



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

‘ज्ञानतीर्थ’, विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

‘Dnyanteerth’, Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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प्रस्तुत विद्यापीठाच्या अंतर्गत संलग्नित
महाविद्यालयातील वाणिज्य व व्यवस्थापन
विद्याशाखेतील B. Com. (Accounting and
Taxation) I year चा अभ्यासक्रम लागू
करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०९.०९.२०२१ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या शिफारसी प्रमाणे व दिनांक २१ सप्टेंबर २०२१ रोजीच्या संपन्न झालेल्या ५२ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. ०२/५२-२०२१ च्या ठरावानुसार प्रस्तुत विद्यापीठ अंतर्गत संलग्नित महाविद्यालयातील वाणिज्य व व्यवस्थापन विद्याशाखेतील **B.Com. (Accounting and Taxation) I Year** या विषयाच्या **C.B.C.S. Pattern** नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२१-२२ पासून लागू येत आहे.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. 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
अभ्यासक्रम/२०२१-२२/१६४
दिनांक : ११.१०.२०२०.



स्वाक्षरित /—
सहाकुलसचिव
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) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधीक्षक, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, दयानंद वाणिज्य महाविद्यालय, लातूर.
- 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

Bachelor of Commerce (B.Com.) Accounting & Taxation

**B.Com. (Accounting & Taxation) First Year
(Sem.I & II)**

Choice Based Credit System (CBCS Pattern)

Under the Faculty of Commerce & Management

PROGRAM STRUCTURE

(with effect from Academic Year 2021-22)



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY

Vishnupuri, Nanded - 431606

B.Com. First Year (Accounting and Taxation) (Semester-I)

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
Ability Enhancement Course							
	English Communication-I	4	54	25	75	100	4
BC- AT -1.1	Income Tax - I	4	54	25	75	100	4
Core Subjects							
BC-AT-1.2	Business Financial Accounting	4	54	25	75	100	4
BC-AT-1.3	Statistics	4	54	25	75	100	4
BC-AT-1.4	Fundamentals of Economics	4	54	25	75	100	4
BC-AT-1.5	Principles of Management	4	54	25	75	100	4
Elective (Opt Any One)							
BC-AT-1.6A	Modern Business Communication	4	54	25	75	100	4
BC-AT-1.6B	Retail Management	4	54	25	75	100	4

**Note: English Communication-I will be applicable as per regular syllabus of
B.A./B.Com./B.Sc./B.S.W. (CBCS Pattern-Humanities)**

Examination Pattern

Continuous Assessment

Core and Elective Subjects

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

End of Semester Exam (ESE)

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

1. Question No. 1 is Compulsory on any topic for 20 Marks
2. Question No. 2 to Question No. 4 alternative type Questions 15 Marks each
3. Question No. 5 will be short note any two out of Four for 10 Marks

B.Com. First Year (Accounting and Taxation) Syllabus

Semester – I (CBCS Pattern)

Income Tax – I

Paper No. BC AT 1.1

No. of Lectures	54
End of Semester Exam (ESE) (University Exam)	75
Continuous Assessment (CA) (Internal)	25
Total	100 Marks
Total Credits	04 Credits

Objectives of Course:

1. To make Students to become familiar with basic principles and Fundamental Provisions of Direct tax and Indirect tax.
2. To explore the students knowledge related to the concept of taxation.

Outcome of Course:

1. Students will be able to learn various direct & indirect taxes & their implications.
2. Students can well define the income tax concepts, residential status of assessee etc.

Unit-I : Introduction to Income Tax

Lectures 10

History of income tax in India, Characteristics of income tax, Basis & procedure of charging income tax, Income tax slabs for an individual, Important definitions : Agricultural income, person, previous year, Assessment year, Assessee, Income ,Gross Total Income, Total Income.

Unit-II : Residence of an Assessee

Lectures 10

Introduction, Different types of residents, Residence of an Individual, HUF, Firm and company

Unit-III : Income from salary

Lectures 14

Introduction, Allowances, Perquisites, Deductions under section 16, Practical problems on computation of taxable income from salary

Unit-IV : Income from House Property

Lectures 14

Basis of charge (sec.22), Gross Annual value, Annual value, Deduction under section 24 Practical problems on computation of taxable income from House property.

