या परिषदकार्यक्रमात सर्व संबंधितांचा कठीणविषय येते की, दिनांक ०३ मध्ये २०१७ रोजी संपन्न जाळेश्वर ३८व्या माही, विद्या परिषद बैठकतील विषय क्र.१२३/३८-२०१७ च्या उद्घाटनानुसार वाणिज्य विद्यायासंवताने सर्व संलग्न सार्वजनिक वाणिज्य महाविद्यालयात, प्रस्तुत विद्यापीठ, येथे खालील अभ्यासक्रम शैक्षणिक वर्ष २०१७-१८ पासून लागू करण्याकरत.

1. B.Com. - II Year (Semester III & IV) (C.B.C.S)

सदीदेखील परिषद क अभ्यासक्रम प्रस्तुत विद्यापीठानेच्या www.srtmun.ac.in या संकेतस्थालवर उपलब्ध आहेत. तरी सदीदेखील बाबी ही सर्व संबंधितांचा निदेशनास आणून दाखवावी.

'जानतीत' परिसर,
विष्णुपूरी, नांदेड – ४३२ ६०६.
जा.क्र.: शैक्षणिक-०१/परिषद/वाणिज्य/ २०१६-१७/२३
दिनांक : ०५.०६.२०१७.

प्रत : माहिती व पुढील कार्यवाहीस्वरूप :

१) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
२) मा. संचालक, प्रशिक्षण व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
३) प्राचार्य, सर्व संबंधित संलग्न सार्वजनिक वाणिज्य महाविद्यालय, प्रस्तुत विद्यापीठ.
४) उपकुलसचिव, पदयुक्त विभाग, प्रस्तुत विद्यापीठ.
५) साहित्यक नरसिंह, पात्रता विभाग, प्रस्तुत विद्यापीठ.
६) सिस्टम एक्सपेर्ट, वृ.जी.सी. कक्ष, प्रस्तुत विद्यापीठ.
## SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,
Vishnupuri, Nanded- 431 606

B.Com.-II Year (Semester III)

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

**SYLLABUS**

**W.e.f. 2017-18**

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SEC Should be Evaluated of Annually.
B.Com Second Year Syllabus (w.e.f.2017-18)

Semester III (CBCS Patterns)

New Trends in Corporate Accounting

(CC XI)

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Objective:

To understand knowledge of new trends in corporate accounting issue of share and redemption share

Chapter 1
Recent Concepts in Corporate Accounting (No of Lecture 08)
Introduction to corporate Account, online Banking, E-transaction, D-Mat Account, Debit Card, Credit Card, Swipe Machine, ATM

Chapter 2
Issues of Shares (No of Lecture 14)
Meaning and procedure of issue, Forfeiture and reissue of Equity Shares, Practical Problems on Accounting Entries of Issue, Pro-rata allotment of Shares

Chapter 3
Redemption of Preference Shares (No of Lecture 10)
Meaning and Procedure of redemption of preference shares, Types of preference shares, Redemption out of Fresh issue of Equity Shares, Redemption out of revenue Profit of Company, Practical Problems on accounting entries of redemption of preference shares and balance sheet after redemptions of preference shares

Chapter 4
Company Final Accounts (No of Lecture 14)
Preparation of profit and loss account, profit and loss appropriation, account and balance sheet in prescribed forms

Chapter 5
Profit Prior to in Corporation (No of Lecture 08)
Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss

Recommended Book:

1) Practical Problem in Advanced Accountancy : S.P Jain and K.L Narang
2) Advanced Accounting : J.R. Batliboi
3) Advanced Accountancy : R.L.Gupta, M Radhaswami
4) A New Approach To Accountancy – H.R. Kotalwar, Discovery Publishers

( 2 )
B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Corporate Law

( CC XII )

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Objectives:

To acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions or company act-2013

Chapter 1
Introduction

(No of Lecture 10)

- Historical Developments of Concepts of Corporate Law in India;
- Company Definition, meaning, nature and its Characteristics;

Chapter 2
Incorporation

(No of Lecture 10)

- Promoters: Meaning, Position, Duties, Rights, Responsibilities and Liabilities
- Memorandum of Association and its Alteration
- Articles of Association its Alteration
- Prospectus – Definition, Abridged Prospectus, Misrepresentations and Penalties

Chapter 3
Financial Structure I ( Concept of Capital )

