SHIVAJI UNIVERSITY, KOLHAPUR.



Estd. 1962

NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – III (Sem V & VI) (CBCS)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-V)

Modern Management Practice- Paper-I

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management

Unit-I	**Contribution to Modern Management Practice** a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation c. Contribution of Nirmalya Kumar: Thinking Smart d. Michael Porter : competitive advantage.	15 periods
Unit-II	**Emotional and Social Intelligence in Management** a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills b. Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, Models of emotional and social intelligence:	15 periods
Unit-III	**Customer Relationship Management (CRM) and Supply Chain Management (SCM)** a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM	15 periods
Unit-IV	**Lean Management and Talent Management** a. Lean Management: Concept, Principles, Benefits and disadvantages**,** tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits	15 periods

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-VI)

Modern Management Practice- Paper-II

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management

Unit-I	**Total Quality Management (TQM) and Quality Standards** a. Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM b. Quality Standards: Benchmarking(concept and types) Six Sigma,(concept and levels) ISO: 9000, (Importance and elements)	15 periods
Unit-II	**Japanese and Chinese Management Practice** a. Japanese Management: Concept, Characteristics and 8 Key Japanese Quality Management techniques b. Chinese management: Concept, Characteristics, Chinese Leadership Style, Difference between Chinese and Western Management	15 periods
Unit-III	**Event and Performance Management** a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management b. Performance Management : Concept, Evolution, Need, Process of Performance Management	15 periods
Unit-IV	**Time and Stress Management** a. Time Management: Concept, Importance, Techniques b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management	15 periods

B.Com III (Semester- V) Under CBCS

Paper I : CC-C3 : Business Regulatory Framework

Credit –I	**Law of Contract- 1872**	Hours
	Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts Discharge of Contract, Remedies for breach of contract	15 Hrs
Credit-II	**Labour Laws**	15 Hrs
	A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	B) Employees State Insurance Act-1948- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances	5 Hrs
Credit-III	**Sale of Goods Act,1932 and Goods and Services Tax(GST)**	15 Hrs
	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale	10 Hrs
	B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances	5 Hrs
Credit- IV	**Indian Partnership Act-1932 and Limited Liability Partnership Act-2008**	15 Hrs
	A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.	5 Hrs
	B) Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.	10 Hrs

Reference-

1) Business Law- Kavita Krishnamurthi
2) Essentials of Business and Industrial Laws- B.S. Moshal
3) Business Law- M.C. Kuchhal
4) Elements of Mercantile Law- N.D. Kapoor
5) Mercantile Law- Arun Kumar
6) Mercantile Law- S.S.Gulshan
7) The Principles of Mercantile Law- Avtarsingh
8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra
9) Textbook on Indian Partnership Act with Limited Liability Partnership Act- by Madhusudan Saharay
10) GST – Law and Procedure by Anananday Mishra – Taxman

B.Com III (Semester- VI) Under CBCS

Paper II : CC-C4 : Business Regulatory Framework

Credit- I	**Company Act- 2013** Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Share holders, Company meetings and Resolutions Winding up of Company	**15 Hrs**
Credit-II	**Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002**	**15 Hrs**
	A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities	**5 Hrs**
	B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	**5 Hrs**
	C) Competition Act-2002- Objectives, Powers and duties of Competition Commission	**5 Hrs**
Credit-III	**Business Transactions and Cyber Laws**	**15 Hrs**
	a) E-commerce: Nature, formation, legality and recognition b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature d) Cyber crimes and offences e) Penalties for cyber crimes	
Credit-IV	**Negotiable Instrument (Amendment) Act-2015**	**15 Hrs**
	Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon	

Reference Books:

1) Business Law- M.C. Kuchhal
2) Business Law- KavitaKrishanmurthi
3) Cyber Laws- Dr. Farooq Ahmed
4) Elements of Company Law- V.S. Datey
5) The Consumer Protection Act- ArshadSubzawari
6) The Consumer Protection Act- C.M. Dhopare
7) Cyber Laws- Krishna Kumar
8) Consumer Protection Act- Niraj Kumar
9) SEBI Act- Agarwal and Baby- Taxman
10) Competition Act- Dr.Rattan- Bharat Publication

Concerned Bare Act should be referred

Nature of Question Paper

Total Marks-40

Instructions – 1) All questions carry equal marks.

2) Attempt any FIVE Questions out of seven

Q.1	Short Notes (Any Two)	4 Marks Each
Q.2	Long Answers	8 Marks
Q.3	Long Answers	8 Marks
Q.4	Long Answers	8 Marks
Q.5	Long Answers	8 Marks
Q.6	Long Answers	8 Marks
Q.7	Short Answers (Any Two)	4 Marks Each

B.Com. Part-III; SEM-V - Under CBCS

Paper-I : CC-C5 : Cooperative Development

Course Outcomes:

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative credit system
4. To Study the important cooperative organizations

Expected Skills Impartation

1. Ability to explain cooperatives principles
2. Ability to applications of cooperative principles
3. Interpretation and comparison of different cooperative organizations

Marks : 40	Total Lectures of Teaching : 60	Credits : 4

Unit-1:	**Introduction to Co-operative movement in India** 1.1. Meaning, definition and features of Co-operation. 1.2. Principles of Co-operation - ICA and Manchester Principles 1.3. Role of Co-operation in economic development. 1.4. Review of Committees on Cooperative Development since 1991 (Vaidhyanathan Committee, Shivajirao Patil Committee and Kuraian and Alagh Committee)	15 Periods
Unit-2:	**Agricultural Co-operatives in India** 2.1. Co-operative Marketing- Types, functions, problems and remedies 2.2. NAFED- Objectives, Management, Functions and Progress 2.3. Co-operative Farming - Types, problems and remedies 2.4. Role of Dairy Cooperatives - National Dairy Development Board.	15 Periods
Unit-3:	**Co-operative Banking & Credit Societies in India** 3.1. Review of Co-operative credit movement - Three Tier and Two Tier Structure 3.2. Primary Agricultural Cooperative Societies -Functions, Problems and Remedies 3.3. DCC Banks - Administrative Structure, Progress, Problems and Remedies 3.4. State Cooperative Banks - Administrative Structure, Progress, Problems and Remedies	15 Periods
Unit-4:	**Important Cooperative Organizations in India** 4.1. Urban Cooperative Banks - Types, Management, Progress and Problems 4.2. Non-Agriculture Credit Cooperatives - Functions and Problems 4.3. Consumer Cooperatives - Types, Role and Problems 4.4. Sugar Co-operatives - Role, Progress, problems and remedies	15 Periods

References :

1. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'-Centre for Promotion of Cooperativism
2. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
3. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
5. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
6. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit http://www.mahanand.in/
7. NAFED http://www.nafed-india.com
8. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
9. National Dairy Development Board- https://www.nddb.coop/
10. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
11. Strickland C.F., (2010) 'An Introduction To Cooperation In India' Humphery Milford Oxford University Press.
12. The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah

B.Com. Part-III; SEM-VI - Under CBCS

Paper-II : CC-C6 : Cooperative Development

Course Outcomes:

1. To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and training
3. To understand the nature, registration, legislation and audit of housing cooperatives
4. To understand the cooperative audit system and provisions

Expected Skills Impartation

1. Legal understanding and interpretation skills
2. Ability to explain legal and technical provisions about cooperatives

Marks : 40	Total Lectures of Teaching : 60	Credits : 4

Unit-1:	**Cooperative Laws and Legislation In India** 1.1. Important Provisions under Maharashtra Co-operative Societies Act, 1960 1.2. Salient Features of Multi-State Co-operative Societies Act 2002 1.3. Liquidation Process- Appointment, Rights and Duties of Liquidator 1.4. Legal Provisions regarding Assets and Fund Management of Cooperatives - (Classification of Funds, Profit, Reserve Fund, Dividend, Expenses on social Activities, Investment of Funds etc)	15 Periods
Unit-2:	**Cooperative Education and Training In India** 2.1. Need and Importance of Cooperative Education and Training 2.2. National Council for Cooperative Training- Organizational Structure & Functions 2.3. VAMNICOM -Objectives, Centers, Training Programmes 2.4. Career Opportunities in Cooperative Sector - GDC&A Certification	15 Periods
Unit-3:	**Cooperative Housing Societies In India** 3.1. Meaning, Types and Registration Process of Housing Cooperatives 3.2. Maharashtra Co-operative Housing Society Model Bye Laws 3.3. Importance and Problems of Housing Societies 3.4. Audit of Co-operative Housing Societies- Nature and Elements	15 Periods
Unit-4:	**Cooperative Registrar & Audit In India** 4.1. Powers and responsibilities of registrar 4.2. Cooperative Audit - Concept, Scope, Types of Audits 4.3. Internal Audit-Nature- Duties of Internal Auditor 4.4. Responsibilities and powers of cooperative auditor	15 Periods

References :

1. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
2. Indian Institute of Banking And Finance, (First Pub. 2007), 'Law of Cooperative Banking', Macmillan India Ltd. New Delhi
3. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
4. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit http://www.mahanand.in/
5. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
6. Maharashtra Co-operative Societies Act, 1960
7. Maharashtra Co-operative Societies Act, 1960 by G. M.Divekar (Vol-I and II)
8. National Cooperative Development Corporation (NCDC) - http://www.ncdc.in
9. National Cooperative Housing Federation of India- https://www.nchfindia.net/
10. National Federation of State Cooperative Banks Ltd -http://nafscob.org/about_f.htm
11. National Cooperative Consumers` Federation Of India Limited- http://nccf-india.com/
12. National Council for Cooperative Training- http://ncct.ac.in
13. Dhananjayrao Gadgil Institute of Cooperative Management -http://www.dgicmnagpur.com

EQUIVALENCE OF THE PAPERS / COURSES

Sr	Existing title of the Paper	Revised Title of the paper
1	Co-operative Development Paper – I	Co-operative Development Paper – I
2	Co-operative Development Paper – II	Co-operative Development Paper – II

Nature of question paper for B.Com -III Co-operative Development

Semester V & VI (Paper No. I to II)

Attempt any five questions.

Total marks 40

Q1. Write short answers (any two out of three) 08

Q2. Broad question 08

Q3. Broad question 08

Q4. Broad question 08

Q5. Broad question 08

Q6. Broad question 08

Q7. Write short notes (any two out of three) 08

B.Com Part III Semester – V (CBCS)

Paper I : CC-C7 : Business Environment

(Indian Economic Environment)
(Compulsory Paper)
Credits : 4

COURSE OUTCOMES:

1 Student should able to understand the significance and position of Indian economy at the world level.

2 Students should study the scenario of agricultural and industrial sectors.

3 Student should aware regarding Indian economy is facing some of the fundamental economic problems. They should able to make plans and solutions to these being as a citizen.

4 Student should understand the correlations between economical and social problems.

Unit No.	Unit Name	Periods
1	**Business Environment** 1.1 Concept 1.2 Components 1.3 Importance 1.4 Business environment and sustainable development	15
2	**Agricultural Development** 2.1Present status of Indian Agriculture and Agricultural crisis 2.2 Agricultural Marketing-Problems, Agricultural price policy 2.3 Food security in India 2.4 National Commission on farmers- Agricultural Renewal Action Plan	15
3	**Industrial Development** 3.1 Industrial policy -1991 3.2 Concepts of Micro, Small and Medium Enterprises (MSMEs) 3.3 Progress of industrial sector in globalization era 3.4 Trade union movement – Problems and measures.	15
4	**Problems of Indian Economy** 4.1 Features of Indian population 4.2 Unemployment and poverty – causes and remedies 4.3 Inequality of Income and wealth, Black Money - Causes and remedies 4.4 Problems of rural and urban economy	15

References –

1. Mead R. (2004) International Management: Cross Cultural Dimensions,3rd ed. New York Wily
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbraugh B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari,Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill,
7. Jeevnandam C. International Business S.Chand New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India,Pvt Ltd new Delhi
9. Keegan Warren J. and Green Mark C. Global Marketing,4th Ed.(2009) Prentice Hall India,Pvt Ltd
10. Bhalla V. K. and Ramu S.S.(2009)International Business Environment, Anmol Prakashan New Delhi
11. Varshney R.L. and Bhatacharya B, (2012)International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi.

