

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com Fifth Semester Structure (2020 – 2021) w.e.f. Academic Year 2022-23

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework-I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – I	Ability Enhancement	2	-	2	-	--	50-Th	50	2 Hrs
			-	2	-	2		50-Pr	50	2 Hrs
VI	1. Supply Chain Management & Logistics or 2. Travel & Tourism or 3. MSME Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total		26	-	26	-	100	500	600	--

*Computerized Accounting -I: Theory Paper Separate Head of Passing

* Computerized Accounting-I: Practical Exam Separate Head of Passing


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Advance Financial Accounting – I

Theory: 80
IA / Sessional: 20

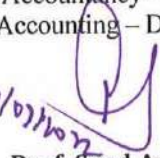
Objectives : After studying this subject students will be able to understand how to prepare Final Accounts of Banking and Insurance Companies and record the accounting transactions and events related to investment and departmental affairs

Unit No.	Contents	No. of Lectures
I	Single Entry System : (Theory/Practical) Meaning-Features- Merits and Demerits- Difference Between Single Entry System and Double Entry System, Ascertainment of Profits – Net Worth System and Conversion in Double Entry System	08
II	Final Accounts of Banking Company : (Numeric) Introduction of Banking Company, • Legal Provisions; Non Performing Assets (NPA) • Reserve Fund- Acceptances, Endorsements and other obligations - Bills for collection, Rebate on bills discounted and Provision for Bad and Doubtful debts. • Preparation of Final Accounts as per Schedule Stated, Form - A and Form- B (Vertical form only)	15
III	Final Account of Insurance Company (Numeric) • Introduction, Meaning, Types of Insurance. Books maintained by General Insurance Companies, Revenue Accounts, Profit & Loss Accounts, Profit & Loss Appropriation Accounts and General Balance Sheet. • Claims- Re-Insurance transactions, Re-Insurance Premium transactions, Re-insurance Ceded and legal Provisions. • Preparation of Revenue Account, Profit & Loss Accounts, P&L Appropriation Accounts and Balance Sheet. (Fire and Marine Insurance Only)	15
IV	Investment Accounts : (Numeric) • Introduction, Meaning & Definition of Investment, Types of investments. • Cum-Interest and Cum-Dividend Transactions of Purchases and Sales. • Ex- Interest and Ex-Dividend Transactions of Purchases and Sales. • Entries for Interest Received, Brokerage, Commission on Purchases & Sales Transactions. • Valuation of Closing investment by FIFO Method and Market Price Method	15
V	Emerging Technological Trends in Accounting: (Theory) • Cloud Accounting system : Meaning, Objectives, and Benefits • Forensic Accounting: Concept, Definition and Need. • Artificial Intelligence in Accounting and Auditing: Meaning, Use in Accounting, Role of Accountant using Artificial Intelligence.	07

Reference Books

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy – R L Gupta and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
6. Advanced Financial Accounting – Dr. P.T. Bhosale, Dr. Jitendra Ahirrao, Dr. Shivaji Madan, Chinmay Prakashan


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Management Accounting – I

Total Marks	100
Theory	80
Sessional	20

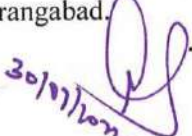
Objectives: Management Accounting is an essential tool that enhances a manager's ability. This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. The course objective is to increase understanding of the students about the concepts and techniques of management accounting. These issues will be addressed in the background of fast changing global market scenario.

Unit No.	Contents	No. of Lectures
I	Introduction to Management Accounting: Meaning, Definition, Features, Scope, Importance, and Functions of Management Account. Differences between Management Account, Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (<i>Theory only</i>)	10
II	Analysis and Interpretation of Financial Statements: Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statement Analysis - Comparative Financial Statement, Common size Financial Statement, Trend Analysis. (<i>Theory only</i>)	08
III	Ratio Analysis: Meaning, Advantages, Limitations, and Classifications of Ratios. Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (<i>Numeric Only</i>)	14
IV	Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds. Funds from operations, Statement showing changes in Working Capital, Funds Flow Statement (<i>Only in statement form</i>), and Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
V	Cash Flow Statement: Meaning, Uses, Limitations, Cash Flow Statement as per revised Accounting Standard – 3 in Statement Form, Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
	Sessional Work : 20 Marks 1. Test/ Tutorials = 10 Marks 2. Analysis of Financial Statements (Any 5 Statement from Newspapers)= 10 Marks	

Reference Books :

- Dr. S.N.Maheshwari – Management Accounting-Everest Publishing Home, New Delhi.
- Dr. Rao A.P - Management Accounting - Everest Publications.
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. Jitendra Ahirrao - Management Accounting – Kailas Publications Aurangabad.
- Dr. V.R. Nagori & Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Auditing

Total Marks **100**
Theory **80**
Sessional **20**

Objectives: This course aims at imparting knowledge about the principles and methods of auditing and its applications.