(No of Lecture 12)

- Equity Shares with Differential Rights
- Issue of Shares at Par, Premium and Discount
- Forfeiture and Surrender of Shares
- Bonus Issues, Right Issues, Issues of Sweat Equity Shares, Employees Stock Option Scheme
Chapter 4
Financial Structure II (Debt Capital) (No of Lecture 12)

- Debenture, Stock
- Bonds, Recent Trends and Dynamics of Corporate Debts Financing
- Debenture Trust Deed and Trustees
- Conversion and Redemption of Debenture

Chapter 5
Membership in a Company (No of Lecture 10)

- Modes of Acquiring Membership
- Rights and Privileges of Members, Register of Members
- Dematerialization and Rematerialization of Securities
- Transfer and Transmission of Securities in Physical and Dematerialized Forms
- Nomination

Recommended Books

1) Company law : the institute of company secretaries of Indian, Mdule1
2) A text of company law, P.P.S Gavgan, Jain Book Agency, Delhi
3) The company act 2013 Bare Act
4) Companies law and secretarial practice by N.D. Kapoor, Sultan chand & sons New Delhi
5) Company law by rattan Nolakha, Sultan chand & sons New Delhi
B.Com. Second Year Syllabus (w.e.f. 2017-2018)
Semester III (CBCS Patterns)
Principles of Business Management and practice
(CC X III)

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Objective:
To know to make planning, decision making, controlling, staffing, organizing etc. to understand new approaches in management

Chapter 1
Introduction of Management (No of lecture 12)
Historical development of management (19th to 20th century), Definition of management, Scope of management, Role of management, Management Thinkers, F.W. Taylor and his scientific thought of management, Henry Fayol and his principles of management, Macgregor and his theory.

Chapter 2
Managerial Planning and Decision making (No of lecture 10)

Chapter 3
Staffing and organizing (No of lecture 12)
Definition, Importance, Principles of Organization, Types of Organization, Centralization and its Advantages & Disadvantages, Decentralization and its Advantages & Disadvantages

Chapter 4
New trends in management (No of lecture 10)
TQM, Quality circles, Public Private Enterprise Partnership, Six sigma and Bench marking, kaizens

Chapter 5
Managerial Skills (No of lecture 10)

Recommended Books:
1) Principles of management by Dr. K.Natarajan and Dr.K.PGanesan
2) Principles of management by P.Subba rao
3) Principles of management by B.P.Singh / Dr.T Ramaswamy
B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Cost Accounting – I
(Core subject IV)

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Objective:
To understand knowledge of cost accounting, single output costing, material cost, labour cost and overhead.

Chapter 1
Introduction to Cost Accounting
(No of Lecture 10)
Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing

Chapter 2
Single Output Costing
(No of Lecture 10)
Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender

Chapter 3
Material Cost
(No of Lecture 12)
Material Control, Purchase Procedure, Methods of Pricing, Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)

Chapter 4
Labour Cost
(No of Lecture 12)
Meaning, Labour Cost Control, Time Keeping & Time Booking, Idle Time & Labour Turnover, Methods of Wage Payments; time Rate System, Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System

Chapter 5
Overheads
(No of Lecture 10)

Recommended Book
1) Cost Accounting- S.P. Jain and K.L.Narang
2) Cost Accounting, Dr.S.N Maheshwari
4) Advance cost Accounting, P.Das Gupta
5) Practical Costing, Dr. Sanjivkumar S.Agggrawal DR.V.K. Bhosale, Dr.Pankaj Aboti
B.Com. Second Year Syllabus (w.e.f. 2017-2018)
Semester III (CBCS Patterns)
Banking and Finance
(CC XV)

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**Objective**
To study the Indian Banking system, Banking regulation act 1949, Commercial Bank, Development Bank and Digital Bank

**Chapter 1**
**Indian Banking System**
(No of lecture 12)
Practical: Accounting Opening in Bank, Filling of Various Forms/Slips, Negotiable Instruments, Account Closure Procedure

**Chapter 2**
**Banking Regulation Act, 1949**
(No of lecture 12)
Practical: Financial Statement of Banks, Visit to Banks

**Chapter 3**
**Nationalization of Commercial Banks**
(No of lecture 10)
Introduction, Objectives of Nationalization of Banks, Nationalization of Commercial Banks, Narsingham Committee Recommendations (I & II)
Practical: Narsingham Committee Report

