT II: Working with forms**11 Lect.**

The anatomy of forms, Form properties, Events & methods, Working with MDI form

UNIT III: Programming in VB**11 Lect.**

Data types, Key words, Variables, Controls, Operators, Message box, Control statement – if & select case, Looping statement – While, do...while, do...until Array Library function

UNIT IV: Visual Basics control**11 Lect.**

Labels, Text box, Command button, Check box, Option button, Frame, List box, Combo box, Picture box, images controls, Scroll bar, Drive list, directory list and file list, Properties events & methods of each control

UNIT V: Database connectivity**10 Lect.** Introduction

to JET engine, ODBC & ISAM loading access database

Reference Book:

1. Mastering in visual basics 6.0 by PBP publication
2. Complete visual basic by PBP publication
3. Guide to visual basics by Peter Norton.



‘Generic Elective’ (Any One)
B. Com. Semester Vth (CBCS Pattern)
GE-I.1 Indian Economy-I

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Objective

To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.

Utility: To be familiar with the Indian Economic system.

Prerequisite: Basics of Business Economics.

Unit I: Introduction to Indian Economy

No. of Lectures 11

Meaning and Underdeveloped Economy, Basics Characteristics of Indian Economy, Major Issues of Development, The Determinants of Economic Development.

Unit II: National Income of India

No. of Lectures 11

National Income Estimates in India, Trades in National Income, Growth and Structure, Limitations of National Income, Estimation in India.

Unit III Infrastructure in Indian Economy

Meaning and Significance of infrastructure,

- Energy- Sources of energy, importance of energy in economic development, development of energy sector in India, the energy crisis in India and its remedies.
- Transportation- Road transport- significance of road transport in economic development, development of roads, problems and remedies in road development, National Highway Development Plan
- Railway transport- significance of rail transport, development of railways in India, problems and remedies of railway transport.
- Water transport- Development of water transport in India, problems and remedies of water transport system.
- Air transport- Significance of air transport, development of air transport, problems and remedies of air transport.

Unit IV Agriculture sector in India

Significance of agriculture in Indian economy, Need and types of agricultural credit, sources of agricultural credit in India, problems in agricultural credit, farmers bankruptcy, reasons for farmers bankruptcy and its side effects, farmers suicides in India-Reasons and Remedies

Unit V: Infrastructure in Indian Economy

No. of Lectures 10

Energy and Power, Transport System in India and Economic Development, Communication System in India, Urban Infrastructure

Reference Books

1. Indian Economy – by MisraPuri
2. Indian Economy- by DattRuddar, KPM Sundharam



‘Generic Elective’ (Any One)
B. Com. Semester Vth (CBCS Pattern)
GE-I.2 Labour Laws and Industrial Laws-I

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective:

The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.

Utility: To introduce and apply laws regarding business and implement them in the business.

Prerequisite: Basics of Law and fundamental acts.

Unit I: Employee’s Provident Fund & Miscellaneous Provisions Act, 1952 **11**

Introduction, Applicability of The Act, Employees Covered Under The Scheme, Employees Provident Fund Scheme, Employees Pension Scheme, Employees Deposit Linked Insurance Scheme

Unit II: Payment of Bonus Act, 1965 **11**

Introduction, Objects And Scope of The Payment of Bonus Act, 1965, Applicability of Act, Set-On And Set-Off Provisions

Unit III: Payment of Gratuity Act, 1972 **11**

Introduction, Applicability Of The Act, Miscellaneous Provisions, Partial Forfeiture of Gratuity And Total Forfeiture of Gratuity

Unit IV: Employees State Insurance Act, 1948 **11**

Introduction, Benefits, Applicability, Meaning of Employer And Employee, Contribution To ESIC Fund

Unit V: Minimum Wages Act, 1948 **10**

Introduction, Philosophy Behind The Enactment, Definitions, Provision, Procedure For Fixing And Revising Minimum Wages (Sec.5)

References:

- 1) Industrial , labour & General law - Sangeetkedia’s
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – Ajit Prakashan’s
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.



‘Generic Elective’ (Any One)
B. Com. Semester Vth (CBCS Pattern)

GE-I.3 Banking and Finance-I

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning objectives:

1. To gain the knowledge of banking and finance.
2. To understand the structure of Indian Banking System.
3. To gain the knowledge about banking operations and procedures.

Course Outcomes:

Students will be able to understand the structure of banking and the functions of a banker.

Utility:

It is very useful in understanding various banking functions and the operations and procedures in banking in general and from banking exams point of view in particular

Course Contents:

Chapter 1: Introduction to Banking

Meaning, concept and definitions of Bank, Origin of banking, Brief history of banking in India, Structure of Indian Banking System, Importance and Role of banking in economic development, Reserve Bank of India as a central bank.

Chapter 2: Indian Commercial Banks

Meaning and definition of commercial bank, features of commercial banks, major functions of commercial banks, Indian commercial banks- Public sector and private sector banks in India, Bank Nationalization of 1969 & 1980, Major private sector banks in India.

