

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

ACADEMIC (1-BOARD OF STUDIES) SECTION

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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहेत.

- 1) B.Com.-II Year
- 2) B.Com.-II Year (Banking & Insurance)
- 3) B.B.A.-II Year (Agricultural Business Management)
- 4) M.Com.-II Year (Banking & Insurance)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-पदव्युत्तर-सीबीसीएस
अभ्यासक्रम/२०२०-२१/४१०

दिनांक : २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित/—

उपकुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,
Vishnupuri, Nanded-431606**

B.Com.-II Year (Semester III)

Choice Based Credit System (CBCS)

SYLLABUS

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
Core Subjects							
BC.3.1	Corporate Accounting	4	54	25	75	100	4
BC.3.2	Cost Accounting	4	54	25	75	100	4
BC.3.3	Principles of Business Management	4	54	25	75	100	4
BC.3.4	Mercantile Law	4	54	25	5	100	4
Opt Any one as Elective of the following							
BC.3.5.1	Fundamentals of Income Tax	4	54	25	75	100	4
BC.3.5.2	UGC Vocational Course	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – (SEC-I)							
SEC.1.1	Management Skills	3	40	25	25	50	2
SEC.1.2	Banking Service Skills	3	40	25	25	50	2
SEC.1.3	Basic Accounting Skills	3	40	25	25	50	2
SEC.1.4	E-Commerce-I	3	40	25	25	50	2
SEC.1.5	Six Sigma in Marketing and Sales	3	40	25	25	50	2



Examination Pattern

Continuous Assessment

Core and Elective Subjects

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

Skill Enhancement Course Subjects

1. Two Test of 05 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 15 Marks in the particular Subject

End of Semester Exam of Core and Elective Subjects

Question No. 1 is Compulsory on any topic for 20 Marks

Question No. 2 to 4 are alternative type questions for 15 Marks each

Question No. 5 is short note any two out of Four for 10 Marks

End of Semester Exam for SEC

SEC should be evaluated annually.

Semester III and Semester IV are assessed by the external examiner at the time of end of IV th semester



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.1

Corporate Accounting

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

Objectives:

1. To make students capable of understanding the features and debentures.
2. To grow the understanding about Redemption of shares and debentures and its types.
3. To set an idea about how to publish the company's final accounts.
4. To impart the students in expertise in the preparation of corporate accounts.
5. To help students to gain the conceptual knowledge of the corporate accounting.
6. To learn the techniques of preparing the financial statements.

Course Outcomes:

1. The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts.
2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc
3. It could help graduates to work as financial analyst, HRM officers.
4. It provides the knowledge of differentiating the profit Prior and post Incorporation.
5. It provides the basic concept of knowledge of buyback, forfeiture of shares.

Prerequisites:

Basic knowdge of financial accounting, Black board, E- Material, Books etc.

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

Course Contents:

Chapter 1: New concept in Corporate Accounting

Introduction to corporate A/Cs transactions, ATM, CDM (cash Dispensing Machines), Bouncing of a Cheque, Debit Card, Credit Card, Demat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS, I FSC Code, Swipemachine (Point of sale), Mobile Banking (phone pay, google pay), Internet Banking.

Chapter 2: Issue of Shares

Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment of shares.

Chapter 3: Company Final Accounts



Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 2013.

Chapter 4: Redemption of Preference Shares

Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares, redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.

Chapter 5: Profit Prior to Incorporation

Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss.

Recommended Books:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.2
Cost Accounting

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

Objectives:

1. To learn how the cost accounting is different from financial accounting.
2. To understand how to use accounting methods and cost calculations.
3. To define the cost and their impact on value creation in the company.
4. To understand how to make differentiate Cost Management systems.

Course Outcomes:

On completion of this course students will be capable for

1. The selection of the appropriate cost accounting and their impact on the business policy.
2. The determination of cost as per element per unit of production.
3. The Identification and control of cost of production.
4. Becoming a superior Cost accountant and cost analyst.

