



# **Swami Ramanand Teerth Marathwada University, Nanded**

## **Bachelor of Commerce (B.Com.)**

### **Accounting & Taxation**

**B.Com. (Accounting & Taxation) Second Year  
(Semester III & IV)**

**Choice Based Credit System (CBCS Pattern)**

**Under the Faculty of Commerce & Management**

## **PROGRAM STRUCTURE**

**(with effect from Academic Year 2022-23)**



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY****Vishnupuri, Nanded - 431606****B.Com. Second Year (Accounting & Taxation)****(Semester III)****Choice Based Credit System (C.B.C.S) Syllabus**

w.e.f. 2022-23

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
<b>Ability Enhancement Course</b>							
	English	4	54	25	75	100	4
BC-AT-3.1	Income Tax-III	4	54	25	75	100	4
<b>Core Subjects</b>							
BC-AT-3.2	Business Corporate Accounting-I	4	54	25	75	100	4
BC-AT-3.3	Business Cost Accounting –I	4	54	25	75	100	4
BC-AT-3.4	Banking & Finance-I	4	54	25	75	100	4
BC-AT-3.5	Business Law-I	4	54	25	75	100	4
<b>Opt Any One as Elective of the following</b>							
BC-AT-3.6A	Computerized Accounting-I	4	54	25	75	100	4
BC-AT-3.6B	NGO Management	4	54	25	75	100	4
<b>Opt Any One Skill Enhancement Course- (SEC-I)</b>							
SEC 1.1	E-Commerce-I	3	40	25	25	50	2
SEC 1.2	Management Skills	3	40	25	25	50	2
SEC 1.3	Excel Lab-I	3	40	25	25	50	2

**Note: Ability Enhancement Course : English 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. Second Year (Accounting & Taxation)**

**Semester III Syllabus (CBCS Pattern)**

(w.e.f. 2022-23)

**BC-AT-3.1 Income Tax -III**

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:**

1. To impart knowledge of various concepts and provisions of Direct Tax.
2. To acquire the Skill on computation of Direct Taxation.
3. To develop a board understanding of the tax law.
4. To introduce practical aspect of tax planning as an important managerial decision-making.
5. To explore the participants to real life situations involving taxation.

**Course Outcomes:**

1. After Completion of course, students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
2. Student of the course will be able to understand different type of income and their tax liabilities, exemptions and their deductions.
3. Students will be able to learn various direct and indirect taxes and their implications.
4. Student acquaint the knowledge and able to file tax return of an Individual.
5. Students will be able to choose a career for becoming a Tax Consultant.

**Unit I: Deductions from Gross Total Income**

**(12 Lectures)**

Section 80C, Section 80D, Section 80DD, Section 80E, Section 80EE, Section 80G, Section 80TTA, Section 80TTB, Section 80U.

**Unit II: Total Income of an Individual**

**(12 Lectures)**

Computation of Gross Total Income and Total Income of an individual considering the deductions under section 80C to 80U.

**Unit III: Tax Liability of an Individual**

**(12 Lectures)**

Tax rates or slabs in respect of individual, computation of tax liability of an individual.

**Unit IV: Set-off and carry forward of losses**

**(12 Lectures)**

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 income from house property, simple problems on set-off and carry forward of losses of an individual.

**Unit V: E-filing of income tax returns**

**(06 Lectures)**

Steps for E-filing of income tax return, facilities provided by the Department for e-filing of Income Tax return, Documents required to filing income tax return.



**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 – Sahitya Bhawan

**B.Com. Second Year (Accounting & Taxation)****Semester III Syllabus (CBCS Pattern)**

(w.e.f. 2022-23)

**BC-AT -3.2 Business Corporate Accounting-I**

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

**Objectives:**

1. To familiarize the students about the basics of Company & capital.
2. To help students to gain the conceptual knowledge of the accounting.
3. To make students capable of understanding the concept of shares
4. To grow the understanding about Redemption of shares and debentures and its types.

**Course Outcomes:**

- It is beneficial for students to move into advance are as i.e. C.A, I. C.W.A, CS etc.
- It could help graduates to work as financial analyst
- It provides the basic concept of knowledge of issue & forfeitures of shares.
- It provides the knowledge about how shares & debentures are redeemed.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

**Unit I: Introduction & Recent Trends in Corporate Accounting: (08 Lectures)**

Meaning & Definition of Company, Meaning & Types of Shares, Difference between Preference Shares & Equity Shares, Capital, Types of Capital, DMAT, NEFT, RTGS, Online banking- Advantages & Dis-Advantages.

**Unit II: Issue & forfeiture of Shares: (12 Lectures)**

Procedure to Issue of Shares, Forfeiture and Reissue of Shares, Shares Issued at Par, Premium & Discount, Accounting Treatment of Issue, Forfeiture and Reissue, Pro- rata Allotment, Practical Problems on it.

**Unit III: Issue & Redemption of Debentures (10 Lectures)**

Meaning of Debentures, Procedure to Issue of Debentures, types of Debentures, practical problem on sinking fund method only.

**Unit IV: Redemption of Preference Shares: (12 Lectures)**

Meaning and Procedure of Redemption of Preference Shares, Redemption out of fresh issue, Redemption out of profit of company, Practical Problems on Journal Entries of Redemption of Preference Shares and Balance Sheet after Redemptions of Preference Shares.

**Unit V: Company Final Account: (12 Lectures)**

Introduction to company final account provisions, preparation of profit and loss account, profit and loss appropriation account, Balance Sheet as per revised prescribed format Company Act 2013.