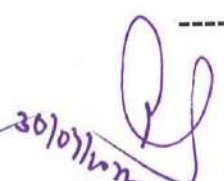
Unit No.	Contents	No. of Lectures
I	Introduction: Meaning and objectives of Auditing, Importance of Auditing, Types of Auditing, Principles of auditing, Advantages & Limitations of Auditing, Auditing Vs Accounting, Auditing Vs Investigation.	10
II	Audit Planning and Control Procedures : Audit Programme, Meaning, Factors affecting audit, Sources of obtaining information, Discussion with client, Advantages and disadvantages of Audit programme, Instructions before commencing of audit, Audit Note Book, Working papers and Evidences.	12
III	Vouching and Verification : Vouching- Meaning, Need and Importance of Vouching, Vouching of cash and credit transaction, Verification of assets and liabilities, Valuation of assets and liabilities, Audit Report- Elements of Audit report, Types of Audit Report- qualified and clean report.	12
IV	Company Auditor: Eligibility and appointment of Auditor, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties of Company Auditor, Liabilities and Remuneration of Company Auditor	14
V	Recent Trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit and Investigation, Changing role of Auditors in Computerized Accounting System, Forensic Audit, and Conceptual Understanding of Standard Auditing Practices.	12
<i>Note: Practical's should be taken as per the requirement of the Units. College can take decision on their own.</i>		

Reference Books:

1. Tandon B.N.: A Hand Book of Practical Auditing, S.Chand and Company, New Delhi
2. Ravindra Kumar: Auditing: Principles and Practice, Virendra Sharma, PHI learning Pvt. Ltd. New Delhi.
3. Sanjib Kumar Basu: Auditing and Assurance for CA IPCC, Pearson education, New Delhi.
4. N.K.Jha, CA Purva Jain: Auditing: Principles and Practice, Himalaya publishing Pvt. Ltd. Mumbai.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Business Regulatory Framework – I

Total Marks 100
Theory 80
Sessional 20

Objectives: To acquaint students with the basic Concepts, Terms, Provisions and Application of Business Laws.

Unit No.	Contents	No. of Lectures
I	The Indian Contract Act 1872: Meaning -Nature of Contract-Elements of valid contract- proposal - Acceptance-Free Consent - Consideration – Agreement declared as void- performance of Contract – Discharge of contract- Remedies for Breach of Contract.	12
II	Special Contract :- A) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee. B) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal.	12
III	Sale of Goods Act 1930 :- Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller.	12
IV	Consumer Protection Act 1986: Salient Features of Consumer Protection Act, Rights of Consumers, Consumer Protection Councils, Consumer Disputes Redressal Machinery. (District Forum, State Commission, National Commission)	12
V	The Right to Information Act 2005 (with Amendment) Nature – Scope– Right to information- Procedure of getting information – Public Authorities-Central information Commission- Constitution, Powers and Functions-State Information Commission-Constitution, Powers and Functions-Appeal & Penalties.	12
	Practical's: College can decide on their own regarding sessional work.	

❖ Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.

Reference Books:

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.


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B.Com Third Year (Fifth Semester)
Computerized Accounting – I

Total Marks	100
Theory	50
Practical (U/A)	50

Objectives :

1. To benefit the students to work with well-known accounting software e.g. Tally ERP.9
2. To enable students to Process and record the business transactions and manage the accounts information using Software.
3. To equip students “know-how” of GST Functionality using e.g. Tally Software.
4. To train students with required skill for greater employability.

