



॥ 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)

## ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतर्गत येणाऱ्या संलग्नित महाविद्यालयात पदवी स्तरावरील सी.बी.सी.एस. पॅटर्न नुसारचा **B. Com. III year** चा अभ्यासक्रम शैक्षणिक वर्ष २०२१ - २२ पासून लागू करण्याबाबत.

## प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, वाणिज्य व व्यवस्थापन विद्याशाखेच्या दिनांक २९/०५/२०२१ रोजीच्या बैठकीतील शिफारशीनुसार व मा. विद्यापरिषदेच्या दिनांक १२/०६/२०२१ रोजी संपन्न झालेल्या बैठकीतील विषय क्र.२८/५१-२०२१, च्या ठरावानुसार वाणिज्य व व्यवस्थापन विद्याशाखेतील **B. Com. III year** या अभ्यासक्रमास शैक्षणिक वर्ष २०२१-२२ पासून लागू करण्यास मान्यता देण्यात आली आहे.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहे. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

‘ज्ञानतीर्थ’ परिसर,  
विष्णुपुरी, नांदेड - ४३१ ६०६.  
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/वाणिज्य व  
व्यवस्थापन - २०२१-२२/८०  
दिनांक : २३.०७.२०२१.



स्वाक्षरित / -  
**सहा.कुलसचिव**  
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



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

**B.Com.-III Year (Semester V)**

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

W.e.f. 2021-22

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
BC.5.1	Advanced Accounting-I	4	54	25	75	100	4
BC.5.2	Management Accounting-I	4	54	25	75	100	4
BC.5.3	Auditing-I	4	54	25	75	100	4
<b>Opt Any one Group as Discipline Specific Elective of the following</b>							
<b>Group A- Taxation</b>							
BC.5.4A	Income Tax Law & Practices	4	54	25	75	100	4
BC.5.5A	Training and Field Work	4	54	100	--	100	4
<b>Group B- Management</b>							
BC.5.4B	Human Resource Management	4	54	25	75	100	4
BC.5.5B	Training and Field Work	4	54	100	--	100	4
<b>Group C - UGC Vocational Course-Tax Procedure &amp; Practice (Only for Approved College)</b>							
BC.5.4C	Income Tax Procedure & Practice(TPP-IX)	4	54	25	75	100	4
BC.5.5C	Training and Field Work	4	54	100	--	100	4
<b>Group D- UGC Vocational Course-Foreign Trade Procedure &amp; Practice (Only for Approved College)</b>							
BC.5.4D	India's Foreign Trade (FT-IX)	4	54	25	75	100	4
BC.5.5D	Training and Field Work	4	54	100	--	100	4
<b>Group E- UGC Vocational Course-Computer Application (Only for Approved College)</b>							
BC.5.4E	Visual Basic.Net (CA-IX)	4	54	25	75	100	4



BC.5.5E	Training and Field Work	4	54	100	--	100	4
<b>Opt Any one Subject as Generic Elective of the following</b>							
GE-I.1	Indian Economy-I	4	54	25	75	100	4
GE-I.2	Labour Laws & industrial Laws-I	4	54	25	75	100	4
GE-I.3	Banking and Finance	4	54	25	75	100	4
<b>Opt Any one Skill Enhancement Course – III (SEC-III)</b>							
SEC-III.1	Self-Employment-I	3	45	25	25	50	2
SEC-III.2	Tax Procedure & Practice	3	45	25	25	50	2
SEC-III.3	Intellectual Property Right-I	3	45	25	25	50	2
SEC-III.4	Accounting & Tally	3	45	25	25	50	2
SEC-III.5	Financial Literacy skills	3	45	25	25	50	2
<b>Compulsory Paper for all Disciplines (Streams)</b>							
	Environmental Studies	4	54	25	75	100	4



## **Examination Pattern**

### **Continuous Assessment**

#### **1) Core and Elective Subjects (CA)-25 Marks**

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

#### **2) Skill Enhancement Course Subjects(CA)-25 Marks**

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

Continuous Assessment of SEC be assessed in particular semester by the subject teacher - 25 Marks

### **End of Semester Exam**

#### **1) Core and Elective Subjects (ESE)-75 Marks**

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

#### **2) Skill Enhancement Course Subjects(ESE)-25 Marks**

End of Semester of SEC should be evaluated annually. Semester V and Semester VI are to be assessed by the external examiner at the end of VI semester- 25 Marks each semester.