12. Dutt and Sundaram K P M, Indian Economy S. Chand Delhi
13.Dutt Ruddar Economic Reforms in India –A Critique, S Chand , New Delhi.
14.Mishara S K and PuriV K - Indian Economy, Himalaya Publishing House
15. Namboodripad E M S, Indian Planning and Crises, National book Center New Delhi.
16.Sundaram and Black The International Business Environment Prentices New Delhi

Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper I	Business Environment Paper I

B.Com Part III Semester - VI– (CBCS)

Paper II : CC-C8 : Business Environment

(Indian Economic Environment)

(Compulsory Paper)

Credits : 4

COURSE OUTCOMES:

1. Students will understand the Indian and global economic environment.

2. Students will equip with proper knowledge of Indian economic planning.

3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.

4. Students will get acquainted with the functions, mechanism and performance of international financial, trade and regional cooperation institutions.

Unit No.	Unit Name	Periods
1	**Liberalization, Privatization and Globalization** 1.1 Concepts 1.2 Implementation and impact on Indian Economy. 1.3 Composition and direction of foreign trade in the Globalization era 1.4 Balance of payments crisis	15
2	**Economic Planning and Service Sector** 2.1 Economic planning – Broad objectives 2.2 NITI Aayog – Structure and functions 2.3 Planning process through NITI Aayog 2.4 Service Sector – Importance and progress of service sector in Indian economy.	15
3	**Foreign Capital and Multinational Corporations** 3.1 Need of foreign capital in India, 3.2 Policy of Government of India. 3.3 Multinational corporations- Definition, merits and demerits. 3.4 Exchange rates and Indian Rupee	15
4	**International Institutions** (Objectives and performance) 4.1 IMF 4.2 IBRD 4.3 WTO 3.3 SAARC	15

References

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wily
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbraugh B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari,Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill, New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt. Ltd.
10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan, New Delhi.
11. Varshney R.L. and Bhatacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S. Chand, New Delhi.
12. Dutt and Sundaram K P M, Indian Economy, S. Chand, New Delhi.
13. Dutt Ruddar, Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishara S K and Puri V K - Indian Economy, Himalaya Publishing House.
15. Namboodripad E M S, Indian Planning and Crises, National Book Center, New Delhi.
16. Sundaram and Black The International Business Environment, Prentices, New Delhi

Equivalence of the papers

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper II	Business Environment Paper II

Nature of question paper for B.Com - III
Semester V and VI (Paper No. I to II)
Attempt any five questions.
Total Marks 40

Q1. Write short answers (any two out of three) 08
Q2. Broad question 08
Q3. Broad question 08
Q4. Broad question 08
Q5. Broad question 08
Q6. Broad question 08
Q7. Write short notes (any two out of three) 08

B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-A1 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I	Bank Final Accounts (Vertical Format Only)	20 Lectures
Unit- II	a) Farm Accounting	10 Lectures
	b) Hire purchase system-Excluding Hire purchase Trading Account	10 Lectures
Unit- III	Insurance Claim- Loss of stock and Loss of profit policy	10 Lectures
Unit- IV	GST Accounting with practical's using Tally part – I	10 Lectures

Theory

Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax.

Practical:

a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in TalIy. ERP 9, Company Setup, Enabling Goods & Services Tax (GST),
b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice
d) GST Reports, GST Tax Payment

Reference Books:

1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.

6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy Vol. I & II, Kalyani Publishers, New Delhi.
7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

Journals:

1) Indian Journal of Accounting
2) Chartered Accountant
3) Management Accountant

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Advanced Accountancy Paper-I
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem on Bank Final Accounts (This problem should be on Profit & Loss Account, Balance Sheet alongwith required schedules)		16 Marks
Question 2	Attempt any two questions (out of three): (These questions will be practical problems on Unit-II & III)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:
1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
2) External examiner will be appointed by the university to conduct this practical examination.
3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-A2 : Advanced Accountancy (Auditing)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I **Nature and Scope of Audit:** 15 Lectures

Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation.

Unit- II **Audit of Specific Items in Financial Statements:** 15 Lectures

A) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses

B) Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities.

Unit- III **Company Audit:** 15 Lectures

Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.

Unit- IV **Special Audit and Audit Report:** 15 Lectures

Audit of special entities like Bank, Insurance Companies, Charitable Trust, Hotel and Hospital, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion;

Reference Books:

1) Tandon B.N., : Practial Auditing, S.Chand, New Delhi
2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
4) Garg Pankaj : Auditing and Assurance, Taxmann Publications, New Delhi
5) Bansal, Surabhi : Auditing and Assurance, Wolters Kluwel Publicattion
6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
7) Dinkar Pagare :
8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

Nature of Question Paper
B.Com (CBCS) Part-III (Semester-V)
Advanced Accountancy Paper-II
(Auditing)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Long Answer Questions A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- III : DSE-A3 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:
1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Elements of Cost - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation — 10 Lectures

Unit- II **Financial Statement Analysis:** — 20 Lectures

a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis.

(b) Ratio Analysis– Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.

Unit- III **Cash Flow Analysis:** — 15 Lectures

Meaning of Cash Flow Analysis, Classification of Cash flows- Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)

Unit- IV GST Accounting with practicals using Tally part - II — 15 Lectures

Theory:
4. Introduction to GST on Services, Existing Registration, Supply of Goods and Services, Scope of Supply, Place of Supply, Time of Supply, Value of Supply ,Mixed Supply and Composition Supply, Accounting for

Return of Goods, Sales Returns, Purchase Returns, Credit Note, Debit Note, GST on Services, GST Reports & GST Returns

Practical:

a) Getting Started with GST in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally.ERP 9, Company Setup, Enabling Goods & Services Tax (GST), GST Classifications
b) Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice, Accounting for Return of Goods, Sales Returns, Purchase Returns
d) Accounting for GST on Services
e) GST Reports, Generating GSTR-1 Report in Tally.ERP 9, Generating GSTR-2 Report in Tally.ERP 9, GST Tax Payment, Time line for payment of GST tax, Modes of Payment, Challan Reconciliation, Exporting returns and uploading To GSTIN

Notes:

1) Practical problems in the university examinations will be asked on Unit-I, II & III (however, problems on Unit-II shall be asked on Ratio Analysis only).
2) College should make a provision of necessary computers and accounting software for commerce department to train the students in Tally with GST as prescribed in the syllabus.
3) A visit should be arranged for increasing awareness of students regarding Tally with GSTeither in any business unit, Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:

1) Advanced Cost Accounting - N K Prasad
2) Cost Accounting - Jain & Narang
3) Cost Accounting – Ravi M Kishore Taxman
4) Principles of Management Accounting - Manmohan Goyal
5) Management Accounting - I. M. Pandey
6) Cost & Management Accounting - Jain & Narang
7) Advanced Accountancy - R. R. Gupta
8) Cost and Management Accounting M N Arora Vikas Publication
9) Cost and Management Accounting T Thukaram Rao
10) Fundamentals of Management Accounting- I M Pandey
11) Cost and Management Accounting- Horngreen and Datar and others

Journals:

4) Indian Journal of Accounting
5) Chartered Accountant
6) Management Accountant

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Advanced Accountancy Paper-III
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem		16 Marks
Question 2	Attempt any one problem (out of two)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:

1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-III.
2) External examiner will be appointed by the university to conduct this practical examination.
3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-VI)
Paper – IV : DSE-A4 : Advanced Accountancy (Taxation)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of total income
4. To know the basic concepts about GST

Unit- I **Basic Concepts:** 15 Lectures

A) Meaning of Income Tax, Basis of Charge, Rates of Tax, Concepts of Previous Year, Assessment Year, Person, Income, Assessee.
B) Residential Status and Taxability - Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.

Unit- II **Exemptions and Deductions from total income** (in respect of individual only) 10 Lectures

Unit- III **Heads of Income, Computation of total income and tax liability:** 25 Lectures

Income from Salary, Income from House Property, Income from Business/Profession, Income from Capital Gain, Income from Other Sources, Computation of Gross Total Income and Tax Liability in respect of Individuals only.

Unit- IV **Basics of GST:** 10 Lectures

Meaning and Features of GST, Benefits of GST, Need of GST, Constitutional Provisions of GST, Levy and Collection of GST, Introduction to CGST, SGST, IGST, UTGST.

Reference Books:

1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4) Sury, M.M. : Goods and Services Tax in India,
5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,

8) Kadkol M.B., Income Tax : Law and Practice,
9) Mehta : Income Tax Ready Reckoner
10) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Taxation

Nature of Question Paper
B.Com (CBCS) Part-III (Semester-VI)
Advanced Accountancy Paper-IV
(Taxation)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Practical Problem (Computation of Taxable Income and Tax Liability)		16 Marks
Question 2	Practical Problems -Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper - I : DSE-C1 : Advanced Costing
Discipline Specific Course

4 Credits

Course Outcomes:
1) To understand the basic concepts of cost accounting.
2) To classify the cost and apply the same for cost determination.
3) To understand the cost accounting procedure in respect of materials.
4) To know the application of cost accounting in determination of labour cost.

Syllabus Content

Unit- I **Basics of Cost Accounting:** 10 Lectures
Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.

Unit- II **Elements of Cost:** 15 Lectures
Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet.

Unit- III **Material Cost:** 15 Lectures
Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method.

Unit- IV **Labour Cost:** 20 Lectures
Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Sound Wage policy (Characteristics and Factors considered for wage determination), Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan.

Reference Books:
1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi

2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
5) Cost Accounting - Lal and Nigam, Himalaya publishing house
6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Advanced Costing Paper-I
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems A) 8 Marks } B) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper - II : DSE-E2 : Advanced Costing
Discipline Specific Course

4 Credits

Course Outcome:

1) To identify the meaning of overheads and its classification
2) To understand different methods of absorption of overheads.
3) To find out the reasons for difference between profit as per cost and financial accounts.
4) To understand meaning of activity based costing and its practical application.

Syllabus Content

Unit- I **Overheads:** 15 Lectures
Meaning, Classification of Overheads, Concepts of Allocation, Absorption, Apportionment and Reapportionment of overheads.

Unit- II **Absorption of Overheads:** 15 Lectures
Meaning, Methods of Absorption: - Production Unit Method, Percentage on Direct Material Cost, Percentage on Direct Wages, Percentage of Prime Cost, Direct Labour Hour Method, Machine Hour Rate, Apportionment and Reapportionment of Overheads.

Unit- III **Reconciliation of Cost And Financial Accounts:** 15 Lectures
Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts.

Unit- IV **Activity Based Costing:** 15 Lectures
Meaning, Objectives, Advantages and Limitations of Activity Based Costing, Cost Drivers, Preparation of Statement of Cost as per Activity Based Costing.

Reference Books:

1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
5) Cost Accounting - Lal and Nigam, Himalaya publishing house
6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Advanced Costing Paper-II
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems C) 8 Marks } D) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper - III : DSE-C3 : Advanced Costing
(Methods of Cost Accounting)
Discipline Specific Course

4 Credits

Course Outcome:

1) To understand the concepts of job and unit costing.
2) To know the applications of process costing and joint product and by product accounting
3) To understand procedure of contract costing and its practical implementation
4) To identify meaning of service costing and its application.

Syllabus Content

Unit- I **Job Costing and Unit Costing:** 15 Lectures
Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.

Unit- II **Process Costing:** 15 Lectures
Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. (Note : Problems on Process Costing excluding Equivalent Production).

Unit- III **Contract Costing:** 15 Lectures
Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account.

Unit- IV **Operation/ Service Costing:** 15 Lectures
Service Costing : Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry

Reference Books:

1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
5) Cost Accounting - Lal and Nigam, Himalaya publishing house
6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Advanced Costing Paper-III
(Methods of Cost Accounting)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems E) 8 Marks } F) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper – IV : DSE-C4 : Advanced Costing
(Costing Techniques)
Discipline Specific Course

4 Credits

Course Outcome:

1) To know the applications of marginal costing in decision making.
2) To understand the concept of standard costing and analysis of variances.
3) To know the concept and types of budgets and concept of budgetary control.
4) To understand prospects of cost accounting standards.