Unit No.	Contents	No. of Lectures
I	Introduction to Computerized Accounting : Computerized Accounting- Need & Significance, Evolution from Manual to Computerized Accounting System, Benefits of Computerized Accounting. (e.g.Tally.ERP9), Evolution of Accounting Software , Different Versions of tally, Silent Features , Technological Advantages of Computerized Accounting.	04
II	Fundamentals of Computerized Accounting (e.g. Tally.ERP9.0) : Start-up & Quit, Screen Components, Setting up a new company, Select, Alter & Delete a company, Maintaining Accounting Masters – Groups, Ledgers , Maintaining Inventory Masters- Stock Group, Stock Item, Units of Measure, Stock Categories ,Godown ,F11 Features , F12 Configurations	06
III	Vouchers : Accounting Vouchers - Contra, Payment, Receipt, Journal, Purchase, Sales, Debit Note and Credit Note, Inventory Vouchers- Purchase Order, Sales Orders, Receipt Note& Delivery Note, Stock Journals , Rejection In, Rejection Out	08
IV	Reports : Accounting Reports : Trial Balance, Profit & Loss A/c, Balance Sheet, Day book, Cash / Bank Book, Ledger Report, Group Summary, Voucher Report , Inventory Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Voucher Report, understanding report-wise F12 configurations	04
V	GST Functionality : Activating GST in Tally , Setting Up GST - Company Level, Ledger Level or Inventory Level , Creating GST Masters- C-GST, S-GST, I-GST, Recording GST Transaction – Purchase, Sales ,Printing GST Tax Invoice, GST Returns, Payment of GST	08
	List of Practical's :	
1	Company Creation, Alteration and Deletion in Computerized Accounting (e.g. Tally. ERP 9.0)	
2	Backup & Restore of Company	
3	Create, Display, Alter and Delete Accounting Groups	

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4	Create, Display, Alter and Delete Ledger	
5	Recording Bank Transactions using Contra voucher	
6	Recording Payment voucher	
7	Recording Receipt voucher	
8	Recording Cash Purchase transaction (Accounts Only)	
9	Recording Credit Purchase transaction (Accounts Only)	
10	Recording Cash Sales transaction (Accounts Only)	
11	Recording Credit Sales transaction (Accounts Only)	
12	Recording Journal voucher for Asset Purchase	
13	Recording Journal voucher for Consumable Purchase	
14	Recording Purchase Order and Receipt Note	
15	Recording Sales Order and Delivery Note	
16	Creating GST Ledgers (S-GST, C-GST and I-GST)	
17	Recording GST Purchase & Sales Invoice (with single rate only)	
18	Display Accounting Reports (Trial Balance, P&L A/c, Balance Sheet, Cash/Bank Book etc.)	
19	Display Inventory Reports in Tally (Stock Register, Order reports etc.)	
20	GST Reports	
Practical's U/A : 50 Marks 1. One Test : 10 Marks 2. Oral : 20 Marks 3. Practical's Files at least minimum : 20 Marks 20 Practical's		

❖ **Teachers of Computerized Accounting are advised to brief the students about the up-gradation taking place in accounting software, so that students will take hands-on training in the latest version of accounting software.**

Reference Books:

1. Financial Accounting on Computers using Tally, Namrata Agarwal,
2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadhani
3. Tally ERP 9, Shraddha Singh and Navneet Mehra
4. Tally 9, Vishnu Priya.
5. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari.
6. Information Technology and Tally, Arvind Deshpande

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Supply Chain Management & Logistics (Elective)

Total Marks **100**
Theory **80**
Sessional **20**

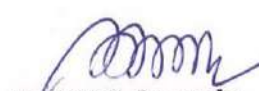
Objectives:

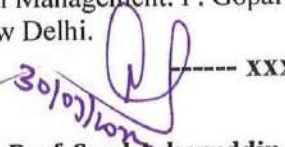
- 1) To provide basic input of Supply Chain Management & Logistic Practices.
- 2) To create awareness and Entrepreneurial Simulation for Career Building.

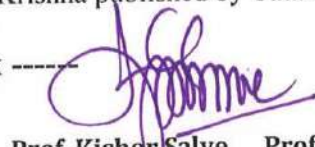
Unit No.	Contents	No. of Lectures
I	Supply Chain Management: Introduction, Definition of the Supply Chain Management. Functions and Contribution of Supply Chain Management. Concept of Value Chain and creative Value. Supply Chain effectiveness and Relationship with venders, Suppliers Relationship Management (SRM)	12
II	Concept of Logistics : Introduction, Objectives, Types of Logistics, Concept of Logistics Management. Evaluation of Logistics. Roll of Logistics in Economy. Difference between Logistics and Supply Chain Management. Advantages of Logistics. Logistics Mix.	12
III	Customer Services : Key Elements of Logistics. Introduction, objectives, Concept of Customer Services. Different types of Customer Services. Value Added Logistics Service. Customer relationship Management and Supply Chain Management.	12
IV	Logistics Outsourcing: Introduction, concept of Logistics Outsourcing. Benefit of Logistics Outsourcing. Issues in Logistics Outsourcing. Third party logistics, Fourth Party Logistics. Selection of Logistics Services Providers. Logistics Service Contracts.	12
V	Components of Supply Chain & Logistics: Inventory Management and its role in the Supply chain management. Material handling & its role in supply chain management. Material Storage System. Warehousing. Transportation. Logistics information system & its application in logistics & supply chain management. E-commerce and logistics. SCM Challenges in Post Covid-19 Era.	12
	Practical - 20 Marks To be Conducted by the Department in each College as per Convenience.	

