परिचय

यह परिपक्वकालीन सर्व संबंधितां सर्वाधिकारिता कार्यवाही येते की, दिनांक १४ जून २०१८ रोजी संपन्न झालेल्या ४९व्या मा. विद्या परिषद बैठकीला ऐष्टेबाळ विषय क्र.४/१६—२०१८ या दिवांगुणासारख्य प्रस्तुत विद्यापीठात राजस्थान, महाविद्यालयातील बाणिज्य विद्याशैक्षिक पदवी स्तरांत्रील खालील विषयाने केलेला म्हणून अभ्यासक्रम वैशिष्ट्यिक वर्ष २०१८—१९ पासून लागू करण्यात येत आहे.

१. बी.कॉम. — तृतीय वर्ष (सत्र पाचने व सहाये)

सदस्य परिपक्वक व अभ्यासक्रम प्रस्तुत विद्यापीठात वाहून संस्थासंबंध अधिकृत आहेत. तरी सदस्य बाबा ही सर्व संबंधितांच्या निर्देशनाने आणून हाती.

‘अन्तर्व’ परिषद,
विनुपूर, नाथूराम — ४३१ ६०६.
आ.क्र.: रीक्षणक्र-०९/परिपक्व/पदवी—सी.बी.सी.एस. अभ्यासक्रम /
२०१८—१९ /२४५
दिनांक : २५.०६.२०१८.

स्वाक्षरित:—
उपकुलस्थितव
रीक्षणक्र (२—अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीसाठी:

१) मा. कृष्णसिंह यांचे कार्यालय, प्रस्तुत विद्यापीठ.
२) मा. संवादक, परिषद व मलयामपण मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
३) प्राणायाम, सर्व संबंधित संलग्न महाविद्यालये, प्रस्तुत विद्यापीठ.
४) उपकुलस्थितव, पदवीपरी विभाग, प्रस्तुत विद्यापीठ.
५) साहित्य कुर्सिपरी, पात्रता विभाग, प्रस्तुत विद्यापीठ.
६) मस्तिष्क एकस्पर्धा, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.
### SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, Nanded,
Vishnupuri, Nanded-431606

B.Com.-III Year (Semester V)

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

**SYLLABUS**

W.e.f. 2018-19

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Name of the Paper</th>
<th>Lecture/Week</th>
<th>Total Periods</th>
<th>Continuous Assessment (CA)</th>
<th>End of Semester Exam (ESE)</th>
<th>Total Marks</th>
<th>Total Credit</th>
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<tbody>
<tr>
<td>XXIII</td>
<td>Advanced Accounting-I</td>
<td>4</td>
<td>54</td>
<td>35</td>
<td>40</td>
<td>75</td>
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</tr>
<tr>
<td>XXIV</td>
<td>Management Accounting-I</td>
<td>4</td>
<td>54</td>
<td>35</td>
<td>40</td>
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</tr>
<tr>
<td>XXV</td>
<td>Auditing-I</td>
<td>4</td>
<td>54</td>
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**Opt Any one Group as Discipline Specific Elective of the following**

#### Group A - Taxation

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Name of the Paper</th>
<th>Lecture/Week</th>
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<th>End of Semester Exam (ESE)</th>
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<tbody>
<tr>
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<td>Income Tax Law &amp; Practices-I</td>
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<tr>
<td>XXVI.A</td>
<td>Goods and Services Tax-I</td>
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</tr>
<tr>
<td>XXVI.A</td>
<td>Training &amp; Project Work</td>
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#### Group B - Management

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<th>Name of the Paper</th>
<th>Lecture/Week</th>
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<td>Human Resource Management-I</td>
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<td>XXVI.B</td>
<td>Marketing Management-I</td>
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<tr>
<td>XXVI.B</td>
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#### Group C - Banking & Insurance

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<tr>
<th>Paper No.</th>
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<tr>
<td>XXVI.C</td>
<td>E-Insurance &amp; Accounting-I</td>
<td>4</td>
<td>54</td>
<td>35</td>
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<td>3</td>
</tr>
<tr>
<td>XXVI.C</td>
<td>Training &amp; Project Work</td>
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#### Group D - UGC Vocational Course Tax Procedure & Practice (Only for Approved College)

<table>
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<th>Paper No.</th>
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<tbody>
<tr>
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<td>Income Tax Procedure &amp; Practice-I (TPP-IX)</td>
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<td>XXVI.D</td>
<td>GST Procedure &amp; Practice-I (TPP-X)</td>
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<tr>
<td>XXVI.D</td>
<td>Training &amp; Project Work</td>
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<tr>
<td>Group E - UGC Vocational Course</td>
<td>Foreign Trade Procedure &amp; Practice (Only for Approved College)</td>
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<tr>
<td>XXVI.E</td>
<td>Export Procedure (FTPP-IX)</td>
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<td>XXVII.E</td>
<td>Marketing Logistics (FTPP-X)</td>
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<tr>
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<table>
<thead>
<tr>
<th>Group F - UGC Vocational Course</th>
<th>Computer Application (Only for Approved College)</th>
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<tbody>
<tr>
<td>XXVI.F</td>
<td>Visual Basic 6.0 (CA-IX)</td>
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<td>XXVII.F</td>
<td>E-commerce &amp; Cyber Security (CA-X)</td>
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<td>XXVIII.F</td>
<td>Training &amp; Project Work</td>
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<table>
<thead>
<tr>
<th>Group G - UGC Vocational Course</th>
<th>Banking &amp; Insurance (Only for Approved College)</th>
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<tbody>
<tr>
<td>XXVI.G</td>
<td>Financial Markets and Institutions in India (BI-IX)</td>
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<tr>
<td>XXVII.G</td>
<td>Career Avenues in Insurance-I (BI-X)</td>
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<td>XXVIII.G</td>
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<table>
<thead>
<tr>
<th>Opt Any one Subject as Generic Elective of the following</th>
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<tbody>
<tr>
<td>GE-I.1 Indian Economy-I</td>
</tr>
<tr>
<td>GE-I.2 Rural Management-I</td>
</tr>
<tr>
<td>GE-I.3 Labour Laws &amp; industrial Laws-I</td>
</tr>
<tr>
<td>GE-I.4 Travel &amp; Tourism-I</td>
</tr>
<tr>
<td>GE-I.5 The Right to Information Act-2005-I</td>
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</table>

<table>
<thead>
<tr>
<th>Opt Any one Skill Enhancement Course – III (SEC-III)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEC-III.1 Self-Employment-I</td>
</tr>
<tr>
<td>SEC-III.2 Tax Procedure &amp; Practice</td>
</tr>
<tr>
<td>SEC-III.3 Intellectual Property Right-I</td>
</tr>
<tr>
<td>SEC-III.4 Accounting &amp; Tally</td>
</tr>
<tr>
<td>SEC-III.5 Financial Literacy skills</td>
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</table>

<table>
<thead>
<tr>
<th>Compulsory Paper for all Disciplines (Streams)</th>
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<tbody>
<tr>
<td>Environmental Studies</td>
</tr>
</tbody>
</table>
Learning Objectives:- The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.

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

Prerequisite: Basic knowledge of financial accounting

UNIT I: Accounting Standards: 

UNIT II: Hotel Business Accounting
Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.

UNIT III: Underwriting of Shares and Debentures
Basic Concepts, Underwriting Commission, Preparation of Underwriters Account.

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

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

Reference:
1. Advanced Accounting (S. N. Maheshwari)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
6. Company Accounts & Auditing Practices (SangeetKedia’s)
7. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
XXIV Management Accounting – I

No. of lectures 54
End of Semester (University Exam) 40 Marks
Continuous Assessment (CA) Internal 35 Marks
Total 75 Marks
Total Credit 03

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

UNIT I: Introduction to Management Accounting
Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting

UNIT II: Fund Flow Statement

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

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

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

Reference:
Management Accounting by Manmohan Goyal, Sahitya Bhavan Publication, Agra
Management Accounting by N. Vinayak & I.B. Singh, Himalaya Publication House, Delhi
Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan, Latur.

