



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

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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 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 VI)

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 Semester Exam (ESE)	Total Marks	Total Credit
BC.6.1	Advanced Accounting-II	4	54	25	75	100	4
BC.6.2	Management Accounting-II	4	54	25	75	100	4
BC.6.3	Auditing-II	4	54	25	75	100	4
Opt Any one Group as Discipline Specific Elective of the following							
Group A- Taxation							
BC.6.4A	Goods and Services Tax	4	54	25	75	100	4
BC.6.5A	Project Work	4	54	50	50	100	4
Group B- Management							
BC.6.4B	Marketing Management	4	54	25	75	100	4
BC.6.5B	Project Work	4	54	50	50	100	4
Group C- UGC Vocational Course -Tax Procedure & Practice (Only for Approved College)							
BC.6.4C	Goods and Service Tax Procedure and Practice	4	54	25	75	100	4
BC.6.5C	Project Work	4	54	50	50	100	4
Group D- UGC Vocational Course- Foreign Trade Procedure & Practice (Only for Approved College)							
BC.6.4D	International Marketing Logistics (FT-X)	4	54	25	75	100	4
BC.6.5D	Project Work	4	54	50	50	100	4
Group E- UGC Vocational Course- Computer Application (Only for Approved College)							
BC.6.4E	Network & E-commerce and CyberSecurity (CA-X)	4	54	25	75	100	4



BC.6.5E	Project Work	4	54	50	50	100	4
Opt Any one Subject as Generic Elective of the following							
GE-II.1	Indian Economy-II	4	54	25	75	100	4
GE-II.2	Labour Laws and Industrial Law-II	4	54	25	75	100	4
GE-II.3	Banking and Finance-II	4	54	25	75	100	4
Opt Any one Skill Enhancement Course – IV (SEC-IV)							
SEC-IV.1	Self-Employment Skills-II	3	45	25	25	50	2
SEC-IV.2	Tax Consultancy	3	45	25	25	50	2
SEC-IV.3	Intellectual Property Right-II	3	45	25	25	50	2
SEC-IV.4	Accounting & Auditing Practices	3	45	25	25	50	2
SEC-IV.5	Mutual Fund Distribution	3	45	25	25	50	2

**B. Com. Semester VIth (CBCS Pattern)****BC.6.1 Advanced Accounting-II**

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
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:Accounts of Electricity Company 11

The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts

UNIT II: Departmental Accounts 11

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

UNIT III:Packages Account 11

Meaning and Importance, Preparation of Package Account.

UNIT IV: Account of Profession 11

Meaning, Importance of Profession Account, Preparation of Profession Account Solicitors Account only

UNIT V: Insolvency Accounts 10

Meaning, Importance, Procedures of Insolvency.

Reference:

1. Advanced Accounting (S. N. Maheshwari)
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 Accountancy (M. G.Patkar, PhadkePrakashan, Pune)
9. Advance Accounting- Dr.TanshettiR.V.,Dr. Tammalwar A.N.- Aruna Publication Latur

B. Com. Semester VIth (CBCS Pattern)

BC.6.2 Management Accounting-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
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: Financial Statement Analysis

Lectures: 11

Meaning - Nature & Limitations of Financial Statement, Objective and Methods of Financial Statement Analysis, Comparative Financial Statement, Common Size Financial Statements & Trend Analysis.

UNIT II: Ratio Analysis

11

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

UNIT III: Working Capital Management

11

Concept, Significance, Nature and Factors determining requirement of Working Capital, Management of Working Capital, Working Capital Forecasting and Techniques of Forecasting Working Capital.

UNIT IV: Capital Budgeting

11

Meaning & Nature of Capital Budgeting, Need & Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposal, Traditional Methods, Time Adjusted Method or Discounted Method.