Chapter 3: Co-operative Banks in India

Meaning, concept and definition of Cooperation, Brief history of Co-operation in India, Necessity of Co-operative banks, Functions of co-operative banks, three tier structure of co-operative banking in India and their functions- State Co-operative Bank, District Central Co-operative Banks, Primary Agricultural Credit Co-op. Societies

Chapter 4: Development Banks in India

Meaning, concept, need and objectives of development banks,

Functions of following development banks,

- Industrial Development Banks- IFCI, SIDBI, IDBI
- Agricultural Development Banks- NABARD, Land Development Banks
- Housing Development Banks- National Housing Bank (NHB)

Chapter 5: Banking Operations and Procedures

Types and benefits of accounts in banks- Savings A/c and Current A/c, Types of deposits- Saving Deposit, Fixed Deposit, Recurring Deposit, Types of Loans- Personal loan, Commercial loan, Home loan, Cash Credit. Banking procedures- New Account Opening, KYC, Different forms in Banks- NEFT, RTGS, Demand Draft, Bankers Cheque.

Reference Books:

1. S. Natrajan and Parmeswaran, Indian Banking, S. Chand Publication, New Delhi
2. Mukund Mahajan, Indian Banking System, NiraliPrakashan, Pune
3. Gordan and Natrajan, Financial Markets and Services, Himalay Publication, New Delhi
4. Khan, M.Y., Indian Markets and Financial Institutions, Tata-McGraw Hill, Publication, New Delhi
5. Bharathi V. Pathak, Indian Financial System, Pearson Publication, Noida, Uttar Pradesh
6. डॉ. मारोती कच्छवे, डॉ. रमाकांत घाडगे आणि डॉ. बालाजी कांबळे, भारतीय बँक ांग व्यवसाय, श्रद्धा प्रकाशन, सोलापूर

‘Skill Enhancement Course – III’ (SEC-III) (Any One)
B. Com. Semester Vth (CBCS Pattern)
SEC-III.1 Self Employment-I

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

Utility: “self-employment is best employment” to know the advantages of it.

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Introduction 10

Introduction, Meaning and Types of Unemployment, Caused and Remedies on unemployment, Meaning and Characteristic of Self Employment, Meaning and Characteristic of Skills.

UNIT II: Entrepreneurship for Self-Employment 10

Need & scope of entrepreneurship development, Different approaches of entrepreneurship for self-employment, Entrepreneurship & skill development, Developing skilled manpower.

UNIT III: Entrepreneurial Competencies for Self-Employment 12

Motivating youth for self-employment as career option, Understanding behavioural competencies for self-employment, Developing behavioural competencies for self-employment.

UNIT IV: Government of India Support for Entrepreneurship 13

Overview of Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment programme for Women (STEP), Jan Dhan-adhaar- Mobile (JAM), Digital India, Pradhan Mantri Kaushal Vikas Yojana (PMKVY), National Skill Development Mission

Reference Books:

1. Skill for Employability-By Rosalie Marsh
2. Fundamental of Entrepreneurship- By Sanjay Gupta
3. Skill Development & Entrepreneurship in India- By Rameshwari Pandya
4. Opportunities for Women Entrepreneurship- By NIIR Board of Consultant and Engineers.
5. Report on Skill for All New Approaches to Skilling India By: FICCI Skill Development Forum.

‘Skill Enhancement Course – III’ (SEC-III) (AnyOne)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.2 Tax Procedure and Practice

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives :

To develop the skill among the students to compute taxable income and tax liability of the assessee.

Utility: To get oneself acquainted with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

UNIT I: Assessment of Individual and Hindu Undivided Family 12

Computation of Gross Total & Total Income of Individual and HUF

UNIT II: Tax Liability of Individual and Hindu Undivided Family 10

Computation of Income Tax Liability of Individual and HUF

UNIT III: Assessments of Firms and Companies 13

Computation of Gross Total Income and Total Income of Firms and Companies

UNIT IV: Tax Liability of Firms and Companies 10

Computation of Income Tax Liability of Firms and Companies

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal-Income Tax Law and Accounts-Sahitya Bhavan Publication.
- www.icaai.ac.in

‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.3 Intellectual Property Right-I

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives :

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions.

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

UNIT I: Introduction

12

Meaning, Relevance, Business Impact, Protection of Intellectual Property, Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical, Indications, Bio-diversity and IPR, Competing Rationales for Protection of Intellectual Property Rights, Introduction to the leading International Instruments concerning Intellectual Property Rights: the Berne, Convention, Universal Copyright Convention, The Paris Convention, Patent Co-operation Treaty, TRIPS, The World Intellectual

Property Organization (WIPO) and the UNESCO

UNIT II: Patents

13

Concept of Patent, Product / Process Patents & Terminology, Duration of Patents- Law and Policy Consideration Elements of Patentability, - Novelty and Non Obviousness (Inventive Steps and Industrial Application, Non- Patentable Subject Matter, Procedure for Filing of Patent Application and types of Applications, Procedure for Opposition, Revocation of Patents, Ownership and Maintenance of Patents, Assignment and licensing of Patents, Working of Patents- Compulsory Licensing, Patent Agent- Qualification and Registration Procedure

UNIT III: Patent Databases & Patent Information System

10

Patent Offices in India, Importance of Patent Information in Business Development, Patent search through Internet, Patent Databases

UNIT IV: Preparation of Patent Documents

10

Lab Notebooks/Log Books/Record Books, Methods of Invention Disclosures, Patent Application and its Contents, Writing of the Patent Document **List of Recommended Books and References:**

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- SatyawratPonkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Designs Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure

‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.4 Accounting and Tally

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives :

To develop the knowledge of student in accounting treatment with the help of computer software technology

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I: - Fundamentals of Accounting

(10 Lectures)

Introduction and Meaning of Business, Types of Business Organizations, Basic Accounting Concepts, Meaning of Book-keeping and Accountancy, Branches of Accounting, Systems of Accounting, Meaning and Types of Account, Golden Rules of Accountancy