Management Accounting by Dr. S.S.Agrawal & Dr. S.R Agrawal Chinmay Prakashan Aurangabad
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)

XXV Auditing-I

<table>
<thead>
<tr>
<th>Learning Objective:</th>
<th>The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utility:</td>
<td>Regarding minute study to find out the fraud and errors in accounting</td>
</tr>
<tr>
<td>Prerequisite:</td>
<td>Theoretical and Practical knowledge of accountancy</td>
</tr>
<tr>
<td>UNIT I: Introduction to Auditing</td>
<td>Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation.</td>
</tr>
<tr>
<td>UNIT II: Company Auditor</td>
<td>Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties of Company Auditor.</td>
</tr>
<tr>
<td>UNIT III: Audit Planning, Procedures and Documentation</td>
<td>Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Methods of Work, Instruction before Commencin</td>
</tr>
<tr>
<td>UNIT V: Audit Evidence</td>
<td>Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling</td>
</tr>
</tbody>
</table>

Reference Books

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGrow Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGrow Hill, New Delhi
- Book Keeping and Accountancy by Dr. S.V. Dongare, Sankalp Publication, Latur.
XXVI (A) Income Tax Law & Practices-I

<table>
<thead>
<tr>
<th>No. of Lectures</th>
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<tr>
<td>End of Semester (University Exam)</td>
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<td>Continuous Assessment (CA) (Internal)</td>
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<td>Total Credit</td>
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</table>

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

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

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

**Course Contents**

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

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

**Unit II: Assessment of Partnership Firm**

11 Computation of GTI and Total Income of partnership firm considering thdeduction U/S 80 regarding partnership firm.

**Unit III: Assessment of Co-operative Societies**

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

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

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

**Unit V: Provisions concerning tax deducted at source**

10 Basic Aspects of Deduction of Taxes at Source


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

**Suggested Reading:**

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts:Sahitya Bhavan Publications.
2. Direct Taxes Law & Practice by V.K. Singhania - Taxman
3. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

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

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

Unit I: Introduction of Goods and Service Tax

Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement, Definition of GST, What is GST, Benefits of GST, Number of Legislations, Rates of CGST/SGST and IGST, Amendments in 7th Schedule of Constitution, GST (Compensation to State) Cess

Unit II: Registration under Goods and Service Tax

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

Unit III: Administration and Levy of Goods and Service Tax

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

Unit IV: Concept of Supply and Time of Supply


Unit V: Input Tax Credit

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

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr. Vinod K Singhania: Taxman publications.
4. Public Economic & GST, Dr. Anand Shewale, Dr. Shivprasad Dongare, Dr. Asha Bhairat, Prof. Sayyed Shabnam, Vidya Books Publishers, Aurangabad.
5. www.icai.ac.in
Course Objectives: 

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

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

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

Unit I: An Introduction To Human Resource Management
Concept & nature of HRM, Evolution of HRM, objectives & Scope of HRM, Functions of HRM, Importance of HRM, Role & Qualities of HR manager

Unit II: Human Resource Planning

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

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

Unit V: Performance Appraisal
Concept & Objectives of performance appraisal, process of performance appraisal, methods of performance appraisal, benefits of performance of performance appraisal, Barriers to effective performance appraisal

Reference books:-

1) Human Resource Management : P. Subbarao
2) Human Resource Management: K. Ashwathappa
3) Human Resource Management : L.M. Prasad
4) Emerging Human resource Management : S.K. Bhatia, New Delhi
Learning Objectives:- Objectives of this course is to provide a sound understanding of the basic Principles of Marketing Management and their applications in the business and industry.

Utility: To aware oneself in respect of difference between sales and marketing.
Prerequisite: Social role of business and Environmental factors affecting the business.

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

Unit II: Marketing Planning:

Unit III: Product and Pricing Decisions:

Unit IV: Physical Distribution and Promotion:
Concept of Distribution Channels, Importance of Distribution Channels, Function of Distribution Channels, Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion.

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

Suggested Readings:

1) Philip Kolter – 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
‘Group-C’
Banking & Insurance

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester V\textsuperscript{th} (CBCS Pattern)

XXVI (C) E-Banking & Accounting-I

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Learning Objectives

Objective of this Course is to provide a sound understanding of the basic principles of E-Banking & Accounting and their applications.

Utility: To know about the major service sector contributing banking sector together with accountancy.

Prerequisite: Online banking and basic E-terminologies.


Unit V: National Agriculture Bank and Rural Development {NABARD} Industrial Development Bank of India {IDBI}

Reference Books
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Leslie Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
‘Group-C’
Banking & Insurance
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
XXVII (C) E-Insurance & Accounting-I

Learning Objectives

Objective of this Course is to provide a sound understanding of the basic principles of E-Insurance & Accounting and their applications.

Utility: Adding up with the insurance sector as a part of social phenomenon.

Prerequisite: “Insurance is the part of social safety and not more than that” this should be complied first.

UNIT I: Introduction of Insurance

UNIT II: Life Insurance Corporation of India

UNIT III: General Insurance of India

UNIT IV: Important Provisions of General Insurance Act
Reserve for unexpired risks, Additional Reserve, Commission, Investment Profit of Insurance Corporation.

UNIT V: Preparation of Final Accounts of General Insurance Corporation
Revenue Account, Profit & Loss Account, Balance Sheet in Prescribed Form.

Reference Books

- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L. Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Leslie Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai

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

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

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

Course Contents

Unit I: Assessment of Individuals: 11
Computation of GTI and Total Income of an individual considering the Deductions u/s 80C, 80D, 80DDand 80E only.

Unit II: Assessment of Hindu Undivided Families: 11
Computation of GTI and Total Income of a HUF considering the Deductions u/s 80C, 80D and 80DD only.

Unit III: Computation of Tax Liability: 11
Tax Rates in respect of individuals and HUFs, Computation of Tax Liability of an individual and a HUF.

Unit IV: Set-off and Carry Forward of Losses: 11
Meaning of Set off of Losses, Set off under the same head and under the other heads, set off of capital losses, set off of business losses. Meaning of Carry forward of losses, Carry forward of capital losses, Carry forward of business losses and losses under house property income. Simple problems on set off and carry forward of losses of an individual.

Unit V: Deductions from GTI of An Individual and A Hindu Undivided Family: 10
Deduction u/s 80C- in respect of sums paid or deposited in LIP,RPF,PPF,NSC VIIIth Issue, Home loan Instalments and Tuition Fees. Deduction u/s 80D- in respect of Medical Insurance premium, Deduction u/s 80DD- in respect of medical treatment of disabled dependant. Deduction u/s 80E-in respect of interest on higher education loan

Suggested Reading:
1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. www.icai.ac.in
Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

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

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

Unit I: Assessment under Goods and Service Tax

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

Unit II: Audit under Goods and Service Tax

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

Unit III: Inspection and Search & Seizure

Introduction, Power of Infection, Search and Seizure, Inspection of Goods in Movement,

Unit IV: Arrest and Prosecution Under Goods and Service Tax

Power to Arrest, Power to Summon Persons to give Evidence and Produce Documents, Access to Business Premises, Officers to Assist Proper Officers

Unit V: Appeals and Revision under Goods and Service Tax

Adjudicating officer, Appellate Authority, Officer Subordinate to revision Authority, revision Authority, Appellate Tribunal, High Court, Supreme Court

Suggested Reading:
1. CA Raj K Agrawal Study AT Home.
2. Dr. Vinod K Singhania: Taxman publications.
4. www.icai.ac.in
‘Group E’

UGC Vocational Course- Foreign Trade Practices & Procedures

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

XXVI (E) EXPORT PROCEDURE (FTPP-IX)

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

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

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

Contents:

UNIT I: Export risk insurance - 11
Marine insurance- Nature, Scope, Special features, Kinds of perils, Kinds of losses, Types of marine insurance policy, Export Credit and Guarantee Corporation Ltd. and insurance covers

UNIT II: Export packaging, labeling and marking - 11

UNIT III: Quality Control - 11
Meaning, Definition, Introduction, Objectives of Quality Control, Institutional set up, Methods, Problems in maintaining quality, Recent terms in quality control.

UNIT IV: Pre-shipment Inspection - 11

UNIT V: Shipping and customs clearance - 10
Role of freight forwarding agent in shipping the goods, Steps of shipping, Multimodal transportation of goods, Tramp and liner shipping, Containerization- Advantages and disadvantages, Types of containers, Strains caused by container transports, Customs clearance of export cargo.

Reference books;
3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
5) Nabhi’s How to Export, Nabhi Publication, New Delhi.
6) Nabhi’s How to Import, Nabhi Publication, New Delhi.
7) Export procedure by M.I.Mahajan
Learning Objective - To Familiarize the students with the basics of marketing logistics and marketing practices.

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

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

UNIT I : Introduction to Marketing Logistic
Introduction, Concept of Marketing Logistics, Objectives of Marketing Logistics, Importance of Marketing Logistics, Domestic and International Logistics, Recent Developments in International Logistics.