Prerequisites:

PPT presentation, Projector, Board, Online learning resources, case study material, problems solving skills.

Course Contents:

Chapter I: Introduction to Cost Accounting (No of Lecture 10)

Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing

Chapter II: Single Output Costing (No of Lecture 10)

Meaning of Cost, Treatment of Stock of Raw Material, WIP, Finished Goods and Numerical Problems on Cost Sheet and Tender

Chapter III: Material Cost (No of Lecture 12)

Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues- FIFO, LIFO, Simple & Weighted Average, Inventory Management- Fixation of Stock Levels- Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)

**Chapter IV: Labour Cost**

(No of Lecture 12)

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Chapter V: Overhead Costs

(No of Lecture 10)

Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate

Recommended Book

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.3
Principles of Business Management

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

Objectives:

1. To make students capable of understanding the evolution of management.
2. To help the students to gain the knowledge of the functions and uses of management principles in organisations.
3. To study the systems and processes of effective Controlling in organisation.
4. To understand the concept and relation of manager to manage the business organisation in the dynamic and global environment.
5. It helps to learn the effective and barriers of communication in the organisation.

Course Outcomes:

1. Successfully completion of this course, students will be able to understand the Managerial functions.
2. To understand the way of implementation of the planning process within the organisation.
3. It would help the students to clarify the basic and fundamental concepts of the management systems.
4. To illustrate the ability to directly leading and communicating effectively.
5. It would be useful for analysing, evaluating and synthesizing the information of management.

Prerequisites: Classrooms, Board, Video presentations, MCQ's, In Plant training, Industrial visits, Guest lectures etc.

Chapter 1: Introduction of Management

Introduction to management: Definition of management, functions of management, nature of management, scope of management, role of management.

Chapter 2: Managerial Planning and Decision Making

Managerial Planning: The concept of planning, nature, importance of planning, benefits of planning, types of planning.

Decision Making: Definition and concept of decision making, process of decision making.

Chapter 3: Organising and Staffing

Organising: Definition of organising, importance, principles of organization, types of organization, centralization and decentralization – its advantages & disadvantages.

Staffing: Definition of staffing, nature of staffing, functions of staffing, steps in selection process.

Chapter 4: Directing and Leading

Directing: Definition, nature of directing, principles of directing, importance of directing

Leading: Definition, importance of leadership, types of leadership, qualities of leadership.



Chapter 5: Motivating and Controlling

Motivation: Definition, characteristics of motivation, importance of motivation, types of motivations

Controlling: Definition, characteristics of controlling, importance of controlling, controlling process.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.4
Mercantile Law

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

Learning Objective:

1. To acquire knowledge and develop understanding of the necessary framework of mercantile law with reference to various provisions and acts.
2. To make acquainted to the students regarding the provisions of Indian contract act.
3. To make acquainted to the students regarding the provisions of various mercantile and business laws.

Course outcomes:

Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.

Utility:

It is very useful to perform various business activities as per rules and regulations and laid down provisions under various business and mercantile laws of the government.

Course Contents:**Chapter 1: Indian Contract Act, 1872**

Introduction, definitions, agreement and contract, essentials of valid contract, types of contract, modes of discharge of contract, remedies for breach of contract, e-contract.

Chapter 2: Negotiable Instruments Act, 1881

Introduction, definitions and characteristics, promissory notes, bills of exchange, cheque, holder and holder in due course, presentation of negotiable instrument.

Chapter 3: Sale of Goods Act, 1930

Introduction, importance definitions, essential elements of contract of sale, performance of contract of sale, difference between – sales and agreement to sell, sale and hire purchase, conditions and warranties, unpaid seller, rights of unpaid seller.

Chapter 4: Indian Partnership Act, 1932

Meaning, essential elements of partnership, registration of partnership firm, types of partners, right of partners, duties of partners, dissolution of partnership firm.

Chapter 5: Consumer Protection Act, 1986

Introduction, important definition, complain, complainant, consumer defects, deficiency and unfair trade practices, manufacture, consumer council, consumer dispute redressal agencies – district forum, state commission, national commission.