#### **Training and Field Work(CA)-100 MarksFor Vth Semester**

Under Training and Field Work each and every student has to complete one-month training and field work under the guidance of concerned subject teacher and should submit Training Completion Certificate from the concerned firm or Field work completion certificate from the concerned subject teacher. The concerned subject teacher has to assess the performance of Student's Training and Field Work on continuous basis throughout the Vth Semester for 100 Marks.

#### **Project Work(CA)-50 Marks (ESE)-50 MarksForVIth Semester**

1. Project Work Book Writing based on the completed training and field work under the guidance of concerned subject teacherfor 50 Marks (**Continuous Assessment**) by the concerned subject teacher.
2. Viva-Voce Examination on Project Work is to be conducted by the external examiner for 50 Marks(**End of Semester Exam**)

#### **Environmental Studies**

Environmental Studies subject evaluated as guidelines as per Interdisciplinary study board



**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**  
**BC.5.1 Advanced Accounting – I**

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

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

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

**Prerequisite:** Basic knowledge of financial accounting

**UNIT I: Government Accounting** **11**

Introduction to Government Accounting, Concept, Features and Objectives, types of Government Accounting, Consolidated funds, Contingency funds, Public Accounts, Government accounts at all levels like federal, State and local. Functions of government accounting, provide quantitative information in financial nature, make more and efficient decision for public services.

**UNIT II:Hotel Business Accounting** **11**

Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.

**UNIT III:Underwriting of Shares and Debentures** **11**

Basic Concepts, Underwriting Commission, Preparation of Underwriters Account.

**UNIT IV:Branch Accounting** **11**

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

**UNIT V:Agriculture Accounting** **10**

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

**Reference:**

1. Advanced Accounting (S. N. Maheshwari)
2. Advanced Accounting Vol. 1, 2 (Mr. Hanif& A. Mukharjee, Tata McGraw Hill Publishing Company Ltd.)
3. Accountancy (H. R. Kotalwar) Discovery Publication, Latur
4. Advanced Accounting Vol. I (R.S.N. Pillani, Bhagwati& S. Uma- S. Chand Publication)
5. Advanced Accounting (C.A. Raj K Agrawal): SahityaBhavanPublicaiton,Agra
6. Company Accounts & Auditing Practices (SangeetKedia's)
7. Advanced Accounting-I – Dr. H. W.Kulkarni, Dr.S.S.Agrwal, Dr. Pankaj Aboti
8. Advanced Accounting – Dr.Tanshetti R.V., Dr.Tammalwar A.N.

**B. Com. Semester V<sup>th</sup> (CBCS Pattern)****BC.5.2 Management Accounting – I**

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

**Learning Objectives:** - The Objectives of this paper is to equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This paper provides the students an understanding of the application of accounting techniques for management.

**Utility:** Students can take managerial decisions regarding finance of the business

**Prerequisite:** Basic knowledge of accounting and mathematics

**UNIT I: Introduction to Management Accounting 11**

Meaning - Nature - Scope and Functions of Management Accounting - Role of Management Accounting in Decision Making - Management Accounting and Financial Accounting

**UNIT II: Fund Flow Statement 11**

Introduction- Meaning, Importance and Limitations of Fund Flow Statement- Preparation of Statement of Changes in Working Capital and Fund Flow Statement.

**UNIT III: Cash Flow Statement 11**

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

**UNIT IV: Marginal Costing and Break-Even Analysis 11**

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

**UNIT V: Budget and Budgetary Control 10**

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

**Reference:**

Management Accounting by Manmohan Goyal, SahityaBhavan Publication, Agra Management Accounting by R.K.

Sharma & S.K. Gupta, Kalyan Publication, Ludhiyana.

Management Accounting by Khan M.Y. & Jain R. K. Tata McGrow Hill, New Delhi.

Management Accounting by N. Vinayak& I.B. Singh, Himalaya Publication House, Delhi

Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi Management Accounting by Dr.

S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.

Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.