**Recommended Books:**

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers
5. Advanced corporate Accounting- Dr. H W Kulkarni, Dr. R.V. Ghadge. Dr. S.S. Jadhav



**B.Com. Second Year (Accounting & Taxation)**  
**Semester III Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT -3.3 Business Cost Accounting -I**

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

**Objective**

1. To understand the difference between cost accounting and financial accounting.
2. To know the cost accounting principles and cost calculations.
3. To study the material, labour and overhead costs.
4. To learn how to create unique cost management systems.

**Course Outcomes**

1. Students will be able to prepare cost sheet and tender.
2. Student will be able to calculate per unit cost of production
3. Identifying and controlling production costs.
4. Developing cost accounting and cost analysis skills.

**Unit I Introduction to Cost Accounting****(No of Lecture 10)**

Meaning & Definition of Cost, Costing, Cost Accounting, Cost Concepts, Objectives of Cost Accounting, Difference between Cost Control & Cost Reduction, Objectives of Cost Accounting, Difference between Cost Accounting & Financial Accounting, Advantages & Disadvantages of Cost Accounting.

**Unit II Unit Costing****(No of Lecture 10)**

Meaning of Cost Sheet, Treatment of Stock of Raw Material, Work In Progress, Finished Goods and Numerical Problems on Cost Statement and Tender

**Unit III Accounting for materials****(No of Lecture 12)**

Meaning of Material Cost, Material Cost Control & its Importance, Material Purchase Procedure, Stores Records – Bin Card, Stores Ledger, Material Stock Levels (theory) and calculation of stock levels, Meaning of EOQ and its calculation, ABC Analysis Pricing of Materials – FIFO, LIFO, Simple Average Method, Weighted Average Method.

**Unit IV Accounting for labour****(No of Lecture 12)**

Meaning of Labour Cost, Labour Cost Control, Composition of Labour Cost, Time Keeping and Methods of Time Keeping, Time Booking and Methods of Time Booking, Systems of Wage Payments – *Time Rate & Piece Rate*, Differential Piece Rate, Incentive Plans: (a) Halsey Plan, (b) Rowan Plan.

**Unit V Accounting For Overheads****(No of Lecture 10)**

Meaning of Overheads, Need for Overhead Cost Control, Collection, Codification & Classification of Overheads, Importance of Overhead, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate





**Recommended Book**

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost Accounting- Dr. Maroti Kachave, Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
7. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti
8. Cost Accounting – R.S.N. Pillai, V. Bagavathi – S.Chand & Company Ltd. Publication



**B. Com. Second Year (Accounting & Taxation)**  
**Semester III Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT -3.4 Banking & Finance -I**

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:**

- i) To enable students to understand the Reforms & other developments in the Indian banking.
- ii) To provide students insight into functions & Role of Reserve Bank of India.

**Course Outcomes**

- i) It will be beneficial to students to enable understand the Reforms & other developments in the Indian banking.
- ii) After completion of this course students will be able to understand about Indian Banking System.

**Unit-I Indian Banking System (12 Periods)**

- Evolution of Banking in India
- Structure and Organization of Banking.
- Scheduled & Non-Scheduled Banks
- Role of Banks in Economic Development
- Challenges before Banking Sector in India

**Unit-II Central Banking (10 Periods)**

- Meaning, Definitions of Central Banking
- History of Central Banking in India
- Functions of Reserve Bank of India
- Monetary Policy of Reserve Bank of India.
- Present Currency System in India

**Unit-III Commercial Banking (10 Periods)**

- Meaning, Definitions of Commercial Banks
- Functions of Commercial Banks.
- Credit Creation of Commercial Bank
- Principles of Commercial Bank
- Nationalisation & Merger of Commercial Banks in India, EXIM Bank

**Unit-IV Co-Operative Banks (12 Periods)**

- Meaning, Structure of Co-operative Banks
- Primary Agriculture Credit Societies (PACS)
- District Central Co-operative Banks (DCCBs)
- State Co-operative Bank (SCB)



- Urban Co-operative Bank (UCBs)
- Regional Rural Banks (RRBs)
- National Banks for Agriculture and Rural Development (NABARD)

**Unit-V Banking Reforms (10 Periods)**

- Meaning, Needs & Objectives of banking Reforms
- Narsimham Committee Report, 1991, Findings and Recommendations

**BOOKS RECOMMENDED:**

- Panandikar S.G. and Mithani D.M.: Banking in India, Orient Longman.
- Reserve Bank of India: Functions & Working.
- Sayers R.S.: Modern Banking, Oxford University Press.
- Shekhar and Shekhar : Banking Theory and Practice, Vikas Publishing House, New Delhi.
- Indian Banking and Finance System: Dr.Kunal Badade, Dr. B.G.Khatal, Prashant Publication Jalgaon.
- Tennan M.L. : Banking Law and Practice in India, Indian Law House, New Delhi.



**B. Com. Second Year (Accounting & Taxation)**  
**Semester III Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-3.5 Business Law - I**

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:**

- i) To acquaint students with basic concepts, terms, provisions and application of business laws.
- ii) To make students acquainted with the different acts.

**Course Outcomes**

After the completion of this course students will be able to receive detail knowledge about various laws of business.