Recommended Books:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.5
Fundamentals of Income Tax

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

Objectives:

1. To make students to become familiar with basic principles and fundamental provision of direct and indirect tax law.
2. To help to develop a board understanding of the tax law and accepted tax practice.
3. To give an understanding of the relevant provisions of direct tax code.
4. TO introduce practical aspect of tax planning as an important managerial decision-making process.
5. To explore the participants to real life situations involving taxation.

Course Outcomes:

1. After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
2. Students can well define the residential status of the assets.
3. Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.
4. Students who complete their course will be able to learn various direct and indirect taxes and their implications
5. Students of the course will be able to state the use of various deduction to reduce the taxable income.
6. Student will be capable of choosing a career to become a Tax consultant.

Prerequisites

Classroom, Group presentation, Self-Study, Case study, Knowledge of Tax law.

Course Contents:

Chapter 1: Introduction & Basic Concepts

Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income

Chapter 2: Exempted Incomes under Section 10

**Chapter 3: Income from Salary**

Salary (Sec. 17), allowances (Sec. 10), perquisites (Sec. 17), employee's provident fund, deductions under section 16, practical problems on computation of taxable income from salary.

Chapter 4: Income from House Property

Basis of charge (Sec. 22), deductions under section 24, practical problems on computation of taxable income from house property.

Chapter 5: Income from Business and Profession

Meaning of business and profession, meaning of profit, inadmissible incomes chargeable under Section 28, admissible deduction under Section 30 to 37, computation of income from business and profession.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -I
Semester III (CBCS Patterns)
Paper No. SEC.1.1
Management Skills

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

Course Objectives:

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

Outcomes : After acquired the skills of management students be capable

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

Pre- requisite

Classroom, Board, Notes, E-learning, PPT, DVD, Books, Lectures, etc.

Course Contents:

Chapter 1: Decision Making Skill

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

Chapter 2: Time Management Skill

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

Chapter 3: Presentation Skill

Definition, Types, benefits Subject selection

Chapter 4: Communication Skill



Concept, Types, Channels, process of communication

Suggested Readings:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -I
Semester III (CBCS Patterns)
Paper No. SEC.1.2
Banking Service Skills

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

Course Objectives:

- 1 To enlighten the students with Introduction of banking concept and dynamic services
- 2 To expose the student to Banking operations and management
- 3 To enable the students familising with banking law and practice
- 4 To assist to students in understanding corporate law affecting the operations of banks
- 5 To enable the students awaring with credit aspects CASA banking products

Course Outcomes

- 1 It is helpful to acquaint the knowledge of banking procedure
- 2 It is helpful to understand the detail knowledge of banking and financial situations
- 3 It is helpful to enable Banking, Economics, and management experience

Pre-requisites

Banking knowledge, visit to Banks, Banking forms, E-learning resources, Video's, Projectors

Course Contents:

Unit I: Introduction to Banking:

Banking History, Types of Banking in India, Banking Functions, different types of Pruducts and services, Challenges of Banking,

Unit II : Basics of Banking

Types of deposits, features and benefits, savings- current, fixed, and recurring deposits, types of Loans, retail lending, secured and unsecured.

Unit III : Account opening Process:

Account Opening, filling the various banking forms, KYC form, filling the loan application, submission of necessary documents.

Unit IV : Banking Operations

Underwriting rules and regulations, governing accounts opening process Transactions in Bank account: cash transfer, clearing, ECS, ATM, Pos payment wallets, Services channels : Internet, Mobile



REFERENCE BOOKS

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Financial Systems – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law Theory and Practice – Tanon 6. Banking Law Theory and Paractice – Sherlaker & Sherlaker.
6. Indian Banking System – Dr. Maroti Kachave, Dr. Ramakant Ghadge, Dr. Balaji Kamble –
Shradha Publication Solapur



B.Com. Second Year Syllabus (w.e.f.2020-2021)

Skill Enhancement Course -I

Semester III (CBCS Pattern)

Paper No. SEC.1.3

Basic Accounting skills

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

Learning Objective:

1. To provide the candidates with sound Knowledge of the basic accounting their applications in practices.
2. To develop the candidates with skills of the basic accounting their applications in practices.