Management Accounting by Dr.S.S.Agrawal&Dr. S.R Agrawal ChinmayPrakashan Aurangabad

Advanced Accounting – Dr.Tanshette R.V., Dr.Tammalwar A.N.



Dr. Maroti Kachave ,Dr. Balaji Kamble ,Prof Shrawan Bansode Management Accounting-1 Suman Prakashan, Latur

**B. Com. Semester V<sup>th</sup> (CBCS Pattern)****BC.5.3 Auditing-I**

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

**Learning Objective:**

The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Audit and company law and their Applications in practices.

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

**Prerequisite:** Theoretical and Practical knowledge of accountancy

**UNIT I: Introduction to Auditing****11**

Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation.

**UNIT II: Company Auditor****11**

Eligibility and Appointment, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties and responsibility of Company Auditor.

**UNIT III: Audit Planning, Procedures and Documentation****11**

Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, Audit Programme Meaning, Factors to be Considered, Advantages, Disadvantages, Audit Working papers, Audit Notebook.

**UNIT IV: Detection and Prevention of Fraud****11**

Errors-meaning, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds,

Auditor's Duties and Responsibilities in Respect of Fraud & errors.

**UNIT V: Audit Evidence****10**

Introduction, Evidence for Assertions, Formation of Opinion, Type of Evidence, Audit Techniques of Collecting Audit Evidence, Audit Sampling, Types of Sampling

**Reference Books**

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by N. K. Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai
- Book Keeping and Accountancy by Dr. S.V. Dongare, Sankalp Publication, Latur.

**‘Group-A’****Taxation****B. Com. Semester V<sup>th</sup> (CBCS Pattern)****BC.5.4A- Income Tax Law & Practices**

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

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

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

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

**Course Contents****Unit I: Deduction from Gross Total Income of An Individual and A Hindu Undivided Family 11**

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

**Unit II: Assessment of Partnership Firm 11**

Computation of GTI and Total Income of partnership firm considering the deduction U/S 80 regarding Partnership firm.

**Unit III: Assessment of Co-operative Societies 11**

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

**Unit IV: Assessment of Association of Persons or Body of Individuals 11**

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

**Unit V: Provisions concerning tax deducted at source 10****Basic Aspects of Deduction of Taxes at Source**

Sec: 192 – TDS on Salary, Sec: 194A – TDS on Interest, Sec: 194C – TDS on Contractor,

Sec: 194H – TDS on Commission, Sec: 194I – TDS on Rent

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

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts:SahityaBhavan Publications.
2. Direct Taxes Law & Practice by V.K. Singhanian - Taxman
3. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
4. Income Tax Ready Reckoner by Dr .V.K. Singhanian - Taxman Direct Tax Laws by T.N. Manoharan - Snow White.





**‘Group-B’**

**Management**

**B.Com. Semester V<sup>th</sup> (CBCS Pattern)**

**BC.5.4B- Human Resource Management**

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

**Course Objectives: -**

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

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

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

**Unit I: An Introduction To Human Resource Management 11**

Concept & nature of HRM, Evolution of HRM, objectives & Scope of HRM, Functions of HRM, Importance of HRM, Role & Qualities of HR manager

**Unit II: Human Resource Planning 11**

Meaning, HR forecasting & Procurement, Advantages of HR Planning, Factors Influencing HR Planning, Job design & analysis, job description & Specification.

**Unit III: Human Resource Recruitment & Selection 11**

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

**Unit IV: Wages & Salary Administration 11**

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

**Unit V: Performance Appraisal 10**

Concept & Objectives of performance appraisal, process of performance appraisal, methods of performance appraisal, benefits of performance of performance appraisal, Barriers to effective performance appraisal

**Reference books:-**

- 1) Human Resource Management : P. Subbarao
- 2) Human Resource Management: K. Ashwathappa
- 3) Human Resource Management : L.M. Prasad
- 4) Emerging Human resource Management : S.K. Bhatia, New Delhi
- 5) Human Resource Management – Dr.S.K.Khillare,N.B.Kale,V.P.Shelke,Aruna Publication Latur