UNIT II : International Marketing Strategies and Logistics

UNIT III : Inland Transportation

UNIT IV : Overseas Transportation
Water Transport - Inland Waterways Authority of India, Central Inland Water Transport Corporation, Constraints Faced by Inland water Transport, Future Prospects, Air Transport - Organization of Air Transport, Air Services, Multi-Modal Transport

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

Reference books
‘Group F’
UGC Vocational Course-Computer Application
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
XXVI (F) VISUAL BASIC 6.0 (CA-IX)

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<th>Learning Objective</th>
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<tr>
<td>To understand the programming algorithm, process, structure &amp; database.</td>
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<td>▪ Creating &amp; developing desktop applications.</td>
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<td>▪ Easy to develop Concept of Graphics User Interface</td>
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<tr>
<td>▪ To develop necessary skill to use front-end Tool</td>
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<td>Utility: To acquire knowledge regarding preparation of small scale business softwares.</td>
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<td>Prerequisite: Basics of computer.</td>
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**UNIT I: Introduction**
IDE- Tool bar, Project explorer, Tool box, Property window, Project types

**UNIT II: Working with forms**
The anatomy of forms, Form properties, Events & methods, Working with MDI form

**UNIT III: Programming in VB**
Data types, Key words, Variables, Controls, Operators, Message box, Control statement – if & select case, Looping statement – While, do…while, do…until Array Library function

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

**UNIT V: Database connectivity**
Introduction to JET engine, ODBC & ISAM loading access database

**Reference Book:**
1. Mastering in visual basics 6.0 by PBP publication
2. Complete visual basic by PBP publication
‘Group F’
UGC Vocational Course - Computer Application
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
XXVII (F) E-Commerce and Cyber Security (CA-X)

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

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

Prerequisite: Online business meaning and personal security legal matters.

UNIT I: Introduction to E-Commerce, 11 Lect.

UNIT II: E-Marketing 11 Lect.
- Definition, E-Market uses, Advantages & disadvantages of e-marketing, EDI

UNIT III: E-Security 11 Lect.
- Security on Net, E-Business Risk Management

UNIT IV: Cyber Security 11 Lect.
- Encryption, Symmetric Cryptography, Asymmetric Cryptography, RAS Algorithm
- Cyber Attacks, Hacking, Phishing, IP Spoofing, Firewalls, SSL

UNIT V: Digital Signature 10 Lect.
- Technology behind digital signature, Creating a digital signature, Verifying the digital signature, Digital signature & PKI

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

UGC Vocational Course-Banking & Insurance

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

XXVI (G) Financial Markets and Institutions in India (BI-IX)

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Objectives

1. To give the students an understanding of the operations and developments of Financial Market in India.
2. To enable them to gain an insight into the functioning and role of financial institutions in the Indian economy.

Utility: Acquiring Indian financial system as a whole.

Prerequisite: Market and electronic modes of transacting.

Unit I: Indian Financial System-I
Lectures 10

Unit II: Indian Financial System-II
Lectures 10
Indicators of Financial development, Role of Financial System in economic development, Role of Banks in development of Industrial sector in India.

Unit III: Indian Money Market
Lectures 10
Nature and scope of Indian money market, Structure and characteristics of Indian money market Segments of Indian money market, Major Institutions of Indian money market Drawbacks of Indian money market, RBI and Indian money market

Unit IV: Indian Capital Market
Lectures 14
Structure of Indian Capital Market, characteristics of Indian Capital Market, National Stock exchange - Working of NSE, Bombay stock Exchange - Working of BSE, Calculation of Sensex and derivatives, Over the counter exchange of India (OTCEI) Advantages, Objectives and working

Unit V: E-Payment Channels
Lectures 10
Electronic Clearing Service - ECS Credit & ECS Debit ,Immediate Payment Service (IMPS), Credit Card Services ,AADHAAR Enabled Payment System & Bharat Bill Payment System (BBPS) ,SWIFT- Features, SWIFT Code, SWIFT standards & SWIFT Transactions

Reference Books:

1. Indian Economy - Ashwini Mahajan and Gaurav Datt, S. Chand and Company,
2. https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/0FLTP577BF4E172064685A26A73A6BC9210EC.PDF
4. Internet Banking in India – Guidelines
   http://rbidocs.rbi.org.in/rdocs/notification/PDFs/21569.pdf
   https://www.sebi.gov.in
‘Group G’
UGC Vocational Course-Banking & Insurance
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
XXVII (G) Career Avenues in Insurance (BI-X)

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**Objective**
To acquaint the student with the development of the Insurance industry and career opportunities available in the same.

**Utility:** To know about product designing and demand in the market.
**Prerequisite:** Marketing strategies and personality development.

**Unit I: Identification of Customer Needs**
Lectures 10
Understanding the Customers, Understanding different cultures. Understanding Economic background of the customers, finding different needs regarding life and general Insurance as per social and economic background.

**Unit II: Product Design & Development**
Lectures 10
Product development process, product design/ development, Major concerns in Indian insurance industry, product design in emerging scenario

**Unit III: Insurance Pricing**
Lectures 10
Fundamentals of insurance pricing, Objectives, types of rating consideration, Rating in life insurance, Life insurance Vs. Non-life insurance pricing.

**Unit IV: Marketing of insurance product**
Lectures 12
The marketing concept, marketing of insurance product, critical success factors for insurance players, Distribution channels, marketing strategies of insurance players in India.

**Unit V: Insurance intermediaries**
Lectures 12
Distribution of insurance products, insurance intermediaries and their functioning, surveyors and loss assessors, third party administrators, agents, brokers corporate agent.

**Reference Book:**
1] Insurance and Risk management, Dr. P.K. Gupta, Himalaya publishing House.
‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

GE-I.1 Indian Economy-I

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**Objective**

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

**Utility**: To be familiar with the Indian Economic system.

**Prerequisite**: Basics of Business Economics.

**Unit I: Introduction to Indian Economy**


**Unit II: National Income of India**


**Unit III: Human Resource and Economic Development**

The Theory of Democratic Tradition, Size and Growth Rate of Population in India, The Sex Composition and Age Composition of Population, Urbanization and Economic Growth in India.

**Unit IV: Occupational Structure and Economic Development**

Economic Development and Occupational Distribution, Change in Occupational Distribution in selected Countries, Workforce Participation Rates in India, Occupational Pattern in Indian Economy.

**Unit V: Infrastructure in Indian Economy**

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

**Reference Books**

1. Indian Economy – by Misra Puri
2. Indian Economy- by Datt Ruddar, KPM Sundharam
‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

GE-I.2 Rural Management-I

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**Objective**

To adequate the basic knowledge about Indian rural structure and the various Institution regarding to rural development, politics in the rural Institutions.

**Utility:** To get the knowledge in respect of Rural areas and other relevant things.

**Prerequisite:** Basics of Management and rural study of India.

**Unit I: Rural Institutions and Rural Leadership**

Panchayat Raj Institutions and District Administration Economic Institutions- Cooperatives, Banks, Self Help Groups

**Unit II: Indian Rural Economy**

Impact of Democratization, Industrialization, Modernization, Urbanization, Globalization of Indian Rural Economy.

**Unit III: Human Resources in Rural Management**

Human Resources for Rural Manufacturing, Infrastructure for Rural manufacture, local resources to development, Problems of rural employment.

**Unit IV: Rural Production Systems and Livelihoods**

Agriculture, Horticulture, Sericulture, Animal Husbandry, Dairying and Fishery

**Unit V: Agriculture and Rural Economics**

Traditional agriculture and its modernization, Role of agriculture in economic development, Introduction to Agri-Business

**Reference Book:**

Arora, R.C (1979) Integrated Rural Development, New Delhi: S.Chand
and options. The Fourth World, No.8. October,4
Joshi, P.C (1975) Land Reforms in India, New Delhi: Institute of Economic Growth
Rao, Hanumantha C (1965) Agricultural Production: Functions Costs and Returns in India, Delhi: Asia
‘Generic Elective’ (Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester V\textsuperscript{th} (CBCS Pattern)

GE-I.3 Labour Laws and Industrial Laws-I

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

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

Prerequisite: Basics of Law and fundamental acts.

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

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

Unit II: Payment of Bonus Act, 1965


Unit III: Payment of Gratuity Act, 1972

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

Unit IV: Employees State Insurance Act, 1948

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

Unit V: Minimum Wages Act, 1948

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

References:
1) Industrial, labour & General law - Sangeet kedia’s
3) Labour Laws – Ajit Prakashan’s
4) Labour & Industrial laws – Ravi Shinde, Asian law House
5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
Objectives: A Study of function of Travel agency and Tour operation.
Utility: Familiarized with the concepts of natural beauties and gifts to the countries.
Prerequisite: Natural heritage of India.