Course Outcomes:

The students will be able to handle basic accounting practices skillfully.

Course Contents:

Unit 1 :Introduction to Accounting in business

Introduction of Accounting Basic concept,convention,principles,Accounting Rules and Accounting Terminology.

Unit 2: Revenue and Expenditure

Types of Revenue and Types of Expenditure

Unit 3: Books of Accounts

Journal , ,Ledger and Preparation of Trial balance.

Unit 4: Subsidiary Books

Sales Book, Purchases Book, Sale Return book, Purchase Return Book, Journal Proper, Cash Book.

Suggested Reading:

1. Accountancy : Kotalwar
2. Financial Accounting : Hanif and Mukharjee
3. Accounting : Shukla and Agrawal



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -I
Semester III (CBCS Patterns)
Paper No. SEC.1.4
E-Commerce-I

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

Objectives:

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

Course Outcomes:

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

Prerequisites:

LAN connection, Internet facility, Projectors, Computer system lab, E- resources.

Course Contents:

Unit I: Introduction

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

Unit II: Fundamental of e-commerce.

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

**Unit III: Infrastructure.**

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

Unit IV: E-Payment:

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

Suggested Reading Books:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-I
Semester III (CBCS Patterns)
Paper No. SEC.1.5
Six Sigma in Marketing and Sales

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

Learning objectives:

- 1.To know the concept of Six Sigma
- 2.To acquire skill of application of Six Sigma
- 3.To apply Six Sigma in marketing and sales.

Outcomes:

Students will be able to make successful application of six Sigma in marketing and sales function.

Utility:

It is useful for the economy and society by way of developing skill of application of Six Sigma in marketing and sales function among the students.

Course Contents:**UNIT I: Introduction to Six Sigma**

What is Six Sigma? Basics Six Sigma concepts, Six Sigma history and applications, what is process and project? Selecting the right projects.

UNIT II: Marketing and Sales function

Marketing and Sales function in Business, Benefits of Six Sigma in Marketing and Sales, Challenges of Implementing Six Sigma in marketing and Sales.

UNIT III: Application of Six Sigma in Marketing and Sales

Six Sigma applies DMADV (Define, Measure, Analyse, Design and Verify) a five phases approach in marketing and Sales campaigns. various statistical techniques and tools applicable in six Sigma. Case studies

UNIT IV: Tips for Using SIX Sigma in Marketing and Sales

Tips for successful use of Six Sigma's in Marketing and Sales, Six Sigma teams and experts must apply which Tools and Techniques for the efficient marketing and sales function.

References: SIX SIGMA-a complete step by step guide by COUNCIL FOR SIX SIGMA CERTIFICATION



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-V
(Custom Duty and GST - I)
(This Paper is Alternative for Second Language-I)

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

Learning Objective:

1. To provide the candidates with sound Knowledge of the important provisions of the Custom Duty Act and GST Act..
2. To develop skill among the students regarding Application of knowledge in practices.

Outcomes:

The students will be able to apply skills and knowledge in taxation practices in area of custom duty and GST.

Utility:

It is useful for the economy by way of developing the students to apply skill and knowledge in area of custom duty and GST in actual practice.

Course Contents :**Unit 1. Introduction and Basic Concept Of Custom (10)**

Background of Custom Law, Custom Duty, Import and Export, Taxable event under Custom Duty, Goods, Bill of Entry ,Bill of Export/shipping Bill, Duty, Imported Goods and Exported Goods.
Types of Goods.

Unit 2. Types of Duties, Valuation and Classification of Imported and exported Goods. (12)

Types of Duties, Valuation of Goods as Transaction Value and Tariff Value.

Unit.3. Duty Drawbacks, Baggage, Stores and Import By post (10)

Meaning of Duty Drawbacks and Various Duty Drawbacks. Meaning of Baggage and Duty on Baggage. Stores and Impost by post under Custom Duty.