**‘Group-C’**

**UGC Vocational Course-Tax Procedure & Practice**

**B.Com. Semester V<sup>th</sup> (CBCS Pattern)**

**BC.5.4C- Income Tax Procedure & Practice (TPP-IX)**

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

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

**Utility:** To get oneself acquaint with the direct taxes and computation of Total Income and Tax Liability.

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

**Unit I: Set-off and Carry Forward of Losses:**

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

**Unit II: Assessment of Individual**

Tax Rates in respect of individuals, Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for an Individual

**Unit III: Assessment of Hindu Undivided Family:**

Tax Rates in respect of HUF , Computation of Total Income, Deductions under Section 80C, 80D, 80DD, 80E and 80TTA, Computation of Tax Liability for HUF

**Unit IV: Assessment of Firms and Company:**

Tax Rates in respect of Firms And Companies, Computation of Total Income, Deduction u/s 80G, Deduction u/s 80IB, Deduction u/s 80U, Computation of Tax Liability of Firms and Companies.

**Unit IV: Advance Tax, Tax Deducted At Source and Tax Collection at Source**

Concept of Advance Tax, Advance Tax Rate Corporate Assessee, Advance Tax Rate Non corporate Assessee, Computation of Advance Tax Liability, Concept of TDS and TCS, TDS on Salary, TDS on Interest other than Securities, TDS on Rent TDS on Contractor, Difference between TDS and TCS.

**Reference Books :**

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law & Accounts: Sahitya Bhavan Publications.
2. Dr. Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. [www.icaai.ac.in](http://www.icaai.ac.in)



**‘Group D’**

**UGC Vocational Course-Foreign Trade Practices & Procedures**

**Semester V<sup>th</sup> (CBCS Pattern)**

**BC.5.4D- India’s Foreign Trade (FT-IX)**

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

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

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

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

**Objective:** To acquaint the students about India’s Foreign Trade and Policy.

**Unit I: Balance of Payment (10Periods)**

Meaning of Balance of Trade & Balance of Payment- Current and Capital account, Components of India’s BOP- Causes of Disequilibrium in BOP and measures for correction

**Unit -II: Foreign Exchange Rates: (12Periods)**

Meaning, Types, Importance and Determination of Foreign Exchange Rates. Fluctuations in the Rate of Exchange, International Monetary Reforms, Problems of International Liquidity, Special Drawing Rights.

**Unit -III: Multinational Corporation: (10Periods)**

Definition, MNCs stages in internationalization of a firm, characteristics and classification of MNCs, Merits and Demerits of MNCs, MNCs and International Business, Export Promotion Councils.

**Unit-IV: India’s Exim Policy: (10Periods)**

India’s Import policy-objectives, recent changes and import substitutions, India’s Export policy- Highlights of current EXIM policy – Procedure for Export & Import

**Unit -V: Institutional Setup for Export Promotion: (12Periods)**

Need for Export Assistance, Steps taken for providing Export Production, Free trade Area/Zone, Facilities available, 100% Export Processing Zones, Director General of Foreign Trade – Facilities to Export Houses, facilities to Trading Houses.

**Reference Books:**

- 1) Export Manual and Documentation: Nabhi’s
- 2) International Marketing Management: Varshney and Battacharya
- 3) International Economics: C.P. Kindelberger
- 4) Administrative Reports of the Ministry of Commerce, GOI
- 5) Annual Economic Surveys
- 6) Import and Export Policy 1992-1997

**‘Group E’****UGC Vocational Course-Computer Application****B. Com. Semester V<sup>th</sup> (CBCS Pattern)****BC.5.4E- Visual Basic.Net (CA-IX)**

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

**Objective of the paper;**

- To develop object oriented concept.
- Design/develop programs with GUI interfaces
- Code programs and develop interface using Visual Basic .Net
- To Develop the small software and Program and Increase the logical Concept of Students

**Scheme of marking;**

- University written exam- 75 marks
- Internal exam based on assignments, seminars and participation in other activities - 25marks