**Unit-I Indian Contract Act, 1872****(12 Lectures)**

- Introduction, Meaning & Definitions
- Difference between Agreement & Contract
- Kinds of Contract
- Essentials of Valid Contract
- Discharge of Contract
- Breach of Contract & Its Remedies

**Unit-II Sale of Goods Act, 1930****(10 Periods)**

- Meaning, Definitions of Contract of Sale
- Essential Elements of Contract of Sale
- Sale and Agreement to Sale
- Condition & Warranties, Implied Conditions & Warranties
- Unpaid Seller: Rights of an Unpaid Seller

**Unit-III Negotiable Instruments (Amendment) Act, 2015****(12 Periods)**

- Meaning, Definitions of Negotiable Instrument
- Classification of Negotiable Instruments
- Promissory Note, Bill of Exchange & Cheque
- Characteristics of Negotiable Instruments
- Parties to Negotiable Instruments
- Crossing of Cheque, Holder & Holder in Due Course

**Unit-IV Right to Information Act, 2005****(10 Periods)**

- Introduction, Meaning, Definitions
- Nature & Scope of RTI
- Procedure of Getting Information
- Central Information Commission: Constitution, Powers & Functions
- State Information Commission: Constitution, Powers & Functions



- Appeal & Penalties

**Unit-V Information Technology Act, 2000**

**(10 Periods)**

- Introduction, History
- Need & Importance of Information Technology Act
- Features of Information Technology Act
- Main Provisions of Information Technology Act, 2000

**BOOKS RECOMMENDED:**

- Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
- Business Law – K.R. Bulchandani – Himalaya Publishing House
- Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
- Mercantile Law – Tulsian & Tulsian – McGraw Hill Education



**B. Com. Second Year (Accounting & Taxation)**  
**Semester III Syllabus (CBCS Pattern)**  
**(w.e.f. 2022-23)**

**BC- AT-3.6A COMPUTERIZED ACCOUNTING-I**

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

**Objectives:-**

- 1) To Impart basic accounting knowledge
- 2) To understand the concepts, Process of accounting
- 3) To know the importance of Financial Accounting
- 4) To Gain knowledge of Business Accounting
- 5) To help students to acquire the knowledge & application of Tally in Business World.

**Outcomes :-**

- 1) Students will be able to know the Fundamental of Accounting.
- 2) Students will be able to know the how start the Accounting Work
- 3) Students will be able to know how to create different types of ledgers & groups related to any business.
- 4) Students will be able to know how to record day to day transactions using tally software.
- 5) Students will be able to know how to use Additional Features of tally for business accounting.

**CHAPTER 1 :- FUNDAMENTALS OF ACCOUNTING ( 10 Lectures )** Introduction and Meaning of Business, Types of Business Organizations, Meaning and Types of Transactions, Meaning and Types of Vouchers, Parties/ Stakeholders Related to Business, Basic Accounting Concepts, Meaning of Book-keeping and Accountancy, Branches of Accounting, Systems of Accounting, Meaning and Types of Account, Golden Rules of Accountancy, Stages of Financial Accounting, Journal, Ledger, Trial Balance, Final Accounts

**CHAPTER 2:- FUNDAMENTALS OF TALLY (10 Lectures)**  
 Introduction of Tally Software, Advantages of Tally Software, Difference between Manual Accounting & Computerized Accounting ,Opening Screen of Tally, Company Creation Company, F11 Features, Company F12 Configuration, Shut & Select Company, Alter & Delete Company, Practical Assignments

**CHAPTER 3 :- ACCOUNTING INFORMATION ( 12 Lectures )**  
 Meaning and Nature of Group, Predefined Groups in Tally, Primary Groups & Secondary Groups, Single Groups Creation, Multiple Groups Creation, Groups Display & Alteration  
 Single Ledger Creation, Multiple Ledger Creation, Ledgers Display & Alteration, Practical Assignment

**CHAPTER 4 :- ACCOUNTING VOUCHERS ( 12 Lectures )**  
 Introduction to Accounting Vouchers, Contra Voucher, Purchase Voucher ,Sales Voucher  
 Debit Note Voucher, Credit Note Voucher, Payment Voucher, Receipt Voucher, Journal Voucher, Practical Assignments



**CHAPTER 5:- ADDITIONAL FEATURES IN TALLY ERP 9 ( 8 Lectures)**

Maintaining Billwise Details in Tally Erp 9, New Reference, Against Reference ,Advance On Account, Cost Centers , Cost Category ,Cost Center ,Creation of Cost Category, Creation of Cost Center ,Practical Assignments

**RECOMMENDED BOOKS**

- 1) Fundamentals of accounting & Financial Analysis : By Anil Chowdhry (Pearson Education)
- 2) Accounting Made Easy By Rajesh Agarwal & R Shrinivasan (Tata McGraw-Hill)
- 3) Mastering Tally ERP 9 : Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPB Publication)



**B. Com. Second Year (Accounting & Taxation)**  
**Semester III Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-3.6B NGO 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:** - To understand the concept of NGO and its importance.

**Utility:** Student can acquire basic level knowledge NGO.

**Prerequisite:** Basic knowledge of the NGO.

**Unit 1 Introduction to NGO:**

**(Lectures 10)**

- What is NGO, Definition, Govt. recognition of NGO
- Kinds of NGO functioning in India
- Working of NGO in India

**Unit 2 NGO Environment:**

**(Lectures 10)**

- Introduction
- Environmental Threats and Opportunities: Definitions
- The Environment.
- The Environment: Constituents and Impacts
- Assessing the Impact of Opportunities

**Unit 3 Issues in NGO Management**

**(Lectures 11)**

- Introduction, Understanding the Context, Aid to Development
- Poverty and Development, Poverty and Exploitation, Poverty and Vulnerability, Poverty and Powerlessness
- Dependency to Sustainability, Development Indicators