Unit.4. Import and Export procedure and Custom Authorities. (12) Import and

export Procedure. Custom Authorities Under Custom Duty.

Unit.5 Transit and Tran-shipment (10)

Transit and Tran-shipment under Custom Act.

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen’s Guide to GST - CA Deeraj Sharma
- 4) Bharat’s GST Law – CA kashis Gupta
- 5) Bangar’s Beginner Guide to GST – Dr. Vandana Bangar



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-VI
(Income Tax Procedures & Provisions-I)
 (This Paper is Alternative for Elective)

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

Learning Objective:

- 1.To provide the candidates with sound Knowledge of the important provisions of the Income Tax law .
- 2.To develop skill among the students regarding application of knowledge in practice.

Outcomes:

The Students will be able to apply the skill and knowledge in the subject of income tax in real practice.

Utility:

It is useful for the business and overall economy by way of developing the students in the area of Income tax.

Course Contents:

Unit 1	Retirement Benefits under Salary	12
	Gratuity, Pension, Leave Encashment, Retirement Compensation, Retrench Compensation (Numerical Problems)	
Unit 2	Residential Status	12
	Residential status of Individual, HUF, Company, AOP and BOI (Numerical Problem s)	
Unit.3	Income Do Not Part of Total Income or Exempt Income	10
	Exempt income of Individual only Under Section 10(Numerical Problems on Agriculture Income and Its Tax Treatment.)	
Unit 4.	Clubbing provision Under Section 64	10
	Income of minor Child, Assets transferred to Spouse, Assets Transfer to Sons Wife, Asset transfer to any person for the benefit of spouse /sons wife, Income of Spouse from a concern where Assessee has substantial interest, Income Transfer without transfer of Assets, Revocable Transfer, Asset transfer to HUF.	
Unit 5	Income Tax Authority	10
	Income Tax Authorities and Powers of CBDT, Chief Commissioner, Commissioner, Income Tax Officer.	

References:

Taxmann – Vinod Singhania
 Taxation Books Incom Tax – Raj K. Agrawal
 Income Tax Law and Practice - H.C. Mehrotra.
 Tax Laws- T.N. Manoharan



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course- Basics of Foreign Trade and International Marketing
(FT –V)
(This Paper is Alternative for Second Language-I)

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

Objectives:

- To familiarize the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
- To aware the students with the nature and scope of international marketing as also the four Ps of International Marketing

Unit I: Basics of Foreign Trade: (8 Periods)

Introduction, Need and Importance of Foreign Trade, Essential documents in Foreign Trade, Limitations of Foreign Trade.

Unit II: Globalization & its Drivers: (15 Periods)

Concept of Globalization, Features, Process, Drivers of Globalization, Foreign Direct Investment (FDI) - Concept, Factors affecting on FDI, Advantages & Disadvantages of FDI, Impact of Globalization on Indian Economy

Unit III: Export Product Planning: (10 Periods)

Modes of entry in Foreign Market, Steps in New Product Development Process, Product Life Cycle, Product Mix, Product Branding, Product Packing & Labelling.

Unit IV: International pricing strategy- (10 Periods)

Concept of International Pricing, Pricing objectives, Factors affecting international pricing, Government interference, pricing process and methods, International price quotations and payment conditions.

Unit V: International Marketing - (11 Periods)

Meaning, Nature & Objectives of International Marketing, importance international marketing International Marketing vs. Domestic Marketing, Problems in International Marketing,

Suggested Readings:

1. Bhattacharya, B., Export Marketing Strategies for Success, Global Business Press, New Delhi, 1991.
2. Cateora, Phillip R. and John L. Grahm, International Marketing, 10 th ed., Irwin McGraw Hill, Boston, 1999.
3. Jain, Subash C., Internatiional Marketing Mana gement, 6th ed., South Western College Publishing – International Thompson Publishing Company. Cincinnati, 2004.
4. Fair-weather, John International Marketing, Prentice Hall of India Private Ltd., New Delhi.