**Course inputs;**

<b>1</b>	<b>Introduction</b>	<b>10 Periods</b>
	Introduction, Installation Steps of VB.NET, IDE Creating Simple Computer Application.	
<b>2</b>	<b>Net Framework</b>	<b>10 Periods</b>
	CLR. Variables, Constant, Operators, Data types	
<b>3</b>	<b>Control Statements &amp; Looping Statement</b>	<b>12 Periods</b>
	If statement, If then else statement, Nested if...then else statement What is loop, Types of loop, For... next, Do...loop, While...end while	
<b>4</b>	<b>Controls and Dialog boxes</b>	<b>12 Periods</b>
	Text Box, Label, Radio Button, Check Box, List Box, Combo Box. Image Control, Creating menus, Context menus, The Message dialog box, The open dialog box, The save dialog box The font dialog box, The color dialog box	
<b>5</b>	<b>ODBC Control</b>	<b>10 Periods</b>
	Introduction to ODBC, Advantages & Disadvantages of ODBS Control, Connection to Database, Insert, Update, Delete Data in to database	

**Reference Book:**

- 1) Beginning VB.Net 2003/2008, Willis
- 2) VB Mastering
- 3) VB Practical



**‘Generic Elective’ (Any One)**

**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**

**GE-I.1 Indian Economy-I**

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

**Objective**

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

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

**Prerequisite:** Basics of Business Economics.

**Unit I: Introduction to Indian Economy**

**No. of Lectures 11**

Meaning and Underdeveloped Economy, Basics Characteristics of Indian Economy, Major Issues of Development, The Determinants of Economic Development.

**Unit II: National Income of India**

**No. of Lectures 11**

National Income Estimates in India, Trades in National Income, Growth and Structure, Limitations of National Income, Estimation in India.

**Unit III Infrastructure in Indian Economy**

Meaning and Significance of infrastructure,

- Energy- Sources of energy, importance of energy in economic development, development of energy sector in India, the energy crisis in India and its remedies.
- Transportation- Road transport- significance of road transport in economic development, development of roads, problems and remedies in road development, National Highway Development Plan
- Railway transport- significance of rail transport, development of railways in India, problems and remedies of railway transport.
- Water transport- Development of water transport in India, problems and remedies of water transport system.
- Air transport- Significance of air transport, development of air transport, problems and remedies of air transport.

**Unit IV Agriculture sector in India**

Significance of agriculture in Indian economy, Need and types of agricultural credit, sources of agricultural credit in India, problems in agricultural credit, farmers bankruptcy, reasons for farmers bankruptcy and its side effects, farmers suicides in India-Reasons and Remedies

**Unit V: Infrastructure in Indian Economy**

**No. of Lectures 10**

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

**Reference Books**

1. Indian Economy – by MisraPuri
2. Indian Economy- by DattRuddar, KPM Sundharam



**‘Generic Elective’ (Any One)**  
**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**  
**GE-I.2 Labour Laws and Industrial Laws-I**

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

**Learning Objective:**

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

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

**Prerequisite:** Basics of Law and fundamental acts.

**Unit I: Employee’s Provident Fund & Miscellaneous Provisions Act, 1952** **11**

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

**Unit II: Payment of Bonus Act, 1965** **11**

Introduction, Objects And Scope of The Payment of Bonus Act, 1965, Applicability of Act, Set-On And Set-Off Provisions

**Unit III: Payment of Gratuity Act, 1972** **11**

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

**Unit IV: Employees State Insurance Act, 1948** **11**

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

**Unit V: Minimum Wages Act, 1948** **10**

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

**References:**

- 1) Industrial , labour & General law - Sangeetkedia’s
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – Ajit Prakashan’s
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.



**‘Generic Elective’ (Any One)**  
**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**  
**GE-I.3 Banking and Finance-I**

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

**Learning objectives:**

1. To gain the knowledge of banking and finance.
2. To understand the structure of Indian Banking System.
3. To gain the knowledge about banking operations and procedures.

**Course Outcomes:**

Students will be able to understand the structure of banking and the functions of a banker.

**Utility:**

It is very useful in understanding various banking functions and the operations and procedures in banking in general and from banking exams point of view in particular

**Course Contents:****Chapter 1: Introduction to Banking**

Meaning, concept and definitions of Bank, Origin of banking, Brief history of banking in India, Structure of Indian Banking System, Importance and Role of banking in economic development, Reserve Bank of India as a central bank.

**Chapter 2: Indian Commercial Banks**

Meaning and definition of commercial bank, features of commercial banks, major functions of commercial banks, Indian commercial banks- Public sector and private sector banks in India, Bank Nationalization of 1969 & 1980, Major private sector banks in India.

