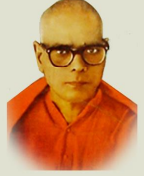




स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ

नांदेड— ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY
NANDED-431606, MAHARASHTRA STATE, INDIA.



स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड.

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

ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542

Fax : (02462) 229574

Website: www.srtmun.ac.in

E-mail: bos.srtmun@gmail.com

वाणिज्य विद्याशाखेंतर्गत सर्व संलग्नित
वाणिज्य महाविद्यालयंतील **B.Com. - II**
Year (Semester III & IV) विषयाचा
C.B.C.S अभ्यासक्रम शैक्षणिक वर्ष
२०१७-१८ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०३ मे २०१७ रोजी संपन्न झालेल्या ३८व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२३/३८-२०१७ च्या ठरावानुसार वाणिज्य विद्याशाखेंतर्गत सर्व संलग्नित वाणिज्य महाविद्यालये, प्रस्तुत विद्यापीठ, येथे खालील अभ्यासक्रम शैक्षणिक वर्ष २०१७-१८ पासून लागू करण्यात येत आहे.

1. B.Com. - II Year (Semester III & IV) (C.B.C.S)

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड — ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/वाणिज्य/
२०१६-१७/२३
दिनांक : ०५.०६.२०१७.



स्वा/-
उपकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत : माहिती व पुढील कार्यवाहीस्तव :

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

Vishnupuri, Nanded- 431 606

B.Com.-II Year (Semester III)

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

SYLLABUS

W.e.f. 2017-18

Paper No.	Name of the Paper	Lecture / Week	Total Period	Continuous Assessment (CA)	End of Semester Exam ESE	Total Marks	Total Credit
CC XI	New Trends Corporate Accounting	04	54	35	40	75	3
CC XII	Corporate Law	04	54	35	40	75	3
CCXIII	Principles of Business Management and Practice	04	54	35	40	75	3
CCXIV	Cost Accounting - I	04	54	35	40	75	3
CCXV	Banking and Finance	04	54	35	40	75	3
CCXVI	Income Tax - I	04	54	35	40	75	3
SEC I	<u>A-I: Business Ethics</u> <u>A-II: E - Business Marketing</u> <u>AllI: Business Environment</u> A-IV : E- Commerce	1 03	45	25	25	50	2
							20

SEC Should be Evaluated of Annually.

B.Com Second Year Syllabus (w.e.f.2017-18)

Semester III (CBCS Patterns)

New Trends in Corporate Accounting

(CC XI)

NO. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credits	03

Objective:

To understand knowledge of new trends in corporate accounting issue of share and redemption share

Chapter 1

Recent Concepts in Corporate Accounting

(No of Lecture 08)

Introduction to corporate Account , online Banking, E-transaction, D-Mat Account, Debit Card, Credit Card, Swipe Machine, ATM

Chapter 2

Issues of Shares

(No of Lecture 14)

Meaning and procedure of issue, Forfeiture and reissue of Equity Shares, Practical Problems on Accounting Entries of Issue, Pro-rata allotment of Shares

Chapter 3

Redemption of Preference Shares

(No of Lecture 10)

Meaning and Procedure of redemption of preference shares, Types of preference shares, Redemption out of Fresh issue of Equity Shares, Redemption out of revenue Profit of Company, Practical Problems on accounting entries of redemption of preference shares and balance sheet after redemptions of preference shares

Chapter 4

Company Final Accounts

(No of Lecture 14)

Preparation of profit and loss account, profit and loss appropriation, account and balance sheet in prescribed forms

Chapter 5

Profit Prior to in Corporation

(No of Lecture 08)

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

Recommended Book:

- 1) Practical Problem in Advanced Accountancy :S.P Jain and K.L Narang
- 2) Advanced Accounting : J.R. Batliboi
- 3) Advanced Accountancy : R.L.Gupta, M, Radhaswami
- 4) A New Approach To Accountancy – H.R. Kotalwar, Discovery Publishers

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Corporate Law

(CC XII)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives:

To acquire knowledge and develop understanding of the necessary framework of companies with reference to various provisions or company act-2013

Chapter 1

Introduction

(No of Lecture 10)

- Historical Developments of Concepts of Corporate Law in India;
- Company Definition, meaning, nature and its Characteristics;
- Types of Companies: Private Company, Public Company, Foreign Company, Government Company, One Man Company

Chapter 2

Incorporation

(No of Lecture 10)