**Unit 4 Legal Procedures**

**(Lectures 11)**

- Introduction
- A Trust, Memorandum of Association and Rules and Regulations of a Society, Tax Reliefs for NGOs
- Documents Required Under Section 80G, Type of Income Entitled for Exemption, Meaning of 'Charitable and Religious Purpose'

**Unit 5 Office Procedure & Documentation**

**(Lectures 12)**

- Introduction, Documents required to form a Trust, Contents of a Trust Deed
  - Registration under Indian Registration Act, Documents Required to Form a Society, Contents of the Memorandum of Association
- Important by Laws of the Society, Registration of a Society, Registration Under Companies Act

**Reference Books:**

1. Marketing of Non Profit: S.M. Jha, Himalaya Publishing House Pvt. Ltd.,
2. IGNOU Booklets





**B. Com. Second Year (Accounting & Taxation)**  
**Skill Enhancement Course-I**  
**Semester III Syllabus (CBCS Pattern)**  
**(w.e.f. 2022-23)**  
**SEC-1.1- E-Commerce-I**

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

**Objectives**

1. To understand the process of setting up an interactive website.
2. To understand the process of maintaining the security of E-commerce site.
3. To be able to work as a team
4. To be able to work with an online store and modify when necessary.

**Course Outcomes:**

1. It enables students to evaluate the information on the Need of business entity to adhere the E-Commerce.
2. The course is useful for the In application technologies and tools in commerce which are used to conduct the business.
3. E-commerce has posed the new issues in the development of Business information systems
4. The scheme is to understand the new content and practice regarding web-based technologies.
5. It impacts on business process.

**Course Contents:****Unit I: Introduction****(Lectures : 10)**

Overview of E-Commerce, Concept, features, and functions of e-commerce, e-commerce practices v/traditional practices, scope and limitations of e-commerce.

**Unit II: Fundamental of e-commerce.****(Lectures : 10)**

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

**Unit III: Infrastructure.****(Lectures : 10)**

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on Internet.

**Unit IV: E-Payment:****(Lectures : 10)**

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services. Security of e-commerce: IT Act 2000, setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.



**Suggested Reading Books:**

- 1.** Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996
  - 2.** P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
  - 3.** Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce;Macmillan, New Delhi. 2006
  - 4.** Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront;Macmillan, New Delhi. 2000.
  - 5.** Cady, Glcc Harrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
  - 6.** Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, VanityBooks International, Delhi. (Out of published) 2002.
  - 7.** O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008
- E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive



**B. Com. Second Year (Accounting & Taxation )**  
**Skill Enhancement Course-I**  
**Semester III Syllabus (CBCS Pattern)**  
**(w.e.f. 2022-23)**  
**SEC-1.2 Management Skills**

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

**Course Objectives:**

- 1 Students develop and understanding of important concept of management skills
- 2 To Know how the skills apply into working effectively within organisation
- 3 To help students develop skills necessary to performance
- 4 To provide Opportunities to practice important management skills

**Outcomes :** After acquired the skills of management students be capable

- 1 Improve the technical skill and ability
- 2 students can develop his analytical ability & competent use of tool, work resolved the solve the problems
- 3 It help to coordinate and resolved the conflict within organisations
- 4 It can develop the team work
- 5 It help to develop integrity, self-awareness dedication, external conduct amongst the people

**Course Contents:**

**Chapter 1: Decision Making Skill**

**(Lectures : 10)**

Introduction, Concept, decision making, importance of decision making, Challenges in the process of decision making.

**Chapter 2: Time Management Skill**

**(Lectures : 10)**

Introduction, concept, Importance, steps and Techniques of time management, Hurdles of effective time managements

**Chapter 3: Presentation Skill**

**(Lectures : 10)**

Definition, Types, benefits Subject selection

**Chapter 4: Communication Skill**

**(Lectures : 10)**

Concept, Types, Channels, process of communication



**Suggested Readings:**

1. Stoner, Freeman, Gilbert Jr. : Management (Pearson education)
2. Kootz,O'Donnell , Weighrich : Essentials of Management
3. Michael, J. Stahl: Management -Total Quality in a global environment ( Blackwell Business)
4. Newman, Warren and Summer: The Process of Management, Concept, Behaviour & Practice.
5. Brech , E.F.L. : Principles and Practice of Management
6. Drucker , P.F. : Managements , Tasks , Responsibilities , Practices
7. Asha Kaul : Effective Business Communication (PHI)
8. RonLudlow, Fergus Panton : The Essence of Effective Communication(PHI)
9. Efrain , jae, david , H. Micheal : Electronic Commerce : A Managerial Perspective (Pearson Education)



**B. Com. Second Year (Accounting & Taxation)**  
**Skill Enhancement Course-I**

**Semester III Syllabus (CBCS Pattern)**  
**(w.e.f. 2022-23)**

**SEC-1.3 Excel Lab-I**

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

**Objective:**

The main objective of MS- Excel Lab is to enhance and upgrade the Student to Increasing its efficiency and effectiveness. It will simplify the task and reduce the paper work means the software improves the working methods by replacing the existing manual system with the computer-based system.

**Outcomes**

After completion of this course student will be able to understand the computer software, made available to simplify and automate a variety of operations such as data processing, data manipulating and data presentation with this application

**Unit I- Introduction to Ms-Excel** **10**

- Introduction to Ms Excel, Importance, Uses, Moving Around the Worksheet, Features of Excel, Understanding Ranges
- Opening Screen of Ms-Excel, Title Bar, Ribbon, Quick Access Tool Bar
- Worksheet Area, Row, Column, Cell, Name Box, Formula Bar

**Unit-II Editing with Excel** **10**

- Cut, Copy, Paste, Undo, Redo, Format painter, Spell Check
- Opening a Blank Workbook, Entering Data, Editing and Deleting cell Content
- Inserting Rows and Columns, Deleting Rows and Columns.