Unit I: Modes of Travel 11
(a) Road Transport (b) Rail Transport (c) Air Transport (d) Water Transport

Unit II: Approval of Travel Agents and tour Operators 11
Approval by Department of tourism, Government of India, IATA rules and regulations for approval of a travel agency. Approval by Airlines and Railways.

Unit III: Functions of a Travel Agent 11
Understanding the functions of a travel agency travel information and counseling to the tourist, Itinerary preparation, reservation, ticketing, preparation and marketing of Tour packages, handling business/ corporate clients including conference and conventions. Sources of income: commission, Service Charges.

Unit IV: Travel Formalities 11
Travel Formalities, Passport, Visa, Health requirements, Taxes, customs, currency, travel insurance, baggage and airport information. Definition of Travel Agency and differentiation between Travel Agency and Tour Operation business. Arrangements with Hotels, airlines and transport agencies.

Unit V: Tourism Marketing 10
Meaning, Definition, Advantages and Disadvantages of tourism marketing.

Reference Book –
1) Tourism development by A. K. Bhatia
2) Successful Tourism management by Pran Math Seth.
‘Generic Elective’ (Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
GE-I.5 The Right to Information Act-2005-I

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**Objective:** To develop the RTI Knowledge and its application in different departments of state and central Govt. for transparent Administration.

**Utility:** To know ones basic rights.

**Prerequisite:** Basics of laws and Indian act.

**Unit I : INTRODUCTION**
No. Of Lectures: 11
Historical Review of RTI in India abroad,Need of RTI,Right to Information in India Problems in Accessing Information,Developments on Right to Information in India.

**Unit II: Right to Information Act, 2005**
No. Of Lectures: 11
Basic Elements of RTI, Objectives of RTI, Importance of RTI, Suo-Mutu Disclosure, Inclusion of Private Bodies

**Unit III: Right to Information and obligations of Public Authorities**
No. Of Lectures: 11
Right to Information Section. 3., Obligations of Public Authorities Section 4., Designation of Public information of Rules Section 5., Request for Obtaining Information Section. 6., Disposal of Request Section 7.

**Unit IV : Disclosure of Information**
No. Of Lectures: 11
Exemption from Disclosure of Information, Grounds for Rejection to Access in Certain Cases Section. 9., Severability Section 10., Third Party Information Section 11.

**Unit V: Practices of Right to Information Act**
No. Of Lectures: 10
Meaning and scope of Right to information act, Its Advantages and disadvantages information rules and regulation for Right to information, Practices of Right to Information act.

**Reference Book**
- Right to Information Act – 2005, Dr. Balaji Kompalwar, Suryamudra Prakashan, Nanded 2017
- Right to Information Act- 2005, Mr. Ashok Sabbon, New Stethoscope Prakoshan, Nagar 2008
- Right to Information Act and Good governance, Prof. Anand Paliwal Dr. Krishnakishor Trivedi, Himanshu Publication Ed. 2017
- Understanding Basics of RTI Act, Shailesh Gandhi- Moneylife Foundation.
- The Right to Information Act, P.K. Das, Universal Low Publishing
- The Right to Information Act, Dr.S.S. Jadhav, Nanded
‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

SEC-III.1 Self Employment-I

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

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

**Prerequisite:** Employment opportunities and other relevant aspects.

**UNIT I: Introduction**

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

**UNIT II: Entrepreneurship for Self-Employment**

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

**UNIT III: Entrepreneurial Competencies for Self-Employment**

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

**UNIT IV: Government of India Support for Entrepreneurship**

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

**Reference Books:**

1. Skill for Employability-By Rosalie Marsh
2. Fundamental of Entrepreneurship- By Sanjay Gupta
3. Skill Development & Entrepreneurship in India- By Rameshwari Pandya
4. Opportunities for Women Entrepreneurship- By NIIR Board of Consultant and Engineers.
‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

SEC-III.2 Tax Procedure and Practice

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

Utility: To get oneself acquaint with the tax system.

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

UNIT I: Assessment of Individual and Hindu Undivided Family
Computation of Gross Total & Total Income of Individual and HUF

UNIT II: Tax Liability of Individual and Hindu Undivided Family
Computation of Income Tax Liability of Individual and HUF

UNIT III: Assessments of Firms and Companies
Computation of Gross Total Income and Total Income of Firms and Companies

UNIT IV: Tax Liability of Firms and Companies
Computation of Income Tax Liability of Firms and Companies

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal- Income Tax Law and Accounts-Sahitya Bhavan Publication.
- www.icai.ac.in
‘Skill Enhancement Course – III’ (SEC-III) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

SEC-III.3 Intellectual Property Right-I

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

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

Prerequisite: Basics of Research and other legal things.

UNIT I: Introduction 12

UNIT II: Patents 13


UNIT IV: Preparation of Patent Documents 10

List of Recommended Books and References:
- Aswani Kumar Bansal: Law of Trademarks in India
- G.V.G Krishnamurthy: The Law of Trademarks, Copyright, Patents and Design.
- S K Roy Chaudhary & H K Saharay: The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM): Trade Marks Agents
Learning Objectives:
To develop the knowledge of student in accounting treatment with the help of computer software technology

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I: - Fundamentals of Accounting (10 Lectures)
Introduction and Meaning of Business, Types of Business Organizations, Basic Accounting Concepts, Meaning of Book-keeping and Accountancy, Branches of Accounting, Systems of Accounting, Meaning and Types of Account, Golden Rules of Accountancy

Unit II: - Maintaining Chart of Accounts (08 Lectures)
Introduction and Opening Screen of Tally, Company Creation, Company Features and Configuration, Meaning and Nature of Group, Predefined Groups in Tally, Ledger Creation, Groups Creation, Practical Assignments

Unit III: - Maintaining Inventory (06 Lectures)
Introduction to Inventory (Skill Academy Books Business), Inventory Masters in Tally, Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Creation of Stock Category, Practical Assignments

Unit IV: - Recording Day to Day Transactions (10 Lectures)
Introduction, Source Documents or Vouchers Required for Accounting, Accounting Vouchers, Inventory Vouchers, Practical Assignments

Unit V: - Advanced Features in Tally Erp 9 (11 Lectures)
5.1 Maintaining Bill wise Details in Tally Erp 9
   5.1.1 New Reference
   5.1.2 Against Reference
   5.1.3 Advance
   5.1.4 On Account

5.2 Cost Centers
   5.2.1 Cost Category
   5.2.2 Cost Center
   5.2.3 Creation of Cost Category
   5.2.4 Creation of Cost Center

5.3 Practical Assignments

Reference:
- Ashok K Nadhani-Tally.ERP9-BPB Publication
- Er. Soumya Ranjan Behera- Tally ERP9 with GST-
- Shraddha Singh, Navneet Mehra- Comprehensive Computer Learning Tally
- Ashok K Nadhani-Mastering Tally ERP 9-BPB Publication
- Dr.S.K.Khillare, Kale N.B.– Tally – Self Study Publication Pune
- Dr. J. J. Ahirrao & Dr. P. N. Totala – I.T. & its Application in Business, Kailash Publication Aurnagabad
‘Skill Enhancement Course – III’ (SEC-III) (Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vth (CBCS Pattern)
SEC-III.5 Financial Literacy Skills

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

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

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

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

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

Equity Stocks - face value, shares at a premium and at a discount, dividend, the market value of each share and how is it determined, Earnings per share (EPS), Price to Earnings Ratio (P/E ratio), Bonds and debentures - types of bonds / debentures: Issuers, Term to maturity, Interest rate - fixed or floating, Secured / unsecured, Convertible / non-convertible, Understand credit risk and credit rating, functions and powers of Securities and Exchange Board of India - the securities market regulator in India; stock exchanges - their main functions and stock exchanges in India;

References:
1. http://www.ncfeindia.org/NFLAT
2. National Financial Literacy Assessment Test-Vidyabhartee Prakashan
### SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

Vishnupuri, Nanded-431606

B.Com.-III Year (Semester VI)

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

**SYLLABUS**

W.e.f. 2018-19

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**Group E- UGC Vocational Course Foreign Trade Procedure & Practice (Only for Approved College)**

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**Group G- UGC Vocational Course Banking & Insurance (Only for Approved College)**

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**Opt Any one Subject as Generic Elective of the following**

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**Opt Any one Skill Enhancement Course – IV (SEC-IV)**

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Learning objectives: The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making and auditing.

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

Prerequisite: Basic knowledge of financial accounting

UNIT I: Accounts of Electricity Company No. Of Lectures: 11
The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts

UNIT II: Departmental Accounts 11
Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)

UNIT III: Packages Account 11
Meaning and Importance, Preparation of Package Account.