- Promoters: Meaning, Position, Duties, Rights, Responsibilities and Liabilities
- Memorandum of Association and its Alteration
- Articles of Association its Alteration
- Prospectus – Definition, Abridged Prospectus, Misrepresentations and Penalties

Chapter 3

Financial Structure I (Concept of Capital)

(No of Lecture 12)

- Equity Shares with Differential Rights
- Issue of Shares at Par, Premium and Discount
- Forfeiture and Surrender of Shares
- Bonus Issues, Right Issues, Issues of Sweat Equity Shares, Employees Stock Option Scheme

Chapter 4
Financial Structure II (Debt Capital)

(No of Lecture 12)

- Debenture, Stock
- Bonds, Recent Trends and Dynamics of Corporate Debts Financing
- Debenture Trust Deed and Trustees
- Conversion and Redemption of Debenture

Chapter 5
Membership in a Company

(No of Lecture 10)

- Modes of Acquiring Membership
- Rights and Privileges of Members , Register of Members
- Dematerialization and Rematerialization of Securities
- Transfer and Transmission of Securities in Physical and Dematerialized Forms
- Nomination

Recommended Books

- 1) Company law : the institute of company secretaries of Indian, Module 1
- 2) A text of company law, P.P.S Gavgan, Jain Book Agency, Delhi
- 3) The company act 2013 Bare Act
- 4) Companies law and secretarial practice by N.D. Kapoor, Sultan chand & sons New Delhi
- 5) Company law by rattan Nolakha, Sultan chand & sons New Delhi

B.Com. Second Year Syllabus (w.e.f. 2017-2018)
Semester III (CBCS Patterns)

Principles of Business Management and practice

(CC X III)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objective:

To know to make planning, decision making, controlling, staffing, organizing etc. to understand new approaches in management

Chapter 1

Introduction of Management

(No of lecture 12)

Historical development of management (19th to 20th century), Definition of management, Scope of management, Role of management, Management Thinkers, F.W. Taylor and his scientific thought of management, Henry Fayol and his principles of management, Macgregor and his theory.

Chapter 2

Managerial Planning and Decision making

(No of lecture 10)

The Concept of Planning, Nature, Importance of Planning, Benefits and effective Planning process, Types of Planning, Decision making, definition and concept.

Chapter 3

Staffing and organizing

(No of lecture 12)

Nature, Definition, Personnel management, Selection Procedure, Steps of Selection Process, Training and Performance Appraisal

Definition, Importance, Principles of Organization, Types of Organization, Centralization and its Advantages & Disadvantages, Decentralization and its Advantages & Disadvantages

Chapter 4

New trends in management

(No of lecture 10)

TQM, Quality circles, Public Private Enterprise Partnership, Six sigma and Bench marking, kaizens

Chapter 5

Managerial Skills

(No of lecture 10)

Need and Importance, Classification of Skills, Process of Management Development, Steps of Management Development Process, Management Developments Techniques & Methods, Objectives of Management Development Programs, Planning of Development Program, Effectiveness of Development Program.

Recommended Books:

- 1) Principles of management by Dr. K.Natarajan and Dr.K.PGanesan
- 2) Principles of management by P.Subba rao
- 3) Principles of management by B.P.Singh / Dr.T Ramaswamy

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Cost Accounting – I

(Core subject IV)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objective:

To understand knowledge of cost accounting, single output costing, material cost, labour cost and overhead

Chapter 1

Introduction to Cost Accounting

(No of Lecture 10)

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

Chapter 2

Single Output Costing

(No of Lecture 10)

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

Chapter 3

Material Cost

(No of Lecture 12)

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

Chapter 4

Labour Cost

(No of Lecture 12)

Meaning, Labour Cost Control, Time Keeping & Time Booking, Idle Time & Labour Turnover, Methods of Wage Payments; time Rate System, Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System

Chapter 5

Overheads

(No of Lecture 10)

Meaning, Nature, Collection and Classification of Overheads, Numerical Problems on Machine Hour Rate

Recommended Book

- 1) Cost Accounting- S.P. Jain and K.L.Narang
- 2) Cost Accounting, Dr.S.N Maheshwari
- 3) Cost Accounting – Ravi. M Kishore
- 4) Advance cost Accounting, P.Das Gupta
- 5) Practical Costing, Dr. Sanjivkumar S.Agggrawal DR.V.K. Bhosale, Dr.Pankaj Aboti

B.Com. Second Year Syllabus (w.e.f. 2017-2018)
Semester III (CBCS Patterns)
Banking and Finance

(CC XV)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objective

To study the Indian Banking system, Banking regulation act 1949, Commercial Bank, Development Bank and Digital Bank

Chapter 1

Indian Banking System

(No of lecture 12)

Introduction, Meaning and Definition, Evolution of Banking System, Structure of Banking System. Commercial Banking System in India: Introduction, Definitions and Functions.