Reference Books –

1. Logistics & Supply Chain Management: Martin Christopher, Published by Pearson UK
2. Text Book of Logistics and Supply Chain Management.
3. Essentials of Supply Chain Management: Michal H.Hugos Published by John Wiley & Son inc Hoboken New Jersey.
4. Purchase and Material Management. P. Gopal Krishna published by Tata McGrawhill Publishing co.ltd, New Delhi.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Fifth Semester)
Travel & Tourism (Elective)

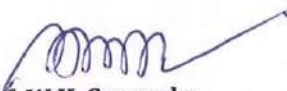
Total Marks 100
Theory 80
Sessional 20

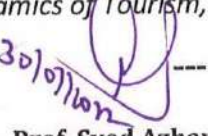
Objectives: To Familiarize the Students with basic concepts and the impact of Tourism.

Unit No.	Contents	No. of Lectures
I	Introduction to Tourism : Definition- Nature- Importance- and Types of Tourism, Characteristics of Tourism; Domestic and International Tourism; Origin and growth of tourism; Famous Travelers, War Tourism, Development of tourism in India, Tourist Information offices.	12
II	Components of Tourism: Major and Minor Components of Tourism: Attraction- different types; Accommodation- different types; Accessibility- different types; Amenities; Activities; Ancillary components; Types of Travel: Leisure, Cultural Tourism, VFR, Corporate, Incentive, Wildlife, Adventure, Pilgrimage, Education, Ecotourism, Study and analysis, International – Domestic – Regional Tours , Natural Tourism Resources and Manmade Tourism Resources	12
III	Transport System Development – Surface Transport, Water Transport, Air Transport, Emergence of Jet, High Speed Trains, Luxury Coaches, Car Rental, and Tourism Train – Mass Tourism.	12
IV	Consumer Behavior: Tourism Motivation, Tourist Behavior, Motivating Masses to Undertake Tourism Activities, Destination Exploration, Promoting Tourism from Grass Root Level at Schools, Modern Tourism and Motivation.	12
V	Role and Impact of Tourism : Tourism in India – role of tourism in growth and development of Indian economy, current scenario: Economic Impact of Tourism, Tourism Multiplier Concept, Environmental Impact of Tourism, Environment Impact Assessment, Socio- Cultural Impact of Tourism, Need for Innovative Tourism Products in Post COVID-19 Era.	12
	Practical - 20 Marks To be Conducted by the Department in each College as per Convenience	

Reference Books –

1. Bhatia, A.K. (2002), *Tourism Development, Principles and practices*, New Delhi, Sterling
2. Publishers (P) Ltd.
3. Charles R Goeldner, JR Brent Ritchie: (2003) *Tourism Principles, Practice and Philosophies*,
4. John Wiley & Sons, Inc, Hoboken, New Jersey.
5. Chris cooper, john Fletcher, alanfyall; *Tourism principles and practice* (1998) Pearson
6. Education limited, Edinburg gate, Harlow, England
7. Gill, S.P.(2002), *Dynamics of Tourism*, New Delhi, Anmol Publications.


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B.Com Third Year (Fifth Semester)
MSME Management (Elective)

Total Marks	100
Theory	80
Sessional	20

Objectives:

- To acquaint the students about Role, Setup, Working & Assistance through Micro, Small and Medium Enterprises in India.
- To equip the students with necessary management skills for effective management of MSMEs.