Unit II:- Maintaining Chart of Accounts

(08 Lectures)

Introduction and Opening Screen of Tally, Company Creation, Company Features and Configuration, Meaning and Nature of Group, Predefined Groups in Tally, Ledger Creation, Groups Creation, Practical Assignments

Unit III:- Maintaining Inventory

(06 Lectures)

Introduction to Inventory (Skill Academy Books Business), Inventory Masters in Tally, Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Creation of Stock Category, Practical Assignments

Unit IV: - Recording Day to Day Transactions

(10 Lectures)

Introduction, Source Documents or Vouchers Required for Accounting, Accounting Vouchers, Inventory Vouchers, Practical Assignments

Unit V:- Advanced Features in Tally Erp 9

(11 Lectures)

5.1 Maintaining Bill wise Details in Tally Erp 9

5.1.1 New Reference

5.1.2 Against Reference

5.1.3 Advance

5.1.4 On Account

5.2 Cost Centers

5.2.1 Cost Category

5.2.2 Cost Center

5.2.3 Creation of Cost Category

5.2.4 Creation of Cost Center

5.3 Practical Assignments Reference:

- Ashok K Nadhani-Tally.ERP9-BPB Publication
- Er. SoumyaRanjanBehera- Tally ERP9 with GST-
- Shraddha Singh, NavneetMehra- Comprehensive Computer Learning Tally
- Ashok K Nadhani-Mastering Tally ERP 9-BPB Publication
- Dr.S.K.Khillare, Kale N.B.– Tally – Self Study Publication Pune
- Dr. J. J. Ahirrao&Dr. P. N. Totala – I.T. & its Application in Business, Kailash Publication Aurnagabad

‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Semester Vth (CBCS Pattern)

SEC-III.5 Financial Literacy Skills

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Objective:

To encourage the college students to obtain basic financial skills which are essential for their full Participation in society and life time of well-being.

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

Contents:

Unit I Money Matters and Budgeting

13

Money as medium of exchange and as medium of storage; Net-worth- difference between money and wealth, Assets and Liabilities, assets and income; liabilities and expenses, importance of financial goals in personal financial planning, S.M.A.R.T. goals, Sources of income, professional income and investment income - active income and passive income; regular and lump sum expenses, discretionary and non-discretionary expenses; Deficit and Surplus, saving and investing, What is Cash-flow Statement?-the structure, items, purpose, the different heads, the essence of Budget-Meaning, purpose and different heads, Opportunity Cost? Instant gratification and delayed gratification

Unit II Understanding insurance and risk management:

12

“pure risk” and “investment risks”, Ways to manage risk: Avoid, Reduce, Retain, Share & Transfer, spreading the risks and sharing of losses, insurance premium an expense, insurance products and terminology, Term plan -the pure insurance, Hybrids- combination of insurance and investment, Critical illness, General insurance: Vehicle insurance, Medical insurance, Disability insurance and Property insurance, differences in the features of various products, Know about functions and powers of IRDA, the insurance regulator in India

Unit III Understanding Investments:

10

The importance of Investment, diversification as a risk mitigation tool, Liquidity: definition, need and concept of Impact Cost, growth of money / concept of “returns”, Inflation- short term and long term impact of inflation on personal finances, real rate of returns, CPI, WPI, Time Value of Money, Interest- Simple Interest, Compound Interest, Annualized Interest and its calculations, Understanding the impact of different compounding frequencies, nominal interest and effective interest rate, the Rule of 72 and Rule of 144

Unit IV Introduction to Stocks and bonds:

10

Equity Stocks -face value, shares at a premium and at a discount, dividend, the market value of each share and how is it determined, Earnings per share (EPS), Price to Earnings Ratio (P/E ratio), Bonds and debentures-types of bonds / debentures: Issuers, Term to maturity, Interest rate -fixed or floating, Secured / unsecured, Convertible / nonconvertible, Understand credit risk and

credit rating,; functions and powers of Securities and Exchange Board of India- the securities market regulator in India; stock exchanges- their main functions and stock exchanges in India;

References:

1. <http://www.ncfeindia.org/NFLAT>
2. National Financial Literacy Assessment Test-VidyabharteePrakashan

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED,

Vishnupuri, Nanded-431606

B.Com.-III Year (Semester VI)

Choice Based Credit System (C.B.C.S) Syllabus

W.e.f. 2021-22

| Paper No. | Name of the Paper | Lecture/Week | Total Periods | Continuous Assessment (CA) | End Semester Exam (ESE) | Total Marks | Total Credit |
|---|--|--------------|---------------|----------------------------|-------------------------|-------------|--------------|
| BC.6.1 | Advanced Accounting-II | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.2 | Management Accounting-II | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.3 | Auditing-II | 4 | 54 | 25 | 75 | 100 | 4 |
| Opt Any one Group as Discipline Specific Elective of the following | | | | | | | |
| Group A- Taxation | | | | | | | |
| BC.6.4A | Goods and Services Tax | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.5A | Project Work | 4 | 54 | 50 | 50 | 100 | 4 |
| Group B- Management | | | | | | | |
| BC.6.4B | Marketing Management | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.5B | Project Work | 4 | 54 | 50 | 50 | 100 | 4 |
| Group C- UGC Vocational Course -Tax Procedure & Practice (Only for Approved College) | | | | | | | |
| BC.6.4C | Goods and Service Tax Procedure and Practice | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.5C | Project Work | 4 | 54 | 50 | 50 | 100 | 4 |
| Group D- UGC Vocational Course- Foreign Trade Procedure & Practice (Only for Approved College) | | | | | | | |
| BC.6.4D | Marketing Logistics | 4 | 54 | 25 | 75 | 100 | 4 |
| BC.6.5D | Project Work | 4 | 54 | 50 | 50 | 100 | 4 |
| Group E- UGC Vocational Course- Computer Application (Only for Approved College) | | | | | | | |
| BC.6.4E | E-commerce and Cyber Security | 4 | 54 | 25 | 75 | 100 | 4 |