**Chapter 4**
**Developments of Banks in India**
(No of lecture 10)
Introduction, Objectives, Functions, Structure. NABARD, IDBI, ICICI, SFC, IFCI.
Practical: Visit to Development Bank in Area

**Chapter 5**
**Digital Banking**
(No of lecture 10)
Introduction, Importance of Technology in Banking, ATM, Debit Cards, Credit Card, Mobile Banking, Net Banking, E-Wallets, UPI, NEFT/RTGS, Green Banking, USSD.
Practical: Filling of NEFT/RTGS Forms, Understanding ATM Transactions, Using Debit Cards & Credit Cards for online Transactions.

**Recommended Books:**
1) S. Natrajan and Parmeswarn- Indian Banking, S.Chand New Delhi
2) Mukund Mahajan – Indian Banking system Nirali Prakashan,Pune
3) Gordon and Natranjan – Financial markets and services Himalaya publication house, Mumbai
4) Khan.M.Y Indian Markets and institutions , TataMcgraw Hill, New Delhi
5) Ruddar datt and Sundharam – Indian economy
B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Income tax –I

(CC XVI)

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Objective:
To give knowledge of direct and indirect tax

Chapter 1
Introduction
History of Income tax Act 1961 (No of Lecture 08)

Chapter 2
Basic concepts
Agriculture income, Person, Previous Year, Assessment Year, Assesses, Income, Gross Total Income, total Income (No of Lecture 08)

Chapter 3
Income from Salary (No of Lecture 14)

Chapter 4
Income from house property (No of Lecture 14)

Chapter 5
Income from capital Gain

Note:- Income tax Rule for Problems Previous Year. (No of Lecture 10)

Reference Book:

1) Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Singhaniya
3) Shitya Bhawan : Direct Tax Law and Practices By Dr. H.C Mharotra Dr. S.P Goyal
Skill Enhancement Course  
(Note: college can opt minimum one out of four)  
B.Com. Second Year Syllabus (w.e.f. 2017-2018)  
Semester III (CBCS Patterns)  

Business Ethics  
(SEC A- I)  

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**Objective:**  
- To understand ethic and responsibility of Business  
- To enhance your capacity to think, act and lead ethically  
- To having an ethical perspective means that you have capacity to maintain ethical attitude and behavior in your personal and professional.

**Pre requisites**  
- The present discipline is part of cycle of social and economic discipline  
- Studying of the discipline is based on the following discipline i.e. Philosophy, Sociology, Psychology, History and Cultural Science  
- Student should demonstrate the following knowledge and components ability to speak English and to Write English

**Chapter 1**  
**Introduction to Business Ethics**  
(No of lecture 12)  
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

**Chapter 2**  
**Ethical Aspects in Marketing**  
(No of lecture 12)  
Introduction to Marketing, Direct Marketing, Marketing Ethics and Consumer Rights, Marketing Mix, Criticism of Ethics in Marketing

**Chapter 3**  
**Ethics in Finance**  
(No of lecture 15)  
- Introduction  
- Accountability and Acquisition  
- Success  
- Fair value  
- Finance and Ethics  
- Financial Markets
Chapter 4
Ethics in Social Responsibility and Corporate Social Responsibility

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

Recommended Books

Objective:

- To create awareness about e-business marketing in student
- To understand the E-market context, E-business mode, performance metric & role of strategic planning
- To know how to use marketing function of product, pricing distribution and marketing communication for firm, E-marketing strategy.

Benefit:

- Cost and value creation: the marketing mix
- Creating positive customer experience
- Customer relationship management

Chapter 1

E-Business marketing (No of Lecture 14)


Chapter 2

E-Business Application (No of Lecture 12)

E-Procurement & E-Payment System, E-Commerce Software & Payment Structure, Advantages, Methods & Techniques, E-Marketing, E-Market Environment

Chapter 3

Business Process Model (No of Lecture 08)

Customer Centric Business, Pre-Order, Point of Order & Post-Order, Customer Support

Chapter 4

E-Business Environment (No of Lecture 08)

Information Society, Multi-Optional Society, Ethics in Electronic Business, Privacy

Chapter 5

Digitizing the Business & E-Business (No of Lecture 10)

Design, E-Channel Pattern, E-Portal Pattern, E-Market, Market Pattern, Self Diagnosis

Recommended Book

Judy Strauss and Raymond Frost (2009), E-marketing upper saddle NJ: Premier Hall
B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Business Environment

(SEC A- III)

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Objective:

To understand business environment

Chapter 1
Nature and Scope of Business Environment


Chapter 2
Business Environment

International Environment, External Environment, Micro Environment, Environmental Change, Techniques for Environmental Analysis

Chapter 3
Economic Environment


Chapter 4
Business and Society

Chapter 5
Integrating Environment & Strategic Management

Integrating Environmental Segments, What is Strategic Management, Benefits and Requisites of Effective Strategy, Strategic Management Process.