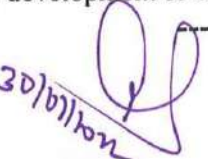
Unit No.	Contents	No. of Lectures
I	MSME ENVIRONMENT IN INDIA : Definition of MSMEs, Characteristics, Importance, Contribution in economic development of India, Growth of MSMEs in India, Challenges faced by MSMEs in India	12
II	Setting up of MSMEs : Business Idea generation, Selection of idea, Feasibility analysis, Project Report, Acquisition of resources, Registration of MSME (Udyog Aadhar Number), Turn-Key business- Concept, features, advantages, disadvantages, Franchise Business- Concept, features, advantages, disadvantages, MSME Clusters: Concept, importance, benefits.	12
III	Financial Management of MSMEs : Financial Management: Meaning, nature, importance, Fixed & Working capital, Sources of finance : Term Loans- Bank Overdraft- Cash-Credit- Microfinance, Venture Capital: Concept, Features, Types, Limitations	12
IV	Marketing & HR Management in MSMEs : Concept of Marketing management, Market segmentation, Marketing Mix, Rural marketing, Services marketing, Digital marketing: Concept & Nature. HRM: Concept of HR Management, need of HRM in MSMEs, Functions of HRM	12
V	Institutional Assistance for MSMEs: Introduction, Need, Central level: NIESBUD, SIDBI, SIDO, KVIC, EDII, State Level: MSME-DI, MSFC, DIC, MIDC, Regional Level: MAGIC, Bajaj Incubation Centre, CMIA, MASSIA, Atmanirbhar Bharat and Assistance to MSME's .	12
	(20 marks) 1. Project/ Seminar on any one unit: 10 marks 2. Test /Tutorials 10 marks	

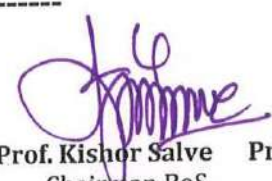
Reference Books –

1. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Publications
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al , Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India

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B.com.Sixth Semester Structure (2020 – 2021) w.e.f. Academic Year 2022-23

Faculty of Commerce & Management

Paper Number	Subject/ Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Direct Tax	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – II	Ability Enhancement	2	-	2	-	--	50-Th	50	2Hrs
			-	2	-	2		50-Pr	50	2Hrs
VI	1. Capital Market 2. Project Management 3. Advertising Salesmanship	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			22	02	22	02	100	500	600	--

*Computerized Accounting –II : Theory Paper Separate Head of Passing

* Computerized Accounting-II : Practical Exam Separate Head of Passing

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Advanced Financial Accounting – II

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives: After Studying this subject students will be able to understand how to prepare the Final A/c of Farm, Electricity and local Self –Government.

Unit No.	Contents	No. of Lectures
I	Indian Accounting Standards -Meaning of Accounting Standard, Indian Accounting Standard 2020. -Application of the following Accounting Standards AS 14: Accounting for Amalgamations AS 18: Related Party Disclosures AS 19: Leases AS 20: Earnings per Share AS 24: Discontinuing Operations AS 26: Intangible Assets AS 29: Provisions, Contingent Liabilities, and Contingent Assets AS-41 Agriculture	07
II	Farm Accounting (Numeric) - Books of Accounts to be maintained for Farm Accounting -Preparation of Farm A/C and Balance Sheet. (Dairy and Poultry only)	08
III	Final Accounts of Local Self Government (Numeric) -Meaning and Importance of Local Self Government -Maintaining Books of Accounts -Preparation of Final Accounts (Gram Panchayat and Zilla Parishad only)	15
IV	Final Account of Electricity Company: (Numeric) -Introduction, Features of Double Entry Account system -Preparation of Accounts, Revenue, Net Revenue Account. -Receipt & Expenditure on Capital Account, General Balance Sheet With special effect of adjustments.	15
V	International Financial Reporting Standards(Theory) - International Financial Accounting System - Accounting Values and Culture - Development and Disclosure - Global Accounting and Auditing Standards	15
Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks		

REFERENCE BOOKS

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy – R L Gupta and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
6. Interpretation and Application of IFRS Standards (2018), PKF International Ltd Wiley

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Management Accounting -II

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

- Objective of course is to give students a good understanding about the concepts and techniques of management accountingsyllabus, it will help student to understand the background of a fast changing global market.