| | | | | | | | |
|---|-----------------------------------|---|----|----|----|-----|---|
| BC.6.5E | Project Work | 4 | 54 | 50 | 50 | 100 | 4 |
| Opt Any one Subject as Generic Elective of the following | | | | | | | |
| GE-II.1 | Indian Economy-II | 4 | 54 | 25 | 75 | 100 | 4 |
| GE-II.2 | Labour Laws and Industrial Law-II | 4 | 54 | 25 | 75 | 100 | 4 |
| GE-II.3 | Banking and Finance-II | 4 | 54 | 25 | 75 | 100 | 4 |
| Opt Any one Skill Enhancement Course – IV (SEC-IV) | | | | | | | |
| SEC-IV.1 | Self-Employment Skills-II | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-IV.2 | Tax Consultancy | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-IV.3 | Intellectual Property Right-II | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-IV.4 | Accounting & Auditing Practices | 3 | 45 | 25 | 25 | 50 | 2 |
| SEC-IV.5 | Mutual Fund Distribution | 3 | 45 | 25 | 25 | 50 | 2 |

B. Com. Semester VIth (CBCS Pattern)

BC.6.1 Advanced Accounting-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning 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 and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional

Prerequisite: Basic knowledge of financial accounting

UNIT I:Accounts of Electricity Company 11

The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts

UNIT II: Departmental Accounts 11

Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)

UNIT III:Packages Account 11

Meaning and Importance, Preparation of Package Account.

UNIT IV: Account of Profession 11

Meaning, Importance of Profession Account, Preparation of Profession Account Solicitors Account only

UNIT V: Insolvency Accounts 10

Meaning, Importance, Procedures of Insolvency.

Reference:

1. Advanced Accounting (S. N. Maheshwari)
2. Advanced Accounting Vol. 1, 2 (Mr. Hanif& A. Mukharjee, Tata McGraw Hill Publishing Company Ltd.)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
4. Advanced Accounting Vol. I (R.S.N. Pillani, Bhagwati& S. Uma- S. Chand Publication)
5. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
6. Company Accounts & Auditing Practices (SangeetKedia's)
7. Advanced Accounting-I – Dr. H. W.Kulkarni, Dr.S.S.Agrwal, Dr. Pankaj Aboti
8. Advanced Accountancy (M. G.Patkar, PhadkePrakashan, Pune)
9. Advance Accounting- Dr.TanshettiR.V.,Dr. Tammalwar A.N.- Aruna Publication Latur

B. Com. Semester VIth (CBCS Pattern)

BC.6.2 Management Accounting-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objectives:-The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

Utility: Students can take managerial decisions regarding finance of the business

Prerequisite: Basic knowledge of accounting and mathematics

UNIT I: Financial Statement Analysis

Lectures: 11

Meaning - Nature & Limitations of Financial Statement, Objective and Methods of Financial Statement Analysis, Comparative Financial Statement, Common Size Financial Statements & Trend Analysis.

UNIT II: Ratio Analysis

11

Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratios, Calculation of Ratios, Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Credit Turnover Ratio, Operating Ratio, Gross Profit Ratio, Proprietary Ratio, Fixed Assets Turnover Ratio, Debt Equity Ratio, Return of Capital Employed Ratio, Capital Grading Ratio.

UNIT III: Working Capital Management

11

Concept, Significance, Nature and Factors determining requirement of Working Capital, Management of Working Capital, Working Capital Forecasting and Techniques of Forecasting Working Capital.

UNIT IV: Capital Budgeting

11

Meaning & Nature of Capital Budgeting, Need & Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposal, Traditional Methods, Time Adjusted Method or Discounted Method.

Unit V: Responsibility Accounting

10

Meaning and Concept of Responsibility Accounting, Advantages and limitation, Problems on Responsibility Accounting.

Reference :

- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaya
- Advanced Management Accounting by Robert S Kailar,Holl



- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learning
- Management Accounting by Jha&Naik, Himalaya Publication
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan &Jain,TataMegaw
- Management Accounting by R.P.Resstogi
- Management Accounting by I.M.Pandey, Vikas
- Management Accounting by Manmohan Goyal, SahityaBhavan Publication, Agra □Management Accounting by R.K. Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana.
- Management Accounting by Khan M.Y. & Jain R. K. Tata McGrow Hill, New Delhi.
- Management Accounting by N. Vinayak& I.B. Singh, Himalaya Publication House, Delhi
- Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
- Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.
- Management Accountitng by Dr. S.S. Agrawal &Dr.S.R.AgrawalChinmayPrakashan Aurangabad
- Managemtn Accounting – I –Dr.Tanshette R.V. Dr.Tammalwar A.N.- Aruna Publication Latur

B. Com. Semester VIth (CBCS Pattern)

BC.6.3 Auditing-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective:

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

Utility: Regarding minute study to find out the fraud and errors in accounting

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Checking Vouching and Audit Report

Lectures: 11

Meaning and Definition of Vouching, Objectives of Vouching, Test checking-Vouching of Cash Book, Elements of Audit Report, Types of Audit Report -Qualified and Clean Audit Report, Audit Certificate.