UNIT IV: Account of Profession 11
Meaning, Importance of Profession Account, Preparation of Profession Account Solicitors Account only

UNIT V: Insolvency Accounts 10
Meaning, Importance, Procedures of Insolvency.

Reference:
1. Advanced Accounting (S. N. Maheshwari)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
6. Company Accounts & Auditing Practices (SangeetKedia’s)
7. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
8. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
Learning Objectives:- The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

Utility: Students can take managerial decisions regarding finance of the business
Prerequisite: Basic knowledge of accounting and mathematics

UNIT I: Financial Statement Analysis

No. Of Lectures: 11

UNIT II: Ratio Analysis

11
Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratios, Calculation of Rations, Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Credit Turnover Ratio, Operating Ratio, Gross Profit Ratio, Proprietary Ratio, Fixed Assets Turnover Ratio, Debt Equity Ratio, Return of Capital Employed Ration, Capital Grading Ration.

UNIT III: Working Capital Management

11

UNIT IV: Capital Budgeting

11

Unit V Responsibility Accounting

10
Meaning and Concept of Responsibility Accounting, Advantages and limitation, Problems on Responsibility Accounting.

**Reference :**

- Cost & Management Accounting by Ravi N.Kishor, Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy, Himalaya
- Advanced Management Accounting by Robert S Kailar, Holl
- Financial Of Management Accounting by S.R.Varshney, Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng
- Management Accounting by Jha&Naik, Himalaya Publication
- Cost & Management Accounting by D.K.Mattal, Galgotia
- Management Accounting by Khan &Jain, TataMegaw
- Management Accounting by R.P.Ressstogi
- Management Accounting by I.M.Pandey, Vikas
- Management Accounting by Manmohan Goyal, Sahitya Bhavan Publication, Agra
- Management Accounting by N. Vinayak & I.B. Singh, Himalaya Publication House, Delhi
- Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
- Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
- Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan, Latur.
- Management Accounting by Dr. S.S. Agrawal & Dr. S.R.Agrawal Chinmay Prakshan Aurangabad
B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VI\textsuperscript{th} (CBCS Pattern)

XXXI Auditing-II

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<th>No. of lectures</th>
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<td>Total</td>
<td>75 Marks</td>
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<td>Total Credit</td>
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Learning Objective:
The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

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

Prerequisite: Theoretical and Practical knowledge of accountancy

UNIT I: Checking Vouching and Audit Report

No. Of Lectures: 11

UNIT II: Internal Audit

Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit

UNIT III: The Company Audit Provisions

Provisions Relegating To Company Audit under Companies Act 2013.

UNIT IV: Audit of Banking Companies

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

UNIT V: Standards on Auditing


Reference Books:
1. Auditing and Assurance By CA Pankaj Garg. Taxman
3. Auditing Practices By Abhishek Mittal. Pooja Law Publication
4. Auditing and Assurance By Best Ward Publication
5. Auditing by Dr. Jitendra Ahirrao, Dr. Vasant Mahajan, Dr. Nandkumar Rathi, Chinmay Prakashan, Aurangabad
‘Group A’
Taxation

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\(^{th}\) (CBCS Pattern)

XXXII (A) Income Tax Law & Practice-II

| Learning Objective: The Objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax law and their applications in solving problems on computation of Total Income and Tax Liability. |
| Utility: To get oneself acquaint with the direct taxes and individual income. |
| Prerequisite: one should possess the knowledge of basic terminologies in respect of Income Tax act and Computer ideologies. |

<table>
<thead>
<tr>
<th>Course Contents</th>
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<tbody>
<tr>
<td>Unit I: Assessment of Company</td>
<td>11</td>
</tr>
<tr>
<td>Computation of GTI and Total Income of company considering the deduction U/S 80 regarding company</td>
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<tr>
<td>Unit II: Set-off and Carry Forward of Losses:</td>
<td>11</td>
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<tr>
<td>Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income,Sec: 71 – Set Off Loss from One Head against Income of another Head,Sec: 71B – Carry Forward &amp; Set off Losses from House Property, Sec: 72 – Carry Forward &amp; Set Off of Losses of Business Losses,Sec: 73- Losses in Speculation Business,Sec: 74- Loss under the head Capital Gains, Simple problems on set off and carry forward of losses of an individual.</td>
<td></td>
</tr>
<tr>
<td>Unit III: Assessment of Individuals:</td>
<td>11</td>
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<tr>
<td>Computation of GTI and Total Income of an individual considering the Deductions u/s 80C, 80D, 80DD and80E only.</td>
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<tr>
<td>Unit IV: Computation of Tax Liability</td>
<td>11</td>
</tr>
<tr>
<td>Tax Rates in respect of individuals, Computation of Tax Liability of an individual.</td>
<td></td>
</tr>
<tr>
<td>Unit V: Provisions concerning Advance tax.</td>
<td>10</td>
</tr>
</tbody>
</table>

Suggested Reading:
Dr H C Meharotra and Dr S P Goyal – Income Tax Law & Accounts: Sahitya Bhavan
Publications.Direct Taxes Law & Practice by V.K. Singhania - Taxman • Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House • Income Tax Ready Reckoner by Dr.V.K. Singhania - Taxman • Direct Tax Laws by T.N. Manoharan - Snow White
‘Group A’
Taxation

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)

XXXIII (A) Goods and Service Tax-II

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

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

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

Unit I: Payment of Tax under GST Law
No of Lectures 11

Introduction, Relevant Definitions, Payment of Tax, Interest, Penalty and Other Amounts, Electronic Cash Ledger, Electronic Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax.

Unit II: Account and Records

Introduction, Relevant Definitions: Accounts and other Records, Who is Required to Maintain his Books of Account and At Which Place?, Accounts and Records Required to be Maintained, How the Accounts and Records will be Maintained?, Audit of Account, Period of Retention of Accounts, Electronic way Bill.

Unit III: Invoicing, Credit and Debit Notes

Invoicing, Amount of Tax to be indicated in Tax Invoice and other documents, Credit and debit Notes

Unit IV: Returns

11

Furnishing details of Outward Suppliers and Inward Suppliers, Returns, First Return, Claim of Input Tax Credit, Annual Return, Final return.

Unit V: Inspection and Search & Seizure:

10


Reference Books:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singania: Taxman publications.
4. www.icai.ac.in
Course Objectives:
To enrich the students with thorough knowledge and desired skills to manage Human resource in the field of commerce & Industry.

Utility: Regarding the major living aspect of business i.e. human resources, helps to know the recruitment and other basic needs.
Prerequisite: basic management terminologies and non-financial business activities.

Unit I: Employee Empowerment
Concept & Process of employee Empowerment, Essentials of effective empowerment, Barriers to empowerment, workers’ Participation in management (WPM) : meaning, Objectives & Importance of WPM, forms of WPM, Quality circles

Unit II: Human Resource Development (HRD)
Concept & Functions of HRD, Objectives of HRD, HR orientation process, Training :- meaning, Importance & Need , objectives, Methods / Teachinques of training.

Unit III: Career Planning & Development
Concept of career & career planning, Career Planning process, elements of career Development Programmes, suggestions for effective career Development, Succession planning :- Elements & Planning process, Directive principles of succession planning.

Unit IV: International Human Resource management
Concept & Needs of IHRM, stages of Internationalization of HR, Comparison of Domestic & International HRM, challenge before global companies, managing cultural Diversity.

Unit V: Emerging Issues & recent Techniques in Human Resource management

Concept & Nature of the following:
1) Total Quality Management approach to HRM
2) HR Accounting & Auditing
3) Stress Management
4) HR Information system
5) HR outsourcing

Reference books :
Human Resource Management – Dr. S.K.Khillare,N.B.Kale,V.P.Shelke,Aruna Publication Latur
Learning Objectives
Objective of this Course is to provide a sound understanding of the basic principles of Human Resource Management and their applications in the business & industry.
Utility: To aware oneself in respect of difference between sales and marketing.
Prerequisite: Social role of business and Environmental factors affecting the business.

Unit I: Marketing Research
Meaning and Definitions, Objectives of Marketing Research, Process of Marketing Research, Importance and Types of Marketing Research.

Unit II: Market Segmentation

Unit III: Consumer Behaviour and Consumer Relationship Management
Meaning and Concept of Consumer Behaviour, Factors affecting the Consumer Behaviour, Behaviour Stages in Consumer Buying Decision Process, Meaning and Concept of Customer Relationship Management, Advantages of CRM.

Unit IV: Advertising & Salesmanship:
Meaning and Concept of Advertising, Features of Advertising, Importance of Advertising, Advertisement and Sales, Salesmanship – Concept and Function of Salesman.

