



॥ 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

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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 IV)

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.4.1	Advance Corporate Accounting	4	54	25	75	100	4
BC.4.2	Advance Cost Accounting	4	54	25	75	100	4
BC.4.3	Business Management	4	54	25	75	100	4
BC.4.4	Corporate Law	4	54	25	75	100	4
Opt Any one as Elective of the following							
BC.4.5.1	Income Tax Law and Practice	4	54	25	75	100	4
BC.4.5.2	UGC Vocational Course	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – (SEC-II)							
SEC.2.1	Business Marketing	3	40	25	25	50	2
SEC.2.2	Financial Markets	3	40	25	25	50	2
SEC.2.3	E-Commerce -II	3	40	25	25	50	2
SEC.2.4	Retail Business Accounting	3	40	25	25	50	2
SEC.2.5	Supply Chain Management	3	40	25	25	50	2



B.com Second year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Patterns)
Paper No. BC.4.1
Advance 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 help the students to understand the techniques of reconstruction and liquidation of the corporate entity.
- 2) To provide the student with knowledge of record development in corporate accounting.
- 3) To teach them the various requirement of corporate reporting
- 4) Widely used in present corporate world

Course outcomes:-

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- 1) Student can acquire an idea about internal reconstruction of the company
 - 2) The learn and understand how the two companies amalgamated
 - 3) Students get knowledge of process of how the Holding company and subsidiary company come together
 - 4) Provide the knowledge of Advance and recent transactional concept of corporate accounting

Pre requisite:-

Black Board, projector, -E learnings Resources, journals, case study

Course Contents:

Chapter 1: Amalgamation of companies:

Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet

Chapter 2: Redemption of Debenture

Meaning, types of debenture, Redemption of debenture, Problem on sinking fund Method only

Chapter 3 : Reconstruction of a company

Meaning and need of reconstruction of company, types of reconstruction, Accounting entries related to internal reconstruction only preparation of revised balance sheet.

Chapter 4: Holding Company Account

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



Chapter 5: Liquidation of a company

Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company

Recommended Book

- 1) Practical problem in advanced account only S.P Jain and K.L Narang kalyani publishers
- 2) Advanced accounting – J.R Batliso the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy : R.L Gupta, M Radnaswami sultan chand and sons New Delhi
- 4) A New approach to accountancy : H.R Kotalwar discovery publishers Latur
- 5) Advanced 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 IV (CBCS Patterns)
Paper No. BC.4.2
Advanced 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) It is designed for providing advance knowledge to student and give both technical views of managerial accounting
- 2) It help to examine the importance of analysing and managing cost activities
- 3) To providing knowledge, importance of cost accounting and system
- 4) To familiarised and acquaint the students with the application of advance costing technique

Course Outcomes

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- 1) It will assist to student in company decisions making in practical manner
 - 2) Students has an opportunity to become a cost analyst and cost accountant
 - 3) Students can evaluate financial cost and cost volume profit model By acquiring the costing knowledge
 - 4) Students can become to propose an organizational design based managerial accounting concept.

Pre requisite

 Books computer, Internet, projector E- learning.

Course Contents:

Chapter 1: Cost Accounting Records of Cost Audit (No of Lecture 10)

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

Chapter II: Process Costing: (No of Lecture 12)

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

Chapter III: Contract costing (No of Lecture 12)

Meaning and features of Job and Contract costing, Job v/s contract costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet. **Chapter IV: Service Costing:** (No of Lecture 10)

Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry.

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

Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts,



Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement

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. Practical Costing, Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.3
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

Objective:

- 1) Student would made to understand the history of Business Management
- 2) It would be expose to the function of Business Management
- 3) To understand the Internal and external environment in an organizational function
- 4) To know the knowledge of quality management

Outcomes:

- 1.It is beneficial to become successful manager.
- 2.It is very useful to apply theories and techniques of management in practical life.
3. It develops managerial skills among the students.