UNIT II: Internal Audit

11

Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of

Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

UNIT III: Auditing in Computerized Information System (CIS)

11

Meaning of CIS, Approaches to computer auditing- distinction between manual accounting audit and computerized accounting audit, Characteristics of CIS environment, computer frauds and computer virus, concept of audit software.

UNIT IV: Audit of Banking Companies

11

Definition, Restrictions on Banking Company, Audit of Banking, NPA-meaning & Important points of Non-Performing Assets with reference to Bank Audit,

UNIT V: Standards on Auditing

10

SA-200, SA-230, SA-240, SA-299, SA -300, SA-320, SA-500, SA-580 SA 600SA 610 SA-620.

Reference Books:

1. Auditing and Assurance By CA Pankaj Garg. Taxman
2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
3. Auditing Practices By Abhishek Mittal. Pooja Law Publication
4. Auditing and Assurance By Best Ward Publication
5. Auditing by Dr.JitendraAhirrao, Dr. Vasant Mahajan, Dr.NandkumarRathi, ChinmayPrakashan, Aurangabad
6. Auditing – Dr. J.P Bhosle, AthrvPublicaton Pune
7. T. M. Kothari-saindane , Prashant publication Jalgaon

‘Group-A’

Taxation

B. Com. Semester VIth (CBCS Pattern)

BC.6.4A-Goods and Service Tax

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

Utility: To get oneself acquaint with the new indirect tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes and Old taxes such as VAT, Service tax etc.

Unit I: Introduction of Goods and Service Tax

11

Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement,

Definition of GST, What is GST, Benefits of GST, Number of Legislations, Rates of CGST/SGST and IGST, Amendments in 7th Schedule of Constitution, GST (Compensation to State) Cess

Unit II: Registration under Goods and Service Tax

11

Person liable to be Registered, Requirement and Procedure for Registration, Registration of person having multiple businesses, Registration of non-resident Taxable person

Unit III: Administration and Levy of Goods and Service Tax

11

Levy & Collection of GST [Sec.9 CGST Act], Composition Scheme under GST [Sec.10 CGST Act] Power to grant Exemptions [Sec.11 of CGST Act]

Unit IV: Concept of Supply and Time of Supply

11

Taxable Event – Supply’ Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8] Time of Supply in case of Goods & Services

Unit V: Input Tax Credit

10

Conditions for Input Tax Credit, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD] Input tax credit ailment, computation of ITC and Tax Liability under GST.

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. Public Economic & GST, Dr.AnandShewale, Dr.ShivprasadDongare, Dr. Asha Bhairat, Prof.SayyedShabnam, Vidya Books Publishers, Aurangabad.
5. www.icaai.ac.in

‘Group-B’Management
B.Com. Semester VIth (CBCS Pattern)
BC.6.4B-Marketing Management

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objectives:- Objectives of this course is to provide a sound understanding of the basic Principles of Marketing Management and their applications in the business and industry.

Utility: To aware oneself in respect of difference between sales and marketing.

Prerequisite: Social role of business and Environmental factors affecting the business.

Unit I: Marketing: **11**

Meaning and Definitions, Approaches to the Study of Marketing, Importance of Marketing, Scope of Marketing, Concept of Marketing Management, Function of Marketing Management, Marketing Management in India.

Unit II: Marketing Planning: **11**

Meaning and Definitions, Objectives of Marketing Planning, Process of Marketing Planning, Kinds of Marketing Planning. Marketing Programme: Concept, Factors affecting Marketing Programme.

Unit III: Product and Pricing Decisions: **11**

Concept of Product, New Product Development Process, Classification of Product, Concept of Pricing, Importance of Decisions, Factors affecting Decisions.

Unit IV: Physical Distribution and Promotion: **11**

Concept of Distribution Channels, Importance of Distribution Channels, Function of Distribution Channels, Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion.

Unit V: Marketing Information System: **10**

Concept, Features of Marketing Information System, Objectives & Importance of Marketing Information System, the Role of Computer in Marketing Information System.

Suggested Readings:

- 1) Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi)
- 2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
- 3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)
- 4) Dr.PrabhakarDeshmukh – Marketing Management (VidyaPrakashan, Nagpur)
- 5) Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
- 6) Dr. Mahesh Kulkarni, &Dr.PramodBiyani – Marketing and Salesmanship (NiraliPrakashan, Pune)
- 7) Marketing Management – Dr.S.K.Khillare,Dr.S.L. Kundalwar, Aruna Publication Latur

‘Group-C’

UGC Vocational Course-Tax Procedure & Practice

B.Com. Semester VIth (CBCS Pattern)

BC.6.4C- Goods and Service Tax Procedure & Practice- (TPP-X)

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

Utility: To get oneself acquaint with the new indirect tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes and Old taxes such as VAT, Service tax etc. Knowledge of Packages in respect of taxes.

Unit I: Assessment under Goods and Service Tax 11

Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Non-filers of Returns, Assessment of Unregistered Persons, Scrutiny Assessment in Certain Special Cases.

Unit II: Payment of Tax under Goods and Service Tax Law 11

Audit by tax, Special Audit. Who may conduct the Audit? What is meant by commencement of Audit? Time limit for completion of Audit, How to conduct Audit, Finalisation of Audit.