Practical: Accounting Opening in Bank, Filling of Various Forms/Slips, Negotiable Instruments, Account Closure Procedure

Chapter 2

Banking Regulation Act, 1949

(No of lecture 12)

Introduction, Need of Banking Regulation Act, History of Banking Regulation Acts, Important Provisions, Social Control on Banking.

Practical: Financial Statement of Banks, Visit to Banks

Chapter 3

Nationalization of Commercial Banks

(No of lecture 10)

Introduction, Objectives of Nationalization of Banks, Nationalization of Commercial Banks, Narsingham Committee Recommendations (I & II)

Practical: Narsingham Committee Report

Chapter 4

Developments of Banks in India

(No of lecture 10)

Introduction, Objectives, Functions, Structure. NABARD, IDBI, ICICI, SFC, IFCI.

Practical: Visit to Development Bank in Area

Chapter 5

Digital Banking

(No of lecture 10)

Introduction, Importance of Technology in Banking, ATM, Debit Cards, Credit Card, Mobile Banking, Net Banking, E-Wallets, UPI, NEFT/RTGS, Green Banking, USSD.

Practical: Filling of NEFT/RTGS Forms, Understanding ATM Transactions, Using Debit Cards & Credit Cards for online Transactions.

Recommended Books:

- 1) S. Natrajan and Parmeswarn- Indian Banking, S.Chand New Delhi
- 2) Mukund Mahajan – Indian Banking system Nirali Prakashan,Pune
- 3) Gordon and Natranjan – Financial markets and services Himalaya publication house, Mumbai
- 4) Khan.M.Y Indian Markets and institutions , TataMcgraw Hill, New Delhi
- 5) Ruddar datt and Sundharam – Indian economy

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Income tax –I

(CC XVI)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objective:

To give knowledge of direct and indirect tax

Chapter 1

Introduction

History of Income tax Act 1961

(No of Lecture 08)

Chapter 2

Basic concepts

Agriculture income, Person, Previous Year, Assessment Year, Assesses, Income, Gross Total Income, total Income

(No of Lecture 08)

Chapter 3

Income from Salary

(No of Lecture 14)

Chapter 4

Income from house property

(No of Lecture 14)

Chapter 5

Income from capital Gain

Note:- Income tax Rule for Problems Previous Year.

(No of Lecture 10)

Reference Book:

- 1) Taxman : Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Sighaniya
- 2) Kalyani Publishers: Income Tax law and Practice by V P Gaur, D.B Narang,Puja Gaur, Rajeev Puri.
- 3) Shitya Bhawan : Direct Tax Law and Practices By Dr.H.C Mharotra Dr. S.P Goyal

Skill Enhancement Course

(Note: college can opt minimum one out of four)

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Business Ethics

(SEC A- I)

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

Objective:

- To understand ethic and responsibility of Business
- To enhance your capacity to think, act and lead ethically
- To having an ethical perspective means that you have capacity to maintain ethical attitude and behavior in your personal and professional.

Pre requisites

- The present discipline is part of cycle of social and economic discipline
- Studying of the discipline is based on the following discipline i.e. Philosophy, Sociology, Psychology, History and Cultural Science
- Student should demonstrate the following knowledge and components ability to speak English and to Write English

Chapter 1

Introduction to Business Ethics

(No of lecture 12)

Meaning of Ethics and Business Ethics, Objectives of Ethics, Nature of Ethics, Sources of Ethics, Importance of Ethics, Factors Influencing Business Ethics, Types of Ethics

Chapter 2

Ethical Aspects in Marketing

(No of lecture 12)

Introduction to Marketing, Direct Marketing, Marketing Ethics and Consumer Rights, Marketing Mix, Criticism of Ethics in Marketing

Chapter 3

Ethics in Finance

(No of lecture 15)

- Introduction
- Accountability and Acquisition
- Success
- Fair value
- Finance and Ethics
- Financial Markets