Unit V: Recent Trends in Marketing
Rural Marketing – Concept, Features of Rural Marketing, Difficulties in Rural Marketing, Importance of Rural Marketing, Green Marketing and E-Marketing.

Suggested Readings:
1) Philip Kolter – 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.Khillage, Dr.S.L. Kundalwar, Aruna Publication Latur
‘Group C’
 Banking & Insurance

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\textsuperscript{th} (CBCS Pattern)

XXXII (C) E-Banking & Accounting-II

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Learning Objectives

Objective of this Course is to provide a sound understanding of the basic principles of E-Banking & Accounting and their applications.

Utility: To know about the major service sector contributing banking sector together with accountancy.

Prerequisite: Online banking and basic E-terminologies.

UNIT I: Accounting systems & Provisions in Banking Companies

Significant Features of Accounting Systems of Banking Companies Books required to be maintained by banks Income recognition, Classification of assets and advances, Provisions, Classification of investments Provisions of Banking Regulation Act-1949 applicable to banking companies:- Business, Capital and Reserve, Reserve funds, Dividend, Cash reserves, Loans and advances, Unclaimed deposits, Accounts and auditing

UNIT II: Calculation of Interest and Annuities

Calculation of Simple Interest & Compound Interest; Calculation of Equated Monthly Installments; Fixed and Floating Interest Rates; Calculation of Annuities, Interest Calculation using Products/Balances; Amortization of a Debt; Sinking Funds

UNIT III: Preparation of Final accounts and Reporting

Disclosure Requirements of Banks and Additional Disclosures prescribed by RBI Disclosures required under BASEL norms. Preparation of Financial Statements of Banking Companies as per regulatory requirements

UNIT IV: International Monetary System and Foreign Exchange Market

International Monetary System – Introduction to Exchange rate regime, The International Monetary Fund - Objectives and Funding Facilities, International Liquidity and Special Drawing Rights and Introduction to The European Monetary System

UNIT V: International Monetary System and Foreign Exchange Market

Foreign Exchange Market - Major Participants in Spot market and Forward market, Exchange Rate Quotation, Determination of exchange rates in spot and forward market, Factors influencing exchange rates, Types of Foreign Exchange Rates and Interest rate

Recommended Books:

- Functions & Working of the RBI: Reserve Bank of India Publications
- Financial sector Reforms & India’s Economic development: N.A. Majumdar
- Central banking & Economics Development: Vasant Desai
- Monetary Economics: S. B. Gupta
- Banking in India – S. Panandikar
- Banking: S.N. Maheshwari
Learning Objectives

Objective of this Course is to provide a sound understanding of the basic principles of E-Insurance & Accounting and their applications

Utility: Adding up with the insurance sector as a part of social phenomenon.
Prerequisite: “Insurance is the part of social safety and not more than that” this should be complied first

UNIT I: Life Insurance Business

UNIT II: Preparation of Final Account of Life Insurance Corporation Revenue Account
Profit & Loss Account and Balance Sheet in prescribed form. Practical Problem.

UNIT III: E- Insurance
Computer Accounting of Insurance co., Collection of Premium Online, Disclosures forming part of financial statements.

UNIT IV: Audit of Insurance Company
Statutory Audit of Insurance Company, Internal Audit of Insurance Company, Inspection by IRDA, Audit report of Insurance Company

UNIT V: Bancassurance
Bancassurance in a global perspective, Bancassurance in India, Bancassurance model, Guidelines for Bancassurance, future of Bancassurance

References
Michel J. Bullard- Insurance and Accounting
Financial Accounting for Insurance Professionals II Edition CPU Publication
J Galloway and Joseph M Galloway-Handbook of Accounting for Insurance Companies
‘Group D’

UGC Vocational Course Tax Procedure and Practice
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\(^{th}\) (CBCS Pattern)

XXXII (D) Income Tax Procedure and Practice-II (TPP-XI)

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

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

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

Unit I: Assessment of Firms  
No. of Lectures: 11
Computation of GTI and Total Income of Firm considering the Deductions u/s 80G & 80IB

Unit II: Assessment of Companies  
11
Computation of GTI and Total Income of a Companies considering the Deductions u/s 80 G and 80 IB

Unit III: Computation of Tax Liability  
11
Tax Rates in respect of Firms And Companies, Computation of Tax Liability of Firms and Companies.

Unit IV: Advance Tax  
11
Concept of Advance Tax, Corporate Assessee, Non corporate Assesse Computation of Advance Tax Liability

Unit V: Tax Deducted At Source  
10
Concept of TDS, TDS on Salary, TDS on Interest other than Securities, TDS on Rent TDS on Contractor.

Reference Books:
1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Practice :Sahitya Bhavan Publications
Learning Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.
Utility: To get oneself acquaint with the new indirect tax system.
Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes and Old taxes such as VAT, Service tax etc. Knowledge of Packages in respect of taxes.

Unit I: Payment of Tax under Goods and Service Tax Law
Introduction, Relevant Definitions: Payment of Tax, Interest, Penalty and Other Amounts, Electronic Cash Ledger, Electronic Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax.

Unit II: Account and Records
Introduction, Accounts and other Records, Who is Required to Maintain his Books of Accounts and at which place?, Accounts and Records Required to be Maintained, Audit of Account, Period of Retention of Accounts, Electronic way Bill.

Unit III: Offence & Penalties under Goods and Service Tax
Introduction, Penalty for Certain Offences, Penalty for Failure to Furnish Information Return, Fine For Failure to Statistics, General Penalty, General disciplines Related to Penalty, Power to Impose Penalty in Certain cases, power to Waive Penalty or Fee or Both

Unit IV: Demand & Recovery

Unit V: Computation of Tax liability under Various Factor
Tax Computation for Exporter, Importer, ISD, E-commerce operator, RCM, etc

Reference Books:
1. CA Raj K Agrawal Study AT Home.
2. Dr. Vinod K Singhania: Taxman publications.
4. www.icai.ac.in
‘Group E’
UGC Vocational Course Foreign Trade Procedure and Practice (FTPP)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\textsuperscript{th} (CBCS Pattern)
XXXII (E) Export Documentation-(FTPP- XI)

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**Objective of the paper;**
To familiarize the students with the basic documents involved in foreign trade

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

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

**UNIT I: Processing an export order**
- Registration of firms with authority, BIN number, PAN number, Obtaining IEC, RCMC, Excise clearance, Customs clearance, steps of entering into an export contract, Procedure of an export order.

**UNIT II: Export documentation**
- Documents related to goods, shipment, payments, inspection, excisable goods and foreign exchange regulation, Certificate of Manufacturer, Bill of Lading Certificate of Origin, Commercial Invoice, Consular Invoice, Electronic Export Information (EEI)

**UNIT III: Export incentives and schemes of government of India**
- Provisions of Foreign Trade policy 2015-20 and annual supplements to the policy, GSP and GSTP rules as per Foreign Trade policy.

**UNIT IV: Export promotion measures**
- Export Promotion Council (EPC), Free Trade Zones (FTZs), Export processing zones (EPZs), special economic zone (SEZ), Export-Oriented Unit (EOU), Recent terms.

**UNIT V: Career avenues in Foreign Trade**

**Reference books:**

3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
5) Nabhi’s How to Export, Nabhi Publication, New Delhi.
6) Nabhi’s How to Import, Nabhi Publication, New Delhi.
7) Export procedure by M.I. Mahajan
Objective of the paper:
To familiarize the students with the basics of International Transportation

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

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

UNIT I: Ocean Transport
Introduction- Ocean Transport, Significance of ocean Transport, features of ocean Transport, Development of commercial shipping, Operations and constraints of shipping, types of shipping, classification of shipping.

UNIT II: Multi-modelisation
Introduction, Concept of Unitization, Concept of containerization, need of containerization, dimensions of containerization, advantages and disadvantages of containerization, types of containerization, Inter-modalism, multi-modalism, Inland container depots, Container freight stations, Land bridging.

UNIT III: Indian Shipping
Introduction, Importance of National Shipping, Advent of Shipping Industry in India, Growth and Perspective, Shipping in Five Year Plans, Basic Objectives, Age profile of Indian shipping, Stages of development of Indian shipping, Problems of Shipping Industry.

UNIT IV: Export Marketing
Definition, Features of Export marketing, Scope of Export marketing, Role of Export, Difference between international marketing and Domestic marketing, Motives behind firms adopting export marketing.

UNIT V: Legal Aspects of Carriage of Goods
Introduction, carriage of goods by sea, charter party, Bill of lading, difference, Carriage of goods by air, carriage of foods by land and rail, carriage of goods by Multi model transport.