Syllabus Content

Unit- I **Marginal Costing:** 15 Lectures
Meaning and Importance of Marginal Costing, CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, Interpretation of BEP Analysis.

Unit- II **Standard Costing:** 15 Lectures
Standard Costing : Meaning, Objectives, Features; Types of Standards, Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance and Interpretation of Variance Analysis.

Unit- III **Budget and Budgetary Control:** 20 Lectures
Meaning, Objectives, Types of Budgets; Preparation of Cash Budget, Fixed and Flexible Budget; Budgetary Control System- Features and Components.

Unit- IV **Cost Audit and Cost Accounting Standards:** 10 Lectures
Cost Audit : Meaning, Legal Requirement, Objectives; Setting Process, List and Applicability of Cost Accounting Standards

Reference Books:

7) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
8) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
9) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
10) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
11) Cost Accounting - Lal and Nigam, Himalaya publishing house
12) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Advanced Costing Paper-VI
(Costing Techniques)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems G) 8 Marks } H) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

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B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-D1 : Taxation
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I **Basic Concepts:** 10 Lectures
Introduction to Income Tax Law, Meaning of Previous Year, Assessment Year, Person, Income, Assessee, Basis of Charge, Rates of Tax.

Unit- II **Residential Status and Taxability:** 15 Lectures
Determination of Residential Status of Individual, HUF, Firm and Company; Taxable Income in respect of Resident Individual, Resident but Not Ordinarily Resident Individual, Non Resident Individual; Taxability of Resident as well as Non Resident Firms and Companies

Unit- III **Income Not Forming Part of Total Income (Exemptions):** 15 Lectures
Concept of Exemption, Specific Provisions of Exemption under section 10 – Profit Sharing from Partnership Firm, Agricultural Income, Leave Travel Concession, Gratuity, Leave Encashment, House Rent Allowance

Unit- IV **Heads of Income:** 10 Lectures
Features of Various Heads of Income – Salary, House Property, Capital Gain, Business/Profession, Other Sources, Determination of Taxable Income from Each of these Sources of Income, Computation of Total Income

Reference Books:

1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4) Sury, M.M. : Goods and Services Tax in India,
5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi

7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Taxation Paper-I
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-D2 : Taxation
Discipline Specific Course

4 Credits

Course Outcomes:

5) To know the meaning of clubbing of income
6) To understand the provisions of set off and carry forward of losses
7) To find out the deductions available from Gross Total Income
8) To understand meaning the manner of computation of tax liability

Syllabus Content

Unit- I **Clubbing of Income:** 10 Lectures
Meaning of Clubbing of Income, Transfer of Income without Transfer of Assets, Income Arising from Revocable Transfers, Provisions relating to Clubbing, Income arising to Spouse, Minor Child.

Unit- II **Carry Forward and Set-Off of Losses:** 10 Lectures
Concept of Carry Forward of Losses, Concept of Set-Off of Carried Forward Losses, Provisions relating to Set-Off and Carry Forward of Losses against various Heads of Income, Conditions for Carrying Forward of Losses.

Unit- III **Deductions from Gross Total Income:** 15 Lectures
Concept of Deduction, Difference between Exemption and Deduction, Deduction from Gross Total Income in respect of Payments, Specific Provisions about Deduction under Section 80 C, 80|D, 80 E and 80 G.

Unit- IV **Computation of Total Income and Tax Liability:** 25 Lectures
Determination of Gross Total Income considering various sources of Income, Computation of Taxable Income considering deductions, Computation of Tax Liability in case of Individual, H.U.F., Firm and Company Considering rates of tax.

Reference Books:

1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4) Sury, M.M. : Goods and Services Tax in India,
5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi

7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Taxation Paper-II
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem C) 8 Marks D) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper - III : DSE-D3 : Taxation
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concepts of TDS, TCS and Advance Tax
2. To know the procedure of filing of income tax return
3. To understand procedure of assessment and various types of assessments
4. To know the powers and functions of income tax authorities

Syllabus Content

Unit- I **TDS, TCS and Advance Tax:** 15 Lectures
Concepts of Advance Tax, Tax Deducted at Source and Tax Collected at Source; Provisions relating to Interest for Default in Payment of Advance Tax, TDS and TCS; Tax Deduction and Tax Collection Account Number; Filing of TDS Returns.

Unit- II **Self Assessment Tax and Filing of Income Tax Return:** 15 Lectures
Payment of Self Assessment Tax, Filing of Income Tax Return, Compulsory Filing of Return, Penalty for Default in Filing of Return, Return of Loss, Provisions related to Revised and Belated Return, Procedure of Online Payment of Tax and Filing of Return.

Unit- III **Assessment of Tax:** 15 Lectures
Assessment, Reassessment, Best Judgment Assessment, Income Escaping Assessment, Self Assessment, Scrutiny Assessment, Protective Assessment, Appeals and Revision, Search and Survey.

Unit- IV **Authorities of Income Tax:** 15 Lectures
Income Tax Authorities - Functions of CBDT, DGIT, Chief Commissioner of Income Tax; Powers and duties of Commissioner of Income Tax, Commissioner of Income Tax (Appeals), Additional Director (or Commissioner), Joint Director (or Commissioner), Income Tax Officer, Assistant Director (or Commissioner), Tax Recovery Officer and Inspector.

Reference Books:

1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi

2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4) Sury, M.M. : Goods and Services Tax in India,
5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Taxation Paper-III
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem E) 8 Marks F) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- IV : DSE-D4 : Taxation
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept of GST
2. To know the procedure of registration under GST
3. To understand the important concepts related to GST
4. To understand the legal framework of GST in India

Syllabus Content

Unit- I **Basics of GST:** 15 Lectures
Meaning of GST, Need for GST, Features of GST, Application of GST in India, Rates of GST, Benefits of GST, Charge or Levy of GST.

Unit- II **Registration:** 15 Lectures
Persons liable and not liable for registration under GST, Amendment and Cancellation of GST registration, Exemptions from GST, Goods and Services exempted from GST.

Unit- III **Important Concepts under GST:** 15 Lectures
Input Tax Credit : Meaning, Definition, Eligibility for taking Input Tax Credit
Tax Invoice, Debit and Credit Notes : Meaning, Proforma and Amounts to be Indicated
Payment of Tax and Return : Procedure of payment of GST and Filing of Returns of GST

Unit- IV **Legal Framework of GST in India:** 15 Lectures
Application of CGST, SGST, IGST and UTGST Acts, Provisions of Levy, Collection, Composite Scheme and Commencement of GST Regime as per various acts

(Note: Problems shall be asked on Unit 3 and 4 only)

Reference Books:

1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4) Sury, M.M. : Goods and Services Tax in India,
5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Taxation Paper-IV
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem G) 8 Marks H) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

(Note: Problems shall be asked on Unit 3 and 4 only)

B.Com-III Semester – V (CBCS)

Paper-I : DSE-F1 : Insurance

(Life Insurance)

Objectives

i) To acquaint the students with the basics of Life Insurance and its procedure
ii) To familiarize the students with the insurable risk and various life insurance products

Unit I: - Introduction to Life Insurance:-

1.1 : Life Insurance -Evolution, Meaning, Definition, Features
1.2 : Human Assets, Principles of Protection and Investment in Life Insurance, Principles applicable to life insurance
1.3 : Socio-Economic significance of Life Insurance, Life Insurance as a social security tool
1.4 : Role of Life Insurance in financial planning, Life insurance needs at various Life stages

(15periods)

Unit II: - Life Insurance Contract & Conditions:-

2.1: Life Insurance Contract –Meaning and Nature, Conditions of valid Life Insurance Contract
2.2 :Procedure of taking life insurance policy, Procedure of settlement of death and maturity claims
2.3 :Policy conditions relating to payment of premium, grace days, surrender value, paid up policy, lapses of policy, revival of lapsed policy
2.4 :Policy conditions relating to nomination and assignment of policy, accident and disability benefits (15periods)

Unit III: - Life Insurance Risk and Premium:-

3.1 : Meaning and definition of risk, Classification of risk : physical, occupational and

moral, insurable and non-insurable risk
3.2 : Risk to human life, Evaluation of risk, – Factors affecting longevity of a person
3.3 : Calculation of Premium, Steps in calculation of premium, calculation of net single premium for term insurance, whole life insurance and endowment insurance policy, Types of premium, Premium calculation .
3.4 :Underwriting : Meaning and importance, Non-medical underwriting – Female lives underwriting – Recent Trends in underwriting (15periods)

Unit IV: - Life Insurance Products:-
4.1 : Whole Life Policy : Meaning, features, merits-demerits and types
4.2 :Endowment Policy : Meaning, features, merits-demerits and types
4.3 :Term Assurance, Annuities, Group Insurance (only features & Types)
4.4 :ULIP – Comparison of ULIP with Traditional Insurance–Riders,(15periods)

Practical : Visit the nearest office of life insurance and collect the information of various life insurance policies.

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, NewDelhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Alighar
5. RiskManagementinBankingandInsurance-S.B.Verma,Y.Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of India Mumbai 12.Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com. Part-III Semester – V

Paper-II : DSE-F2 : Insurance

(General Insurance)

Objectives

i) To familiarize the student with the glimpses of fire insurance and motor insurance and their procedural aspects.

ii) To expose the students to the important legal provisions with the respect to IRDAI in general and Fire and Motor insurance in particular

Unit I: - Fire Insurance:-

1.1: Fire Insurance : Meaning of fire and fire insurance, Nature, Physical hazards in fire insurance, Importance of fire insurance

1.2 : Principles of fire Insurance and conditions of fire insurance policy

1.3 :Concepts and difference between Co-insurance & Reinsurance- Methods of Reinsurance, Advantages of Reinsurance, Under-insurance and over-insurance

1.4 : Progress of fire insurance businessin India after privatization (15Periods)

Unit II: - Fire Insurance Policy and Rating–

2.1: Procedure of taking fire insurance policy, Renewal of fire insurance policy, Settlement of claim under fire insurance

2.2 : Cancellation and forfeiture of fire insurancepolicy.

2.3 : Kinds of fire insurance policy

2.4 : Rating - Rate fixation in Fire Insurance - System, Principles - Theory of Rating – Bases of Rating - Degree of Hazards – Classification of Risk Past loss experience and lawofprobability. (15Periods)

Unit III:-Basics of Motor Insurance–

3.1 :Meaning, Need, Basic Principles of motor insurance

3.2 :Classification of vehicles under motor insurance, Types of motor insurance policy

3.3 :Procedure of taking Motor Insurance Policy, Settlement of Claim under motor insurance, No Claim Bonus

3.4 :Factors considered for premium rating under motor insurance, Conciliation forum, motor accident tribunal **(15Periods)**

Unit IV:- Documentation and Legislation –

4.1: Documents in Fire Insurance – Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form.

4.2: Documents in Motor Insurance – ProposalForm,Survey Report, Cover Note, Policy, Certificate of Insurance, Registration Certificate Book, Fitness Certificate and Permit (for commercial vehicle)

4.3: Legislations – Important provisions relating to fire insurance in Insurance Act 1938, Importantprovisionsrelating to Motor Insurance in Motor VehicleAct1988.

4.4 : Insurance Regulatory and Development Authority of India (IRDAI)Act, 1999 : Important provisions (15Periods)

Practical :

(i) Take survey of properties covered under fire insurance in local community.

(ii) Collect the information of the types of motor insurance policies taken by vehicle owners in local community.