**Chapter 3: Co-operative Banks in India**

Meaning, concept and definition of Cooperation, Brief history of Co-operation in India, Necessity of Co-operative banks, Functions of co-operative banks, three tier structure of co-operative banking in India and their functions- State Co-operative Bank, District Central Co-operative Banks, Primary Agricultural Credit Co-op. Societies

**Chapter 4: Development Banks in India**

Meaning, concept, need and objectives of development banks,  
 Functions of following development banks,

- Industrial Development Banks- IFCI, SIDBI, IDBI
- Agricultural Development Banks- NABARD, Land Development Banks
- Housing Development Banks- National Housing Bank (NHB)

**Chapter 5: Banking Operations and Procedures**

Types and benefits of accounts in banks- Savings A/c and Current A/c, Types of deposits- Saving Deposit, Fixed Deposit, Recurring Deposit, Types of Loans- Personal loan, Commercial loan, Home loan, Cash Credit. Banking procedures- New Account Opening, KYC, Different forms in Banks- NEFT, RTGS, Demand Draft, Bankers Cheque.

**Reference Books:**

1. S. Natrajan and Parmeswaran, Indian Banking, S. Chand Publication, New Delhi
2. Mukund Mahajan, Indian Banking System, NiraliPrakashan, Pune
3. Gordan and Natrajan, Financial Markets and Services, Himalay Publication, New Delhi
4. Khan, M.Y., Indian Markets and Financial Institutions, Tata-McGraw Hill, Publication, New Delhi

5. Bharathi V. Pathak, Indian Financial System, Pearson Publication, Noida, Uttar Pradesh

6. डॉ. मरत कछड, डॉ. रमक त घडग आग डॉ. बरज क बल, भारतय बक ग यलसय, क कन, सर पर



**‘Skill Enhancement Course – III’ (SEC-III) (Any One)**

**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**

**SEC-III.1 Self Employment-I**

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

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

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

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

**UNIT I: Introduction 10**

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

**UNIT II: Entrepreneurship for Self-Employment 10**

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

**UNIT III: Entrepreneurial Competencies for Self-Employment 12**

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

**UNIT IV: Government of India Support for Entrepreneurship 13**

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

**Reference Books:**

1. Skill for Employability-By Rosalie Marsh
2. Fundamental of Entrepreneurship- By Sanjay Gupta
3. Skill Development & Entrepreneurship in India- By Rameshwari Pandya
4. Opportunities for Women Entrepreneurship- By NIIR Board of Consultant and Engineers.
5. Report on Skill for All New Approaches to Skilling India By: FICCI Skill Development Forum.





**‘Skill Enhancement Course – III’ (SEC-III) (AnyOne)**  
**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**  
**SEC-III.2 Tax Procedure and Practice**

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

**Learning Objectives :**

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

**Utility:** To get oneself acquainted with the tax system.

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

<b>UNIT I: Assessment of Individual and Hindu Undivided Family</b>	<b>12</b>
Computation of Gross Total & Total Income of Individual and HUF	
<b>UNIT II: Tax Liability of Individual and Hindu Undivided Family</b>	<b>10</b>
Computation of Income Tax Liability of Individual and HUF	
<b>UNIT III: Assessments of Firms and Companies</b>	<b>13</b>
Computation of Gross Total Income and Total Income of Firms and Companies	
<b>UNIT IV: Tax Liability of Firms and Companies</b>	<b>10</b>
Computation of Income Tax Liability of Firms and Companies	

**Reference Books**

- Dr. H.C. Mehrotra & Dr. S.P. Goyal - Income Tax Law and Accounts - Sahitya Bhavan Publication.
- [www.icai.ac.in](http://www.icai.ac.in)

**‘Skill Enhancement Course – III’ (SEC-III) (Any One)****B. Com. Semester V<sup>th</sup> (CBCS Pattern)****SEC-III.3 Intellectual Property Right-I**

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

**Learning Objectives :**

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

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

**Prerequisite:** Basics of Research and other legal things.

**UNIT I: Introduction****12**

Meaning, Relevance, Business Impact, Protection of Intellectual Property, Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical, Indications, Bio-diversity and IPR, Competing Rationales for Protection of Intellectual Property Rights, Introduction to the leading International Instruments concerning Intellectual Property Rights: the Berne, Convention, Universal Copyright Convention, The Paris Convention, Patent Co-operation Treaty, TRIPS, The World