Chapter 4

Ethics in Social Responsibility and Corporate Social Responsibility

(No of lecture 15)

- Introduction
- Material Ethics
- Challenging Expectation of Social Responsibilities
- Concept of Corporate Social Responsibility
- Nature of Corporation & Its Object

Recommended Books

1. Murthy C.S.V. (2014), "Business Ethics Text and Cases", Himalaya publishing Pvt. Ltd
2. Prof. Bajaj P.S. and Prof. Agrawal Raj,(2012),"Business Ethics an Indian Perspective", Biztantra Management for the Flat world, New Delhi.
3. Murthy C.S.V. (2013), "Business Ethics and Corporate Governance", Himalaya Publishing Pvt. Ltd., Girgaon Mumbai.

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

E- Business Marketing

(SEC A - III)

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

Objective :

- To create awareness about e-business marketing in student
- To understand the E-market context, E-business mode, performance metric & role of strategic planning
- To know how to use marketing function of product, pricing distribution and marketing communication for firm, E-marketing strategy.

Benefit:

- Cost and value creation: the marketing mix
- Creating positive customer experience
- Customer relationship management

Chapter 1

E-Business marketing

(No of Lecture 14)

Brief History of E-Business and Internet, E-Commerce to E-Business & Spotting E- Business Trends, Building E-Business, Horizontal & Vertical Market Places, Merits and Demerits E-Market Places, Structure, Online Market & Distribution, ECRM, Merits and Demerits, Future Trends

Chapter 2

E-Business Application

(No of Lecture 12)

E-Procurement & E-Payment System, E-Commerce Software & Payment Structure, Advantages, Methods & Techniques, E-Marketing, E-Market Environment

Chapter 3

Business Process Model

(No of Lecture 08)

Customer Centric Business, Pre-Order, Point of Order& Post-Order, Customer Support

Chapter 4

E-Business Environment

(No of Lecture 08)

Information Society, Multi-Optional Society, Ethics in Electronic Business, Privacy

Chapter 5

Digitizing the Business & E-Business

(No of Lecture 10)

Design, E-Channel Pattern, E-Portal Pattern, E-Market, Market Pattern, Self Diagnosis

Recommended Book

Judy Strauss and Raymond Frost (2009), E marketing upper saddle NJ: Premier Hall

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

Business Environment

(SEC A- III)

No. of Lectures	45
End of Semester (University exam)	25 Marks
Continuous Assessments (CA) (Internal)	25 Marks
Total	50 Marks
Total Credit	02

Objective:

To understand business environment

Chapter 1

Nature and Scope of Business Environment

(No of Lecture 12)

What is Business, Scope of Business, Characteristics of Today's Business, Business Goals, Nature of Environment, Benefits & Limitation of Study of Environment.

Chapter 2

Business Environment

(No of Lecture 12)

International Environment, External Environment, Micro Environment, Environmental Change, Techniques for Environmental Analysis

Chapter 3

Economic Environment

(No of Lecture 10)

Nature of Economic Environment, Economic Factors, Basic Economic Systems, Economic Planning

Chapter 4

Business and Society

(No of Lecture 10)

Ecology & Business, Ecology & Economic Development, Nature of Physical Environment, Impact of Business

Chapter 5

Integrating Environment & Strategic Management

(No of Lecture 10)

Integrating Environmental Segments, What is Strategic Management, Benefits and Requisites of Effective Strategy, Strategic Management Process.

Reference Books:

1. Business Environment for Strategic Management by Dr. K Aswathappa
Himalaya Publishing House, Mumbai
2. Business Environment by Francis Cherumilam
Himalaya Publishing House, Mumbai

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester III (CBCS Patterns)

E-Commerce

(SEC A-IV)

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

Objective:

- Create awareness of e-commerce among student
- To know the role of E-commerce in world business scenario
- To develop the skills to use modern technologies for the business in global world
- To know and develop skills for cyber securities and secure payment gateway for cashless economy

Pre-Requisite:-

- Computer, Internet, Card Swipe Machine, Software for Online payment gateway

Benefit:-

- To aware students regarding cashless economy
- To help in knowing the E-Commerce and E-Payment

Chapter 1

Introduction

(No of Lecture 13)

Meaning, Nature, Concept, Advantages, Disadvantages and reason for transacting , online types of e-commerce, E-commerce models(introduction, Key, element of a business model and categorizing major e-commerce business models) forces behind of e-commences