5. Kotabe, Masaaki and Kristiaan Helsen, Global marketing Management, 2nd ed., John Wiley & Sons, 2001.
6. Keegan, W., Global Marketing Management, Prentice -Hall, Englewood Cliffs 1995.
7. Onkvist, S. and J.J.Shaw, International Marketing; Analysis and Strategy, Prentice Hall, New Delhi, 1995.
8. Terpstra, V. and R. Sarathy, International Marketing, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2005.



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course Paper:
Foreign Trade Financing and Procedures- (FT-)VI
 (This Paper is Alternative for Elective)

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

Course Objectives:

- To familiarize the students with the various methods and procedure of foreign trade, financing, foreign exchange, rates, costing and pricing for exports and the various institutions involved in export finance.
- To aware the students with the position of India's foreign trade, Import and export policies and various export promotion measures adopted by the Government.

Unit I: International Finance (14 Periods)

Import & Export Credit by Commercial Banks, Methods of international payments, Pre-shipment and post-shipment finance, Exim Bank of India- Objectives and functions, Letter of credit (L/C), Parties to the L/C, Kinds of L/C

Unit II: Foreign Exchange (12 Periods)

Foreign exchange market and its functions, Methods affecting international payments, Balance of payments theory, Reasons behind fluctuation in exchange rates, Foreign Exchange Management Act

Unit III: International Economic Institutions (12 Periods)

- International Monetary Fund- Objectives, Functions, Organizational Structure
- World Bank-Objectives, Functions, Organizational Structure
- World Trade Organization - Objectives, Functions, Principles

Unit IV: Foreign Trade Policy 2015-20 (6 Periods)

Provisions of Foreign Trade policy 2015-20, its objectives and Main highlights,

Unit V: Regional Economic Co-operations:- (10 Periods)

SAARC-South Asian Association for Regional Co-operation

ASEAN-Association of South East Asian Nations

NAFTA- North American Free Trade Agreement

EU-European Union

Books Recommended:

1. Bhole L.M.: Financial Markets and Institutions; Tata McGraw-Hill, New Delhi.
2. Avadhani, V, A.: International Finance: Theory and Practice, Himalaya Publishing House, Delhi.
3. Chaudhari, B. K. : Finance of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Delhi.



4. Sundharam, K.P; M. : Money, Banking and International Trade, Sultan Chand & Sons, New Delhi.
5. Sethi, T. T.: Money, Banking and International Trade, S. Chand & Co., New Delhi.
6. Jain: International Financial Management, MacMillan India Ltd., New Delhi.
7. Verghese, S.K. : Foreign Exchange and Financing of Foreign Trade, Vikas Publications, New Delhi.
8. Adhikary, Manab : Global Business Management, MacMillan, New Delhi.
9. Buckley, Ardin : The Essence of International Money, Prentice Hall of India, New Delhi.
10. Tayeb, Monis H : The Global Business Environment - An Introduction, Sage Publication, New Delhi.
11. Parvez Asheghian and Bahman Ebrahim : International Business; Harper Collins, London.
12. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi. —
13. Eitman, D. K. and A. I. Stenehill : Multinational Business Cash Finance, Addison Wesley, Massachusetts.
14. Wood, D. and J Byrne ; International Business Finance, McMillan, New York.
15. Zeneff, D. and J. Zwick : International Financial Management, Prentice Hall, Int. Ed. New York.



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course- Computer Application-V
 (Introduction to Tally ERP 9.0 (CA –V)
 (This Paper is Alternative for Second Language-I)

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

- **Objective of the paper;**
- To develop awareness about computerized accounting.
- To learn Basics of Accountancy and its principles.
- To understand the concept, process and importance of financial accounting
- To create ability to work with the Tally.