Property Organization (WIPO) and the UNESCO

**UNIT II: Patents****13**

Concept of Patent, Product / Process Patents & Terminology, Duration of Patents- Law and Policy Consideration Elements of Patentability,- Novelty and Non Obviousness (Inventive Steps and Industrial Application, Non- Patentable Subject Matter, Procedure for Filing of Patent Application and types of Applications, Procedure for Opposition, Revocation of Patents, Ownership and Maintenance of Patents, Assignment and licensing of Patents, Working of Patents- Compulsory Licensing, Patent Agent- Qualification and Registration Procedure

**UNIT III: Patent Databases & Patent Information System****10**

Patent Offices in India, Importance of Patent Information in Business Development, Patent search through Internet, Patent Databases

**UNIT IV: Preparation of Patent Documents****10**

Lab Notebooks/Log Books/Record Books, Methods of Invention Disclosures, Patent Application and its Contents, Writing of the Patent Document **List of Recommended Books and References:**

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- SatyawratPonkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Designs Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents

**‘Skill Enhancement Course – III’ (SEC-III) (Any One)****B. Com. Semester V<sup>th</sup> (CBCS Pattern)****SEC-III.4 Accounting and Tally**

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

**Learning Objectives :**

To develop the knowledge of student in accounting treatment with the help of computer software technology

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

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

**Unit I: - Fundamentals of Accounting****( 10 Lectures )**

Introduction and Meaning of Business, Types of Business Organizations, Basic Accounting Concepts, Meaning of Book-keeping and Accountancy, Branches of Accounting, Systems of Accounting, Meaning and Types of Account, Golden Rules of Accountancy

**Unit II:- Maintaining Chart of Accounts****( 08 Lectures )**

Introduction and Opening Screen of Tally, Company Creation, Company Features and Configuration, Meaning and Nature of Group, Predefined Groups in Tally ,Ledger Creation, Groups Creation, Practical Assignments

**Unit III:- Maintaining Inventory****( 06 Lectures )**

Introduction to Inventory (Skill Academy Books Business), Inventory Masters in Tally, Creation of Stock Group, Creation of Units of Measure, Creation of Stock Item, Creation of Godown, Creation of Stock Category, Practical Assignments

**Unit IV: - Recording Day to Day Transactions****( 10 Lectures )**

Introduction, Source Documents or Vouchers Required for Accounting, Accounting Vouchers, Inventory Vouchers, Practical Assignments

**Unit V:- Advanced Features in Tally Erp 9****( 11 Lectures)**

5.1 Maintaining Bill wise Details in Tally Erp 9

5.1.1 New Reference

5.1.2 Against Reference

5.1.3 Advance

5.1.4 On Account

5.2 Cost Centers

5.2.1 Cost Category

5.2.2 Cost Center

5.2.3 Creation of Cost Category

5.2.4 Creation of Cost Center

**5.3 Practical Assignments Reference:**

- Ashok K Nadhani-Tally.ERP9-BPB Publication
- Er. SoumyaRanjanBehera- Tally ERP9 with GST-
- Shraddha Singh, NavneetMehra- Comprehensive Computer Learning Tally
- Ashok K Nadhani-Mastering Tally ERP 9-BPB Publication
- Dr.S.K.Khillare, Kale N.B.– Tally – Self Study Publication Pune
- Dr. J. J. Ahirrao&Dr. P. N. Totala – I.T. & its Application in Business, Kailash Publication Aurnagabad

**‘Skill Enhancement Course – III’ (SEC-III) (Any One)**

**B. Com. Semester V<sup>th</sup> (CBCS Pattern)**

**SEC-III.5 Financial Literacy Skills**

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02

**Objective:**

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

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

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

**Contents:**

**Unit I Money Matters and Budgeting**

13

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

**Unit II Understanding insurance and risk management:**

12

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

**Unit III Understanding Investments:**

10

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

**Unit IV Introduction to Stocks and bonds:**

10

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

**References:**

1. <http://www.ncfeindia.org/NFLAT>
2. National Financial Literacy Assessment Test- Vidyabhartee Prakashan