Pre requisite

Tutorial, workshop, private company visit, Board, lectures

Course Contents:**Chapter 1: Management Thinkers & Theories**

Henry Fayol and his 14 principles of management, F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management, Abraham Maslow's theory of motivation, Hertzberg's two factor theory, MacGregor's X and Y Theory, McClelland's theory of needs.

Chapter 2: Training & Development

Meaning of training, definition, importance of training, nature of training, types of training, evaluation of training programme, objectives of development, process of development.

Chapter 3: Performance Appraisal

Meaning, need of performance appraisal, purpose of performance appraisal, process of performance appraisal, methods of performance appraisal, advantages of performance appraisal.

Chapter 4: International Business Management

Meaning, characteristics of international company, modes of entering the international business market, factors behind the growth of international business, SAARC, NAFTA, ASEAN

Chapter 5: Recent Development in Management

Total Quality Management, Quality Circle, Management Information System, Bench Marking.

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 IV (CBCS Patterns)
Paper No. BC.4.4
Corporate 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

Objective:

- 1) To impart basic knowledge of the provision of company Act 2013
- 2) To understand and to know the procedure of board and Director meeting.
- 3) To provide knowledge about provision relating to books of account, Auditor appointment and wind-up procedure of company
- 4) To make able for preparation of meetings agenda, articles of association, of company

Course outcomes

- 1) Student know the procedure of conducting meetings
- 2) Student has an opportunity to become a company secretary
- 3) By acquiring the knowledge of technical process of company winding-up
- 4) Student can understand various provision of incorporation of company

Pre requisite

Books Notes, E- material, projector, Company visit.

Course Contents:

Chapter 1: Introduction

Concepts of corporate law in India, Company definition, meaning, nature and its characteristics; types of companies, Process of incorporation of Joint Stock Company.

Chapter 2: Incorporation of the company

Promoters: meaning, position, duties, rights, responsibilities and liabilities, Memorandum of association and its alteration, Articles of association its alteration, Prospectus: Definition, abridged prospectus, misrepresentations and penalties

Chapter 3: Financial Structure

Equity shares with differential rights, preference shares, types of preference shares, Issue of shares at par, premium and discount, Forfeiture and surrender of shares, Bonus issues, right issues, sweat equity shares issue, employee's stock option scheme

Debentures, types of debentures, stock, Bonds, recent trends and dynamics of corporate debts financing, Debenture trust deed and trustees, Conversion and redemption of debenture

Chapter 4: Membership in a Company

Modes of acquiring membership, Rights and privileges of members, register of members



Dematerialization and Rematerialization of securities, Transfer and transmission of securities in physical and dematerialized forms Nomination

Chapter 5: Corporate Governance

Significance of Corporate Governance, Corporate social Responsibility, Corporate Criminal Liability, Corporate Liability under Environmental Laws, Offences and Penalties of Company under Companies Act, 2013

Recommended Books:

1. Company Law & Secretarial Practice – N.D. Kapoor – Sultan Chand & Sons
2. Company Law – Rattan Nolakha – Sultan Chand & Sons
3. A Text of Company Law – P.P.S. Gangan – Jain Book Agency
4. Corporate Law – Dr. Maroti Kachave- Aruna Publication Latur



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.5
Income Tax Law and Practice

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 understand the various deduction to be made from total Income while calculating the tax
- 2) To understand the procedure and provisions made under GST Act for computing the tax
- 3) To make aware how many item and Services are come under the GST
- 4) To provide knowledge of GST rates to be charges according the nature of items and Services

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Course Outcomes

- 1) Student able to make differentiate the direct and indirect tax
- 2) Student acquaint the knowledge and able to file tax return on individual
- 3) To learn and make able to compute total Income and define tax compliance and structure
- 4) Enable to understand amendment made from time to time by finance department

Pre requisite:

Book Tax Law Case Study E - resources

Chapter 1: Income from Capital Gain

Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation index, deductions under section 54, practical problems on computation of income from capital gain.

Chapter 2: Income from Other Sources

Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources.

Chapter 3: Deductions from Gross Total Income

Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U

Chapter 4: Computation of Total Income

Computation of Total Income

Chapter 5: Computation of Tax Liability

Computation of tax liability for assessee age below 60.