Unit-V : Exempted incomes under section 10

Lectures 06

Recommended Books :

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan

B.Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)

BC- AT-1.2 Business Financial Accounting

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

Aim of the course:

1. To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

Unit-I: Introduction to Basics of Accountancy

Lectures 10

Meaning and scope of Accounting: Definition of Accounting, Branches of Accounting, Accounting Standards in India, Concepts, Objectives, Types and Rules of Debit and Credit Journal, Ledger, Numerical Problems on Journal and Ledger.

Unit-II: Subsidiary Books

Lectures 12

Meaning, Needs & Importance of Subsidiary Books, Advantages of Maintaining Subsidiary books, Types of Subsidiary Books: Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Receivable Book, Bills Payable Books, Journal Proper, Practical problems on Cash Book, Purchase Book, Sales Book, Purchase Return Book, Sales Return Book.

Unit-III: Rectification of Errors

Lectures 11

Meaning, Importance, Need of Rectification, Types of Errors – 1) Errors of Omission, 2) Errors of Commission, 3) Errors of Principles, 4) Compensating Errors, Practical problems

Unit-IV: Final Accounts of Profit-Making Concern

Lectures 11

Meaning of Final Account, Trading Account, Profit and Loss Account, Balance Sheet, Adjustment Entries Numerical Problems on Final Account of Sole Trader

Unit-V: Depreciation Accounting

Lectures 10

Meaning, Fixed Installment Method, Reducing Balance Methods with adjustments, Annuity Method

Recommended Books :

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A.Mukharji & M.Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)
4. Advanced Accounts: By M.C.Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
5. Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)
7. New Approach to Accountancy. By H.R. Kotalwar
8. Financial Accounting: Dr. Shivprasad Dongre.

B. Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC- AT-1.3 Statistics

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 this course is to provide basic knowledge of statistics for Business

Course Outcomes:

Student can understand the fundamental Concept of Statistics and its application for business

Unit-I : Introduction to statistics

Lectures: 08

Meaning & Definition of statistics, Scope of statistics, Limitations of statistics, Meaning of Primary & Secondary Data, Qualitative and quantitative data, Frequency and frequency distribution.

Unit-II : Measures of central tendency

Lectures:10

Meaning and Concepts of Central Tendency. Arithmetic Means-Definition, properties arithmetic mean, Combine mean, Geometric Mean, Harmonic Mean, Positional Averages – Median, Mode, Quartiles, Deciles, Percentiles, Merits and Demerits of Mean, Median and Mode, Numerical problems.

Unit-III : Measures of Dispersion

Lectures:12

Meaning and concept of dispersion, Range, Quartile's deviation, Mean Deviation (about mean & median), Standard deviation, Variance, Its Coefficients, Combined standard Deviation. Numerical Example

Unit-IV:- Correlation Analysis (Two Variables only)

Lectures:12

Meaning, Definition and types of Co-rrrelation. Simple Co-rrrelation (Karl Pearson's), Probable Error, Rank Co-rrrelation, Numerical Example.

Unit-V : Regression Analysis (Two Variables only)

Lectures:12

Meaning & Concepts of Regression, Method of Regression- Least Squares Methods and Deviation Method, Regression Co-efficients, Relation between Co-efficient co-rrrelation and Regression, Numerical Example

Recommended Books :

1. S.P. Gupta - Statistical Method
2. S. C. Gupta - Fundamental of Statistics (Himalaya Publication)
3. N.G. Das & Dr. J.K Das - Business Mathematics & Statistics (MCGRAW Hill Education)
4. Dr. B.G. Khatal – Statistical Methods (Prashant Publication, Second Ed. 2017)

B. Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)

BC- AT-1.4 Fundamentals of Economics

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

Course Objective:

- To familiarize the basic concepts and theories of economics
- To understand the basic concepts of economics at Micro & Macro level.

Unit-I : The Fundamentals of Economics

Lectures 12

The Economic Problem-Scarcity and Choice; Micro and Macro Economics, Central Problems of an Economy; Economic Cycles. Nature & Scope of Business Economics, Objective of Business Firm, Business Decision Making Process.

Unit-II : Basic Elements of Demand and Supply

Lectures 12

Demand- Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Equilibrium of Demand and Supply,

Unit-III : Elasticity of demand

Lectures 10

Meaning & Concept of Elasticity of Demand, Types of Elasticity of demand -Price, Income and Cross elasticity of demand. Managerial application and importance of elasticity of demand

Unit-IV : Introduction to Macro economics - I

Lectures 10

Macro economics : Meaning , scope & importance, Measurement of National Income, Relationship between National Income and Economic Welfare.