Reference Books:

1. Business Environment for Strategic Management by Dr. K Aswathappa
   Himalaya Publishing House, Mumbai
2. Business Environment by Francis Cherumilam
   Himalaya Publishing House, Mumbai
B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

E-Commerce

(SEC A-IV)

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Objective:
- Create awareness of e-commerce among student
- To know the role of E-commerce in world business scenario
- To develop the skills to use modern technologies for the business in global world
- To know and develop skills for cyber securities and secure payment gateway for cashless economy

Pre-Requisite:
- Computer, Internet, Card Swipe Machine, Software for Online payment gateway

Benefit:
- To aware students regarding cashless economy
- To help in knowing the E-Commerce and E-Payment

Chapter 1
Introduction
(No of Lecture 13)
Meaning, Nature, Concept, Advantages, Disadvantages and reason for transacting, online types of e-commerce, E-commerce models (introduction, Key, element of a business model and categorizing major e-commerce business models) forces behind of e-commercnes

Chapter 2
Security and encryption
(No of Lecture 13)
Ned and concepts, The e-commerce security environment (dimension, Definition and scope of e-commerce security) Security threats in E-commerce environment (security, intrusion and breaches attacking methods like hacking, sniffing, cyber –vandalism etc) Technology solution (encryption security channels of communication, protecting networks and protecting serves and clients)

Chapter 3
E –Payment System
(No of Lecture 14)
Models and methods of e-payment (Debit and credit card, E-wallet, Payatm, VPI, online cash transfer, E-Money) Digital signatures (Procedure, Working and legal position) Payment gateways online banking (meaning concept, Importance, electronic fund transferred NEFT, RTGS Automated clearing house, Automated ledger posing) risks involved in E-Payment.
Chapter 4
On line Business Transactions
(No of Lecture 14)
Meaning, Purpose, Advantages and disadvantages of transacting online E-Commerce application in various industries like (Banking, Insurance, payment of utility, Bills , Online marketing, e-tailing (Popularity, Benefit, and features) ,Online services (financial, Travel and career) , Auction , Online Portal, Online Learning, Publishing and entertainment, Online shopping (Amazon, Snap deal, Alibaba, Flip cart Etc)

Recommended Books
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debnani Nag, E-commerce, McGraw Hill Education
7. Sushila Madan, E-Commerce, Taxman

* * * * *
**SYLLABUS**

**W.e.f. 2017-18**

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<td>Advanced Corporate Accounting</td>
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<td>Business Law</td>
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<td>CC XIX</td>
<td>Risk Management</td>
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<td>Advanced Planning of India</td>
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<td>Advance Cost Accounting</td>
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<td>Income Tax - II</td>
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<td>B-I Retail Business Accounting</td>
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<td>B-IV E- Governance</td>
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SEC Should be Evaluated Annually.
Objectives:
The objective of the course is to make the students practically sound in maintaining accounting of corporate world.

Chapter 1
Redemption of Debenture (No of Lecture 10)
Meaning, types of debenture, Redemption of debenture. Problem on sinking fund Method only

Chapter 2
Amalgamation of companies (No of Lecture 12)
Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet.

Chapter 3
Reconstruction of a company (No of Lecture 10)
Meaning and need of reconstruction of company, types of reconstruction. Accounting entries related to internal reconstruction only preparation of revised balance sheet.

Chapter 4
Holding Company Account (No of Lecture 12)
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.