Unit III: Account, Records and Audit under Goods and Service Tax Law 11

Introduction, Accounts and other Records, Who is Required to Maintain his Books of Accounts and at which place?, Accounts and Records Required to be Maintained, Audit of Account, Types of Audits, Who may conduct the audit?, Commencement and conduct of audit, Time limit for completion of Audit, Period of Retention of Accounts, Electronic way Bill.

Unit IV: Inspection, Search & Seizure, Offence and Penalties under GST 11

Introduction to Inspection, Powers of Inspection, Search and Seizure, Introduction to Penalties and Offence, Penalty for Certain Offences, Penalty for Special cases, General Penalty, General disciplines Related to Penalty, Power to Impose Penalty in Certain cases, Power to waive Penalty or Fee or Both

Unit V: Computation of Tax liability under Various Factor

10

Meaning of Tax Credit, Input Tax Credit, GST Computation for Registered Person, Exporter, Importer, ISD, E-commerce operator, RCM, etc

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. www.icaai.ac.in

‘Group D’

UGC Vocational Course-Foreign Trade Practices & Procedures

B.Com. Semester VIth (CBCS Pattern)

BC.6.4D- MARKETING LOGISTICS (FTPP-X)

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective -To Familiarize the students with the basics of marketing logistics and marketing practices.

Utility: To get familiar with Domestic and overseas transportation and distribution cost plus storage of goods.

Prerequisite: Selling and Distribution cost and basics of single output system.

UNIT I : Introduction to Marketing Logistic

Introduction, Concept of Marketing Logistics, Objectives of Marketing Logistics, Importance of Marketing Logistics, Domestic and International Logistics, Recent Developments in International Logistics.

UNIT II : International Marketing Strategies and Logistics -

Introduction, Objective Customer Service, Strategic Logistics Planning, Major Aspects of Strategic Logistical Planning, Factors Influencing Logistics Planning, Strategic Distribution Arrangements, The Three Important Concepts, The Cost Trade Offs, The Total Cost Concept, The Total System Concept, Challenges of the Market Place.

UNIT III : Inland Transportation -

Road Transport-Role of Road Transport in movement of Export and Import Cargoes, Limitations of Road Transport System, Expansion of Road Network and Modernization of Fleet, Rail Transport-Freight Traffic, Export-Import Traffic, Projections of Railway's Revenue Earning Freight Traffic, Modernization Programme, Some Important Observations.

UNIT IV :Overseas Transportation

Water Transport-Inland Waterways Authority of India, Central Inland Water Transport Corporation, Constraints Faced by Inland water Transport, Future Prospects, Air TransportOrganization of Air Transport, Air Services, Multi-Modal Transport

UNIT V : Warehousing-

Introduction, Objectives, Concept of warehousing, Elements of warehousing, Functions of Warehousing, Role of Warehouse in economic development, Warehousing alternatives, advantages of public warehouse, Warehousing corporation in India, Objective and functions of Warehousing corporations, Functions of Central warehousing corporation, Recent terms in warehousing in India.

Reference books

1. International Trade & Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai.
2. International Marketing Management by R.L.Varshney&B.Bhattacharyya, Sultan Chand & Sons, New Delhi.
3. International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
4. Nabhi's Exporters Manual &Documentation, Nabhi Publication, New Delhi.

‘Group E’
UGC Vocational Course-Computer Application

B. Com. Semester VIth (CBCS Pattern)

BC.6.4E- E-Commerce and Cyber Security (CA-X)

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Objectives:

- Provide a fundamentals of the different types and key components on a business models Provide guiding principles behind the design and strategy of the customer web interface.
- Understand the traditional and new communication/marketing approaches that create competitive advantage in the New Economy.
- To know the importance of cyber security in business.

Utility: To know the Latest business purchasing and security while dealing with online transactions.

Prerequisite: Online business meaning and personal security legal matters.

UNIT I: Introduction to E-Commerce,

11 Lect.

- What is E-Commerce, Advantages & Disadvantages, Classification of E-Commerce B2B, B2C, C2B, C2C

UNIT II: E-Marketing

11 Lect.

- Definition, E-Market uses, Advantages& disadvantages of e-marketing, EDI

UNIT III: E-Security

11 Lect.

- Security on Net, E-Business Risk Management

UNIT IV: Cyber Security

11 Lect.

- Encryption, Symmetric Cryptography, Asymmetric Cryptography, RAS Algorithm □Cyber Attacks, Hacking, Phishing, IP Spoofing, Firewalls, SSL

UNIT V: Digital Signature

10 Lect.

- Technology behind digital signature, Creating a digital signature, Verifying the digital signature, Digital signature & PKI

References:

- 1) C.V.S. Murthy – E-Commerce Concept Models , Strategies
- 2) P.T. Joseph – A Managerial Perspective
- 3) E-Commerce by Kamlesh Bajaj, Debjani Nag
- 4) E-Commerce by Dr. S. S. Agrawal &Dr.Shubhangi Dive, ChinmayPrakashanA’bad

Generic Elective (Any one)
B. Com. Semester VIth (CBCS Pattern)

GE-II.1 Indian Economy-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Objective

To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.

Utility: To be familiar with the Indian Economic system.

Prerequisite: Basics of Business Economics.

Unit I: Objectives and Strategy of Economic Planning

No. Of Lectures: 11

Objectives of Economic Planning in India, Mixed Economy and Economic Planning, Models of Economic Development-Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhian Approach to Development.