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 – Singhania & Singhania – 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-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.1
Business Marketing

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 Students to know the marketing Skills
- 2 To understand the Strategy of marketing
- 3 To understand the Consumer behaviour

Outcomes

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

Pre requisite

Tutorial, workshop, private company visit, Board, lectures

Chapter 1: Business Marketing: Business Marketing Concept, Business vs. Consumer Marketing, Economics of Industrial demand, Types of Industrial Markets, Types of Business Customers, Classifying Industrial Products & Services, Business customers purchase orientations, Organizational Procurement Characteristics, Environment Analysis in Business Marketing.

Chapter 2: Organizational Buying Behaviour: Organizational Buying Process, Types of purchases / buying situations, Buying Centre Concept, Inter Personal Dynamics of Business Buying Behaviour, Roles of Buying centre, Conflict Resolution in Decision, The Webster & Wind model of Organizational Buying Behaviour, Ethics in Purchasing.

Chapter 3: Market Segmentation: Segmenting, Targeting and Positioning of Business Market, Value based segmentation, Model for segmenting the organizational Market.

Chapter 4 : Business Marketing Research: Differences between B2C & B2B Marketing Research, Marketing Research Process, The Standard Industrial Classification (SIC), Research Methods, Sales Forecasting Approaches, Top-Down, Bottom-up approaches.

Recommended Books:

- 1) Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi)
- 2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
- 3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)



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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.2
Financial Markets

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

Programme Objectives: To equip the students about the financial market and their applications.

Programme outcome: After completion of this course students are able learn money market, equity market, capital market and their applications and also able to understand the role central bank in money market.

Unit I: Money Market - Functions of Money Market, Organization of Money Market, Dealers (Primary Dealers Vs. Money Market Mutual Fund Dealers), Instruments of Money Market-Certificate of Deposits, T-Bills, Commercial Papers.

Unit II: Role of Central Bank in Money Market, Role of Central Bank (RBI) in Money Market. LAF, MSF, Repo, and Reverse Repo to be covered Briefly, Indian Money Market –An Overview of Indian Money Market.

Unit III: Capital Markets –Functions of Capital Markets, Organization. Coverage: Organization of Capital Markets, Capital Markets – Instruments (Future and Options), excluding Mathematical Calculations and Derivatives (Very Briefly).

Unit IV: Indian Debt Market: Functions; Components (Corporate Debt Market, PSU Market, and Government Securities Market); Significance, Structure, Participants, and Instruments of Indian Debt Market. Indian Equity Market – Primary Market and Secondary Market: Functions/Role of Stock Exchanges in India.

Suggested reading Books:

1. Financial markets and financial institutions in India – Yashwantrao Chavan Maharashtra open university Dnyangangotri, near Gangapur dam, Nashik, Maharashtra.
2. Indian financial market, Claudine Mugabekazi.
3. Capital markets, JNU, Jaipur first edition 2013
4. Guide to financial markets, marc Levinson, sixth edition
5. Financial market and services, E. Gordon, K Natrajan, Himalaya Publishing house,



B.Com. Second Year Syllabus (w.e.f. 2020-21)

Skill Enhancement Course-II

Semester IV (CBCS Patterns)

Paper No. SEC.2.3

E-Commerce-II

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

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

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

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

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

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

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

Reference Books:

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



B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -II
Semester IV (CBCS Patterns)
Paper No. SEC.2.4
Retail Business Accounting

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 skill and their applications in Retail Business Accounting practices.
2. To develop the candidates with skills of the basic accounting skills and their applications in Retail Business Accounting practices.

Course Outcomes:

- 1.The students will be able to handle basic accounting practices skillfully.
2. The students will be able to handle Retail Business Accounting practices skillfully.

Course Contents:**Unit 1: Final Accounts of Sole Trading Concern**

Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Trading Concern.

Unit 2: Single Entry System

Introduction of single entry system and To know the Profit and Loss From Business under Single Entry System

Unit 3: Rectification Errors

Types of Errors and Their Rectifications.