Unit No.	Contents	No. of Lectures
I	Working Capital Management:(Theory only) Meaning of Working Capital, Kinds of Working Capital, Sources of Working Capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of Working Capital Requirement.	10
II	Budgetary Control:(Theory only) Meaning, Definitions, Characteristics, Objectives, Advantagesand Limitations of Budgetary Control.	10
III	Types of Budgets:(Theory/Numeric) Types of budgets - Cash Budget, Production budget, Sales budget, Master budget.	15
IV	Capital Budgeting:(Numeric problems only) Meaning, Principles and Types of Capital Budgeting. Pay-back period Method, Discounted Cash Flow Method, Net Present Value Method.	15
V	Responsibility Accounting: (Theory only) Meaning, Definitions, andBasic principles. Responsibility reporting, Benefits of Responsibility Accounting.	10
	Note : Sessional Work : 20 Marks Test & Tutorial (Each 05 Marks) : 10 Marks Preparation of any Two Types of Budget (Each 05 Marks) :10 Marks	

REFERENCE BOOKS

- Dr. S.N. Mahaeshwari, Management Accounting Sultan Chand & Sons, Delhi
- Jha&Naik, Management Accounting Himalaya Publication
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. JitendraAhirrao - Management Accounting – Kailash Publications Aurangabad.
- Dr. V.R. Nagori& Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Direct Taxes

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

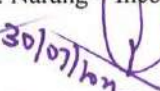
- Students will be able to learn about the Direct Taxes with different Income Tax Act with latest Amendments.

Unit No.	Contents	No. of Lectures
I	Income Tax Act 1961 (with Amendments). (Theory) Introduction to Income Tax Act 1961, Basic Concepts, Assessee, Person, Income, Classification of Income, Agricultural Income, Casual Income, Previous year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes exempted from Income tax, Tax deduction at Source, Refund of tax	12
II	Income from Salary: (Numerical) Meaning, definition of Salary, Computation of Income from Salary, Allowances, Perquisite, Gross Salary, Deductions from Gross Salary, Net Salary.	12
III	Income from Business and Profession: (Numerical) Business, Profession, Deemed income from business or profession, Computation of income from business and profession, deductions.	12
IV	Income from House Property: (Theory) Basis of charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/S 24	12
V	(A) Income from Capital Gain: (Theory) Basis of Charge (Section 45), Meaning of Capital Assets, Type of Capital Gain, Short term and Long term Capital Gain, Cost of Inflation Index, Computation of Capital Gain, Exemptions in respect of Capital gain (U/s 54). (B) Income from Other Sources: Income Taxable under the head Income from other Sources u/s 56, Deductions from income from other sources u/s 57.	12
	Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce : 5 Marks	

REFERENCE BOOKS:

1. Dr. H.C. Mehrotra and Dr. S. P. Goyal – Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Prakash Herekar – Income Tax – Modern Publishers, Mumbai.
3. Dr. Vinod Singhania – Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
4. Raman Bissa – Ready Reckoner – Taxcom India, Jaipur.
5. T. N. Manoharan – Income Tax Law – Snow White, Publication Pvt. Ltd., Mumbai.
6. V. P. Gaur & D. B. Narang – Income Tax – Law and Practice, Kalyani Publishers, Mumbai.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Business Regulatory Framework-II

Theory: 80
 IA / Sessional: 20
 Total Credit : 04

Objectives: To acquaint student with the Basic Concepts, Terms, Provision, and Application of Business Laws.

Unit No.	Contents	No. of Lectures
I	Negotiable Instrument Act (Amendment) Act, 2002: Definition, Feature of promissory note, Bill of exchange and cheque, Holder and Holder In Due Course, Crossing and Dishonour of Cheques, Dishonour of Negotiable Instruments, Discharge From Liability on Negotiable Instruments	12
II	Company Act 2013: Introduction to Company Law, Principles & Concepts, Company Administration and Meetings, rights and duties of company secretary, Corporate Social Responsibility., company audit procedure. Features of Company Act 2013 – Types of Company –Share Capital and Its types- Formation of Company- Memorandum of Association - Articles of Association.	12
III	The Securities And Exchange Board of India Act 1992: Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	12
IV	Intellectual Property Rights: Introduction to Intellectual property Rights, types of intellectual property, Trade Marks: Purpose and function of trademarks, Law of copy rights: Fundamentals of copy right law.	12
V	Concepts of Miscellaneous Business Laws: The Competition Act 2002(with 2009 Amendment),The Environment Protection Act, 1986,The Information Technology Act,2000	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar: 5 Marks	

❖ Teachers teaching BRF are advised to update the students on the latest amendments taking place in the Act from time to time.