Reference Books for Paper No. I to IV

1) Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2) Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3) Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, NewDelhi
4) Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Alighar
5) RiskManagementinBankingandInsurance-S.B.Verma,Y.Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6) Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7) Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8) Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9) Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10) Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11) General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
12) Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com-III Semester – VI

Paper – III :DSE-F3 : Insurance

(Claim Management in Life Insurance)

Objectives

i) To provide the sound understanding to the student about managing the claims under life insurance

ii) To acquaint the students with the life insurance legalization and documents

Unit I : - Life Insurance Agent (Financial Adviser)

1.1 : Life Insurance Agent: Meaning,Procedure for becoming an Agent, Insurance Agency as a Profession, Qualifications & disqualification for Life Insurance Agent

1.2 : Role of an Insurance Agent in distribution of insurance products, Functions of an life insurance Agent

1.3: Code of conduct for life insurance agent, Remuneration of life insurance agent

1.4 : Use of Internet and Intranet means by LIC agent, Benefits of Information Technology to Insurance Agent and Policy holders **(15periods)**

Unit II: - Life Insurance : Documents and Progress:-

2.1 :Life Insurance documents : Meaning and Importance of LIC documents, Conditions regarding loss of life insurance policy and Indemnity bond

2.2 :Documents for taking out life insurance policy : Proposal form, Medical Examination Report, Agent's Confidential Report, Proof of Age, First premium receipt (Cover note), Renewal Premium Receipt Life Insurance Policy

2.3 :Documents for settlement of claim : Death Certificate, Police Inquest Report, Coroner`s Report, Deed of Assignment, Claim for Discharge form

2.4 :Progress of life Insurance in India since privatization(15 Periods)

Unit III: - Claim Management in Life Insurance

3.1 : Claim Management: Meaning, Need, Classifications of claims : Death claim, Maturity claim, Early claims, Time- barred claims

3.2 :Claim management procedure and system for different types of claim,

3.3 :Calculation of claim,Claim concessions, Presumption of death, Accident and Disability benefits

3.4 : Importance of investigation in claim management. (15periods)

Unit IV: - Life Insurance Legislation & FDI in Life Insurance Sector :

4.1 : Important provisions of Life Insurance Corporation Act 1956,

4.2 :Evolution of Insurance Regulatory and Development Authority (IRDA) of India Act.1999 and important provisions

4.3 :Ombudsman in Life Insurance : Meaning, function and role in grievance redressal

4.4 :Foreign Direct Investment in Life Insurance Sector : Advantages and disadvantages (15periods)

Practical :

(i) Interact with the life insurance agent and understand his /her role

(ii) Visit the nearest LIC office and collect the information about settlements of claims and settlement rate

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati,Excel Books, NewDelhi

4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works ,Alighar
5. Risk Management in Banking and Insurance- S.B. Verma, Y .Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt.Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. NewDelhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya PublishingHouse
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books NewDelhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
12. Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com –III Semester – VI

Paper – IV : DSE-F4 : Insurance

(Marine and Other Insurance)

Objectives

i) To expose the students to the principles, types and conditions of Marine Insurance
ii) To familiarize the students with various documents and legislative provisions of Marine Insurance.
iii) To acquaint the student to various types of Miscellaneous Insurance

Unit I: - Marine Insurance :

1.1 : Marine Insurance : Evolution, Meaning & Definition, Classification,Principles
1.2 : Clauses of Marine Insurance Policy, Warranties: Implied & Expressed Warranties
1.3 : Types of Marine Insurance Policy
1.4 : Procedure for taking Marine Insurance Policy, Payment ofclaim (15 periods)

Unit II :- Marine Losses and Perils :

2.1 :Marine Losses :Total loss, Partial Loss, Particular Average Loss, General Average Loss
2.2 :Difference between Particular Average Loss & General Average Loss - Salvage Charges – Preparation of loss statement
2.3 :Marine Perils
2.4 :Progress of Marine Insurance businessinIndia.(15periods)

Unit III :- Other Insurance (Only Nature & Cover)

3.1 :Burglary Insurance, Engineering Insurance
3.2 :Crop Insurance, Cattle Insurance
3.3 :Sports Insurance, CatastropheInsurance
3.4 :Aviation Insurance, Export Risk Insurance
(15periods)

Unit IV :- Documentation and Legislation :-

4.1 : Documents in Marine Insurance - Proposal Form,SurveyReport,Cover Note, Policy, Endorsement, Renewal Notice,Claim Form, Bill of Lading, Letter of Subrogation, Copy ofProtest.
4.2 : Important Provisions of Marine Insurance Act1963
4.3 : InsuranceRegulatory and Development Authority Act 1999
4.4 : Foreign Direct Investment in General InsuranceSector
(15periods)

Practical

i) Obtain the documents used in marine insurance by visiting nearest branch office of General Insurance Corporation, analyze them and prepare the report.
ii) Obtain the bare Act of IRDA Act 1999 and study its provisions

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati,Excel Books, NewDelhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works ,Alighar
5. Risk Management in Banking and Insurance- S.B. Verma, Y .Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt.Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. NewDelhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya PublishingHouse
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books NewDelhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
12. Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com.III

Semester V and VI (CBCS Pattern)

Insurance Paper I to IV

Nature of Question Paper

Instructions: Total Marks: 50

1. All questions carry equal marks
2. Attempt any five questions out of seven

Q.1	Write Short Answers (Any two out of three)	10 Marks
Q.2	Broad Question	10 Marks
Q.3	Broad Question	10 Marks
Q.4	Broad Question	10 Marks
Q.5	Broad Question	10 Marks
Q.6	Broad Question	10 Marks
Q.7	Write Short Notes (Any two out of three)	10 Marks

Equivalence

Sr.No.	Old Name	New Name
1	Insurance Paper - I	Insurance Paper - I
2	Insurance Paper - II	Insurance Paper - II
3	Insurance Paper - III	Insurance Paper - III
4	Insurance Paper - IV	Insurance Paper - IV

B. Com Part III

(CBCS Pattern- 2020-21)

ADVANCED MARKETING

Semester	***Paper***	***Name of Course***
Semester V	Paper I	Introduction to Marketing
	Paper II	Marketing Management
Semester VI	Paper III	Service Marketing
	Paper IV	Recent Trends in Marketing Management

B. Com Part III Semester V
Paper I : DSE-G1 : INTRODUCTION TO MARKETING

Course Outcomes:

iii) To acquaint the students with the basics and advance marketing concepts and its procedure

iv) To familiarize the students with Marketing Environment and Consumer Buying Behaviour.

Unit	*Course Contents*	*Hours*
Unit 1	**Introduction to Marketing:** Meaning and Nature of Marketing, Evolution of Marketing Concept, Importance and Functions of Marketing, Objectives and Process of Marketing ***Practical:*** *Writing marketing process of any particular product*	**15**
Unit 2	**Modern Marketing:** Difference between Selling and Marketing, Changing Concepts of Marketing, Features of Modern Marketing Concept, Role of Marketing in Economic Development, Relation of Marketing with other functional areas of business. Types of Marketing Organisation ***Practical:*** *Study of relation of marketing department with other departments of any business organisation*	**15**
Unit 3	**Marketing Environment and Marketing System:** Micro and Macro Marketing Environment, Forces in Marketing, Environmental Scanning and Analysis, Mapping the Marketing Environment, Marketing System ***Practical:*** *Scanning and Analysis of Marketing Environment of any nearest business organisation.*	**15**
Unit 4	**Consumer Behaviour:** Concept of Consumer Behaviour, Need for understanding Consumer Behaviour, Consumer Decision Behaviour, Factors influencing Consumer Buying Behaviour, Buying Motives of Consumers, Consumer Buying Decision Process ***Practical:*** *Observing and reporting consumer behaviour at any departmental store or vegetable market or weekly bazzar.*	**15**

B. Com Part III Semester V
Paper II :DSE-G2 : MARKETING MANAGEMENT

Course Outcomes:

iii) To familiarize the student with conceptual Marketing Management, its functions and role of Marketing Manager

iv) To expose the students to the understand the Market Segmentation and Marketing Mix

Unit	*Course Contents*	*Hours*
Unit 1	**Marketing Management** Meaning and Nature of Marketing Management, Functions of Marketing Management, Role of Marketing Manager, Qualities of Marketing Manager ***Practical:*** *Draft a report after discussion with marketing manager of any nearest company.*	***15***
Unit 2	**Marketing Planning:** Meaning, Significance and Process of Marketing Planning, Structure of Marketing Plan, Strategic Marketing Planning – Meaning and Process, Competitive Marketing Strategies ***Practical:*** *Preparation of marketing plan for any product*	***15***
U nit 3	**Market Segmentation and Marketing Mix** Concept of Market Segmentation, Requirements of Effective Segmentation, Benefits of Market Segmentation, Methods of Marketing Segmentation, Patterns of Segmentation. Marketing Mix: Meaning, Importance and Elements of Marketing Mix, Determining the Marketing Mix, Factors affecting the Marketing Mix ***Practical:*** *Preparation of marketing mix of any business organisation producing different products.*	***15***
Unit 4	**Management of Marketing Mix:** a) Product Mix: Concept of Product, Product Planning – Significance and factors affecting the Product Planning, b) Price Mix: Significance of Price in Marketing, Objectives of Pricing, Factors affecting Price, Kinds of Pricing Decisions c) Promotion Mix: Meaning, Objectives and Methods of Promotion d) Place (Distribution) Mix: Meaning and Importance of Distribution Channels, Distribution Policies and Strategies ***Practical:*** *Visit to nearest 5 shops for collection of information about any of the above four factors.*	**15**

B. Com Part III Semester VI
Paper III : DSE-G3 : SERVICE MARKETING

Course Outcomes:

1. *To provide the sound understanding to the student about of various sectors of service marketing.*
2. *To acquaint the students with the Service marketing strategy and Supply Chain Management:*

Unit	*Course Contents*	*Hours*
Unit 1	***Marketing of Service:*** Introduction, definition, characteristics of services (Intangibility, Inseparability, Heterogeneity, Perishability). Importance of services, distinction between services and goods, Marketing Mix in Service Marketing- Product price, place, Promoting, Service encounters service, personnel issues, emotions and service situations, service profit chain, service recovery and empowerment. ***Practical-*** *Study and prepare chart of various service marketing sectors and share it in the class.*	**15**
Unit 2	***Services Marketing Strategy:*** Overview of Service Marketing Strategy – Concept and Objectives. Strategic Role of Service Marketing. Formulating and implementing Service marketing strategy. Services Strategies- Strategies for Market Leaders, challengers, followers and niche marketers. ***Practical-*** *Visit different service organizations and prepare innovative strategies for promoting service marketing.*	**15**
Unit 3	***Logistics & Supply Chain Management:*** Definition and scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management (SCM), need for SCM, advances in SCM. Distribution: 6 C's of distribution. Selection and appointing distributors. ***Practical-*** *Study the logistic and supply chain management of the company's dealer working for. Prepare report and share in the class.*	**15**
Unit 4	***Marketing Service Sectors:*** Concept, Characteristics and strategies for different services- Banking, Insurance, Hotel, transport, tourism and consultancy services ***Service Quality***- Customer Expectations and Perceptions ***Practical-*** *Prepare a marketing report by visiting service organization situated to your local area.*	**15**

B. Com Part III Semester VI
Paper IV :DSE-G4 : RECENT TRENDS IN MARKETING MANAGEMENT

Course Outcomes:

iv) To provide the students regarding conceptual information on recent trends in marketing management

v) To acquaint the student with concept of MIS, CRM and Green Marketing

vi) To familiarize the students with Retail marketing, Agricultural marketing and International marketing.