Unit-V : Introduction to Macro economics – II

Lectures 10

Concept of Inflation and its features, Concept of Deflation and measures to control it, Monetary policy - Meaning and Objectives, Fiscal policy - Meaning & objectives.

Reference Books:

1. Business Economics – S. Shankaran.
2. G.N. Zambre, Business Economics, Pimplapure and Co. Publishers, Nagpur.
3. D.M. Mithani and G.K. Murthy, Fundamentals of Business Economics, Himalaya Publishing House, New Delhi
4. Business Economics – H. L. Ahuja.
5. Business Economics – P. L. Mehta.

B. Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC- AT-1.5 Principles of Management

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

Course Objectives:

- 1) To provide an understanding of basic management concepts, principles, and practices.
- 2) To achieve professional competence, managers, both present and prospective, are required to be fully equipped with principles of management

Course Outcomes:

The student analyses the situation shows professionalism and displays a good Code of conduct at the workplace according to the need.

Unit-I : Nature of Management

Lectures 11

Management: Meaning, Definition, Importance. Management as a Science & Art. Functions of Management, Difference between Administration and Management

Contribution of Management Thinkers - Scientific Management-.F.W.Taylor, Administrative Management-Henry Fayol.

Unit-II : Planning and Forecasting

Lectures 10

Planning: Meaning, Importance, Planning Process, Types of Plans, Forecasting: Meaning, Definition Importance. Difference between Forecasting & Planning. MBO: Meaning, Definition, Importance.

Unit-III : Decision Making and Organizing

Lectures 12

Decision Making – Introduction, Definitions, Principles, Decision Making Process, Organizing: Meaning, Definition, Importance, Principles of Organization, Classification of Organization, Centralization & Decentralization

Unit-IV : Staffing & Direction

Lectures 11

Staffing: Meaning, Definition, Importance of Staffing, Recruitment: Meaning, Definition & Importance, Selection: Definition, Process & Importance, Direction: Meaning, Definition, Importance of Direction.

Unit-V : Motivation

Lectures 10

Meaning, Definition, Importance of Motivation, Types of Motivation, Motivation Theories: Maslow Theory, Herzberg Theory and McGregor Theory

Reference Books:

- 1) Principles of Management - Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management - T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management-P. C. Shejwalkar & A. Ghanekar – Everest Publishing House
- 4) Principles & Practices of Management- L. M. Prasad- Sultan Chand and Sons Publication

B. Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)

BC- AT-1.6A Modern Business Communication

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

Objective:

- The objective is to develop both oral and written communication skills relating to organizational and Business issues
- To develop effective oral, writing and listening skills among learners.
- To develop Communication Skills of Students

Learning Outcomes:

- To develop effective oral, writing and listening skills among learners.
- To demonstrate the effective use of communication technology

Unit-I : Introduction to Business Communication

Lectures 10

Definition, Nature, Importance, Communication Process, Basic forms of Communication, SWOC Analysis

Unit-II : Self-Development and Corporate Communication

Lectures 13

Development of Positive Personal Attitudes, Formal and informal communication networks; Miscommunication (Barriers); Improving Communication, Group Discussions; Mock Interviews, Seminar

Unit-III : Effective Communication

Lectures 07

Need of Effective Communication, Principles of Effective Communication

Unit-IV : Communication Skills

Lectures 13

- Listening Skills: Principles of Effective Listening, Factors affecting on Listening Skills, Difference between Hearing and Listening
- Interviewing Skills: Essential features of an Interview, appearing in interviews, conducting interviews
- Writing Skills: Writing Resume, Application Letter for Employment, Business Letters, Request Letters, Good News and Bad News Letters, Persuasive Letters, Sales Letters, Collection Letters.

Unit-V : New Technologies in Business Communication

Lectures 11

Importance, Need of New technology, E-mail, Fax, Internet, Social Media - Facebook, Twitter and What's App -Advantages & Disadvantages, Tele Conferencing –Advantages and Disadvantages, Video Conferencing- Advantages and Disadvantages

References Books:

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Business Communication: Dr. R.V. Ghadage, Asst.Prof. V.P. Varma, Asst.Prof. S.S. Sharma, Asst.Prof. D.J. Shaikh
4. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
5. Essential of Business Communication – Rajendrapal – sultan chand& son New Delhi

B. Com. First Year (Accounting and Taxation)
Semester I Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC- AT-1.6-B Retail Management

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

Objective:

The objective of this course is to acquaint the students with emerging trends and opportunities in Retail Management.