REFERENCE BOOKS:

1. Dr.AvtarSingh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta :Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur
4. Corporate Law- Bharat Law House Pvt Ltd. New Delhi.
5. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd
6. Kuchal.M.C. Business Law, Vikas Publishing House, New Delhi.
7. Intellectual Property Right – Unleashing the Knowledge Economy, Prabuddha Ganguli, and Tata McGraw Hill Publishing Company Ltd.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Computerized Accounting-II

Total Marks : 100
Theory: 50
UA (Practical): 50
Total Credit : 04

Objectives:

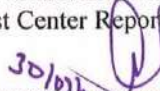
- To benefit the students with employability and to work with well-known accounting software e.g.Tally.ERP9
- To enable students to process advanced accounting and inventory transactions using accounting software.
- To equip students with advanced GST functionality through Computerized Accounting.

Unit No.	Contents	No. of Lectures
I	Advance Computerized Accounting Features : (e.g.Tally.ERP 9) Maintaining Bill-wise details - Activating Bill-wise Details, Credit period, Maintain Balances bill-by- bill, Outstanding Reports Cost Centers & Cost Categories : Activating Cost Centers, Creating Cost Centers, Cost Center Report Banking : Cheque Book Management, Denomination Details ,Bank Reconciliation	04
II	Advanced Inventory Features in Computerized Accounting: (e.g. Tally.ERP 9) Stock Transfers - Recording Stock Journals, Godown-wise Reports, Bill of Materials- Set up for Stock item, Manufacturing Journals. Batch-wise details- Activating Batch- wise details, Batch-wise Reports	06
III	Advanced GST Transactions : (e.g. Tally.ERP 9) Recording Purchases- NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns, Recording Sales – NIL Rated , Exempted, Multiple GST rates, Sales Returns Recording Sales of Service, E-way Bill, GST Returns- GSTR1, GSTR2	10
IV	Tax Deducted at Source (TDS): Concept of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports	06
V	Technological Features in Accounting Software :(e.g. Tally.ERP 9) Backup & Restore, Import & Export Data, Setting Password to Company.	04

List of Practical's : (No. of Practicals / Sessions 30)

1. Activating Bill-wise details for Sundry Debtors & Creditors
2. Recording Purchase on credit
3. Recording Sales on credit
4. Display Outstanding Report
5. Activating Cost Centers
6. Recording Transactions with Cost Centers
7. Display Cost Center Report


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8. Bank Reconciliation ,Banking Reports
9. Inter-Godown Transfer using Stock Journal
10. Bill of Material Set up in Stock item
11. Recording Manufacturing Journal
12. GST Purchases with Nil Rate, Exempted Purchases
13. GST Sales with Multiple Rates
14. GST Purchase Entry with Multiple Rates
15. Recording Sales Returns
16. Recording Purchase Returns
17. Activating TDS and Recording transaction
18. Data Backup & Restore
19. Setting password to Company
20. Export of Data

Practical's U/A: 50 Marks (Colleges / Institutions are required to make available licensed copy of Accounting Software)

1. Test : 10Marks
2. Oral : 20Marks
3. Practical File :20Marks

❖ **Teachers of Computerized Accounting are advised to brief the students about the up- gradation taking place in accounting software, so that students will take hands-on training in the latest version of accounting software.**

REFERENCE BOOKS:

1. Financial Accounting on Computers using Tally, Namrata Agrawal
2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadkarni
3. Tally.ERP9 Shraddha Singh and Navneet Mehra
4. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Capital Market (Elective)

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

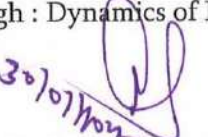
- Course is intended to familiarize the students with capital market operations in India; it will provide a broad view of the Indian financial system, SEBI, Primary Market, Indian and International Stock exchanges.

Unit No.	Contents	No. of Lectures
I	Indian Financial System: Structure of Indian financial system, Money Market and Capital Market, Features and functions. Investment Avenues, Types of Traders and Markets. Market Intermediaries	12
II	Introduction and working of Indian Stock Exchanges : SEBI-Establishment, Functions and objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchange, Licensed Dealer	12
III	Trading in Stock Markets : Instruments Traded, Trading v/s Speculations, Types of Traders, Brokers, Broking House and their charges, Short Sale, Settlement Procedure, Underwriters and Reuters	12
IV	Merchant Banking: Role and functions, Services offered. Venture Capital, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.	12
V	Over the Counter Exchange in India: Its role objectives, Advantages, Major players in OTC. Derivative Market : Meaning, Forward and Future Contracts, Options and Swap, Currency Swap	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks	