Chapter 5
Liquidation of a company (No of Lecture 10)
Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company

Recommended Book
1) Practical problem in advanced account only S.P.Jain and K.L.Narrang kalyani publishers
2) Advanced accounting – J.R.Batlisoi the standard account only publication private Ltd Mumbai.
3) Advanced accountancy : R.L Gupta, M Radnaswami sultan chand and sons new Delhi
4) A New approach to accountancy : H.R. Kotalwar discovery publishers Latur
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Semester IV (CBCS Patterns)

Business Law

(CC-XVIII)

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<thead>
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<th>No. of Lectures</th>
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Objectives:
To acquired knowledge about law related to business

Chapter 1
Indian Contract Act- 1872
(No of Lecture 12)

Chapter 2
The Negotiable Instruments Act 1881
(No of Lecture 12)
Introduction, Definitions and Characteristics, Promissory Notes, Bills Of Exchange, Cheque, Holder and Holder in due course, Presentation of negotiable instrument.

Chapter 3
The Sale of Goods Act 1930
(No of Lecture 10)
Introduction, Importance Definitions, Formalities of Contract of sales, difference between sales and agreement to sale and higher purchase, Conditions and warranties, Un paid seller.

Chapter 4
Consumer Protection Act 1986
(No of Lecture 10)
Introduction, Definition, consumer defects, deficiency and unfair trade practices, manufacture, Consumer council.

Chapter 5
Online shopping and legal provisions
(No of Lecture 10)
Introduction, Debit card and credit card purchase protection, consumer right regarding online shopping, selling regulation, five ways to shop online

Recommended book:
1) K.R.Builchandani Business low for management, Himalaya Publication house, Mumbai
2) N.D kapur, Business law, sultan chand and sons Delhi
3) G.K Varshney business regulatory frame work sahitya bavan, Agra
4) S.N Maheshvani, Business law, Himalaya publication house, Delhi
5) Dr.P.R. Kulkarni Prof. Hiwrekar, vidhya books publication Aurangabad
Objectives:

1) To impart the knowledge to the students about possible risk events, preventions of risks, measurements of risk, management of risk.

2) To give insight about risk management and to develop the ability to understand techniques of risk management.

Chapter 1
Introduction: (No of Lecture 10)


Chapter 2
Risk Management: (No of Lecture 10)


Chapter 3
Instruments and Techniques of Risk Management: (No of Lecture 10)


External Techniques: Forwards, Futures, Swaps, Options, Forward Rate Agreement, Caps, Collars, Floors and their applications - Pricing, techniques, operational aspects.

Chapter 4
Portfolio Analysis (No of Lecture 12)

Chapter 5
Insurance as an instrument of Risk Cover

Marine, Life, Accident, Process, Loss of Profit Export Credit Guarantee Corporation

Recommended Books:

8) Principals of Insurance
9) Principals of Insurance-Mishra
Objectives: To study economic planning in India

Chapter 1
Introduction
Important features of Indian plans, Evolution of planning, objectives of Economic Planning in India, Role of planning in a market economy, Mixed economy and Economic planning, Accomplishments of Economic planning, PURA an appraisal of the planning process.

Chapter 2
Agricultural Development
Introduction, Importance of Agriculture in National Economy, Need and Scope for land Reforms in a developing economy, Sources of Agricultural Finance, Model APMC Act, Agricultural subsidies, Investment in Agriculture, National Agriculture Policy. Vision 2020

Chapter 3
Infrastructure Development
Introduction, Meaning and definition, Infrastructure and Economic Development, Transport System Role in India’s Economic Development, Rail-Road Transport, Power or Electricity, Issues and policies in financing infrastructure development, Regional imbalance.

Chapter 4
Foreign Trade
Meaning and definition of Foreign Trade, Structure and direction of Foreign Trade, Foreign Capital, Issues in Export-Import Policy, New Export-Import Policy (2015-20)- It’s Features and Objectives, The progress of Trade Reforms in India, FPI (Foreign Portfolio Investment)

Chapter 5
NITI Aayog
Introduction, Establishment of NITI Aayog, Objectives of NITI Aayog, Features of NITI Aayog, Role and Functions of NITI Aayog, difference between NITI Aayog and Planning Commission, Achievements of NITI Aayog .