Unit V: Responsibility Accounting

10

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

Reference :

- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Essential of Management Accounting by P.N.Reddy,Himalaya
- Advanced Management Accounting by Robert S Kailar,Holl



- Financial Of Management Accounting by S.R.Varshney,Wisdom
- Introduction Of Management Accounting by Charbs T Horngram, PHI Learnng
- Management Accounting by Jha&Naik, Himalaya Publication
- Cost & Management Accounting by D.K.Mattal,Galgotia
- Management Accounting by Khan &Jain,TataMegaw
- Management Accounting by R.P.Resstogi
- Management Accounting by I.M.Pandey, Vikas
- 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 Accountitng by Dr. S.S. Agrawal &Dr.S.R.AgrawalChinmayPrakashan Aurangabad
- Managemtnt Accounting – I –Dr.Tanshette R.V. Dr.Tammalwar A.N.- Aruna Publication Latur

B. Com. Semester VIth (CBCS Pattern)

BC.6.3 Auditing-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
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: Checking Vouching and Audit Report

Lectures: 11

Meaning and Definition of Vouching, Objectives of Vouching, Test checking-Vouching of Cash Book, Elements of Audit Report, Types of Audit Report -Qualified and Clean Audit Report, Audit Certificate.

UNIT II: Internal Audit

11

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

UNIT III: Auditing in Computerized Information System (CIS)

11

Meaning of CIS, Approaches to computer auditing- distinction between manual accounting audit and computerized accounting audit, Characteristics of CIS environment, computer frauds and computer virus, concept of audit software.

UNIT IV: Audit of Banking Companies

11

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

UNIT V: Standards on Auditing

10

SA-200, SA-230, SA-240, SA-299, SA -300, SA-320, SA-500, SA-580 SA 600SA 610 SA-620.

Reference Books:

1. Auditing and Assurance By CA Pankaj Garg. Taxman
2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
3. Auditing Practices By Abhishek Mittal. Pooja Law Publication
4. Auditing and Assurance By Best Ward Publication
5. Auditing by Dr.JitendraAhirrao, Dr. Vasant Mahajan, Dr.NandkumarRathi, ChinmayPrakashan, Aurangabad
6. Auditing – Dr. J.P Bhosle, AthrvPublicaton Pune
7. T. M. Kothari-saindane , Prashant publication Jalgaon

**‘Group-A’****Taxation****B. Com. Semester VIth (CBCS Pattern)****BC.6.4A-Goods and Service Tax**

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 GST Act and their applications in practices.

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

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

Unit I: Introduction of Goods and Service Tax 11

Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement,

Definition of GST, What is GST, Benefits of GST, Number of Legislations, Rates of CGST/SGST and IGST, Amendments in 7th Schedule of Constitution, GST (Compensation to State) Cess

Unit II: Registration under Goods and Service Tax 11

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

Unit III: Administration and Levy of Goods and Service Tax 11

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

Unit IV: Concept of Supply and Time of Supply 11

Taxable Event – Supply’ Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8] Time of Supply in case of Goods & Services

Unit V: Input Tax Credit 10

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

Suggested Reading:

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhanian: Taxman publications.
3. T.N.Manoharan: Snow White.
4. Public Economic & GST, Dr.AnandShewale, Dr.ShivprasadDongare, Dr. Asha Bhairat, Prof.SayyedShabnam, Vidya Books Publishers, Aurangabad.
5. www.icai.ac.in



‘Group-B’Management
B.Com. Semester VIth (CBCS Pattern)
BC.6.4B-Marketing Management

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

Learning Objectives:- Objectives of this course is to provide a sound understanding of the basic Principles of Marketing Management and their applications in the business and industry.

Utility: To aware oneself in respect of difference between sales and marketing.

Prerequisite: Social role of business and Environmental factors affecting the business.

Unit I: Marketing: **11**

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

Unit II: Marketing Planning: **11**

Meaning and Definitions, Objectives of Marketing Planning, Process of Marketing Planning, Kinds of Marketing Planning, Marketing Programme: Concept, Factors affecting Marketing Programme.

Unit III: Product and Pricing Decisions: **11**

Concept of Product, New Product Development Process, Classification of Product, Concept of Pricing, Importance of Decisions, Factors affecting Decisions.

Unit IV: Physical Distribution and Promotion: **11**

Concept of Distribution Channels, Importance of Distribution Channels, Function of Distribution Channels, Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion.

Unit V: Marketing Information System: **10**

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

Suggested Readings:

- 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.PrabhakarDeshmukh – Marketing Management (VidyaPrakashan, Nagpur)
- 5) Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
- 6) Dr. Mahesh Kulkarni, &Dr.PramodBiyani – Marketing and Salesmanship (NiraliPrakashan, Pune)
- 7) Marketing Management – Dr.S.K.Khillare,Dr.S.L. Kundalwar, Aruna Publication Latur

‘Group-C’

UGC Vocational Course-Tax Procedure & Practice

B.Com. Semester VIth (CBCS Pattern)

BC.6.4C- Goods and Service Tax Procedure & Practice- (TPP-X)

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 GST Act and their applications in practices.