Reference books:
3) International Business by P.Subba Rao, Himalaya Publishing House, Mumbai
5) Nabhi’s How to Export, Nabhi Publication, New Delhi.
6) Nabhi’s How to Import, Nabhi Publication, New Delhi.
7) Export procedure by M.I.Mahajan
B.COM.III YEAR CBCS PATTERN SYLLABUS V & VI SEMESTER w.e.f.2018-19

‘Group F’

UGC Vocational Course Computer Application
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXII (F) Java Programming-(CA- XI)

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Learning Objectives: Knowledge of object oriented paradigm in java programming language., Have the ability to write a computer program to solve specified problem., To solve the business problem & determine suitable logic for solving the problem. To understand principles of inheritance, packages & interface.

Utility: To acquire knowledge regarding preparation of small scale business softwares.

Prerequisite: Basics of computer.

UNIT I: Introduction to Java 11 Lect.
History of Java, Java Feature, Java Programming structure, Data Types, Variables, Constant, Operators, Simple Java Programming.

UNIT II: Decision Making & Looping Statement 11 Lect.
Simple if statement, If… else statement, Nested if… else statement, Switch Statement, While Loop, for…Loop, do… While Loop

UNIT III: Array, String 11 Lect.
What is array, Types of array, One dimensional array, Two dimensional array, What is string, String methods, Length(), to Lower Case(), to Upper Case(), replace(), char At(), substring(), & others.

UNIT IV: Classes & Object 11 Lect.
Defining a class, Methods declaration, creating objects, Accessing class members, Constructor, Static members, Inheritance, Types of Inheritance, Interface, Final Variable & Final Class

UNIT V: Applet & Packages 10 Lect.
Introduction, Applet life cycle, Applet tag, preparing to write applet, Building applet code Package, Simple package creation.

References
-Programming with JAVA a Primer by E. Balguru swamy TATA McGraw Hill
-The Complete Reference JAVA2 by H. Schildt
‘Group F’
UGC Vocational Course Computer Application
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXIII (F) VB.Net-(CA-XII)

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Objectives of Visual Basic.Net

- Design/develop programs with GUI interfaces
- Code programs and develop interface using Visual Basic .Net
- Perform tests, resolve defects and revise existing code
- To develop object oriented concept.

Utility: To acquire knowledge regarding preparation of small scale business softwares.

Prerequisite: Basics of computer.

UNIT I: Introduction 11 Lect.
Introduction, Installation Steps of VB.NET, IDE , Creating Simple Computer Application

UNIT II: Net Framework 11 Lect.
CLR, Variables, Constant, Operators, Data types

UNIT III: Control Statements & Looping Statement 11 Lect.
If statement, If then else statement, Nested if…then else statement, what is loop, Types of loop, For… next, Do…loop, While…end while

UNIT IV: Dialog boxes 11 Lect.
The Message dialog box, The open dialog box, The save dialog box, The font dialog box, The color dialog box

UNIT V: Creating Menus 10 lect.
Creating menus, Context menus

Reference Book

1) Beginning VB.Net 2003/2008, Willis
2) VB Mastering
3) VB Practical
‘Group G’
UGC Vocational Course Banking and Insurance
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXII (G) Banking Laws and Practices in India-(BI-XI)

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Learning Objective:
To acquaint the student to develop an understanding of the legal Framework of capital and money market in India and to familiar with the different agencies of credit rating and settlement.

Utility: Acquiring Indian financial system as a whole.
Prerequisite: Market and electronic modes of transacting.

Unit I: FEMA 1999
Lectures 14
Objectives and background of the Act, Adjudicating authority, Regulation and management of Foreign Exchange, Dealing and holding of foreign exchange, current and capital A/c transactions, Export of goods & services, realization, repatriation and exemption of foreign exchange, contravention & penalties, Adjudication & Appeals.

Unit II: Securities and Exchange Board of India
Lectures 10
Structure of the SEBI, Powers and functions of the board, Rules Regarding global depositories receipts, Rules regarding prospectus and allotment of securities, Prohibition of Insider trading regulation 2015, foreign portfolio Investors regulations 2014

Unit III: Working of BSE and NSE
Lectures 10
Execution of Transactions: Intra-day and deliver, Role of Custodian banks, role of brokers, settlement of transaction, commodity and equity market: overview

Unit IV: Credit Rating Agencies
Lectures 10
Functioning, Objectives and Importance of the following agencies; ICRA, CRISIL, CARE, ONICRA, FITCH

Unit V: Settlement Agencies in stock Market
Lectures 10
Functioning, Objectives and Importance of the following agencies; NSCCL, NSDL, CDSL

Reference Books:
Indian Economy - Ashwini Mahajan and Gaurav Datt, S. Chand and Company,
https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/0FLTP577BF4E172064685A26A73A6BC9210EC.PDF
Report on Trend and Progress of Banking in India 2014-15, RBI
Internet Banking in India – Guidelines
http://rbidocs.rbi.org.in/rdocs/notification/PDFs/21569.pdf  https://www.sebi.gov.in
‘Group G’

UGC Vocational Course Banking and Insurance
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXIII (G) Career Avenues in Insurance-(BI-XII)

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Learning objective

To acquaint the student with the development of the Insurance industry and career opportunities available in the same.

Utility: To know about product designing and demand in the market.

Prerequisite: Marketing strategies and personality development.

Unit I: Financial Aspects in Insurance Companies
Lectures 14

Financial objectives of an Insurance company, Responsibilities of Financial managers, Planning Financial Goals and strategy, Measuring the performance of an insurance company, asset liability management (ALM), Ratio analysis in insurance companies, Risk return trade off.

Unit II: Reinsurance
Lectures 10

Introduction to reinsurance, Role of the insurance, Techniques of Re-Insurance, nature of Reinsurance risks, Reinsurance in Indian perspective, Global Reinsurance market insurance trading.

Unit III: Information Technologies in Insurance-I
Lectures 10

The need for information technology, Technologies for insurance, IT application in functional areas, insurance and electronic commerce, E-insurance, Information Technology and LIC, IT Departments in an insurance company.

Unit IV: Information Technologies in insurance-II
Lectures 10

Insurance and electronic commerce, E-Insurance, Information Technology and LIC, It departments in an Insurance company.

Unit V: Risk management in insurance companies
Lectures 10

Introduction, Risk management Elements, Risks in providing insurance services, insurance risk management system, management of systematic risk, CAT bonds.

Reference Books:
1] Insurance and Risk management, Dr. P.K. Gupta, Himalaya publishing House.
Generic Elective (Any one)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\textsuperscript{th} (CBCS Pattern)

GE-II.1 Indian Economy-II

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**Objective**

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

**Utility:** To be familiar with the Indian Economic system.

**Prerequisite:** Basics of Business Economics.

**Unit I: Objectives and Strategy of Economic Planning**
No. Of Lectures: 11

**Unit II: Industrial Policy and Economic Development**
11

**Unit III: Public Sector and Disinvestment Policy**
11
Role of the Public Sector in India, Shortcomings of Public Sector, Rational of Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector.

**Unit IV: Privatisation and Globalization of Indian Economy**
11

**Unit V: The Parallel Economy**
10

**Reference Books**

3. Indian Economy – by Misra Puri
4. Indian Economy- by Datt Ruddar, KPM Sundharam
Generic Elective (Any one)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VI\textsuperscript{th} (CBCS Pattern)

GE-II.2 Rural Management-II

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**Objective**

To adequate the basic knowledge about Indian rural structure and the various Institution regarding to rural development, politics in the rural Institutions.

**Utility:** To get the knowledge in respect of Rural areas and other relevant things.

**Prerequisite:** Basics of Management and rural study of India.

**Unit I:** Strategic Rural Management

No. Of Lectures: 11

Concept & Nature of Strategy and Strategic Decisions; Context and Practices of Strategic Management.

**Unit II:** Strategic Development

11

Methods of Strategic Development, Strategy Implementation, Strategic Analysis and Evaluation.

**Unit III:** Rural Project Management

11

Concept of Rural Project Management, Project Designing, Participatory Project Planning.

**Unit IV:** Skills for Planning Development

11

Framework and Steps for designing public communication campaign for development.

**Unit V:** Recent trends in agriculture growth in India

10

Inter-regional variations in growth of output and productivity, Strategy of agricultural development and technological progress.