**Unit –III Formatting with Excel** **10**

- Adding Border to the cell, Color cells, Border and Shading, Bullets and Numbering,
- Cell Formatting, Auto Fill, Background, Patterns, Themes, Fill Color
- Aligning Data in a Cell, Number Formatting

**Unit IV- Basic Formulas & Functions** **10**

- Introduction of Formulas and Functions, user defined and inbuilt Functions
- Structure of a Function, Operators, Types of Operators, Cell Addressing Methods
- Entering Functions using Insert Function Option, Type of functions introduction

**References:**

- 1) The Complete Reference Excel- Kathy Ivens, Conrad Carlberg
- 2) Ms-Office- Michael Busby & Russell A. Stultz
- 3) EXCEL 2007 Made Simple by Satish Jain, BPB
- 4) Learning Microsoft Office 2010, Lisa Bucki, Chirsty Parish, Suznne Weixel



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY****Vishnupuri, Nanded - 431606****B.Com. Second Year (Accounting & Taxation) (Semester IV)****Choice Based Credit System (C.B.C.S) Syllabus**

w.e.f. 2022-23

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
<b>Ability Enhancement Course</b>							
	English	4	54	25	75	100	4
BC-AT-4.1	Income Tax -IV	4	54	25	75	100	4
<b>Core Subjects</b>							
BC-AT-4.2	Business Corporate Accounting-II	4	54	25	75	100	4
BC-AT-4.3	Business Cost Accounting-II	4	54	25	75	100	4
BC-AT-4.4	Banking & Finance-II	4	54	25	75	100	4
BC-AT-4.5	Business Law-II	4	54	25	75	100	4
<b>Opt Any One as Elective of the following</b>							
BC-AT-4.6A	Computerized Accounting –II	4	54	25	75	100	4
BC-AT-4.6B	Start-up Management	4	54	25	75	100	4
<b>Opt Any One Skill Enhancement Course –( SEC-II)</b>							
SEC-2.1	E-Commerce-II	3	40	25	25	50	2
SEC-2.2	Business Marketing	3	40	25	25	50	2
SEC-2.3	Excel Lab-II	3	40	25	25	50	2

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



## B. Com. Second Year (Accounting & Taxation)

### Semester IV Syllabus (CBCS Pattern)

(w.e.f. 2022-23)

#### BC-AT-4.1 INCOME TAX - IV

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:

- 1) To impart the knowledge of various concepts and provisions of Direct Tax.
- 2) To acquire skills on computation of Direct Taxation.
- 3) To understand the various deductions to be made from total Income while calculating the tax.

#### Course Outcomes:

1. Students will be able to state the use of various deductions to reduce the taxable income.
2. Learn and able to compute total Income and define tax compliance and tax structure.
3. Enable to understand various amendments time to time by finance department.

#### Unit I: Assessment of HUF

(10 Lectures)

Computation of Gross Total Income and Total Income of HUF considering the deductions u/s 80C, 80D, 80DD, 80G, 80TTA only.

#### Unit II: Assessment of Partnership firm

(10 Lectures)

Computation of Gross Total Income and Total Income of partnership firm, Assessment when Sec. 184 complied with, assessment when Sec. 184 not complied with.

#### Unit III: Assessment of company

(10 Lectures)

Computation of Gross Total Income and total income of company considering the deduction u/s 80 regarding company.

#### Unit IV: Provisions concerning tax deducted at source

(12 Lectures)

Sec. 192- TDS on salary, Sec. 194A- TDS on interest, Sec. 194B- TDS on winning from lottery or crossword puzzles etc, Sec. 194BB- TDS on winning from horse races.

#### Unit V: Provisions concerning Advance Tax

(12 Lectures)

Sec. 207- Liability for payment of Advance Tax, Sec. 208- Condition of liability to pay advance tax, Sec. 209- Computation of advance tax, Sec. 210- Payment of advance tax, Sec. 211- Installments of advance tax & due dates.

#### 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 – Sahitya Bhawan

**B. Com. Second Year (Accounting & Taxation)****Semester IV Syllabus (CBCS Pattern)**

(w.e.f. 2022-23)

**BC-AT-4.2 Business Corporate 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

**Objectives:**

1. To impart the students in expertise in the preparation of corporate accounts.
2. To learn the techniques of preparing the financial statements.
3. To make students capable of understanding the concept of Internal Reconstruction of Company.
4. . To make students capable of understanding the concept of External Reconstruction of Company

**Course Outcomes:**

1. The course is beneficial to understand the provision of Company Act 2013 regarding the preparation of accounts of Companies.
2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc.
3. It could help graduates to work as accountant & Auditor.
4. It imparts the students in expertise in the preparation of corporate accounts.

**Course Contents:****1. Internal Reconstruction of Companies (10 Lectures)**

Meaning and need of reconstruction of company, Types of reconstruction, Accounting entries related to internal reconstruction, Revised Balance sheet, Practical problems on it. .

**2. Amalgamation of Companies (12 Lectures)**

Meaning of Amalgamation, Need, Objectives of amalgamation, Purchase consideration, Accounting treatment, Methods of calculation of purchase consideration, Opening and Closing entries in the books of companies and preparation of Balance Sheet.