Unit	*Course Contents*	*Hours*
Unit 1	**Marketing Information System (MIS) and Green Marketing:** ***Marketing Information System***-Meaning, definition, Characteristics, scope & procedure MIS. Requirement of Good MIS, Importance of MIS ***Green Marketing***- Meaning and importance issues involved in green marketing- social responsibility, pressure of government, competitive pressure cost of profit. Problems of green marketing. Green marketing strategies. ***Practical***- *Visit to nearest corporate /super market and write the MIS and Green Marketing structure by observing the same.*	**15**
Unit 2	**Customer Relationship Management & Retail Marketing:** ***Customer Relationship Management (CRM)***-concept, CRM process, measuring CRM, CRM framework, Tangible Components of CRM, CRM in services, CRM in product management, Zero customer defection, customer loyalty, and customer loyalty development strategies. ***Retail Marketing:*** Introduction to retail, Factors behind the change of Indian Retailing industry- Economic growth, Classification of retailers: Store and Non-store based retailers, Organised and Unorganised Retailing, business models in retail. Careers in Retailing: Employment opportunities, ownership opportunity. ***Practical***- *Visit Big Bazar/ Departmental store and prepare a report on CRM and retail marketing for ascertaining the career opportunity in it.*	**15**
Unit 3	**Agricultural Marketing:** Meaning and scope of agricultural marketing-Market structure, factors influencing marketable surplus. Estimation of marketable and marketed surplus. New trends in agricultural marketing: APEDA, NAFED- Characteristics of a good agricultural marketing system- Promotion of agricultural products. ***Practical***- *Study the nearest APMC functions and prepare report to share in the class.*	**15**
Unit 4	**International Marketing:** Concept of International Marketing and its Environment, Entry Strategies, International organization, Export	

	procedure & documents, Global Strategies, targeting and Positioning, International Marketing mix- Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market, Global Pricing Strategies, Channel Objectives and constraints, Channel Structure, Advertising decisions in International marketing. ***Practical-*** *Study the concepts of international marketing and understand the export procedure & documents.*	**15**

Reference Books:

1. *The Essence of Marketing- Majaro, Simon. Perentice Hall, New Delhi*
2. *Sales Management: Decision, Strategies and Cases- R. R. Still , E.W. Cundiff , N.A.P. Govani, Pearson Education*
3. *Sales and Distribution Management – K.K. Havaldar, V.M. Cavale, Tata McGraw Hill Company*
4. *Professional Sales Management -Anderson, Hair and Bush, McGraw Hill Company*
5. *Sales Management – Rustom Davar*
6. *Marketing Management- Kotler, Keller, Koshy, Jha, Prentice Hall.*
7. *Marketing Management - Ramaswamy,Namakumari, McGraw Hill Education*
8. *Consumer Behaviour – Schiffman and Kanuk , Pearson Publication*
9. *Marketing Management-Pilai, Bhagavati and Kala- S. Chand & Co. Ltd New Delhi*
10. *Consumer Behaviour – David Loudon and Albert Della Bitta., Tata McGraw-Hill.*
11. *Marketing Management- William Stanton.*
12. *Marketing Management- Philip Kotlar.*
13. *Marketing Management – a south Asian perspective: Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Pearson.*
14. *Marketing Management – Ramswamy V. S., Namakumari S., Macmillion Publishers India Ltd.*
15. *Marketing Management – Rajan Saxena, Tata McGraw Hill*
16. *Marketing Management: Text and Cases – Tapan Panda, Excel Books*
17. *Marketing – Etzel, Walker B., Stanton W., Pandit A., Tata McGraw Hill.*
18. *Marketing Management - Karunakarn K — Himalaya Publication, New Delhi.*

B.Com. Part-III; SEM-V (CBCS)

Paper-I : DSE-H1 : Advanced Banking (Banking Laws in India)

Credits : 4

Course Outcomes:

1. Learners will be able to explain Regulatory Framework for Banking in India
2. Learners will understand the important laws relating banking sector
3. Learners will apply the knowledge of legal provisions for banking business practices
4. Learners will understand different provisions under cyber Laws

Expected Skills Impartation

4. Ability to apply legal provisions in banking business
5. Ability to understand the legal applications in banking sector
6. Ability to conduct proper banking activities as per legal provisions

Unit No.	Unit Name	Periods
1	**Banking Laws** 1.1. Need and Importance of Banking Laws 1.2. Banking Regulation Act 1949 1.3. New Bank Licensing Policy, 2013 1.4. Provisions for opening and closing of bank branches in India,	15
2	**Banking Laws relating to Cooperative Banks** 2.1. Co-operative Societies Act, 1912 2.2. Maharashtra Co-operative Societies Act, 1960 2.3. Multi State Co-operative Societies Act,2002 2.4. Employees Cooperative Credit Societies- Model Bye-laws in Maharashtra	15
3	**The Negotiable Instrument Act, 1881 and Amendments** 3.1. Meaning, Types, Features and Parties of Bill of Exchange 3.2. Meaning, Features and Parties of Promissory Note 3.3. Meaning, Types, Features and Parties of Cheque 3.4. Protection to a Paying Banker and Collecting Banker	15
4	**Other Laws Relating to Banking** 4.1. Important Provisions under Indian Contract Act, 1872 4.2. Garnishee Order-Meaning, Steps and Execution of Garnishee Order 4.3. Mortgage of Immovable Properties and Its Types 4.4. Banking Ombudsman Scheme 2006	15

References :

1. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Law House Delhi
2. Employees Cooperative Credit Societies - https://sahakarayukta.maharashtra.gov.in
3. ICSI (2015) Banking Law And Practice, https://www.icsi.edu
4. IIBF(2007), "Laws of Co-operative Banking", MacMillan India Ltd.,
5. M.L. Tannan, (2008) Banking Law and Practice in India, India Law House, New Delhi
6. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company
7. Maharashtra Co-operative Societies Act, 1960 https://sahakarayukta.maharashtra.gov.in

8. Multi State Co-operative Societies Act,2002 https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf
9. RBI (2019) Rationalisation of Branch Authorisation Policy- Revision of Guidelines https://rbi.org.in/scripts/NotificationUser.aspx/Mode=0&Id=11570
10. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
11. Tannan (2001), "Banking Law & Practice in India" 20/e (Stud. ed), Law House Delhi

B.Com. Part-III; SEM-V (CBCS)

Paper-II : DSE-H2 : Advanced Banking (Retail and Corporate Banking)

Credits : 4

Course Outcomes:

1. Learners will be able to explain Retail and Corporate Banking systems
2. Learners will understand the Retail and Corporate Banking Practices
3. Learners will apply the knowledge in banking business

Expected Skills Impartation

1. Ability to differentiate Retail and Corporate Banking
2. Ability to conduct Retail Banking business
3. Ability to conduct Corporate Banking business

Unit No.	Unit Name	Periods
1	**Introduction to Retail Banking** 1.1. History, definition and concept of Retail Banking and Corporate Banking 1.2. Difference between Retail banking and Corporate banking 1.3. Importance of Retail banking to Indian Economy 1.4. Changing scenario of Retail Banking in India	15
2	**Retail Banking Products** 2.1. Home Loan - Types, Margin and Process of disbursement 2.2. Vehicle Loan - Types, Margin and Process of disbursement 2.3. Gold Loan - Nature and Process of disbursement 2.4. Educational - Nature and Process of disbursement	15
3	**Corporate Banking** 3.1. Need and Importance of Corporate Banking 3.2. Factoring and Forfeiting services 3.3. Infrastructure Finance Companies in India 3.4. Nature and Importance of Import-Export Finance.	15
4	**Investment Banking** 4.1. Meaning, Evolution and Scope of Investment Banking. 4.2. Meaning and Functions of Merchant Banking 4.3. Meaning and Nature of Venture Capital 4.4. Meaning and Importance of Loan Syndications.	15

References :

1. Indian Institute of Banking and finance (IIBF) (2015) Banking Products and Services, M/s Taxman

Publications Pvt. Ltd
2. Leichtfuss, Reinhold (2003) Achieving Excellence in Retail Banking, John Wiley and sons.
3. Indian Institute of Banking and finance IIBF (2010) International Banking, M/s Macmillan India Limited,
4. Mathav S B. (2013) Financial Management Mac-Millan Publications.
5. Yadhav S. S. (2014) Foreign Exchange Markets (Latest Edition) Mac-Millan Publications.
6. Indian Institute of Banking & finance (2018) Corporate Banking. Mac-Millan Publications.
7. Indian Institute of Banking and finance IIBF (2016)– International Corporate Finance. Mac-Millan Publications.
8. Pratap Giri S. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.
9. Subramanyam. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.
10. Ramamurthy Natarajan (2016). Corporate Banking: A Guide Book for Novice, Create Space Independent Publishing Platform.
11. Vikas Srivastava (2017) Project and Infrastructure Finance: Corporate Banking Perspective, Oxford University Press.

B.Com. Part-III; SEM-VI (CBCS)

Paper-IV : DSE-H4 : Advanced Banking (Financial Markets and Services)

Credits : 4

Course Outcomes:

1. Learners will be able to understand the nature and structure of Financial Market in India
2. Learners will understand business practices in money market and capital market
3. Learners will understand functioning of different Intermediaries in Financial Markets

Expected Skills Impartation

1. Ability to understand the procedure of security trading
2. Ability to apply knowledge for security trading
3. Ability to conduct security trading business

Unit No.	Unit Name	Periods
1	**Introduction to Financial Markets in India** 1.1. Structure of Financial System in India 1.2. Meaning and Role of Financial Markets in Economics Development 1.3. Structure of Capital Market - Primary and Secondary Capital Market 1.4. Instruments used in Indian Capital Market	15
2	**Money Market and Capital Market** 2.1. Meaning, Structure and Features of Money Market in India 2.2. Meaning, Structure and Features of Capital Market in India 2.3. Important Intermediaries - Banks, NBFCs and Other 2.4. Financial Instruments of Capital Market in India	15
3	**Capital Market Operations** 3.1 IPO - Meaning, Nature and Grading of IPO 3.2 Pricing of IPO - Fixed Price Issue and Book Building	15

	3.3 BSE and NSE - History, Management and Indices - Listing of Securities 3.4 Market Orders - Types of Orders for Selling and Buying of Stocks	
4	**Intermediaries in Financial Markets** 4.1. Role of Depository Organization- CDSL and NSDL 4.2. Indian Clearing Corporation Limited (ICCL) 4.3. Credit Rating Agencies- Functions, Institutes and their Rating Symbols 4.4. Progarmmes and Certifications of BSE Institute Ltd and NSE Academy	15

References :

1. Bhole I.M. (2009). Financial Institutions and Market, 5th edition, 2nd reprint in 2009 Tata McGraw Hill.
2. Benson Kunjukunju Et Al. (2012). Financial Markets and Financial Services in India, New Century Publication, New Delhi.
3. Preeti Singh (2016). Investment Management, Himalaya Publishing House Pvt. Ltd.,
4. Pawan Jhabak (2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
5. Avadhani V.A. (2016). Security Analysis & Investment Management, Himalaya Publishing House Pvt. Ltd.,
6. Avadhani V.A. (2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
7. Braam van den Berg (2015).Understanding Financial Markets & Instruments Academy of Financial Market, https://eagletraders.com/books/afm/afm4.php
8. NSE (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange Of India Limited
9. Michael K. (2002).Credit Rating Methodology, http://www.psnacet.edu.in/courses/MBA/Financial%20services/17.pdf
10. Issue Management, http://www.psnacet.edu.in/courses/MBA/Financial%20services/13.pdf
11. ICCL https://www.icclindia.com
12. BSE Institute Ltd http://www.bsebti.com/
13. NSE Academy - https://www.nseindia.com/education/content/about_ncfm.htm

B.Com. Part-III; SEM-VI (CBCS)

Paper-III : DSE-H3 : Advanced Banking (Bank Management Practices)

Credits : 4

Course Outcomes:

1. Learners will be able to understand the nature and structure of Financial Market in India
2. Learners will understand business practices in money market and capital market
3. Learners will understand functioning of different Intermediaries in Financial Markets

Expected Skills Impartation

1. Ability to understand the procedure of security trading
2. Ability to apply knowledge for security trading
3. Ability to conduct security trading business

Unit No.	Unit Name	Periods
1	**Administrative Structure of Head Office** 1.1. Importance of Head Office of the Bank 1.2. Administrative Structure of Head Office 1.3. Departments in Head Office and Its Functions 1.4. Duties and Responsibilities of CEO /MD	15
2	**Regional / Zonal Offices of the Bank** 2.1. Importance of Regional / Zonal Offices of the Bank 2.2. Administrative Structure of Regional/ Zonal Offices 2.3. Functions and Role of Regional / Zonal Offices 2.4. Duties and Responsibilities of Regional/ Zonal Manager	15
3	**Bank Branch Management** 3.1. Structure of Branch Office - Small, Medium and Large Bank Branch 3.2. Duties and Responsibilities of Officer Incharge of Deposit Section 3.3. Duties and Responsibilities of Loan and Recovery Officer 3.4. Duties and Responsibilities of Cashier & Role of Branch Manager	15
4	**Banking Business Practices** 4.1. Principles of Banking Business and Its Importance 4.2. Investment Policy of the Bank- SLR and Non-SLR Investment 4.3. Nature and Importance of Internal and Statutory Audit of the Banks 4.4. Nature and Importance of Information and System Audit of the Banks	15

References :

1. George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918
2. IIBF (2005). General Bank Management : (For Caiib Examinations), Indian Institute of Banking and Finance, Macmillan, 2005
3. Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education.
4. Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw-Hill Education.
5. Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning.
6. Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, CENGAGE Learning Asia.
7. V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105
8. Guidance Note on Audit of Banks (2018 Edition)- https://www.puneicai.org/wp-content/uploads/Guidance-

Note-on-Audit-of-Banks-2018-Edition.pdf
9. Chitale MM (2018) Bank Audit - Bombay Chartered Accountants' Society- https://www.bcasonline.org/ContentType/3.%20MChitale.pdf
10. RBI (2018) Checklists for Computer Audit, https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/33400.pdf
11. Shiva Chaudhari (2017) A Guide to Risk Based Internal Audit System in Banks, Notion Press.