Recommended Books:
1. Indian Economy- Ruddar Dutt and K.P.M. Sundaram- S. Chand Publication.
4. Indian Economy- Performance and Policies – UMA KAPILA
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Semester IV (CBCS Patterns)

Advanced Cost Accounting

(CC XXI)

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</tbody>
</table>

Objectives

To understand knowledge of cost, process, contract and operation

Chapter 1

Cost Accounting Records of cost Audit

(No of Lecture 10)


Chapter 2

Process Costing

(No of Lecture 12)


Chapter 3

Contract costing

(No of Lecture 12)


Chapter 4

Operating Costing:

(No of Lecture 10)


Chapter 5

Reconciliation of Cost and Financial Account

(No of Lecture 10)


Books Recommended:

2. Cost Accounting : Dr. S. N. Maheshwari
5. Practical costing : Khanna, Pande, Ahuja, Arora
6. Practical Costing: Dr. Sanjyukta Agrwal
   Dr. V. K. Bhosle
   Dr. Parikaj Aboti
Objectives:
To study about taxable income, computation of tax

Chapter 1
Exempted Income under Section 10 (No of Lecture 08)

Chapter 2
Income from Profession (No of Lecture 10)

Chapter 3
Incomes from Business (No of Lecture 12)

Chapter 4
Income from other source (No of Lecture 12)

Chapter 5
Computation of total income with deduction under section 80C 80D 80DD, 80U and 80E

Note:- Income the Rules for Problems Previous year. (No of Lecture 12)

Recommended book:
1) Taxman student Guide to income tax by Dr. vinod singnahaniya Dr.Monica singghaniya
3) Sahitiya bhavan : direct tax law and practice by Dr.H.C Mharotra,Dr. S.P.Goyal
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Skill Enhancement course
(Note: College can opt minimum one out of four)

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Semester IV (CBCS Patterns)

Retail Business Accounting

<table>
<thead>
<tr>
<th>Chapter –1</th>
<th>Billing and Accounting procedure in retail (No of Lecture 10)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Introduction</td>
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<tr>
<td></td>
<td>Billing procedure</td>
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<td></td>
<td>Accounting cycle for retail business</td>
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<td>Single VS Double entry book keeping system</td>
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<td>Computerized Accounting</td>
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<td>Automation of billing procedure</td>
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</table>

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<tr>
<th>Chapter – 2</th>
<th>Accounting documents for retailers (No of Lecture 12)</th>
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<tbody>
<tr>
<td></td>
<td>Bills purchase bill and sales bill</td>
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<td>Invoice inward and outward</td>
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<td>Delivery challan</td>
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<td>Debit and credit note</td>
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<td>Voucher Debit and credit</td>
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<td>Stock register</td>
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<tr>
<th>Chapter- 3</th>
<th>Banking operations retailers (No of Lecture 10)</th>
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<tbody>
<tr>
<td></td>
<td>Types of bank account</td>
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<td>Opening bank account online and offline</td>
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<td>Cash deposit and withdrawn online and offline CDM, ATM</td>
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<td>RTGS, NEFT, IMTS</td>
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<td>Pass book and account statement</td>
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<td>Cheque writing, Deposit, online banking</td>
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Objectives:

1) to create awareness regarding retail and accounting transaction

2) To provide practical training to student

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<tr>
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(SEC B-I)
Chapter - 4
Inventory management (No of Lecture 10)

• Introduction and type of inventory
• Inventory management
• Inventory control system

Chapter - 5 Formal Activities (No of Lecture 12)

1) Writing cash book (traditional method)
2) Using bar code reader for billing
3) Use of special key board for billing
4) Preparation of sales bill (manual ) and computerized generation of bar code
5) Preparation of voucher Dr voucher and Cr voucher
6) Preparation of Dr Note and Cr Note
7) Preparation of invoice
8) Preparation of delivery challan
9) Preparation of stock register
10) Filing of accounting documentary
11) Filing of bank account opining from
12) Cash withdrawal and depositing using automated and manual system
13) Filing of RTGS AND NEFT FORMS
14) Reading of pass book and account statement
15) Writing of cheque
16) Depositing cheque
17) Stock verification

Recommended Book:
1) Study module of CA & CS AND CMA
2) Web of public and private sector bank
3) Financial Accounting – Jain and Narang
4) Cast Accounting by Jawaharial
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Semester IV (CBCS Patterns)

Cyber Crimes and Laws in Business

(SEC – B II)

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</table>

Objective:
This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business and general.

Chapter 1
Introduction to cyber crimes
Introduction of computer crime and cyber cries distinction between cyber crime and conventional crimes, cyber forensic, kinds of cyber crimes, cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPR, Computer vandalism, privacy of online data, cyber jurisdiction, copyright issues, and Domain name dispute etc.