**3. Holding Company Accounts (12 Lectures)**

Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post- acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet





**4. Absorption of a Company**

**(10 Lectures)**

Meaning & object of Absorption, Practical Problems on Absorption of companies- Closing entries, Acquisition entries, calculation of purchase consideration , Combine Balance sheet after Absorption.

**5. Underwriting of Shares**

**(10 Lectures)**

Basic Concepts, Underwriting Commission, Practical Problems on Preparation of Underwriters Accounts.

**Recommended Books:**

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers
5. Advanced corporate Accounting- Dr. H W Kulkarni, Dr. R.V. Ghadge. Dr. S.S. Jadhav



**B. Com. Second Year (Accounting & Taxation)**  
**Semester IV Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-4.3 Business Cost Accounting-II**

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

**Objective**

- 1) To provide advanced information to students and to present both technical and Cost accounting perspectives.
- 2) It aids in the examination of the significance of cost analysis and management.
- 3) To educate people about the necessity of cost accounting and systems.
- 4) To familiarise and educate students on the use of advanced costing techniques.

**Course Outcomes**

- 1) It will assist to students in company decisions making in practical manner.
- 2) This Course will help students for becoming cost accountant and cost analyst.
- 3) Students can evaluate various methods of cost and profit model by acquiring the costing knowledge.
- 4) Students can become to propose an organizational design based cost accounting.

**Chapter I: Process Costing:****(No of Lecture 12)**

Meaning and Features of Process, Costing Treatment of Normal loss, Abnormal loss and Abnormal Gains, Joint Products By – Products and Practical Problems on Process Costing.

**Chapter II: Contract costing & Job costing****(No of Lecture 12)**

Meaning and characteristics of Job and Contract costing, Job v/s contract costing, cost plus contract, Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet.

**Chapter III: Operating Costing:****(No of Lecture 10)**

Meaning and Features of operating costing, service cost unit. Single and Compound unit. Practical Problem on Goods transport and Passenger Transport.

**Chapter IV: Reconciliation of Cost and Financial Accounts****(No of Lecture 10)**

Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts, Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement.

**Chapter V: Cost Accounting Records of Cost Audit****(No of Lecture 10)**

Nature and scope of cost audit. Cost accounting records and cost audit, under company act- cost audit techniques and programs, cost audit report, cost auditor – appointment, rights and responsibilities.

**Recommended Book**

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti



**B. Com. Second Year (Accounting & Taxation)**  
**Semester IV Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-4.4 Banking & 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

**Course Objectives:**

- i) To enable students to understand the about Indian Financial System
- ii) To provide students insight into functions & role of capital & money market

**Course Outcomes**

- i) It will be beneficial to students to enable understand the Indian Financial Market
- ii) After completion of this course students will be able to understand about money & capital market and its working.

**Unit-I Indian Financial System (10 Periods)**

- Meaning, Definitions of Financial System
- Structure of Indian Financial System
- Financial Regulators, Financial Markets, Financial Institutions
- Role of Financial System in Economic Development

**Unit-II Indian Money Market (12 Periods)**

- Meaning, Definitions of Money Market
- Characteristics of Indian Money Market
- Drawbacks of Indian Money Market
- Constituents or Segments of Indian Money Market
- Organized and Unorganized Money Market

**Unit-III Indian Capital Market (12 Periods)**

- Meaning, Definitions of Capital Market
- Types of Capital Market: Primary Market & Secondary Market
- Characteristics of Indian Capital Market
- Functions of Capital Market
- Difference Between Capital Market and Money Market

**Unit-IV Stock Exchanges in India (10 Periods)**

- Meaning, Definitions of Stock Exchange
- Functions of Stock Exchange
- National Stock Exchange, Bombay Stock Exchange its working
- Securities and Exchange Board of India (SEBI) its Powers & Functions

**Unit-V: Modern Banking in India. (11 Periods)**

- E-Banking,
- Automated Teller Machine (ATM)



- Types of Cards: Debit , Credit & Smart Cards
- NEFT: National Electronic Fund Transfer
- RTGS: Real Time Gross Settlements
- POS: Point of Sale
- UPI (unified Payment Interface)

**BOOKS RECOMMENDED:**

- Indian Economy – Ashwini Mahajan & Gaurav Dutta, S.Chand and Company
- Indian Financial System – Jaydeb Sarkhel & Seikh Salim, McGraw Hill Education
- Indian Financial System – M.Y.Khan, McGraw Hill Education
- Shekhar and Shekhar: Banking Theory and Practice, Vikas Publishing House, New Delhi.
- Indian Banking and Finance System: Dr.Kunal Badade, Dr. B.G.Khatal, Prashant Publication Jalgaon.
- Tennan M.L.: Banking Law and Practice in India, Indian Law House, New Delhi.



**B. Com. Second Year (Accounting & Taxation)**  
**Semester IV Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-4.5 Business Law-II**

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:**

- i) Students will acquaint with transactional and related laws in subsequent semester.
- ii) To give knowledge to students about various laws relating to business.

**Course Outcomes**

Students will able to apply knowledge about various laws of business.