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Advanced Banking Paper – I	Advanced Banking P-I (Banking Laws in India)
2	Advanced Banking Paper – II	Advanced Banking P-II (Retail and Corporate Banking)
3	Advanced Banking Paper P-III	Advanced Banking P-III (Bank Management Practices)
4	Advanced Banking Paper P-IV	Advanced Banking P-IV (Financial Markets and Services)

Nature of question paper for B.Com -III Advanced Banking

Semester V & VI (Paper No. I to IV)

Attempt any five questions.

Total marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com. Part-III Semester – V
Paper – I : DSE-I-1 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:

1. Learners will be able to understand Rural Economy in India.
2. Learners will understand the correlation between Agriculture and Rural Development.
3. Learners will understand Agricultural productivity in India.
4. Learners will understand Role of Co-operation in Rural Development.

Unit I: - Rural Economy of India (15 Periods)

1.1 Rural Economy: Concept, nature and features

1.2 Importance of Rural Economy

1.3 Indicators of Rural Development

1.4 Problems of Rural Economy

Unit II:- Agriculture Sector and Rural Development (15 Periods)

2.1 Agriculture and Economic Growth

2.2 Peculiar Features of Indian Agriculture

2.3 Importance of Agriculture in Rural Development

2.4 Risk and Uncertainty in Indian Agriculture

Unit III: - Agricultural Productivity in India (15 Periods)

3.1 Agricultural Productivity: Meaning, types and determinants

3.2 Indian Agricultural Productivity

3.3 Causes of Low Agricultural Productivity

3.4 Measures to improve the Agricultural Productivity

Unit IV: - Introduction to Co-operation (15 Periods)

4.1 Co-operation: Meaning, definition and features

4.2 Principles of Co-operation (Manchester-1995)

4.3 Role of Co-operation in Rural Development

4.4 Issues in Cooperative Movement

References:

i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)

ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi

iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi

iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay

v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi

vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi

vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur

viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi

ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.COM. Part - III Semester - V
(Optional Paper)

Paper – II : DSE-I-2 : Rural Economics and Co-operation

Course Outcomes:-
Student will be able to explain –

1. Awareness among the students regarding Rural Industrialization in India.
2. Agro based industries and small scale industries in India.
3. Non-credit co-operation and Rural Indebtedness in India.

Unit I - Rural Industrialization in India (15 Periods)

1.1 Need and concept of Rural Industrialization

1.2 Importance and problems of Agro-based Industries

1.3 Sugar Industry: Importance and problems

1.4 Dairy Industry: Importance and problems

Unit II- Cottage and Small-Scale Industries in India (15 Periods)

2.1 Meaning, features and difference between cottage and small-scale Industries

2.2 Role of Cottage and Small-Scale Industries.

2.3 Problems of cottage and Small-Scale Industries.

2.4 Government policy towards cottage and Small-Scale Industries

Unit III - Rural Indebtedness in India (15 Periods)

3.1 Meaning and nature of Rural Indebtedness.

3.2 Extent of rural indebtedness

3.3 Causes and effects of rural Indebtedness

3.4 Government measures to reduce rural indebtedness

Unit IV - Non-Credit Co-operatives in India (15 Periods)

4.1 Industrial Co-operatives: Types, functions and problems

4.2 Labour Co-operatives: Meaning, functions and problems

4.3 Consumers Co-operative: Types, functions and problems

4.4 Housing Co-operatives: Types, functions and problems

References:

i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)

ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi

iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi

iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay

v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi

vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi

vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur

viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi

ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.Com. Part- III Semester – VI
Paper – III : DSE-I 3 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:-

After completion of this course, the student will be able to-

1. Explain the rural resources in India.
2. Identify the problem of rural unemployment.
3. Understand the rural finance and agricultural co-operatives in India.

Unit I - Rural Resources in India (15 Periods)

1.1 Livestock: Concept, present status, importance and problems.

1.2 Poultry: Present status, importance and problems.

1.3 Fishery: Sources, present status, problems.

1.4 Forest Resources and forestry: Features and importance, social forestry.

Unit II - Rural unemployment in India (15 Periods)

2.1 Rural unemployment: meaning and nature

2.2 Types of rural unemployment

2.3 Causes of rural unemployment

2.4 Government programmes to reduce rural unemployment

Unit III - Rural Finance in India (15 Periods)

3.1 Need and sources of rural finance

3.2 Nationalized commercial banks

3.3 Regional Rural Banks

3.4 National Bank for Agriculture and Rural Development (NABARD)

Unit IV- Agricultural Co-operatives in India (15 Periods)

4.1 Co-operative farming: Types, problems and remedies

4.2 Co-operative Processing: Problems and remedies

4.3 Co-operative Marketing: Objectives, functions and problems

4.4 National Agricultural Co-operative Marketing Federation (NAFED): Functions and problems.

References:

i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)

ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi

iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi

iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay

v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi

vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi

vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur

viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi

ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.Com. Part-III Semester – VI
Paper – IV : DSE- I 4 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:-

After completion of this course, the student will be able to-

1. Understand rural infrastructure in India.
2. Explain rural poverty, food problem and food security in India.
3. Understand co-operative financial institutions in India.

Unit I - Rural Infrastructure in India (15 Periods)

1.1 Importance of infrastructure in rural development

1.2 Rural Electrification: Progress and problems

1.3 Irrigation facilities: Types, sources, progress and problems.

1.4 Transportation and Communication: Types, importance and problems.

Unit II - Rural Poverty in India (15 Periods)

2.1 Concept and types of rural poverty

2.2 Incidence of rural poverty

2.3 Causes of rural poverty

2.4 Poverty Alleviation Programmes

Unit III - Food Problem and Food Security in India (15 Periods)

3.1 Food problem: Different aspects of food problem.

3.2 Food Security: Meaning, definition and nature

3.3 Factors in Food Security

3.4 Remedies of Food Security

U**nit IV - Co-operative Finance in India** (15 Periods)

4.1 Meaning, Structure and Importance of Co-operative Finance.

4.2 Primary Agriculture Co-operative Credit Society: Functions and problems

4.3 District Central Co-operative Banks: Functions and problems

4.4 State Co-operative Banks: Functions and problems

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References:

i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)

ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi

iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi

iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay

v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi

vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi

vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur

viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi

ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Rural Eco. & Co-operation (Optional) Paper -I	Rural Eco. & Co-operation (Optional) Paper -I
2	Rural Eco. & Co-operation (Optional) Paper- II	Rural Eco. & Co-operation (Optional) Paper- II
3	Rural Eco. & Co-operation (Optional) Paper -III	Rural Eco. & Co-operation (Optional) Paper -III
4	Rural Eco. & Co-operation (Optional) Paper -IV	Rural Eco. & Co-operation (Optional) Paper -IV

Nature of Question Paper for B.Com. - III
Subject- Rural Economics and Co-operation

Semester V and VI (Paper No. I to IV)
Attempt any five questions
Total Marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com. Part-III- SEM-V (CBCS)
Paper I : DSE-J 1 : Advanced Statistics
(Mathematical Methods)
(Optional Paper)
Credit -4

Course Outcomes:

After completion of this course, students will be able to:

1. Evaluate a determinant.
2. Obtain the inverse of a matrix using different methods.
3. Explain the use of permutation and combination.
4. Explain the Binomial theorem and its expansion.

Unit 1 Determinant:
Definition, evaluation of determinant of order 2 and 3, properties of determinant (without proof), Examples based on evaluation and properties, Cramer's rule, solution to given system of linear equations of two and three variables by Cremer's rule. [15 Periods]

Unit 2 Matrix Algebra:
Definition of matrix, Types of matrices, Addition, subtraction and product of two or more matrices, examples on addition, subtraction and product, Inverse of a matrix by adjoint method, Inverse of a matrix by row transformation, examples based on inverse.[15 Periods]

Unit 3 Permutation and Combination:
Concept of permutation, combination, notation, definition, Relation between them, examples based on ${}^{n}C_{r}$ and ${}^{n}P_{r}$. [15 Periods]

Unit 4 Binomial Theorem:
Concept and definition of Binomial Theorem, Expansion of $(a+b)^{n}$, $(a-b)^{n}$, finding of middle term, r^{th} term and coefficient of r^{th} term in the expansion, Numerical problems.
[15 Periods]

Reference Books

i) Business Statistics by S.S. Desai
ii) Business Statistics by G.V. Kumbhojkar
iii) Introduction to Mathematical Statistics by S.C. Gupta.
iv) Mathematics & Statistics by Sureanjan Shah
v) Text book of matrices by Shanti Narayan
vi) Elements of Statistics, by D. N. Elhance
vii) Fundamentals of Applied Statistics, by V. K. Kapoor.
viii) Business Statistics, by G. C. Beri.

B.Com. Part-III- SEM-V (CBCS)
Paper II : DSE-J 2 : Advanced Statistics
(Applied Statistics)
(Optional Paper)
Credit -4

Course Outcomes:

After completion of this course, students will be able to:

1. Explain the concept of demography and terms related to it.
2. Use the life table and mortality table in real life situations.
3. Understand the concept of hypothesis testing and different tests of hypothesis.
4. Perform testing of hypothesis for the real-life examples.

Unit 1 Measures of Mortality and Fertility:

Concept of demography, vital events, Different measures to measure birth rates such as i) CBR ii) GFR iii) ASFR iv) TFR. Definition, formula, merits and demerits, example based on these rates. Different measures of mortality i.e. death rates such as i) CDR ii) SDR iii) STDR by direct method, Example based on these rates. [15Periods]

Unit 2 Measures of Population growth or Reproduction rates:

Limitations/definition of fertility rate, Introduction of measures of population growth, measures such as GRR and NRR, Definition, formulas, merits and demerits of each one, examples based on these measures. [15Periods]

Unit 3 Life table or Mortality table:

Definition, types of life table, various columns of life table, construction of life table, Examples based on fill in the blanks or total construction when x and l(x) is known. Uses of life table.
[15Periods]

Unit 4 Testing of Hypothesis:

Definition of Parameter, Statistic, Hypothesis (simple and composite, null and alternative), Critical Region, level of significance, Type– I and Type–II errors.

a) Large sample tests for variables (z test): Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$
b) Large sample tests for proportion: Test for $p = p_0$ and $p_1 = p_2$
c) Student's t test: Test for $= \mu_0$ and $\mu_1 = \mu_2$

d) Chi square test: Chi-square test of independence of two attributes (for $m \times n$ contingency table), derivation of formula for 2×2 contingency table. Examples based on these tests.
e) Snedecore's F test: Test for $\sigma_1^2 = \sigma_2^2$ [15Periods]

Reference Books

i) Business Statistics by S.S. Desai
ii) Business Statistics by G.V. Kumbhojkar
iii) Introduction to Mathematical Statistics by S.C. Gupta.
iv) Mathematics & Statistics by Sureanjan Shah
v) Text book of matrices by Shanti Narayan
vi) Elements of Statistics, by D. N. Elhance.
vii) Fundamentals of Applied Statistics, by V. K. Kapoor.
viii) Business Statistics, by G. C. Beri.