Unit 4: Bank Reconciliation Statement

Preparation of Bank reconciliation Statement.

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-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.5
Supply Chain Management

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 make aquiant the the students in supply chain management.
- 2.To develop the planning and decision making ability among the students in respect of supply chain management.
- 3.To develop the skills among the students for efficient supply chain management.

Outcomes:

The supply chain management is differentiated by providing a full-scope perspective and an unprecedented level of external third-party assurance to your organization or supply chain's adoption of best practices in corporate responsibility.

Utility:

The study of supply chain management will be useful for the students as well as future suppliers to know how to manage the supply of goods and take care of their business.

Course Contents:**UNIT I: Introduction to Supply Chain Management**

What is supply chain management? Advantages of supply chain management, goals supply chain management

UNIT II: Supply Chain Management Process

Supply Chain Management process, Process flow types- Material, Information and Money, Flow Components- Transportation, Warehousing, Sourcing & Procurement, Returns management and post sales service

UNIT III: Supply Chain Management Planning and Decision Making

Supply chain planning, supply chain Strategy supply chain operation, Performing Measures – Quantitative, Financial and NonFinancial Measures

UNIT IV: Supply Chain Management-Inventory Management

Inventory Management Models, Network models, Pricing and Revenue Management, Role of IT in supply chain management.

References

1. Supply Chain Management – By S. Chopra and P. Meindl. Pearson Publication
2. Supply Chain Management –By Daniel Stanton WILEY Publication



LINKS - www.tutorialspoint.com

3 Supply Chain Management: Strategy, Planning, and Operation 6th edition by Chopra and Meindl. Pearson (ISBN 978-0-13-380020-3).



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

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: Registration Under GST****10**

Registration under GST, Registration Procedure , Cancellation and Amendments of Registration Under GST.(Section 22 to 30)

Unit 2: Time of Supply**10**

Introduction of Time of Supply, Time of Supply of Goods U/s 12 and Time of Supply of Services U/s 13

Unit 3: Value of Supply**10**

Introduction of Value of Supply, Inclusion in transaction Value U/s 15(2) and exclusion from Transaction Value U/s 15(3)

Unit 4: Place of Supply**10**

Introduction, Place of Supply of Goods U/s 10 and Place of Supply of Service U/s 12

Unit 5: Exemption Under GST**14**

Goods Exempt From Tax, Health care related Services, Services relating to Agriculture, Educational related Services, Entertainment Related Services and Transportation related services.

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhanian: Taxman publications.
3. T.N.Manoharan: Snow White.
4. www.icaai.ac.in



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-VIII
(Income Tax Procedures & Provisions-II)
 (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 Objectives:

- 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 01	Provision's Under Business & profession:	12	
	U/s 44AA For Maintenance of Accounts, U/s 44AB For Audit of Accounts, , U/s 44AD For Business, Provision U/s 44 ADA For Profession U/s 44AE Transportation Business		
Unit 02	Provisions of Capital Gains:	12	
	Provision for Deductions in computing capital gain U/s 54, U/s 54B, U/s 54D, U/s 54EC, U/s 54F (Numerical Problems)		
Unit 03	Rebates and Reliefs:	10	
	Provisions in Respect of Rebates U/s 87, Relief U/s 89, and Computation Rebate and relief (Numerical Problems)		under
Unit 04	Return Filing and Assessment Procedure	10	Due
	Dates return Filing, Types of return and Types of Assessment under Income Tax Act,1965.		
Unit 05	Penalty, Survey, Search and seizure.	10	
	Penalties for various defaults and survey U/s 133A and Power of Search and Seizure U/s 132		

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:

Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.

Dr.Vinod K Singhania: Taxman publications.

T.N.Manoharan: Snow White.

www.icaai.ac.in



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course- Elements of Export Marketing
(Paper: FT-VII)
(This Paper is Alternative for Second Language-II)

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:

- The paper aims at making the student understand the concept and techniques of international marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations.
- To familiarize the students with the instruments of export promotion and various export promotion organization in India.