Unit-I : Retail Management

Lectures 11

Meaning of Retail and Retailing, Types of Retailers, Factors Attracting Global Retailers to India, Factors influencing the Growth of Retailers in India, Profiles of Retailers in India- Food Bazar, Reliance Group.

Unit-II : Consumer Buying Behavior

Lectures 11

What is Consumer Behavior? Stages in the Buying Decision Process, Buying Characteristics influencing Consumer Behavior.

Unit-III : Retail Market Segmentation

Lectures 11

Meaning, Benefit of Market Segmentation, Criteria for evaluating Market Segments, Dimensions for segmenting Markets, Market Targeting, Customer Profile.

Unit-IV : Customer Relationship Management

Lectures 11

Meaning, Importance of CRM, Steps involved CRM Process, Relationship based Buying, Importance of Customer Retention Management.

Unit-V : Mall Management

Lectures 10

Introduction, The rising Mall Culture, Impulse Buying at Malls, Factors affecting the Success of Mall.

Reference Books:

1. J.N. Jain and Singh – Modern Retail Marketing, Regal Pub., New Delhi.
2. C.B. Gupta – Marketing Management, Sultan Chand and Sons, New Delhi.
3. Suja Nair – Retail Management, Himalaya Pub. House, New Delhi.
4. K. Karunakaran – Marketing Management, Himalaya Pub. House, New Delhi.
5. Micheal, Levy, Barton. A, Weitz – Retail Management, Tata Mcgraw Hill Pub., New Delhi.
6. David Gilbert – Retail Marketing Management, Pearson Education Ltd., New Delhi.
7. Rajan Saxena – Marketing Management, TATA McGraw Hill Pub., Co. Ltd. New Delhi



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY
Vishnupuri, Nanded - 431606

B.Com. First Year (Accounting and Taxation) (Semester-II)

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
Ability Enhancement Course							
	English Communication-II	4	54	25	75	100	4
BC-AT-2.1	Income Tax-II	4	54	25	75	100	4
Core Subjects							
BC-AT-2.2	Accounting for Business	4	54	25	75	100	4
BC-AT-2.3	Quantitative Techniques	4	54	25	75	100	4
BC-AT-2.4	Business Economics	4	54	25	75	100	4
BC-AT-2.5	Modern Business Management	4	54	25	75	100	4
Elective (Opt Any One)							
BC-AT-2.6A	Computer for Business	4	54	25	75	100	4
BC-AT-2.6B	Business Ethics	4	54	25	75	100	4

Note: English Communication-II will be applicable as per regular syllabus of B.A./B.Com./B.Sc./B.S.W. (CBCS Pattern-Humanities)

B.Com. First Year (Accounting and Taxation) Syllabus
Semester – II (CBCS Pattern)
(w.e.f. 2021-22)
BC-AT-2.1 Income Tax – II

No. of Lectures	54
End of Semester Exam (ESE) (University Exam)	75
Continuous Assessment (CA) (Internal)	25
Total	100 Marks
Total Credits	04 Credits

OBJECTIVES OF COURSE:

1. To provide the better understanding of the income tax concepts and utilizing in to practical life.

OUTCOME OF COURSE:

1. Students will be capable of choosing a career into tax stream like income tax consultant, income tax analyst and income tax planner.

Unit-I : Profit or gain from Business or Profession

Lecture 12

Meaning of Business or Profession, Inadmissible Income Chargeable u/s 28, Admissible deductions u/s 30 to 37, Computation of Income from Business or Profession.

Unit II : Income from Capital Gain

Lecture 12

Meaning of capital asset (sec.2(14)), Kinds of capital asset, Cost Inflation Index, Deduction under section 54, Practical problems on computation of income from capital gain.

Unit III : Income from other sources

Lecture 10

Meaning of other sources, Specific income chargeable under this head (sec.56(2)), Deduction allowable under this head (sec.57), Computation of income from other sources

Unit IV : Deductions from Gross Total Income

Lecture 10

Deduction in respect of life insurance, contribution to provident fund etc. (sec.80c), Deduction in respect of Medical Insurance Premier (sec.80 D), Deductions under section 80 DD, 80 E, and 80 U.