Chapter 2

Security and encryption

(No of Lecture 13)

Ned and concepts, The e-commerce security environment (dimension, Definition and scope of e-commerce security) Security threats in E-commerce environment (security, intrusion and breaches attacking methods like hacking, sniffing, cyber –vandalism etc) Technology solution (encryption security channels of communication , protecting networks and protecting serves and clients)

Chapter 3

E –Payment System

(No of Lecture 14)

Models and methods of e-payment (Debit and credit card, E-wallet, Payatm, VPI, online cash transfer, E-Money) Digital signatures (Procedure, Working and legal position) Payment gateways online banking (meaning concept, Importance, electronic fund transferred NEFT, RTGS Automated clearing house, Automated ledger posing) risks involved in E-Payment.

Chapter 4

On line Business Transactions

(No of Lecture 14)

Meaning, Purpose, Advantages and disadvantages of transacting online E- Commerce application in various industries like (Banking, Insurance, payment of utility, Bills , Online marketing, e-tailing (Popularity, Benefit, and features) ,Online services (financial, Travel and career) , Auction , Online Portal, Online Learning, Publishing and entertainment, Online shopping (Amazon, Snap deal, Alibaba, Flip cart Etc)

Recommended Books

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxman

* * * * *

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED,

Vishnupuri, Nanded- 431 606

B.Com.-II Year (Semester IV)

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

SYLLABUS

W.e.f. 2017-18

Paper No.	Name of the Paper	Lecture/ Week	Total Period	Continuous Assessment (CA)	End of Semester Exam ESE	Total Marks	Total Credit	
CC XVII	Advanced Corporate Accounting	04	54	35	40	75	3	
CC XVIII	Business Law	04	54	35	40	75	3	
CC XIX	Risk Management	04	54	35	40	75	3	
CC XX	Advanced Planning of India	04	54	35	40	75	3	
CC XVI	Advance Cast Accounting	04	54	35	40	75	3	
CC XXII	Income Tax - II	04	54	35	40	75	3	
SEC II	B-I	Retail Business Accounting	03	45	25	25	50	2
	B-II	E- Cyber Crimes and Laws in Business						
	B-III	E-Insurance						
	B-IV	E- Governance						
								20

SEC Should be Evaluated of Annually.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Advanced Corporate Accounting

(CC-XVII)

No. of Lectures	54
End of Semester (University Exam)	40
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives:

The objective of the course into makes the students practically sound in maintaining accounting of corporate world

Chapter 1

Redemption of Debenture

(No of Lecture 10)

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

Chapter 2

Amalgamation of companies

(No of Lecture 12)

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

Chapter 3

Reconstruction of a company

(No of Lecture 10)

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

Chapter 4

Holding Company Account

(No of Lecture 12)

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

Chapter 5

Liquidation of a company

(No of Lecture 10)

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

Recommended Book

- 1) Practical problem in advanced account only S.P.Jain and K.L.Narrang kalyani publishers
- 2) Advanced accounting – J..R.Batliso the standard account only publication private Ltd Mumbai.
- 3) Advanced accountancy : R.L Gupta,M Radnaswami sultan chand and sons new Delhi
- 4) A New approach to accountancy : H.R. Kotalwar discovery publishers Latur

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Business Law

(CC-XVIII)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives:

To acquired knowledge about law related to business

Chapter 1

Indian Contract Act- 1872

(No of Lecture 12)

Introduction, Definitions, Essentials of valid contract, Types of contract, E contract, Agreement and Contract, Discharge of contract, Remedies for breach of contract, E agreement

Chapter 2

The Negotiable Instruments Act 1881

(No of Lecture 12)

Introduction, Definitions and Characteristics, Promissory Notes, Bills Of Exchange, Cheque, Holder and Holder in due course, Presentation of negotiable instrument.

Chapter 3

The Sale of Goods Act 1930

(No of Lecture 10)

Introduction, Importance Definitions, Formalities of Contract of sales, difference between sales and agreement to sale and higher purchase, Conditions and warranties, Un paid seller.

Chapter 4

Consumer Protection Act 1986

(No of Lecture 10)

Introduction, Definition, consumer defects, deficiency and unfair trade practices, manufacture, Consumer council.