Course inputs;

1. Introduction to Financial Accounting 10 Periods

Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, Users of accounting information and limitations of Financial Accounting. Accounting Concepts, Types of Accounts, Accounting Principles or concepts, Mode of Accounting, Rules of Accounting, Double entry system of book Keeping

2. Introduction of Tally 10 Periods

Need of computerised accounting, accounting software package-Tally and its advantages, opening screen of Tally. Basic features of tally, Company creation For the sole trader, partnership, no trading organization and Accounts creation in tally.

3. Basic accounts and Traders accounts 14Periods

Company creation, group, ledger, voucher entry, single mode voucher entry, accounts voucher printing, daybooks summaries, Trial balance, final accounts, report printing, Customer supplier, profile, sales purchase Voucher entry, bills register, sale purchase Summary, bill reference, outstanding reports.

4. Advanced Financial Accounts 10 Periods

Advanced accounting features, cost category and cost Centre, voucher types and classes, Bank reconciliation, budget and scenarios, Voucher class, foreign currency

5. Basic Inventory 10 Periods

Inventory master, Inventory Voucher, invoicing Inventory reports, Invoice register, sales purchase analysis, stock journal reports

Reference books

1. Implementing Tally 9 ---- Asok k nadhani Kisor k nadhani(Bps)
2. Implementing Tally 7.2—(Bps)



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course Paper: Computer Application –VI
(CA-VI)
 (Object Oriented Programming Using C++)
 (This Paper is Alternative for Elective)

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

Objective of the paper;

- To understand the concept of Object Oriented Language.
- To impart the computer programming language through C++.
- To Understand the Concept of Class, Object, Inheritance, Polymorphism.

Course inputs:

- 1. Introduction to OOP** **05 Periods**
 Object Oriented Programming, Basic Concepts of OOP's, Benefits of OOP's.
- 2. Introduction to C++** **15 Periods**
 Tokens, Keywords, Identifiers, Data Types, Constants, Variables, Operators, Operator precedence and associativity, I/O statements, Structure of C++ Program, Control and Looping Statements, Arrays, Pointers, Function, Function Prototype, Inline function, Default arguments, Function overloading.
- 3. Class and Object** **12 Periods**
 Define Class, Members functions, Object, Array of Data member, array of object Visibility modes, Static data Members, static member function, Friend functions, Constructor, types of constructor and Destructor
- 4. Operator Overloading and Type Conversions** **12 Periods**
 Concept of Operator Overloading, Unary and Binary operator overloading, operator overloading by member function and by using friend function, Rules for operator overloading, Type conversions- Basic to class, Class to basic, Class to Class
- 5. Inheritance and Polymorphism** **10 Periods**
 Concept of Inheritance, Types of Inheritance-Single, Multilevel, Multiple, hierarchical, Hybrid, Introduction to Polymorphism, Types of Polymorphism, Rules for virtual functions

Reference Books

1. Object Oriented Programming with C++ - By E. Balgurusamy
2. Object Oriented Programming in C++ - By Yashawant Kanetkar
3. C++ Completed Reference- By H. Sheild



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
Course Paper: Soft skills-I
 (This Paper is Alternative for Ability Enhance Course)

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

Objectives:

- 1 To know the communication Languages
- 2 To face the problems of soft skill
- 3 To understand the swot analysis of communication
- 4 To Make self-confidence for any skills

Course Outcomes

- 1 Students know the soft skills
- 2 They face any problem of soft skills
- 3 They understood the SWOT analysis
- 4 They are fully satisfied about self confidence

Pre Requisite

The Language lab with internet facility, Audio Visual tolls, CD, DVD, Projector etc.

Unit I:- Public Speaking

Skill Method, Strategies and Ethical tips for effective Public Speaking.

Unit II:- Presentation Skill

Types of Audience analysis , Essential tips -Before- During-. After Presentation, Overcoming From Nervousness.

Unit III: Interview Skill

Concept, Interviewee and Interviewer, Types of interview, Interview Skill

Unit IV: - Group Discussion

Importance, planning, elements, Skill assessing, Disagreeing, Initiating, Summarising, and attaining the objectives.

Unit V: - Interpersonal Skill

Introduction, Behaviour and Communication, Personality and Communication.