Unit II: Industrial Policy and Economic Development

11

Key Features of Industrial Policy-1956, 1977, 1980, 1991 & Onwards.

Unit III: Public Sector and Disinvestment Policy

11

Role of the Public Sector in India, Shortcomings of Public Sector, Rational of Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector.

Unit IV: Privatisation and Globalization of Indian Economy

11

Comparison of the Public Sector and Private Sector, Economic Reforms since 1991, Privatization-The Alternative Models, Globalization and its Impact on Indian Economy.

Unit V: The Parallel Economy

10

Meaning of Parallel Economy, Impact of Black Money, Incomes on the Economic and Social System, Factors Responsible for Generation of Black Money, Evaluation of Policy Package to Control Parallel Economy

Reference Books

3. Indian Economy – by MisraPuri
4. Indian Economy- by DattRuddar, KPM Sundharam

Generic Elective (Any one)
B. Com. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)
GE-II.2 Labour Laws and Industrial Laws-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.

Utility: To introduce and apply laws regarding business and implement them in the business.

Prerequisite: Basics of Law and fundamental acts.

UNIT I: Payment of Wages Act, 1936 **11**

Introduction, Meaning of Industrial and Other Establishments, Timely Payment of Wages (Sec.4, 5, &6)

UNIT II: Child & Adolescent Labour (Prohibition and Regulation) Act, 1986 **11**

Introduction, Prohibition of Employment of Children in any Occupation or Process (Sec.3), Maintenance of Register Sec.11, Penalty (Sec.14)

UNIT III: Factories Act, 1948 **11**

Introduction Meaning of Factory, Manufacturing Process, Definition of Worker (Sec 2(I)), Meaning of Occupier of Factory, Facilities And Conveniences, Welfare Measures, Working Hour, Overtime Wages, Leave, Employment of Women, Adult, Young Person, Display on Notice Board, Punishment To Welfare Officer,

UNIT IV: The Industrial Employment (Standing Orders) Act, 1946 **11**

Introduction, Meaning of Standing Orders, Applicability, Approval of Standing Orders

UNIT V: Industrial Disputes Act, 1947 **10**

Introduction, Meaning of Industry, Meaning of Industrial Disputes, Adjudication of Disputes, Arbitration And Adjudication, Meaning of Award, Settlement, Lay –Off, Retrenchment, Strike, Lock-Out.

Distinction Between Lay –Off and Lock-Out.

References:

- 1) Industrial , labour & General law - Sangeetkedia's
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – AjitPrakashan's
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.

Generic Elective (Any one)
B. Com. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)
GE-II.3 Banking and Finance-II

| | |
|-------------------------------------|-----------|
| No. of lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Learning objectives:

4. To gain the knowledge of financial system in India.
5. To understand the system of financial market regulatory bodies.
6. To gain the knowledge about recent trends in banking sector.

Course Outcomes:

Students will be able to understand the structure of Indian financial system and regulatory bodies like RBI and SEBI.

Utility:

It is very useful in understanding the structure of money market and capital market and also the recent trends in banking.

Course Contents:

Chapter 1: Reserve Bank of India

History of Imperial Bank, Establishment and Nationalization of Reserve Bank of India, Role of RBI as a Central bank, Functions of RBI- Regulatory function, Developmental functions, Credit control, Bank note printing and distribution, Functions related to banks and Government.

Chapter 2: Indian Money Market

Meaning, Concept and Definitions of Money Market, Functions of the Money Market, Benefits of an efficient money market, Role of RBI in the money market, Money Market Instruments- Treasury Bills, Commercial Papers, Certificates of Deposits, Call Money Market.

Chapter 3: Indian Capital Market

Meaning, concept and definition of Capital Market, Brief history of Indian Capital Market, Functions of a Capital Market, National Stock Exchange, Over The Counter Exchange of India, Bombay Stock Exchange, Capital Market Major Scams in India.

Chapter 4: Securities and Exchange Board of India (SEBI)

Need for capital market regulation in India, Establishment of SEBI, Objectives and Role of SEBI, Functions of SEBI- Regulatory and Developmental functions, Departments of SEBI, Financial Literacy Initiatives of SEBI, Importance of SEBI in Capital Market Regulation.

Chapter 5: Recent Trends in Banking

Recent trends in banking- Online banking, Debit card, Credit card, Point of Sale (PoS), Aadhar enabled Banking, Digital Payment System, National Payments Corporation of India (NPCI), BHIM, e-wallets, Merits and Demerits of online banking, cyber security in online banking.

Reference Books:

- 1 S. Natrajan and Parmeswaran, Indian Banking, S. Chand Publication, New Delhi
- 2 Mukund Mahajan, Indian Banking System, NiraliPrakashan, Pune
- 3 Gordan and Natrajan, Financial Markets and Services, Himalay Publication, New Delhi
- 4 Khan, M.Y., Indian Markets and Financial Institutions, Tata-McGraw Hill, Publication, New Delhi
- 5 Bharathi V. Pathak, Indian Financial System, Pearson Publication, Noida, Uttar Pradesh
- 6 डॉ. मारोती कच्छवे, डॉ. रमाकांत घाडगे आणि डॉ. बालाजी कांबळे, भारतीय बँक ांग व्यवसाय, श्रद्धा प्रकाशन, सोलापूर

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.1 Self Employment Skill-II

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

Utility: “self-employment is best employment” to know the advantages of it.