Chapter 5

Online shopping and legal provisions

(No of Lecture 10)

Introduction, Debit card and credit card purchase protection, consumer right regarding online shopping, selling regulation, five ways to shop online

Recommended book:

- 1) K.R.Bulchandani Business low for management, Himalaya Publication house, Mumbai
- 2) N.D kapur, Business law, sultan chand and sons Delhi
- 3) G.K Varshney business regulatory frame work sahitya bavan, Agra
- 4) S.N Maheshvari, Business law, Himalaya publication house, Delhi
- 5) Dr.P.R. Kulkarni Prof. Hiwrekar, vidhya books publication Aurangabad

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Semester IV (CBCS Patterns)

Risk Management

(CC XIX)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives:

- 1) To impart the knowledge to the students about possible risk events, preventions of risks, measurements of risk, management of risk
- 2) To give insight about risk management and to develop the ability to understand techniques of risk management.

Chapter 1

Introduction:

(No of Lecture 10)

Concept, Nature, Need and scope of risk, Sources, measurement, identification and evaluation of Risk. Types of risk: Product market risk and capital market risk, Business risk interest rate risk, Systemic risk, Unsystematic risk, Possible risk Events, risk Indicators.

Chapter 2

Risk Management:

(No of Lecture 10)

Concept, Risk management Process, pre-requisites and fundamentals, Misconceptions of Risk, An Integrated approach to Corporate risk Management. Risk management approaches and methods. Risk reporting process.

Chapter 3

Instruments and Techniques of Risk Management:

(No of Lecture 10)

Hedging Techniques: Internal and External Techniques- Netting, Matching, Leading and Lagging, Price Variation, Short term Borrowing, Pricing in foreign currency, Asset Liability Management.

External Techniques: Forwards, Futures, Swaps, Options, Forward Rate Agreement, Caps, Collars, Floors and their applications - Pricing, techniques, operational aspects.

Chapter 4

Portfolio Analysis

(No of Lecture 12)

Traditional Vs Modern Rationale diversification- Markowitz Theory, Effect of Combining Two Securities Measurement of Expected Return of Portfolio – Portfolio Risk .

Chapter 5

Insurance as an instrument of Risk Cover

(No of Lecture 12)

Marine, Life, Accident, Process, Loss of Profit Export Credit Guarantee Corporation

Recommended Books:

- 1) Paul Hopkins, Kogan Page "Fundamentals of Risk Management " 2010, Institute Of Risk Management
- 2) David. A. Dubofsky and Thomas . W. Miller, Jr., "Derivatives Valuation and Risk Management", 2003, Oxford University Press.
- 3) Jean-Philippe Bouchaud and Mark Potters, "Theory of Financial Risk and Derivative Pricing", 2009, 2nd Ed. Cambridge press
- 4) "Theory and Practice of Treasury and Risk Management in Banks" , Indian Institute of Banking and Finance, March 2006, Taxmann
- 5) Peter S. Rose and Sylvia C. Hudgins, "Bank Management and Financial Services", 7 th Ed, Tata McGraw-Hill
- 6) Don M. chance and Robert Brooks, "Derivatives and Risk Management Basics", 2008, Indian Edition, Cengage Learning
- 7) M. A. H. Dempster, "Risk Management: Value at Risk and Beyond", 2002, Cambridge press.
- 8) Principals of Insurance
- 9) Principals of Insurance-Mishra

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B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Advanced Planning in India

(CC XX)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives: To study economic planning in India

Chapter 1

Introduction

(No of Lecture 10)

Important features of Indian plans, Evolution of planning, objectives of Economic Planning in India, Role of planning in a market economy, Mixed economy and Economic planning, Accomplishments of Economic planning, PURA an appraisal of the planning process.

Chapter 2

Agricultural Development

(No of Lecture 10)

Introduction, Importance of Agriculture in National Economy, Need and Scope for land Reforms in a developing economy, Sources of Agricultural Finance, Model APMC Act, Agricultural subsidies, Investment in Agriculture, National Agriculture Policy. Vision 2020

Chapter 3

Infrastructure Development

(No of Lecture 12)

Introduction, Meaning and definition, Infrastructure and Economic Development, Transport System Role in India's Economic Development, Rail-Road Transport, Power or Electricity, Issues and policies in financing infrastructure development, Regional imbalance.

Chapter 4

Foreign Trade

(No of Lecture 12)

Meaning and definition of Foreign Trade, Structure and direction of Foreign Trade, Foreign Capital, Issues in Export-Import Policy, New Export-Import Policy (2015-20)- It's Features and Objectives, The progress of Trade Reforms in India, FPI (Foreign Portfolio Investment)

Chapter 5

NITI Aayog

(No of Lecture 10)

Introduction, Establishment of NITI Aayog, Objectives of NITI Aayog, Features of NITI Aayog, Role and Functions of NITI Aayog, difference between NITI Aayog and Planning Commission, Achievements of NITI Aayog .