B.Com. Part-III- SEM-VI (CBCS)
Paper III : DSE-J 3 : Advanced Statistics
(Probability and Probability distributions)
(Optional Paper)
Credit -4

Course Outcomes:
After completion of this course, students will be able to:

i) Explain the concept of probability and compute the probability of various events.
ii) Explain the concept of mathematical expectation and derive it.
iii) Understand discrete probability distributions in general.
iv) Understand Binomial, Poisson and Normal distributions

Unit No. 1 Probability
Concept and definitions of various terms used in probability, definition of probability. Examples based on definition. Addition and Multiplication laws of probability (with proof). Bayes theorem (Statement only). Examples on conditional probability and Bayes theorem.
[15 Periods]

Unit No. 2 Mathematical Expectation
Definition and examples based on mathematical expectation. Addition and Multiplication theorems on mathematical expectation (with proof). Examples based on these theorems. [15 Periods]

Unit No.3 Discrete probability distribution
Definition of probability mass function (pmf) distribution function (cdf). Properties of distribution function. Numerical Examples. [15 Periods]

Unit No. 4 Probability distributions
Binomial, Poisson and Normal distributions: Definition, properties and examples based on these distributions. Mean and variance of binomial and Poisson distributions (with Proof). Poisson distribution as limiting case of binomial distribution (with Proof). Limitations of Binomial distribution. Properties of normal curve. Fitting of Binomial and Poisson Distributions.
[15 Periods]

Reference Books for paper III:

i) Business Statistics by S.S. Desai, Publisher: Jai-Gouri
ii) Business Statistics by G.V. Kumbhojkar, Publisher: Phadake
iii) Introduction to Mathematical Statistics by S.C. Gupta and V.K. Kapoor Sultan Chand & Sons, Delhi.

B.Com. Part-III- SEM-VI (CBCS)

Paper – IV : DSE-J 4 : Advanced Statistics

(Operations Research)
(Optional Paper)
Credit -4

Course Outcomes:

After completion of this course, students will be able to:

i) Formulate and solve a linear programming problem.
ii) Solve transportation problem using various methods.
iii) Solve assignment problem using Hungerian method.
iv) Solve Sequencing Problem.

Unit No. 1 Linear Programming Problem

Concept, formulation of Linear Programming Problem (L.P.P.). Solution of L.P.P. by graphical method. Examples based on minimization and maximization of given function.

[15 Periods]

Unit No. 2 Transportation problem

Concept, Mathematical Model, Balanced and Unbalanced Transportation problem **(**T.P.). Solution of T.P. by i) NWCR method ii) Least cost method, iii) Vogel's method. Examples based on these methods. [15 Periods]

Unit No. 3 Assignment Problem

Concept, Mathematical Model, Balanced and Unbalanced Assignment Problem **(**A.P.) Hugerian method to obtain solution. Examples by Hungerian method. [15 Periods]

Unit No. 4 Sequencing Problem

Concept of sequencing, sequencing of n jobs through 2 machines, and n jobs through 3 machines. Stepwise procedure. Examples to determine the sequencing and total time required. Also to find Idle time of the machine. [15 Periods]

Reference Books for paper IV

i) Operations Research by S. D. Sharma, Publisher: Kedar Nath.
ii) Operations Research: An Introduction by H A Taha, Publisher: Pearson.
iii) Operations Research: Theory and Application, *J.K. Sharma*, Publisher. Macmillan.

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Advanced Statistics Paper I (Mathematical Methods)	Advanced Statistics Paper I (Mathematical Methods)
2	Advanced Statistics Paper II (Applied Statistics)	Advanced Statistics Paper II (Applied Statistics)
3	Advanced Statistics Paper III (Probability and Probability distributions)	Advanced Statistics Paper III (Probability and Probability distributions)
4	Advanced Statistics Paper - IV (Operations Research)	Advanced Statistics Paper - IV (Operations Research)

Nature of question paper for B.Com -III

Semester V & VI (Paper No. I to IV)

Attempt any five questions.

Total marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com Part – III Semester V

Paper-I: DSE-K1: E-Commerce

Course Outcome –

1. **Understanding the basic structure of E-Commerce industry**
2. **Understanding transactional flow in E-Commerce**

Sr No.	Topic	No of Lectures
Unit 1	Introduction to Electronic Commerce • **What is E-Commerce** • **Goals of E-Commerce** • **Functions of E-Commerce** • **Potential of E-Commerce Industry** • **Various e-commerce platforms at present** • **Types of E-Commerce segments (B2C, B2B, C2C etc.)** Practical – Get preliminary information of various E-Commerce companies	15
Unit 2	E-Commerce Framework • **Introduction to E Commerce Structure / Framework** • **Internet** • **e-Commerce Portal / ERP System** • **Warehouse** • **Point of Sale (POS)** • **Payment Gateway** • **Call Centre** • **Data Analytics** • **CRM (Customer Relationship Management)** Practical – Draw Diagram of framework of any e-commerce company based on some practical research	15
Unit 3	Electronic Payment System • **Introduction** • **Modes of Electronic payments (net banking, debit / credit card, payment wallets etc.)** • **Online payment process** • **Security controls** • **Online frauds & cautions to be taken care of** • **Online payment service providers** Practical – Prepare case study paper on online fraud	15

Unit 4	Online Order Processing • **Order Intimations** • **Shipping & Billing** • **Bar Code System** • **Shipment Tracking** • **Order Dashboard** • **Account Settlement** Practical – Visit any online seller and observe order processing activities	15

B.Com Part – III Semester III

Paper-II : DSE-K2 : E-Commerce

Course Outcome –

1. **Understanding the variousfunctions of E-Commerce industry**
2. **Understanding of cyber security threats and remedies**
3. **Understanding of basics of digital marketing**

Sr No.	Topic	No of Lectures
Unit 1	Supply Chain & Warehouse Management • **Packaging of Products** • **Inventory Management – Coding, storage & monitoring** • **Security Controls** Practical – Visit any seller company who sales online and observe the warehouse management systems	15
Unit 2	Digita Marketing Basics • **Various avenues of digital marketing** • **Difference between traditional marketing and digital marketing** • **SEO (Search Engine Optimization)** • **Recent Trends in digital marketing** Practical – Visit any Digital marketing service provider company and interact	15
Unit 3	Cyber Laws & Intellectual Property Rights, Internet Security • **Types of cyber threats (financial, virus, hacking etc.)** • **Introduction to Information Technology Act** • **Importance of Trade Mark, Patents & Copy Right** • **Consequences of Infringement** Practical – Visit any Cyber Law Professional / IPR service provider company and interact	15
Unit 4	CRM (Customer Relationship Management) • **What is CRM** • **Use of Technology for CRM** • **Future of Industry** • **New Marketing Trends** • **Loyalty Programmes** Practical – Make short study on CRM softwares used in the market	15

Reference Books:

1. **Concepts of E-Commerce by Adesh Pandye**
2. **E-Commerce by Sarika Gupta and Gaurav Gupta**
3. **E-Commerce Strategy, Technology and Implementation by Gary Schneider**
4. **The Complete E-Commerce Book by Janice Reynolds**

B.Com Part – III Semester VI

Paper-III : DSE-K3 : E-Commerce

Course Outcome –

4. **Understanding the variousfunctions of E-Commerce ad its technological aspect.**
5. **Understanding of consumer oritented e Commerce and e retailing.**
6. **Understanding of basics of digital marketing**

Sr No.	Topic	No of Lectures
Unit 1	**Internet Concepts & Technologies:** • Concept & evolution of internet • Web technologies – Global Publishing concept, hypertext, • Concepts of URLs, HTPP, HTTPD, Servers, HTML, HTML Forms & CGI gateway services.	
Unit 2	**E-Commerce and its Technological aspect:** • **Developments in Information Technology and ist relavance to E-Commerce** • **The scope of E- Commerce, E- Marketing** • **Benefits and limitations of E-Commerce,** • **Produce a generic framework for E-Commerce.** • **Architectural framework of Electronic Commerce, Web based E Commerce Architecture.** ***Practical – Conduct interview of minimus 5 online shop holders and observe their management systems***	15
Unit 3	**Consumer Oriented E- Commerce and E-Retailing**: • **Traditional retailing and e retailing, Benefits of e retailing,** • **Models of e retailing, Features of e retailing.** • **E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web,** • **E entertainment, Auctions and other specialized services.** • **Business to Business Electronic Commerce** *Practical – identifying customise oriented e-Services and develop models of E-services*	15

Unit -4	**Electronic Data Interchange:** • **Benefits of EDI, EDI technology, EDI standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security.** • **Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment.** • **Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.** ***Practical – Conduct Dumy bank transaction and write detail process of Electronic payment system, Fund transfer syste.***	15

Reference Books:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.

2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley. 3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.

4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.

B.Com Part – III Semester VI

Paper-IV : DSE-K4: E-Commerce

Course Outcome –

1. **Understanding the various functions of E-Commerce ad its technological aspect.**
2. **Students able to know the security issues in E-Commerce.**
3. **Understanding of basics of digital marketing**

Sr No.	Topic	No of Lectures
Unit 1	**Website Design and E-Commerce** • **Role of web – site in B2C e-commerce; website strategies & web-site design principles;** • **Push & pull technologies, alternative methods of customer communication.** Multi – Media & E-commerce; push & pull technologies, alternative methods of customer communication	15

Unit 2	**Online Retail Sector:** • Analyzing the Viability of Online Firms • E-commerce in Action: E- Retailing Business Models • The Service Sector: Offline and Online • Online Financial Services • Online Travel Services • Online Career Services • • **On-Demand Service Companies**	15
Unit 3	**Security Issues in E-Commerce:** • **Introduction, need and importance** • **Security risks of e-commerce, exposure of resources,** • **Type of threats, sources of threats,** • **Security tools & risk – management approach**	15
Unit 4	**Ethical, Social and Political issues in E-Commerce:** • **Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles** • **Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections** • **Intellectual Property Rights: Types of Intellectual Property protection, Governance.** ***Practical – Prepare case study and project report on ethical, political and social issues E-Conmmerce***	**15**

Reference Books:1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.

2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley. 3. Efraim Turban, Jae Lee, David King, H.Michael Chung, “Electronic Commerce–A ManagerialPerspective", Addison-Wesley.

4. Elias M Award, “Electronic Commerce from Vision to Fulfilment”, 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, “E-Marketing”, 3RDEdition, Pearson Education.