**Unit-I Consumer Protection Act, 2019****(12 Lectures)**

- Introduction, Meaning & Definitions of Consumer
- Rights of Consumer
- Features of Consumer Protection Act, 2019
- Central Consumer Protection Authority (CCPA)
- District Consumer Redressal Commission
- State Consumer Redressal Commission
- National Consumer Redressal Commission

**Unit-II Companies Act, 2013****(12 Lectures)**

- Introduction, Meaning Definitions of Company
- Incorporation of Company
- Memorandum of Association, Articles of Association
- Prospectus, Share Capital & Its Types
- Corporate Social Responsibility (CSR)

**Unit-III Intellectual Property Rights****(10 Lectures)**

- Introduction, Meaning, Definitions of intellectual Property
- Need & Importance of Intellectual Property Rights
- Types of Intellectual Property: Patents, Trademark, Copy Right
- Laws Relating to Intellectual Property

**Unit-IV Cyber Law****(10 Lectures)**

- Introduction, Meaning, Definitions Cyber Crime
- Types of Cyber Crime
- Effects of Cyber Crime on Business
- Importance of Cyber Law for Business
- Digital Signature

**Unit-V Competition Act, 2002****(10 Lectures)**

- Introduction, History, Meaning, Definitions
- Objectives of Competition act, 2002



- Need & Importance of Competition act, 2002
- Unfair Trade Practices
- Competition Commission
- Distinction between MRTP & Competition Act

**BOOKS RECOMMENDED:**

- Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
- Business Law – K.R. Bulchandani – Himalaya Publishing House
- Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
- Mercantile Law – Tulsian & Tulsian – McGraw Hill Education
- Indian Cyber law – Suresh T.Vishwanathan



**B. Com. Second Year (Accounting & Taxation)**  
**Semester IV Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-4.6A Computerized 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

**Objectives:-**

- 1) To Impart basic Inventory knowledge
- 2) To understand the concepts, Process of Inventory
- 3) To know the importance of Inventory & Reports
- 4) To Gain knowledge of Accounting & Taxation
- 5) To help students to acquire the knowledge & application of Goods & Service tax in Business World.

**Outcomes :-**

- 1) Students will be able to know the Fundamental of Inventory
- 2) Students will be able to know the how start the Inventory & Stock Work
- 3) Students will be able to know how to create different types of Final Reports related to any business.
- 4) Students will be able to know how to record day to day Goods & Services Tax transactions using tally software.
- 5) Students will be able to know how to use Goods & Services Tax Features of tally for business accounting.

**CHAPTER 1:- INVENTORY INFORMATION****( 10 Lectures )**

Introduction to Inventory, 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

**CHAPTER 2:- INVENTORY VOUCHERS****( 10 Lectures )**

Introduction to Inventory Vouchers, Purchase Order, Sales Order, Receipt Note, Delivery Note, Rejection In, Rejection Out, Physical Stock, Stock Journal, Practical Assignments

**CHAPTER 3 :- MIS REPORTS****( 10 Lectures )**

Introduction, Advantages of Management Information Systems, MIS Reports in Tally.ERP 9, Trial Balance, Profit and Loss Account, Balance Sheet, Daybook, Purchase Register, Sales Register, Bills Receivable and Bills Payable, Practical Assignments

**CHAPTER 4 :- INTRODUCTION TO GST WITH SERVICE BUSINESS****( 12 Lectures )**

Introduction to Goods and Services Tax, Enabling GST and Defining Tax Details, Intrastate Supply of Services, Intrastate Inward Supply, Intrastate Outward Supply, Inter State Supply, Inter State Inward Supply, Inter State Outward Supply, GST Reports, Generating GSTR-1 in Tally.ERP 9, Generating GSTR-2 in Tally.ERP 9, Input Tax Credit Set Off, GST Tax Payment, Practical Assignments



**CHAPTER 5 :- INTRODUCTION TO GST WITH TRADING BUSINESS ( 12 Lectures)**

Introduction to Goods and Services Tax, Enabling GST and Defining Tax Details, Intrastate Supply of Goods, Intrastate Inward Supply, Intrastate Outward Supply, Inter State Supply, Inter State Inward Supply, Inter State Outward Supply, GST Reports, Generating GSTR-1 in Tally.ERP 9, Generating GSTR-2 in Tally.ERP 9, Input Tax Credit Set Off, GST Tax Payment, Practical Assignments

**RECOMMENDED BOOKS**

- 1 Fundamentals of accounting & Financial Analysis : By Anil Chowdhry (Pearson Education)
- 2 Accounting Made Easy By Rajesh Agarwal & R Shrinivasan (Tata McGraw-Hill)
- 3 Mastering Tally ERP 9 : Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPB Publication)





**B. Com. Second Year (Accounting & Taxation)**  
**Semester IV Syllabus (CBCS Pattern)**  
 (w.e.f. 2022-23)  
**BC-AT-4.6B Start-up Management**

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: -**

To understand and to know the importance of Start-up Management.

**Utility:** Student can acquire basic-level knowledge Industrial Relation

**Prerequisite:** Basic knowledge of the industrial relation.

**Unit I Introduction to Startup: (12 Lectures)**

- Meaning and Relevance of Start-up, Characteristics of Start-ups, Importance of the Start-ups
- Designing of Business Processes, Selection of Location and Layout
- Deciding About: Operation, Planning and Control, Preparation of Project Report/Business Plan, Selection of Financier

**Unit II Startup initiative: (10 Lectures)**

- Introduction, Accommodation and utilities, Contracts with the Vendors
- Suppliers, Bankers, Indian Scenario
- Principal Customers, Basic Start-up Problems

**Unit III Creativity & Innovation (10 Lectures)**

- Creativity, innovation and idea generation,
- sources of business ideas, criteria for selection of a business opportunity,
- environmental analysis: SWOT analysis, PESTLE Analysis, Five Forces model

**Unit IV Entrepreneurship (12 Lectures)**

- Definition of Entrepreneur, Functions of An Entrepreneur, Classification of Entrepreneurship,
- Theory of Entrepreneurship, Concept of Entrepreneurship
- Development of Entrepreneurship, Entrepreneurial Process

**Unit V New Government Initiatives: (10 Lectures)**

- Startup India Standup India,
- Atal Innovation Mission, Make in India, Ease of Doing Business in India

**Reference Books:**

1. Entrepreneurship Development: New Venture Creation: Dr. Vasant Desai, Himalaya Publishing House Pvt. Ltd
2. IGNOU Booklets Govt. of India websites

**B. Com. Second Year (Accounting & Taxation)****Skill Enhancement Course-I****Semester IV Syllabus (CBCS Pattern)****(w.e.f. 2022-23)****SEC-2.1 E-Commerce-II**

No. of lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 credits

**Programme objectives:** The course aims to equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online, and to make the students aware and learn about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.