Chapter V:-Income Tax Authorities

Lecture 10

Powers of the central Board of Direct Taxes, Powers of Director General, chief commissioner, commissioner.

Reference Books :

- 1) Student's Guide to Income Tax – Singhania & Singhania – Taxmann
- 2) Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
- 3) Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan

B. Com. First Year (Accounting and Taxation)
Semester II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)

BC- AT-2.2 Accounting for Business

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

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.
2. To equip the students to maintain various types of ledgers and to prepare final accounts.

Unit-I : Valuation of Goodwill

Lectures 11

Introduction, Need for valuation of Goodwill, Factors affecting Goodwill, Characteristics of Goodwill, Need for Valuation of Goodwill, Valuation of Assets, Future maintainable profit, Normal Rate of return, Capital Employed, Methods of valuation of Goodwill i) Average Profit Method ii) super profit iii) Capitalization method

Unit-II : Final Accounts of Non-Trading Organizations

Lectures 11

Introduction, Meaning, Objectives, Accounting Records of Non-trading Concerns, Final Accounts, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet

Unit-III : Accounts of Hire Purchase and Installment purchase system- Lectures 11

Meaning, difference between Hire Purchase and Installment, Accounting entries in the books of purchaser and vendor Default in payment, Legal Provisions Regarding Hire Purchase Contract, Complete and partial repossession, Installment system Entries in the books purchaser and seller.

Unit-IV : Insurance Claims

Lectures 11

Types of risks- preparation of statement to ascertain value of stock on the date of fire, Treatment of salvage, valuation of stocks prior to date of fire, Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock, Average Clause, Journal entries, calculation of Amount of Claim, Loss of Profits on insurance

Unit-V : Consignment Accounts

Lectures 10

Meaning of Consignment, Important Terms, Accounting Records, Valuation of Unsold Stock, Numerical Problems

Reference Books:

1. Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2. Financial Accounting: By A.Mukharji&M.Hanif (Tata McGraw-Hill Publishing Co.Ltd. New Delhi)
3. Financial Accounting: By S.N. Maheshwari& S.K. Maheshwari (VikasPublishing House Pvt. Ltd)
4. Advanced Accounts: By M.C.Shukla & S.P. Grewal (S.Chand& Co. Ltd. New Delhi)
5. Advanced Accountancy: By S.P. Jain & K.N. Narang(Kalyani Publishers, New Delhi)
6. Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand& Sons, New Delhi)
7. New Approach to Accountancy. By H.R. Kotalwar
8. Financial Accounting : Dr. Shivprasad Dongre

B. Com. First Year (Accounting and Taxation)
Semester II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC-AT-2.3 Quantitative Techniques

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

Learning Objective : The objective of this course is to provide fundamental of Quantitative techniques applied in solving business problems.

Outcomes : Student can understand the basic Concept of Statistics mathematics and its use in various business operations.

Unit-I : Arithmetical Operations

Lecture 10

Ratios, Simple and Compound Interest, Commission, Brokerage, Discount, Numerical Problems.

Unit-II : Determinants and Matrices

Lecture 12

Meaning, definition of determinant, Determinant of order two and three, Meaning & definition of Matrix, Types of Matrices, Addition & Subtraction of Matrices, Multiplication of Matrices, Numerical problems.

Unit-III : Permutations and Combinations

Lecture 10

Meaning of Permutation, Meaning of Combination, Numerical examples.

Unit-IV : Probability

Lecture 10

Meaning & Definitions of Probability, Concepts – Events, Types of Events, Sample Space. Addition and Multiplication laws of Probability, Simple Problems on Addition and multiplication Probability.

Unit-V : Index Numbers

Lecture 12

Meaning, Definitions & Need of Index Numbers, Problems involve in constructions of Index Numbers, Price Index Numbers, Methods of Index Numbers-UnWeighted Index Numbers and Weighted Index Numbers-Laspeyres Method, Paasches Method and Fishers Method. Quantity Index Numbers. Cost of living Index Numbers. Test of Index Numbers. Numerical Examples.