B. Com (CBCS Pattern)Part- III (Semester-V)

Paper IX : Tax Procedure and Practice

Title of paper- GST (CGST, SGST and IGST)

Generic Elective Course

(Credit 4)

Objectives:- 1) To enhance the knowledge of students with latest amendments in GST Law

2) To clarify the technical aspects and provisions in GST Law

Unit- I	GST Returns (Furnishing details of outward supply, Furnishing details of inward supply, First Return, Annual Return, Final Return, matching of Input Tax Credit)- Specimen Forms for the Returns	Periods-20
Unit- II	1) Sec. 35 Accounts and Sec. 36 Records (Period of Retention, Rules for maintenance of Accounts) 2) Sec. 67 Inspection, Search and Seizure (Power of Inspection, Authority for Search and Seizure)	Periods-10
Unit- III	TCS and TDS, Payment of GST (payment of tax, Interest etc.)	Periods- 10
Unit- IV	Basic Problems- Net GST liability, Time of Supply, Value of Supply	Periods- 20

B. Com (CBCS Pattern)Part- III (Semester-VI)

Paper XI : Tax Procedure and Practice

Title of paper- GST (CGST, SGST and IGST)

Generic Elective Course

Credit-4

Objectives:- 1) To enhance the knowledge of students with latest amendments in GST Law

2) To clarify the technical aspects and provisions in GST Law

Unit- I	Refund of GST (Refund of Tax, Interest on delayed refund	Periods-10
Unit- II	1) Assessment- Self Assessment, Provisional Assessment, Summery Assessment, Scrutiny Assessment, Best Judgment Assessment 2) Audit- Sec. 65- Audit by Tax Authorities Sec. 66- Special audit	Periods-10
Unit- III	1) Appeals and Revision (Appeals to appropriate authority, power of revisional authority) 2) Advance Rulings (Authority for advance rulings, application and procedure)	Periods- 20
Unit- IV	Basic Problems- Admissibility of ITC, Calculation of net GST liability, Composition levy	Periods- 20

B.com- III

Semester V and VI (CBCS Pattern)

Tax Procedure and Practice- GST (CGST, SGST and IGST)

Nature of Question Paper

Internal Marks- 10 marks

Shivaji University Exam 40 marks

Instructions:-

1) All question carry equal marks
2) Attempt any Five questions out of Seven

Q. 1	Theory- Short Notes (Any Two out of Four)	08 marks
Q. 2	Theory Broad Question	08 marks
Q. 3	Theory Broad Question	08 marks
Q. 4	Problems	08 marks
Q. 5	Problems	08 marks
Q. 6	Problems	08 marks
Q. 7	Problems	08 marks

Equivalence

Sr. No.	Old Name	New Name
1	Tax procedure and practice GST (CGST, SGST and IGST) paper- IX (Vocational)	Tax procedure and practice GST (CGST, SGST and IGST) paper- IX (CBCS)
2	Tax procedure and practice GST (CGST, SGST and IGST) paper- XI (Vocational)	Tax procedure and practice GST (CGST, SGST and IGST) paper- XI (CBCS)

Reference Books:-

1) A Birds eye view- Jha and Singh
2) GST made simple- Taxman
3) Basics of GST- Taxman
4) GST guide for Students- CA Vivek Agarwal

B. Com (CBCS Pattern) Part III (Semester V)

Paper X : **Tax Procedure & Practice**

Title of Paper – **Customs**

Generic Elective Course

Credit – 4

Objectives : -

1	To impart theorotical knowledge of Basic concepts of customs, import & export.
2	To develop the skills of solving problems of valuation and calculation of custom duties on imported goods.
3	To acquaint students with the term prohibition on import & export in customs.

Unit I	Introduction of Customs, Role in international trade, organization of customs in India, administration & operational authorities.	10 Hours
Unit II	An overview of Customs Act, 1962, Customs Tariff Act, 1975. Kinds of duties - Basic, Protective, CGST, safeguard, Anti-dumping, anti-subsidy, countervailing, NCCD, cess	10 Hours
Unit III	Important terms & definitions - Assessable value, baggage, Bill of Entry, Bill of Export, Dutiable Goods, Foreign Going Vessel, Exporter, Import Manifest, Prohibited Goods, Shipping Bill, Bill of Lading, Import, Importer, Stores, Letter of Credit, FOB, CIF, Goods Prohibition on importation & exportation of goods & it's reasons, Smuggling	30 Hours
Unit IV	Basic problems- Valuation of imported goods, calculation of custom duty	10 Hours

B. Com (CBCS Pattern) Part III (Semester VI)
Paper XII : Tax Procedure & Practice
Title of Paper – **Customs**
Generic Elective Course

Credit - 4

Objectives : -

1	To understand the meaning of types & modes of import & export.	
2	To impart theorotical knowledge of import & export clearance procedure of goods in detail.	
3	To enhance the knowledge of students with the practical solutions of computaiton of Baggage.	

Unit I	Import of Goods - Types of import- Free, Restricted, Prohibited types of licenses - Advance, EPCG,DFRC, Modes of import Export of Goods- Types of export, types of Exporter, Modes of export	10 Hours
Unit II	Clearance Procedure of Import & Export Import - For Home Consumption, for warehousing, Ex-bond clearance Export -Procedure & filing of documents, Main, auxiliary & regular	20 Hours
Unit III	Duty Drawback System Meaning of scheme, Sec 74 & sec 75, Rules for drawback, Documents required for claiming drawback, types of duty drawback	10 Hours
Unit IV	Clearance of Baggage Meaning and kinds of baggage, Rules & procedure of import thereof Basic problems on clearance of baggage & calculation of custom duty thereon	20 Hours

	B.Com. Part-III **Semester – V** **(Optional Paper)** **Industrial Management Paper – I** **Subject Code:** **(Factory and Capital Management)**	
	Objectives:- 1. To make students familiar with the subject industrial management. **2.** To expose the students the importance and applicability of industry management.	
	Learning Outcomes 1. Understanding the concept Industrial Management. 2. Acquaintance with the Work Environment. 3. Acquaintance with the Plant Maintenance. 4. Acquaintance with Financial Management	
	Teaching Methods: *Lecture, Interactive ICT Based Use of case lets* *Lecture Interactive ICT Based* Discussion Method	
Sr. No	**Content**	**No. of Lectures**
1	**Unit I:-** **1.1 Introduction to Industrial Management**– Meaning and importance of industrial management. **1.2** Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) **1.3 Factory Location and Plant Layout-** **1.3.1 Factory Location:** Meaning of location of factory, factors determining location of factory **1.3.2 Plant Layout:** Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.	**20**
2	**Unit II :- Work Environment -** **2.1** Meaning **2.2** importance of work Environment **2.3** Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning **2.4** Quality Circles, **Kaizen, 5 S,**	**20**
3	**Unit III :- Plant Maintenance –** 3.1 Concept, Importance	**10**

	3.2 Objectives of good maintenance system 3.3 types of maintenance 3.4Preventive Maintenance 3.5Recent trends in plant maintenance	
4	**Unit IV – Financial Management** 4.1 Concept of financial Management, 4.2 Objective of Financial management 4.3 Importance and Determinants of Capital Management 4.4Sources of finance 4.5Fixed and working capital	**10**
	References for Paper I to IV : 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa: Production and Operations Management 4. K. ShridharaBhat – Himalaya Publishing House 5. M. E. ThukaramRao: Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations 10. O. P. Khanna: Industrial Engineering and Management 11.KAshwathappa: Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi	

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	B.Com. Part-III **Semester – VI** **(Optional Paper)** **Industrial Management Paper – II Subject Code:-** **(Human Resource Management)**

	Objectives: 1. To make students familiar with the subject human resource management. **2.** To expose the students the importance and applicability of human resource management.	
	Learning Outcomes: 1. Knowledge about the Human Resource Management 2. Acquaintance with the Human Resource Management 3. Acquaintance with the Employee Training. 4. Acquaintance with - Recent Trends in HRM	
	Teaching Methods: Lecture, Interactive ICT Based Use of case lets. Lecture Interactive ICT Based Discussion Method	
Sr. No	**Content**	**No. of Lectures**
1	**Unit I - Introduction to Human Resource Management-** **1.1** Concept and Nature **1.2** Scope **1.3**Significance **1.4** Objectives **1.5** Functions of HRM. **1.6 Ethical Issues In HRM:** Meaning, Importance and Ethical Issues In HRM	**10**
2	**Unit II – Human Resource Planning (HRP)** **2.1**Meaning and need for Human resource Planning, Process of HRP Factors affecting HRP **2.2**Job Analysis, Job Description, Job Specification. **2.3Recruitment and selection-** **2.3.1** Meaning, **2.3.2** Sources of recruitment **2.3.3** Steps in the scientific selection procedure **2.3.4** e- recruitment: Meaning and Advantage	**20**
3	**Unit III –** **Employee Training and Performance Appraisal** **3.1Employee Training-** **3.1.1** Meaning **3.1.2** Need for training **3.1.3**Steps in training **3.1.4**Methods of Training **3.1.5**Impediments of effective training **3.2Performance Appraisal and Merit Rating** **3.2.1** Meaning	**20**

	3.2.2purpose of performance appraisal **3.2.3**Methods of performance appraisal **3.2.3**Ethics in performance appraisal **Merit Rating-** **3.2.4** Meaning **3.2.5**Benefits of Merit Rating, **3.2.6**Difference between performance appraisal and merit rating	
4	**Unit IV :- Recent Trends in HRM –(Concept and Nature)** **4.1** Employee's brand **4.2**Outsourcing of HR **4.3**e-HRM **4.4** Work Life Balance **4.5**Emotional Intelligence and Talent Management	**10**
	References for Paper I to IV: 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ 3. K. Aswathappa : Production and Operations Management 4. K. ShridharaBhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management,Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi	

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B.Com. Part-III **Semester - V** **(Optional Paper)** **Industrial Management Paper – III Subject Code:-** **(Production Management)**	
	Objectives: 1. To make students familiar with the subject industrial management. 2. To Expose the students the importance and applicability of industrial management

	Learning Outcomes: Understanding the Meaning concept of Production Management and PPC. Acquaintance with the Productivity. Acquaintance with the Inventory Management Acquaintance with Logistic Management	
	Teaching Methods: 1. Lecture, Interactive ICT Based Use of case lets. 2. Lecture Interactive ICT Based Discussion Method	
Sr. No	**Content**	**No. of Lectures**
1	**Unit I:- Production Management and Planning and Control (PPC): –** **1.1Production Function-** **1.1.1** Meaning, Concept and Objectives **1.1.2** Function of production Management **1.2Planning and Control (PPC):** **1.2.1** Meaning **1.2.2** Objectives **1.2.3**Importance of production planning and control **1.2.4** Techniques of production control Routing, Scheduling, Dispatching and follow up **1.2.5** Limitations of PPC.	**20**
2	**Unit II :- Productivity -** **2.1**Meaning, Importance **2.2**Measurement of Productivity **2.3**Factors influencing productivity **2.4**Methods of improving productivity **2.5**ProductionV/s Productivity.	**10**
3	**Unit III :- Inventory Management** 3.1 Meaning and Objectives of inventory Management 3.2 Receipt and issue of material (Bin Card, Store Ledger) 3.3 Pricing of material Issues (First In First Out and Last In First Out) 3.4 EOQ 3.5 ABC Analysis and VED Classifications 3.6 **Just in Time (JIT) Production** – Meaning, Techniques and Advantages. 3.7 Recent Trends in Inventory Management.	**20**

4	**Unit IV :- Logistic Management-** **4.1**Meaning **4.2**Objectives **4.3** Importance of logistic Management, **4.4**Activities of the logistics Management **4.5** Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. **4.6** Supply chain Management: Meaning, Definition and Importance	**10**
	References 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain: Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L.: Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting : B. K. Bhar 9. C. B. MamoriaGankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi	

B. Com. Part-III **Semester – VI** **(Optional Paper)** **Industrial Management Paper – IV Subject Code: 16-612** **(Personnel Management)**	
	Objectives: 1. To make students familiar with the subject industrial management. **2.** To expose the students the importance and applicability of industry management.
	Learning Outcomes: 1. Knowing the meaning and concept about the Employee Remuneration. 2. Acquaintance with the Industrial Relations. 3. Acquaintance with the Employee Safety, Health and Moral 4. Acquaintance with **HR Accounting**

	Teaching Methods: *Lecture, Interactive ICT Based Use of case lets.* *Lecture Interactive ICT Based* Discussion Method	
Sr. No	**Content**	**No. of Lectures**
1	**Unit I:- Employee Remuneration –** 1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate 1.6 Incentive plans (Halsey, Rowan and Taylor)	**10**
2	**Unit II :- Industrial Relations –** **2.1**Meaning, Objectives and Significance of industrial relations **2.2**The parties to industrial relations **2.3**Factors affecting industrial relations. **2.4**Meaning and Causes of industrial Disputes **2.5**Measures taken by Govt. to prevent Industrial disputes.	**20**
3	**Unit III :- Employee Safety, Health and Moral:** **3.1** Meaning and need of employee safety **3.2**Factors in safety programme Meaning and importance of employee health **3.3**Occupational hazards, risks and diseases **3.4** Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions **3.5**Meaning of employee morale.	**20**
4	**HR Accounting:** 4.1 Meaning, Definition and Objectives 4.2 Advantages of HR Accounting 4.3 Determinants of Human Capital 4.4 Methods of HR Accounting	**10**
	References for Paper I to IV: 1. L. C. Jhamb : Industrial Management Savitri JhambEverest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. ShridharaBhat – Himalaya Publishing House 5. M. E. ThukaramRao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations	

	10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi.	