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

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

Unit I: Assessment under Goods and Service Tax 11

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

Unit II: Payment of Tax under Goods and Service Tax Law 11

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

Unit III: Account, Records and Audit under Goods and Service Tax Law 11

Introduction, Accounts and other Records, Who is Required to Maintain his Books of Accounts and at which place?, Accounts and Records Required to be Maintained, Audit of Account, Types of Audits, Who may conduct the audit?, Commencement and conduct of audit, Time limit for completion of Audit, Period of Retention of Accounts, Electronic way Bill.

Unit IV: Inspection, Search & Seizure, Offence and Penalties under GST 11

Introduction to Inspection , Powers of Inspection, Search and Seizure, Introduction to Penalties and Offence, Penalty for Certain Offences, Penalty for Special cases, General Penalty, General disciplines Related to Penalty, Power to Impose Penalty in Certain cases, Power to waive Penalty or Fee or Both

Unit V: Computation of Tax liability under Various Factor 10

Meaning of Tax Credit, Input Tax Credit, GST Computation for Registered Person, Exporter, Importer, ISD, E-commerce operator, RCM, etc

Suggested Reading:

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



‘Group D’

UGC Vocational Course-Foreign Trade Practices & Procedures

B.Com. Semester VIth (CBCS Pattern)

BC.6.4D- INTERNATIONAL MARKETING LOGISTICS (FT-X)

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 Familiarize the students with the basics of marketing logistics and marketing practices.

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

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

Unit-I :Introduction toMarketing Logistics: (10Periods)

Introduction,ConceptofMarketingLogistics,ObjectivesofMarketingLogistics,ImportanceofMarketingLogistics,DomesticandInternationalLogistics,RecentDevelopmentsinInternationalLogistics

Unit-II :InlandTransportation: (10Periods)

Road Transport-Advantages, Limitations of Road Transport System, Role of Road Transport in movement of Export and ImportCargoes, OverseasTransportation

Unit-III :Water Transport: (10Periods)

Features of Water Transport, Inland Waterways Authority of India, Constraints Faced by Inland water Transport, FutureProspects, Air Transport-Organization of Air Transport Advantages and Disadvantages

Unit-IV :Warehousing: (12Periods)

Introduction, Objectives, Concept of warehousing, Elements of warehousing,Functions of Warehousing,Role of Warehousein economic Development, AdvantagesofPublicWarehouse,WarehousingCorporation in India, Objective and Functions of Warehousing Corporations.

Unit-V :Export Promotion, Packing for Exports: (12Periods)

Advertising, trade fairs and exhibitions, personnel selling & export personnel management, promotion of products/services abroad. Packing and packaging for exports, Objectives of good Export Packing,Factors influencing Export Packing.

Reference Books;

1. InternationalTrade&ExportManagementbyFrancisCherunilam,HimalayaPublishingHouse,Mumbai.
2. InternationalMarketingManagementbyR.L.Varshney&B.Bhattacharyya,SultanChand&Sons,NewDelhi.
3. InternationalBusinessbyP.SubbaRao, HimalayaPublishingHouse,Mumbai
4. Nabhi’sExportersManual&Documentation, NabhiPublication, NewDelhi

**‘Group E’****UGC Vocational Course-Computer Application****B. Com. Semester VIth (CBCS Pattern)****BC.6.4E- Networking and E-Commerce Cyber Security (CA-X)**

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 a fundamentals of the different types and key components of Computer Networks
- To explain guiding principles behind the design and strategy of the customer web interface.
- Understand the traditional and new communication/marketing approaches.
- To know the importance of cyber security in business and E-commerce.