Reference Books :

1. S.P. Gupta - Statistical Method (S. Chand Publication)
2. S. C. Gupta - Fundamental of Statistics (Himalaya Publication)
3. R.S. Agrawal – Quantitative Techniques. (S. Chand Publication)
4. N.G. Das & Dr. J.K Das - Business Mathematics & Statistics (MCGRAW Hill Education)
5. Dr. B.G. Khatal – Statistical Methods (Prashant Publication, Second Ed. 2017)

B.Com.First Year (Accounting and Taxation)
Semester-II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC-AT-2.4 Business Economics

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

Course Objectives:

1. To understand the different costs of production and how they affect short and long run decisions.
2. To derive the equilibrium conditions for cost minimization and profit maximization.
3. To understand the output decisions under various market structure

Unit-I : Market structure

Lectures 12

Meaning of Market, Classification of Market Structures:- Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Equilibrium of the Firm under Perfect Competition

Unit-II : Theories of Distribution

Lectures 10

Rent : Rent concept, Recardian Theory & quasi rent. Wages : concept of wages, marginal productivity theory of wage. Interest: concept, Liquidity preference theory of interest. Profit: Nature and concept, gross profit and Net profit, uncertainty bearing theory of profit.

Unit-III : Theories of Consumer Behaviour

Lectures 12

Utility -Meaning, Definition, Cardinal Utility Approach, Law of Diminishing Marginal Utility, Law of Equi- Marginal Utility; Indifference Curve Approach- Properties of Indifference Curve, Consumer's Equilibrium

Unit-IV : Theories of Production

Lectures 10

Concept of Production Function, Law of Variable Proportion, Law of Return to Scale, Economies & Diseconomies of Scale.

Unit-V : Concepts of Costs

Lectures 10

Different Cost Concepts - Explicit cost, Implicit cost, Fixed cost, Variable cost, Marginal cost, Average, Variable Cost, Total Cost., Short Run Cost Curves – Marginal cost and Variable Cost, Long Run Cost Curves.

Reference Books

1. Business Economics - G.N. Zambre, Pimplapure and Co. Publishers, Nagpur.
2. Fundamentals of Business Economics - D.M. Mithani and G.K. Murthy, Himalaya Publishing House, New Delhi.
3. Business Economics - H.L. Ahuja, S. Chand and Co., New Delhi.
4. Business Economics -V.G. Mankar, Himalaya Publishing House, New Delhi.
5. Managerial Economics -R. Cauvery and Others, S. Chand and Co, New Delhi.

B. Com. First Year (Management & Entrepreneurship)
Semester II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)

BC-AT-2.5 Modern Business Management

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

Objective : The objective of the course is to equip the students with the ability to analyze, apply the modern concepts of Management in business organization

Course Outcomes:

Student applies the knowledge by speaking confidently and communicating effectively in different business situations

Unit-I : Leadership

Lectures 12

Meaning, Importance, Qualities of Good Leader Theories of Leadership: Trait Theory, Behavioral Theory and Situational Theory. Leadership Styles: Autocratic Style, Participative style & Free-rein Style.

Unit-II : Performance Appraisal and Training

Lectures 10

Performance Appraisal: Introduction, Definitions, Importance, Kinds of Performance Appraisal

Training: Introduction, Definitions, Importance and Need of Training, Types of Training

Unit-III : Co-ordination & Controlling

Lectures 11

Co-ordination: Definition, Importance of Co-ordination.

Controlling: Definition, Importance, Controlling Process. Techniques of Controlling- Budgetary Control, CPM/PERT.

Unit-IV : Management Audit & Business Ethics

Lectures 11

Management Audit: Meaning, Definition, Objectives, Scope of Management Audit & Importance

Business Ethics: Meaning, Definition. Need of Business Ethics, Principles of Business Ethics

Unit-V : Recent Trends in Management

Lectures 10

Quality Management: Meaning and Importance of TQM, SIX Sigma, Kaizen, Change Management: Meaning & Importance, Causes of Change, Risk Management, Crisis Management

Reference Books:

- 1) Principles of Management - Dr. S.C. Saxena – Sahitya Bhavan Publication
- 2) Principles of Management - T. Ramasamy – Himalaya Publication
- 3) Principles & Practices of Management - P. C. Shejwalkar & A. Ghanekar – Everest Publishing House

B. Com. First Year (Accounting and Taxation)
Semester II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC-AT-2.6A Computer for Business

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

Objectives:

- To develop the skills of solving real life problems in Business using computers
- To make students to use computer Application / operating systems software in the field of business.
- To develop skill among students in applications of internet in commerce education.