REFERENCE BOOKS:

- Capital Market Management – V.A. Avadhani
- Financial Institutions – L.B.Bhole
- Indian Capital Market – V.A. Avadhani- Himalaya
- Gupta N.K and Monica Chopra : Financial Markets Institutions and services
- Yogesh Maheswary : Investment Management
- Kevin. S : Security Analysis and Portfolio Management
- Preethi Singh : Dynamics of Indian Financial System


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Advertising and Salesmanship (Elective)

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

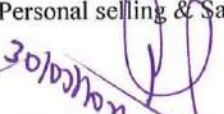
- To understand the role of salesman in the changing scenario in Global marketing.
- To know the various types of Customers, Salesman & skills of successful salesman.

Unit No.	Contents	No. of Lectures
I	Concept of Salesmanship : Essential skill & types of salesmanship, Advertising & Publicity concept, Need and Importance, Skills required being a Good Salesman, Attitude & values of salesman.	12
II	Process of Selling & Sales Promotion: Steps in Process of selling, A.I.D.A. (A-Awareness, I-Interest, D-Desire, A-Action) Model of Selling, Concept of sales promotion, Emerging techniques in Consumer's Sales Promotion.	12
III	Advertising and Media of Advertising: Concept, Meaning, Need, Objectives of advertising, Merits & Limitation of advertising, Impact of advertising, Impact of advertising on Indian Economy, Print media, Electronic media, outdoor media, social media,-concept, merits & Limitation of every media.	12
IV	Advertising Media: Types of Media (Newspaper and Magazines, Pamphlets, Posters and Brochures) Electronic Media (Radio, Television, Audio, Visuals) their Characteristics, merit and Limitations. Exhibitions and media. Press Conference Web advertising: Objectives, Importance and Types of Online advertising.	12
V	Advertising Agencies: The role and Importance of advertising and false claims. Their organization patterns, selection of advertising agency. Agency Commission and fee. Advertising Department: Its Function and organization.	12
Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks		

REFERENCE BOOKS:

1. Dr.RustomDavar, Sohrab R Davar, Nuslir R Davar, Salesmanship and Publicity,Vikas Publication Pvt. Ltd.
2. S. A. Sherlekar Marketing Management, 16th Edition Himalaya Publication House - Pune.
3. S. A. Sherlekar, Marketing Management & Salesmanship, Himalaya Publication House - Pune.
4. P. K. Sahu, K. C. Raut, Salesmanship & Sales Management, Vikas Publication House.
5. NeeruKapoor, Personal selling & Salesmanship, Pillacle Learning.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Third Year (Sixth Semester)
Project Management & Finance (Elective)

Total Marks : 100
Theory: 80
Project Report: 20
Total Credit : 04

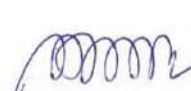
Objectives:

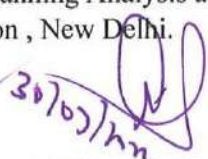
- Student will be able to understand the project management principles, philosophy and the project environment through feasibility study.

Unit No.	Contents	No. of Lectures
I	Fundamentals of Project Management : Meaning and Objective of Project Management, Nature and Need for Project Management ,Types of Project , Essentials of Project Management Philosophy, Project Management Principles, Project Management Process	12
II	Project Feasibility Studies: Opportunity studies-General opportunity studies-specific opportunity studies-pre-feasibility studies-functional studies or support studies-feasibility study – components of project feasibility studies – Managing Project resources flow– Project Life Cycle – Project constraints.	12
III	Project Identification, Project formulation and Preparation: Market and demand identification, market survey, Material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule, cost of project, estimates of cost, financial projections.	12
IV	Project Evaluation and Auditing: Project Evaluation Process, Phases of Project Audit, Project Closure Reports.	12
V	Project Finance: Meaning of Financing a Project, Working Capital Finance, Sources of Finance Role of Advisors in Project Finance, Institutional Project Finance and Commercial Risks.	12
	Note : Sessional Work : 20 Marks Preparation of Model Project Report (Any type of Project Report)	

REFERENCE BOOKS

1. Project Planning & Control (Volume 1 & 2) , N.P.Agrawal and B.K. Mishra, Indus valley Publications
2. Project Management , Bhavesh Patel ,Vikas Publication , Mumbai
3. Project Planning Analysis and Management ,Anand Kumar Sharma , Anmol Publication , New Delhi.


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