Scheme of marking;

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

Course inputs:

- | | | |
|----------|--|-------------------|
| 1 | Introduction to Computer Networks | 12 Periods |
| | Introduction to computer network, Data Communication, Data transmission mode, Types of Network LAN, MAN, WAN, Wireless LAN, Internet, Intranet, Extranet, Network Models: client server network, pair to pair network OSI, TCP/IP. | |
| 2 | Transmission Media And Topologies | 10 Periods |
| | Transmission Media: Twisted Pair, Coaxial Cable, Optical Fiber, Radio frequency, Satellite, Microwave LAN Topologies: Ring, Bus, Star, Mash and Tree topologies | |
| 3 | E-Commerce | 10 Periods |
| | What is E-Commerce, Advantages & Disadvantages of E-Commerce Classification of E-Commerce, Application of E-commerce, E-banking, Mobile Commerce, E-Trading, E-shopping. E-Business Risk Management | |
| 4 | Cyber Security | 12 Periods |
| | Introduction of cyber Security, Types of cyber security , Types of Cyber Attacks: Hacking, Phishing, Web attack, DDoS attack IP Spoofing, Firewalls, Antivirus, SSL Encryption, Symmetric Cryptography, Asymmetric Cryptography RAS Algorithm, | |
| 5 | Digital Signature | 10 Periods |
| | Technology behind digital signature, Creating a digital signature Verifying the digital signature, Digital signature & PKI | |

References:

- 1) C.V.S. Murthy – E-Commerce Concept Models , Strategies
- 2) P.T. Joseph – A Managerial Perspective
- 3) E-Commerce by Kamlesh Bajaj, Debjani Nag

Generic Elective (Any one)
B. Com. Semester VIth (CBCS Pattern)
GE-II.1 Indian Economy-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
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: Objectives and Strategy of Economic Planning

No. Of Lectures: 11

Objectives of Economic Planning in India, Mixed Economy and Economic Planning, Models of Economic Development-Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhian Approach to Development.

Unit II: Industrial Policy and Economic Development

11

Key Features of Industrial Policy-1956, 1977, 1980, 1991 & Onwards.

Unit III: Public Sector and Disinvestment Policy

11

Role of the Public Sector in India, Shortcomings of Public Sector, Rational of Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector.

Unit IV: Privatisation and Globalization of Indian Economy

11

Comparison of the Public Sector and Private Sector, Economic Reforms since 1991, Privatization-The Alternative Models, Globalization and its Impact on Indian Economy.

Unit V: The Parallel Economy

10

Meaning of Parallel Economy, Impact of Black Money, Incomes on the Economic and Social System, Factors Responsible for Generation of Black Money, Evaluation of Policy Package to Control Parallel Economy

Reference Books

3. Indian Economy – by MisraPuri
4. Indian Economy- by DattRuddar, KPM Sundharam



Generic Elective (Any one)
B. Com. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)

GE-II.2 Labour Laws and Industrial Laws-II

No. of lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
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: Payment of Wages Act, 1936 **11**

Introduction, Meaning of Industrial and Other Establishments, Timely Payment of Wages (Sec.4, 5, &6)

UNIT II: Child & Adolescent Labour (Prohibition and Regulation) Act, 1986 **11**

Introduction, Prohibition of Employment of Children in any Occupation or Process (Sec.3), Maintenance of Register Sec.11, Penalty (Sec.14)

UNIT III: Factories Act, 1948 **11**

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

UNIT IV: The Industrial Employment (Standing Orders) Act, 1946 **11**

Introduction, Meaning of Standing Orders, Applicability, Approval of Standing Orders

UNIT V: Industrial Disputes Act, 1947 **10**

Introduction, Meaning of Industry, Meaning of Industrial Disputes, Adjudication of Disputes, Arbitration And Adjudication, Meaning of Award, Settlement, Lay –Off, Retrenchment, Strike, Lock-Out.

Distinction Between Lay –Off and Lock-Out.

References:

- 1) Industrial , labour & General law - Sangeetkedia's
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – AjitPrakashan'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. Third Year Syllabus (w.e.f. 2021-22)
Semester VIth (CBCS Pattern)
GE-II.3 Banking and Finance-II

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

Learning objectives:

4. To gain the knowledge of financial system in India.
5. To understand the system of financial market regulatory bodies.
6. To gain the knowledge about recent trends in banking sector.

Course Outcomes:

Students will be able to understand the structure of Indian financial system and regulatory bodies like RBI and SEBI.

Utility:

It is very useful in understanding the structure of money market and capital market and also the recent trends in banking.

Course Contents:

Chapter 1: Reserve Bank of India

History of Imperial Bank, Establishment and Nationalization of Reserve Bank of India, Role of RBI as a Central bank, Functions of RBI- Regulatory function, Developmental functions, Credit control, Bank note printing and distribution, Functions related to banks and Government.