Utility : Adequate Knowledge about Information Technology.

Prerequisite: Basic knowledge of the Computer

Unit-I : Introduction to Computer System and Peripherals: Lectures 10

Introduction, Meaning, Definition, Basic Computer Organization, Generations & Characteristics of Computer.

- **Types of Computers:** - Microcomputer, Minicomputer, Mainframe Computer, Workstations, Client and Server
- **Components:** mother board, processor, main memory, cache memory, hard disk
- **Input devices:** keyboard, mouse, scanner, web camera, Bar code reader, speech recognition devices, Joystick, electronic pen,
- **Output devices:** monitor, printer, speakers. External, Bio-metric devices

Unit-II : Storage Devices and Operating System: Lectures 10

Compact Disk, Digital Versatile Disk, Hard Disk Drive ,USB Flash Drive, Memory Card, Definition of operating System, Types of Operating System, DOS Operating System, Windows Operating System, Linux Operating System, File System.

Unit-III : Introduction to MS-Word: Lectures 10

Word 2010 Basics: - Opening screen of MS-word, Home menu- font tab, Paragraph tab, Styles tab, Editing options in MS-Word, Insert menu- table tool, Header and Footer tool, Mail-merge, Custom dictionary, Printing in MS-Word, Creating Index in MS-Word.

Unit-IV : Introduction to MS-Excel : Lectures 14

Introduction to MS-Excel, Excel 2010 : - Opening screen of MS-excel, Creating worksheet and its usage in commercial applications, creating worksheet in MSEXCEL & formatting and layout of worksheet, Formatting cells, Formatting columns, Row height, Merging, Splitting columns and connecting the worksheets, Working with Formulas and Functions. Creating charts ,Goal seek, Conditional Formatting.

Unit-V : MS-Power Point & Internet:

Lectures 10

Opening Screen of MS PowerPoint, Creating a new presentation based on template. Design template and blank presentation, Slide Transition, Custom Animation effects, Slide show, Adding audio and video on slides. Definition of Network & Types of Network LAN, MAN, WAN, Introduction to Internet and World Wide Web, Web browsers, web sites, search engines. Email & Outlook, Social networking, Advantages & Disadvantages of Social Networking for Business.

Reference Books :

1. Fundamentals of Computers – V.Raja Raman Peter Norton's
2. Introduction to Computers –Peter Norton's
3. Fundamentals of Computers – Bechkar and Sontakke
4. Microsoft Office 2002 by Complete (BPB)

B. Com. First Year (Accounting and Taxation)
Semester II Syllabus (CBCS Pattern)
(w.e.f. 2021-22)
BC-AT-2.6B Business Ethics

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 understand ethic and responsibility of Business
- To enhance your capacity to think, act and lead ethically

Unit-I : Introduction to Business Ethics

Lecture 10

Meaning of Ethics and Business Ethics, Objectives of Ethics, Nature of Ethics, Sources of Ethics, Importance of Ethics, Factors Influencing Business Ethics, Types of Ethics

Unit-II : Ethical Aspects in Marketing

Lecture 12

Introduction to Marketing, Direct Marketing, Marketing Ethics and Consumer Rights, Marketing Mix, Criticism of Ethics in Marketing

Unit-III : Ethics in Finance

Lecture 10

Introduction, Accountability and Acquisition, Success, Fair value, Finance and Ethics, Financial Markets

Unit-IV: Ethics in Social Responsibility and Corporate Social Responsibility Lectures 10

Introduction, Material Ethics, Challenging Expectation of Social Responsibilities Concept of Corporate Social Responsibility, Nature of Corporation & Its Object

Unit-V : Professional ethics

Lectures 12

Concept and emergence of professional ethics. Dilemmas of professional ethics. Sense and need of professional ethics, its functions. Reasons of crisis of professional ethics and possibility of its permission.

Recommended Books

1. Murthy C.S.V. (2014), "Business Ethics Text and Cases", Himalaya publishing Pvt. Ltd
2. Prof. Bajaj P.S. and Prof. Agrawal Raj, (2012), "Business Ethics an Indian Perspective", Biztantra Management for the Flat world, New Delhi.
3. Murthy C.S.V. (2013), "Business Ethics and Corporate Governance", Himalaya Publishing Pvt. Ltd., Girgaon Mumbai.