Unit-I Introduction: (10 Periods)

Export- Meaning, Need & Importance of Exports, Basic concepts of Export Marketing, scope of exports marketing and why should a firm export, Modes of entering overseas markets.

Unit-II Instruments of Export Promotion: (12 Periods)

Planning International Marketing Operations, Product Policies, Distribution Channels-Meaning & Functions, Advertisements and Publicity, Importance of Advertisements

Unit-III Process and Techniques: (10 Periods)

International Marketing Process and Techniques - Direct Exporting, Indirect Exporting, Counter Trade, Licensing, Sub-Contracting, Joint Ventures, Project and Consultancy Exports.

Unit-IV Organisation and Control: (12 Periods)

Organisation of International Marketing Operations, Export Procedures, Problems faced by export countries. Control over International Marketing Operations - Tariffs, Quotas, Antidumping / Exchange Controls and Other Non-Tariff Measures.

Unit-IV Export Promotion Organization in India: (10 Periods)

- Export Promotion Council (EPC,s)
- State Trading Corporations (STC's)
- Federation of Indian Export Organizations (FIEO's)
- Indian Trade Promotion Organization (ITPO's)

**Books Recommended:**

1. Stanton W. J., Etzel Michael J. and Walker Bruce J. : Fundamentals of Marketing; McGraw-Hill, New York
2. Kotler Philip and A. Gary : Principles of Marketing; Prentice-Hall of India, New Delhi.
3. Fulmer R. M.: The New Marketing; McMillan, New York.
4. Cundiff, Edward W. and Stiu R. R.: Basic Marketing - Concepts, Decisions and Strategies; PrenticeHall, New Delhi.
5. Bhattacharya R. L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi
6. Bhattacharya B : Export Marketing Strategies for Success; Global Press, New Delhi.
7. Keegan W. J : Multinational Marketing Management; Prentice Hall, New Delhi.
8. Kriplani V. : International Marketing; Prentice Hall, New Delhi.
9. Taggart J. H and Moder Mott M. C. : The Essence of International Business;, Prentice Hall, New Delhi.
10. Kotler Philip : Principles of Marketing; Prentice Hall, New Delhi.
11. Fayer Weather John : International Marketing; Prentice Hall, NJ.
12. Paliwala, Stanley J. : The Essence of International Marketing; Prentice Hall, New Delhi.
13. Cherunilam Francis : International Marketing (Text and Cases); HPH, Mumbai.
14. Gupta, R. K. : Antidumping and Countervailing Measures, Sage Publications, New Delhi. 15. Ram, Paras : Exports : What, Where and How ?; Anupam Publications, New Delhi.



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course -- Foreign Trade Financing and Provisions –II

Paper: (FT-VIII)

(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 of financing and Sources of finance for foreign trade, foreign investment & collaboration as well as the various institutions involved in international economic grouping.

Unit-I Foreign Trade Financing Methods & Terms of Payment: (12 Periods)

Methods of Payment, Negotiations of Export Bills, Documentary Credit and Collection Procedure, Pre and Post Shipment Export Credit, Bank Guarantees, Foreign Exchange Regulations.

Unit-II Sources of Finance for Foreign Trade: (10 Periods)

Objectives & Functions of Export-Import Bank of India, Export-Credit Guarantee Corporation of India. IDBI - Export Finance for Small Scale Industries, SIDBI

Unit-III International Economic Institutions: (12 Periods)

Objective, Role and Functions of WTO, UNCTAD, WORLD BANK, International Financial Market Instruments: GDRs, ADRs.

Unit-IV Foreign Investment and Collaboration (10 Periods)

Advantages and disadvantages of foreign collaboration, Types of foreign collaboration, Factors affecting international investment, Foreign investment in India

Unit-V International Monetary System: (10 Periods)

International Monetary Funds - Objectives, Sources of Funds, International Monetary Reforms, Problems of International Liquidity, Special Drawing Rights, Procedure of SDRs Allocation.