Chapter 2: Indian Money Market

Meaning, Concept and Definitions of Money Market, Functions of the Money Market, Benefits of an efficient money market, Role of RBI in the money market, Money Market Instruments- Treasury Bills, Commercial Papers, Certificates of Deposits, Call Money Market.

Chapter 3: Indian Capital Market

Meaning, concept and definition of Capital Market, Brief history of Indian Capital Market, Functions of a Capital Market, National Stock Exchange, Over The Counter Exchange of India, Bombay Stock Exchange, Capital Market Major Scams in India.

Chapter 4: Securities and Exchange Board of India (SEBI)

Need for capital market regulation in India, Establishment of SEBI, Objectives and Role of SEBI, Functions of SEBI- Regulatory and Developmental functions, Departments of SEBI, Financial Literacy Initiatives of SEBI, Importance of SEBI in Capital Market Regulation.

Chapter 5: Recent Trends in Banking

Recent trends in banking- Online banking, Debit card, Credit card, Point of Sale (PoS), Aadhar enabled Banking, Digital Payment System, National Payments Corporation of India (NPCI), BHIM, e-wallets, Merits and Demerits of online banking, cyber security in online banking.

Reference Books:

- 1 S. Natrajan and Parmeswaran, Indian Banking, S. Chand Publication, New Delhi
- 1 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 क उड, डॉ. रम क त घ डग आ डॉ. ब र ज क ब ल, अ र त य ब क ं ग ं य ड स य, ं क ं क ं न, सरफ

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.1 Self Employment Skill-II

No. of lectures	45
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25Marks
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: Interpersonal Skill Development

No. Of Lectures: 11

Positive Relationship, Positive Attitudes, Empathise : comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

UNIT II: Identification of Business Opportunity

11

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

UNIT III: Financial Assistance for Small Enterprise

12

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

UNIT IV: Field Studies

11

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

Reference Books:

1. Entrepreneurship Development –New Venture Creations: By Taneja Satish and Gupta S.L.
2. Handbook for New Entrepreneurs Entrepreneurship Development: by Jain P.C.
3. Entrepreneurial Development: By Gupta C.B. & Srinivas.
4. Development of Soft Skills: By Menna K. and V. Ayothi
5. You Can Win: Shiv Khera

Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.2 Tax Consultancy

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 for tax consultancy practices.

Utility: To get oneself acquaint with the tax system.

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

UNIT I:	No. of Lectures: 12
Skill of filing the Income Tax Returns for Salaried Persons	
UNIT II:	11
Skill of filing the Income Tax Returns for Company	
UNIT III:	11
Skill of filing the Income Tax Returns for Firms	
UNIT IV:	11
Skill of filing the GST Returns for Retailers	

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal - Income Tax Law and Accounts - Sahitya Bhavan Publication.
- Dr. Vinod K. Singhaniya - Taxman Publication.
- www.icai.ac.in



Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.3 Intellectual Property Rights -II

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: Trademarks**No. Of Lectures: 12**

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

UNIT II: Copyrights**13**

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights Copyright pertaining to Software/Internet and other Digital media

UNIT III: Industrial Designs**10**

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

UNIT IV: Geographical Indications**10**

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

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- 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
B. Com. Semester VIth (CBCS Pattern)
SEC-IV.4 Accounting & Auditing Practices

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

Learning Objective:

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

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I Accounts of Non-trading concern.

No. Of Lectures: 12

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

Unit II Accounts of Retail shop keepers

11

Maintaining Cash Book and Personal Accounts of Retail shop keepers.

Unit III Auditing standards

11

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

Unit IV Auditing procedure

11

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

References:

1. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
2. Company Accounts & Auditing Practices (SangeetKedia's)
3. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
4. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
5. Auditing and Assurance By CA Pankaj Garg. Taxman
6. 2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
7. 3. Auditing Practices By Abhishek Mittal. Pooja Law Publication



**Skill Enhancement Course
B. Com. Semester VIth (CBCS Pattern)**

SEC-IV.5 Mutual Fund Distribution

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:

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

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

UNIT I : Concept and Role of a Mutual Fund: 12

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

UNIT II: Fund Structure, Constituents, Legal and Regulatory Environment: 13

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

UNIT III : Offer Document: 10

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

UNIT IV : Fund Distribution and Sales Practices: 10

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

References:

Mutual Fund Distributors-National Institute of Securities Markets (NISM), Taxman Publications Private Ltd, Mumbai.