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Interpersonal Skill Development

No. Of Lectures: 11

Positive Relationship, Positive Attitudes, Empathise : comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

UNIT II: Identification of Business Opportunity

11

Environmental Scanning for identification and selection of business opportunity, Divergent Thinking Mode: Meaning and Objectives –Tools and Techniques, Convergent Thinking Mode: Meaning and objectives -Tools and Techniques.

UNIT III: Financial Assistance for Small Enterprise

12

Non-Institutional : own Fund –Family and Friends, Institutional: (a) Bank Loans –Co-operative Banks-Nationalized Bank – Scheduled Banks, (b) Angel Funding (c) Venture Funding (d) Selfemployment Schemes of Government, (e) Government Financial Institutions : Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME), Rajeev Gandhi UdyamiMitraYojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP), (g) For urban –Seed Capital Schemes.

UNIT IV: Field Studies

11

Study of the organizations engaged in self-employment activities, Study of the Business Enterprises of the self-employed persons

Reference Books:

1. Entrepreneurship Development –New Venture Creations: By Taneja Satish and Gupta S.L.
2. Handbook for New Entrepreneurs Entrepreneurship Development: by Jain P.C.
3. Entrepreneurial Development: By Gupta C.B. & Srinivas.
4. Development of Soft Skills: By Menna K. and V. Ayothi
5. You Can Win: Shiv Khera

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.2 Tax Consultancy

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives:

To develop the skill among the students for tax consultancy practices.

Utility: To get oneself acquaint with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

UNIT I: No. of Lectures: 12

Skill of filing the Income Tax Returns for Salaried Persons

UNIT II: 11

Skill of filing the Income Tax Returns for Company

UNIT III: 11

Skill of filing the Income Tax Returns for Firms

UNIT IV: 11

Skill of filing the GST Returns for Retailers

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal-Income Tax Law and Accounts-Sahitya Bhavan Publication.
- Dr. Vinod K. Singhaniya-Taxman Publication.
- www.icai.ac.in

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.3 Intellectual Property Rights -II

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives :

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

UNIT I: Trademarks

No. Of Lectures: 12

The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights, Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks), Non Registrable Trademarks, Procedure for Registration of Trademarks, Assignment/Transmission / Licensing of Trademarks

UNIT II: Copyrights

13

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights Copyright pertaining to Software/Internet and other Digital media

UNIT III: Industrial Designs

10

What is a Registrable Design, What is not a Design, Novelty & Originality, Procedure for Registration of Designs, Copyright under Design

UNIT IV: Geographical Indications

10

Meaning and Nature, Who are entitled for registration ,Conditions& Procedure for Registration, Offences and Penalties

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- SatyawratPonkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design.Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Designs Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.4 Accounting & Auditing Practices

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objective:

The objective of this course is to develop the skill of Accounting and Auditing Practices among the students.

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I Accounts of Non-trading concern.

No. Of Lectures: 12

Maintaining Receipts and Payments Accounts and Final accounts of Non-trading concern.

Unit II Accounts of Retail shop keepers

11

Maintaining Cash Book and Personal Accounts of Retail shop keepers.

Unit III Auditing standards

11

Maintaining Final Accounts of the Company considering the provisions of Auditing standards

Unit IV Auditing procedure

11

Auditing procedure: Vouching, verification of Assets and Liabilities, Standards on Auditing and preparation of Audit Reports.

References:

1. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
2. Company Accounts & Auditing Practices (SangeetKedia's)
3. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
4. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
5. Auditing and Assurance By CA Pankaj Garg. Taxman
6. 2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
7. 3. Auditing Practices By Abhishek Mittal. Pooja Law Publication

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.5 Mutual Fund Distribution

| | |
|-------------------------------------|----------|
| No. of lectures | 45 |
| End of Semester (University Exam) | 25 Marks |
| Continuous Assessment (CA) Internal | 25 Marks |
| Total | 50 Marks |
| Total Credit | 02 |

Learning Objectives:

1. To understand the basics of mutual funds and the role of Mutual fund distributor
2. To prepare the students for the NISM Mutual Fund Distributors Certification Examination

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

UNIT I : Concept and Role of a Mutual Fund: 12

Concept, History, Functions, Advantages and limitations of a mutual fund, Investment objectives, Assets under management (AUM), Fund running expenses, Net asset value (NAV), Closed end funds and open ended funds, Categorization of funds by: investment objective, investing horizon, asset class. International funds, Fund of Funds, Exchange Traded Funds (ETF)

UNIT II: Fund Structure, Constituents, Legal and Regulatory Environment: 13

Structure of mutual funds in India and related regulations, Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations, Role of regulators in India, Role and functions of SEBI in regulating mutual funds, Self regulatory organizations, Role and functions of AMFI, AMFI Code of Ethics, Investment restrictions and related regulations, Investor rights and obligations

UNIT III : Offer Document: 10

Regulations with respect to drafting and filing of an Offer Document for NFO, Process of NFO and steps involved in marketing an NFO, Objectives of information disclosure in an offer document, Statement of Additional Information (SAI) and related regulations, Scheme Information Document (SID) and related regulations, Key Information Memorandum (KIM) and related regulations

UNIT IV : Fund Distribution and Sales Practices: 10

Types of investors and eligibility, Distribution channels for mutual funds, Pre-requisites to become a mutual fund distributor, Key elements of agreement between distributor and a mutual fund, Sales practices and commission structure, Types of commissions and transaction charges, AMFI Code of Conduct, Process for KYD

References:

Mutual Fund Distributors-National Institute of Securities Markets (NISM), Taxman Publications Private Ltd, Mumbai.