**Reference Books:**

B.COM. III YEAR CBCS PATTERN SYLLABUS V & VI SEMESTER w.e.f.2018-19

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\(^{th}\) (CBCS Pattern)
GE-II.3 Labour Laws and Industrial Laws-II

| Learning Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice. |
| Utility: To introduce and apply laws regarding business and implement them in the business. |
| Prerequisite: Basics of Law and fundamental acts. |

UNIT I: Payment of Wages Act, 1936
Introduction, Meaning of Industrial and Other Establishments, Timely Payment of Wages (Sec.4, 5, &6)

UNIT II: Child & Adolescent Labour (Prohibition and Regulation) Act, 1986
Introduction, Prohibition of Employment of Children in any Occupation or Process (Sec.3), Maintenance of Register Sec.11, Penalty (Sec.14)

UNIT III: Factories Act, 1948
Introduction Meaning of Factory, Manufacturing Process, Definition of Worker (Sec 2(I)), Meaning of Occupier of Factory, Facilities And Conveniences, Welfare Measures, Working Hour, Overtime Wages, Leave, Employment of Women, Adult, Young Person, Display on Notice Board, Punishment To Welfare Officer,

UNIT IV: The Industrial Employment (Standing Orders) Act, 1946
Introduction, Meaning of Standing Orders, Applicability, Approval of Standing Orders

UNIT V: Industrial Disputes Act, 1947

References:
1) Industrial , labour & General law - Sangeet kedia’s
3) Labour Laws – Ajit Prakashan’s
4) Labour & Industrial laws – Ravi Shinde, Asian law House
5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
Generic Elective (Any one)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VI\textsuperscript{th} (CBCS Pattern)
GE-II.4 Travel and Tourism-II

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Learning objectives: A Study of Travel agents & Tour guide and its application.
Utility: Familiarized with the concepts of natural beauties and gifts to the countries.
Prerequisite: Natural heritage of India.

Unit I: Travel Agency
No. Of Lectures: 11
Travel Agents, Tour operators, Function of a travel agent – Travel information, Ticketing, Insurance, Information on destination, package tour, Tours and excursion Travel agency commission How to set up a travel agency.

Unit II: Guiding Concept

Unit III: Responsibilities of Guides
Preparation of a tour: Review of itinerary, Participant list, accuracy, timings and practicality, Identifying the group or individual traveller's special needs. Checking Vehicle, Locating Vehicle and contacting driver; standard of dress and personal grooming; Greeting participants and introducing self; Leading the participant: Skills in leading the group, General instruction to Participants at monuments.

Unit IV: Personality Developments of Travel agent, Tour operator, Guide
Introduction: Meaning of Personality, Personality Factors- external, internal. Effective or winning personality, developing a selling personality.

Unit V: Recent Trends in Tourism Business
Communication skills Personality grooming, physical fitness, dressing sense, formal and informal clothing, behavior with male and female clients, behavior in office.

Reference Book:
1) Tourism development by A. K. Bhatia
2) Successful Tourism management by Pran Math Seth.
Objective: To develop the RTI Knowledge and its application in different departments of state and central Govt. for transparent Administration.

Utility: To know ones basic rights.

Prerequisite: Basics of laws and Indian act.

Unit I: Process of Information Collection

Functions of Information Officer, Process of Information Collection, First Application – Format, First Appeal – Format – Section. 19 (1), Second Appeal Section 19 (3) Fess Structure and Time Limits

Unit II: The Central Information Commission

Constitution of Central Information Commission, Term of Office and Conditions of Service, Removal of Chief Information Commissioner or Information Commissioner

Unit III: The State Information Commission

Constitution of State Information Commission, Term of Office and Conditions of Service, Removal of State Chief Commissioner or State Information Commissioner

Unit IV: Powers and Function of the Information Commissions

Powers and Functions of Information Commissions, Appeal and Penalties, Current Issues and Amendment in RTI, Successive Stories of RTI, Reforms in RTI

Unit V: Right to Information Act, 2005

Basic terms in Right to Information Act 2005, Provisions regarding Information Collection, Procedure of information collection, various information officers

Reference Book

- Right to Information Act, 2005 Anna Hazare, Ralegansiddhi Publication
- Right to Information Act. 2005
- Right to Information Act – 2005, Dr. Balaji Kompalwar, Suryamudra Prakashan, Nanded 2017
- Right to Information Act- 2005, Mr. Ashok Sabbon, New Stethoscope Prokoshan, Nagar 2008
- Right to Information Act and Good governance, Prof. Anand Paliwal
- Dr. Krishnakishor Trivedi , Himanshu Publication Ed. 2017
- Understanding Basics of RTI Act, Shailesh Gandhi- Moneylife Foundation.
- The Right to Information Act, P.K. Das, Universal Low Publishing
- The Right to Information Act, Dr.S.S. Jadhav, Nanded
- Pailu Mahiteechya Adhikarache, Vijay kumar 2012, Prajakta Prakashn Pune.
Skill Enhancement Course – IV (SEC-IV) (Opt Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
SEC-IV.1 Self Employment Skill-II

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

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

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Interpersonal Skill Development

No. Of Lectures: 11
Positive Relationship, Positive Attitudes, Empathise : comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

UNIT II: Identification of Business Opportunity

11
Environmental Scanning for identification and selection of business opportunity, Divergent Thinking Mode: Meaning and Objectives – Tools and Techniques, Convergent Thinking Mode: Meaning and objectives - Tools and Techniques.

UNIT III: Financial Assistance for Small Enterprise

12
Non-Institutional : own Fund –Family and Friends, Institutional: (a) Bank Loans –Co-operative Banks-Nationalized Bank – Scheduled Banks, (b) Angel Funding (c) Venture Funding (d) Self-employment Schemes of Government, (e) Government Financial Institutions : Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME), Rajeev Gandhi Udyami Mitra Yojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP), (g) For urban –Seed Capital Schemes.

UNIT IV: Field Studies

11
Study of the organizations engaged in self-employment activities, Study of the Business Enterprises of the self-employed persons

Reference Books:
1. Entrepreneurship Development –New Venture Creations: By Taneja Satish and Gupta S.L.
4. Development of Soft Skills: By Menna K. and V. Ayothi
5. You Can Win: Shiv Khera
Skill Enhancement Course – IV (SEC-IV) (Opt Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
SEC-IV.2 Tax Consultancy

Learning Objectives:
To develop the skill among the students for tax consultancy practices.

Utility: To get oneself acquaint with the tax system.
Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

UNIT I: No. of Lectures: 12
Skill of filing the Income Tax Returns for Salaried Persons

UNIT II: 11
Skill of filing the Income Tax Returns for Company

UNIT III: 11
Skill of filing the Income Tax Returns for Firms

UNIT IV: 11
Skill of filing the GST Returns for Retailers

Reference Books
- Dr. H.C. Mehrotra & Dr. S.P. Goyal- Income Tax Law and Accounts-Sahitya Bhavan Publication.
- Dr. Vinod K. Singhaniya-Taxman Publication.
- www.icai.ac.in
Skill Enhancement Course – IV (SEC-IV) (Opt Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

SEC-IV.3 Intellectual Property Rights -II

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

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

Prerequisite: Basics of Research and other legal things.

UNIT I: Trademarks

No. Of Lectures: 12

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

UNIT II: Copyrights

13

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights

Copyright pertaining to Software/Internet and other Digital media

UNIT III: Industrial Designs

10

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

UNIT IV: Geographical Indications

10

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

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design.Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents
Skill Enhancement Course – IV (SEC-IV) (Opt Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VI\textsuperscript{th} (CBCS Pattern)

SEC-IV.4 Accounting & Auditing Practices

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**Learning Objective:**

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

**Utility:** To know the advanced packages and time saving.

**Prerequisite:** ideologies of computer and accounting knowledge.

**Unit I Accounts of Non-trading concern.**

No. Of Lectures: 12

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

**Unit II Accounts of Retail shop keepers**

11

Maintaining Cash Book and Personal Accounts of Retail shop keepers.

**Unit III Auditing standards**

11

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

**Unit IV Auditing procedure**

11

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

**References:**

2. Company Accounts & Auditing Practices (SangeetKedia’s)
3. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
4. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
5. Auditing and Assurance By CA Pankaj Garg. Taxman
7. 3. Auditing Practices By Abhishek Mittal. Pooja Law Publication
Skill Enhancement Course – IV (SEC-IV) (Opt Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VI\textsuperscript{th} (CBCS Pattern)

SEC-IV.5 Mutual Fund Distribution

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**Learning Objectives:**

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

**Utility:** To know the financial aspects of business.

**Prerequisite:** Basics of Financial studies & risk factors.

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

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

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

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

**UNIT III : Offer Document:**

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

**UNIT IV : Fund Distribution and Sales Practices:**

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

**References:**