Books Recommended:

- Bhole L.M. : Financial Markets and Institutions; Tata McGraw-Hill, New Delhi.
- Avadhani, V, A. : International Finance : Theory and Practice, Himalaya Publishing House, Delhi.
- 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.
12. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi.



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course- Computer Application –VII
 (Introduction to RDBMS Through ORACLE)
(Paper: CA-VII)
 (This Paper is Alternative for Second Language-II)

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 of the paper:-

- To impart the knowledge of basic concept of Data Base Management System.
- To develop SQL queries for Manage the data

Course inputs:

1. **Introduction and Basic Concepts** **14 period**
 Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS. Relational Database: Attributes and domains, tuples relations and their schemes.
2. **Interactive SQL** **10 period**
 Oracle and Client server technology, Data manipulation in DBMS, The component parts of Two dimensional matrix, The data types, DDL , DML, DCL statements
3. **Table creation and manipulation** **10 period**
 Two dimensional matrix creation, Insertion of data into tables, viewing data in the tables, deletion operation, updating the contents of tables, modifying the structure of tables, renaming tables, destroying tables.
4. **Manipulation of Data** **10 period**
 Computation on table data, oracle dual table, sysdate, oracle functions. Grouping of data form tables, Manipulating dates, Subqueries, Study of the clauses : Union, Intersect, Minus.
5. **SQL Performance Tuning** **10 period**
 Indexes, RowID, Views, Sequences.

Reference Books:-

1. An Introduction to Database Systems By Bipin C Desai. Goltotia Publication
2. SQL, PL/SQL The Programming language of ORACEL 2ed Edition By Ivan Bayross (BPB)..



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course Computer Application –VIII

(Introduction to PHP)

Paper: (CA-VIII)

(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 gain the PHP programming skills needed to successfully build interactive, data-driven sites.
- To Work with regular expressions, handle exceptions, and validate data.
- To develop Static websites or Dynamic websites or Web applications.

Course inputs:

1. Introduction to PHP

**10
period**

Basic Syntax, Sending Data to the Web Browser, Understanding PHP, HTML, and White Space, Writing Comments, What Are Variables? About Strings, About Numbers, About Constants.

2. Programming with PHP

10 period

Creating an HTML Form, Handling an HTML Form ,Managing Magic Quotes
Conditionals and Operators ,Validating Form Data. What Are Arrays?, For and While Loops.

3. String Manipulation and Regular Expression

**10
period**

Creating and accessing String, Searching & Replacing String
Formatting, joining and splitting String, String Related Library
functions Use and advantage of regular expression over inbuilt
function.

4. Creating Dynamic Web Sites

**10
period**



Including Multiple Files, Handling HTML Forms with PHP Redux, Making Sticky Forms, Creating and Calling Your Own Functions, Variable Scope, Date and Time Functions, Sending Email

**5. Using PHP with MySQL 14
period**

Connecting to MySQL and Selecting the Database, Executing Simple Queries, Retrieving Query Results, Ensuring Secure SQL, Counting Returned Records, Updating Records with PHP, Cookies and Sessions-Using Cookies, Using Sessions, Sessions and Cookies, Improving Session Security

Reference Books:

1. PHP and MySQL for Dynamic Web Sites: Visual Quickpro Guide, Second Edition by Larry Ullman
2. Programming PHP By Rasmus Lerdorf, Kevin Tatroe, Peter acIntyre



B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
Course: Soft Skills- II

(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: - Introduction to Soft Skill

Definition and significance of Skill, process, Importance and measurements of Soft Skill.

Unit II: - Self Development

Self-development concept, preparation of C. V., Setting goal Belief, Value, attitude virtue. SWOT analysis

Unit III: - Positivity and Motivation

Dropping positive thinking and attitude, driving out negativity, meaning and theory Of Motivation levels.

Unit IV: - Non-Teaching Verbal communication



Importance, elements of Non verbal communication, Body language, Verbal communication, Fundamental of Verbal communication.

Unit V: - Professional Writing

Business Writing, Basics, Types of Business writing.