Chapter 2
Definition and terminology (information technology Act, 2000)

Chapter 3
Electronic Records

Chapter 4
Cyber Crime in Business
Introduction, Different types of cyber crime in business precautions to avoid cyber crime in business (Case Study of cyber crime)

Recommended Books:
1) Dfraim Turban, Je Lee, King, David and H M Chung, Electronic Commerce – A Managerial Perspective, Pearson Education
2) Joseph, P.T E- Commerce - An Indian Perspective PHI
3) Chaffey, Dave, E Business and E- Commerce Management, Pearson Education
4) Painttal, Dcv, Law of Information Technology, Taxman publication Pvt New Delhi
5) Sharma J.P. and sunaina kanojia cyber laws, Ane books Pvt Ltd, New Delhi
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Semester IV (CBCS Patterns)

E-Insurance

(SEC B - III)

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Objectives
1) The aim of this course is to give some insight about e-services in insurance sector.
2) Ability to understand online services regarding insurance policy.
3) To impart insurance knowledge and skills together with technology-familiarity and customer-orientation.

Chapter 1

Introduction
(No Of lecture 10)

Chapter 2

Insurance as a Career
(No of Lecture 10)
Insurance sales Agent, as a career, educational qualifications, how to become a insurance sales agent, insurance sales training, license certifications and registration, important qualities of insurance sales agent, duties of insurance agent, job outlook for insurance agent,

Chapter 3

Information Technology (IT) Application in Insurance
(No of Lecture 12)
Introduction, objectives, meaning of information technology, insurance related applications, policy management, life insurance applications, insurance software; collection of basic Information of various software used by insurance agents

Chapter 4

Concept of E-Insurance
(No of Lecture 12)
E-Insurance meaning, Features of e-insurance account, Benefits of e-insurance account IRCA Guidelines for e-insurance policies, insurance Repository, Background, Role and Objectives of insurance Repositories, the repository Eco-system, Meaning of e-insurance account, opening of e-insurance account by insurance repository branch and approved persons, KYC documents, Opening of e-insurance account by insurer, Issuance of e-policy, policy servicing E-insurance application form, statement of account, payment options, grievances mechanism, portability of insurance repository
Chapter 5
Filing of Forms

Filing of Standard proposal form for life insurance, Health, Motor, Property and Travel insurance, Details of proposer and/or life assured, specialized/additional information, suitability

Analysis, product proposed, filing of claim Forms, Hand’s on Activity: (Practical’s to be conducted on above parts) any five out of eight

1) Visit/ lectures of / to insurance agents office
2) Preparing action plan of an insurance agent
3) Collection of detailed information of 5 Products sold by at 5 life insurance, health, motor, Property and Travel insurance companies each
4) Presentation of 5 insurance products before students in class-room and its assessment by teacher
5) Collections of essential forms of policies like life Insurance, health insurance, Motor insurance, Property Insurance and Travel Insurance
6) Filing of proposal forms- life, health, insurance, motor, property, and travel insurance (5 each)
7) Opening of e-insurance account (e-insurance account opening of at least 10 Persons)
8) Preparing claim forms

Books Recommended:
1) Mishra.M.N Insurance principles and practice s.chand and company New delhi
2) Dr.P. Periasamy, Principles and practice of insurance Himalaya Publication house –Delhi
3) Vinayakam N Radhaswamy and vasudevan S.V Insurance –principles, s. chand and con New delhi
4) Insurance resulatory and development authority – Insurance repository A step towards e-insurance available on www. Policyholder.gov.in
Objective:
To study the concept of e-governance models and online transaction

Chapter 1
Introduction
Meaning of governance and e-governance, difference between governance and e-governance, need of e-governance, advantages and disadvantages of e-governance, scope of e-governance

Chapter 2
Models of e-governance

Chapter 3
Areas of E-governance
E-governance in urban areas
E-governance in rural areas

Chapter 4
Online Transaction:
Online payments various bills, Taxes, EMI’S, Paytm, Freecharge, online banking-NEFT,RTGS.

Chapter 5
Practical
Mobile recharge, Dish TV recharge, Electricity Bills payments, Online Banking.

Recommended Books
2. e-book on e-governance A Gateway of Smart governance, Dr.M K Sharma, Haldwani (Uttarakhand)
3. e-governance Dr. Vinod V. Chinte Master Deenanath Mageshkar college,Aurad Shahajani.

* * * * *