**Programme Outcome:** students are able to demonstrate and understand the foundations and importance of E-Commerce and analyze the impact of E-Commerce on Business Models and Strategies. Students are also able to describe Internet trading Relationships also discuss legal issues and privacy of E-Commerce.

**Unit I: E-Marketing:****(Lectures : 12)**

Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.

**Unit II: Finance:****(Lectures : 10)**

Areas of e-financing, e-banking, traditional vs/ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

**Unit III: Digital economy:****( Lectures 08)**

Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.

**Unit IV: E-Ticketing:****(Lectures : 10)**

Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.



**Reference Books:**

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
3. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw 4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
4. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
5. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
6. Sushila Madan, E-Commerce, Taxmann
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

**B. Com. Second Year (Accounting & Taxation)****Skill Enhancement Course-I****Semester IV Syllabus (CBCS Pattern)**

(w.e.f. 2022-23)

**SEC-2.2 Business Marketing**

No. of lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

**Objectives :**

- 1) Students to know the marketing Skills
- 2) To understand the Strategy of marketing
- 3) To understand the Consumer behavior

**Outcomes**

- 1) Marketing skill develop business opportunities in the students
- 2) It progress in the organisational functions

**Chapter 1: Business Marketing:****(Lectures : 10)**

Business Marketing Concept, Business vs. Consumer Marketing, Economics of Industrial demand, Types of Industrial Markets, Types of Business Customers, Classifying Industrial Products & Services, Business customers purchase orientations, Organizational Procurement Characteristics, Environment Analysis in Business Marketing.

**Chapter 2: Organizational Buying Behaviour:****(Lectures : 10)**

Organizational Buying Process, Types of purchases / buying situations, Buying Centre Concept, Inter Personal Dynamics of Business Buying Behaviour, Roles of Buying centre, Conflict Resolution in Decision, The Webster & Wind model of Organizational Buying Behaviour, Ethics in Purchasing.

**Chapter 3: Market Segmentation:****(Lectures : 10)**

Segmenting, Targeting and Positioning of Business Market, Value based segmentation, Model for segmenting the organizational Market.

**Chapter 4 : Business Marketing Research:****(Lectures : 10)**

Differences between B2C & B2B Marketing Research, Marketing Research Process, The Standard Industrial Classification (SIC), Research Methods, Sales Forecasting Approaches, Top-Down, Bottom-up approaches.

**Recommended Books:**

- 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. Prabhakar Deshmukh – Marketing Management (Vidya Prakashan, Nagpur)
- 5) Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
- 6) Dr. Mahesh Kulkarni, & Dr. Pramod Biyani – Marketing and Salesmanship (Nirali Prakashan, Pune)
- 7) Marketing Management – Dr. S.K.Khillare, Dr.S.L. Kundalwar, Aruna Publication Latur



**B. Com. Second Year (Accounting & Taxation)**  
**Skill Enhancement Course-I**  
**Semester IV Syllabus (CBCS Pattern)**  
**(w.e.f. 2022-23)**  
**SEC-2.3 Excel Lab-II**

No. of lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credits	02 Credits

**Learning Objectives:**

MS Excel Lab II course would enable the students in crafting professional excel spread sheets, using the Microsoft suite of office tools. This will help students to develop accurate and well-designed Worksheet To familiarize the students in managing Business Application Software

**Course Outcomes:**

After successful completion of this course, students should be able to: To prepare well designed Worksheets to create, modify format and print Sheet using MS Excel. To work with a Spread sheet, Charts and perform basic and Advance calculations.

**Unit I: Working with Workbook and Spread sheet** **10**

- Creating and Opening Workbooks, Compatibility mode,
- Saving and Sharing Workbooks, Exporting workbooks,
- Cell Basics, Formatting Cells, Modifying Columns, Rows and Cells,

**Unit II: Formatting & Printing** **10**

- Types of formatting, Using borders, Color and patterns, Conditional formatting, Printing, Background and Print titles
- Sorting, Filter, Fill, Find and Replace

**Unit III: Table and Charts** **08**

- Table, Pivot Table, Charts (Column charts, bar chart, Line Chart, Pie Chart,
- Area Chart, Line Chart, Other Charts

**Unit IV: Advance Formulas and Functions** **12**

- Introduction using basic formulae, advance formulae, designing formulae, Functions, Math Functions,
- Stat Functions (Average, if, Count, Count if etc.) Text Functions (Left, Concatenate, Proper etc.) Date and Time Functions (Today, Now, Day etc.) Logical Functions (AND, OR etc.) Financial Functions (Rate, PMT, PV etc.)

**References:**

1. Mastering EXCEL 4 for Windows - Chester – BPB
2. EXCEL 2007 Made Simple by Satish Jain, BPB
3. Learning Microsoft Office 2010, Lisa Bucki, Chirsty Parish, SuznneWeixel
4. The Complete Reference Excel- Kathy Ivens, Conrad Carlberg