Recommended Books:

1. Indian Economy- Ruddar Dutt and K.P.M. Sundaram- S. Chand Publication.
2. Indian Economy- V. K.Puri and S.K. Misra –Himalaya Publication.
3. Indian Economy- Ramesh Singh- McGraw Hill.
4. Indian Economy- Performance and Policies – UMA KAPILA
5. Indian Economy- Problems of Development and Planning- A.N. Agrawal and M.K.- New Age International Publishers.

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B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Advanced Cost Accounting

(CC XXI)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives

To understand knowledge of cost, process, contract and operation

Chapter 1

Cost Accounting Records of cost Audit

(No of Lecture 10)

Nature of scope of cost audit. Cost Accounting Records and cost Audit. Under company Act- Purpose, scope and Advantages of cost Account, Implementing Authorities of cost Audit, Cost Audit Techniques and Programs, Cost Audit Report, Cost Auditor – Appointment Rights and responsibilities.

Chapter 2

Process Costing

(No of Lecture 12)

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

Chapter 3

Contract costing

(No of Lecture 12)

Meaning and features of Contract costing contract v/s Job costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet.

Chapter 4

Operating Costing:

(No of Lecture 10)

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

Chapter 5

Reconciliation of Cost and Financial Account

(No of Lecture 10)

Need of Reconciliation, reasons for Disagreement in Profit as per cost and Financial Accounts Methods of Reconciliation Procedure of Reconciliation Practical Problems on Preparation of Reconciliation Statement.

Books Recommended :

1. Cost Accounting : S. P. Jain, K.L. Narang.
2. Cost Accounting : Dr. S. N. Maheshwari
3. Cost Accounting : Ravi M. Kishore.
4. Advanced Cost Accounting : P. Das Gupta
5. Practical costing : Khanna, Pande, Ahuja, Arora
6. Practical Costing: Dr. Sanjvkuar Agrwal
Dr. V.K Bhosle
Dr. Pankaj Aboti

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Semester IV (CBCS Patterns)

Income tax II

(CC XXII)

No. of Lectures	54
End of Semester (University Exam)	40 Marks
Continuous Assessments (CA) (Internal)	35 Marks
Total	75 Marks
Total Credit	03

Objectives:

To study about taxable income, computation of tax

Chapter 1

Exempted Income under Section 10

(No of Lecture 08)

Chapter 2

Income from Profession

(No of Lecture 10)

Chapter 3

Incomes from Business

(No of Lecture 12)

Chapter 4

Income from other source

(No of Lecture 12)

Chapter 5

Computation of total income with deduction under section 80C 80D 80DD, 80U and 80E

Note:- Income the Rules for Problems Previous year.

(No of Lecture 12)

Recommended book:

- 1) Taxman student Guide to income tax by Dr. vinod singnahaniya Dr.Monica signghaniya
- 2) Kalyani publication income tax law and practice by V.P Gaur ,D.B.Narang, Pooja Gaur, Rajeev Puri.
- 3) Sahitiya bhavan : direct tax law and practice by Dr.H.C Mharotra,Dr. S.P.Goyal

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Skill Enhancement course

(Note: College can opt minimum one out of four)

B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Retail Business Accounting

(SEC B-I)

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

Objectives:

- 1) to create awareness regarding retail and accounting transaction
- 2) To provide practical training to student

Chapter –1

Billing and Accounting procedure in retail

(No of Lecture 10)

- Introduction
- Billing procedure
- Accounting cycle for retail business
- Single VS Double entry book keeping system
- Computerized Accounting
- Automation of billing procedure

Chapter – 2

Accounting documents for retailers

(No of Lecture 12)

- Bills purchase bill and sales bill
- Invoice inward and outward
- Delivery challan
- Debit and credit note
- Voucher Debit and credit
- Stock register

Chapter- 3

Banking operations retailers

(No of Lecture 10)

- Types of bank account
- Opening bank account online and offline
- Cash deposit and withdrawn online and offline CDM, ATM
- RTGS, NEFT, IMTS
- Pass book and account statement
- Cheque writing, Deposit, online banking

Chapter - 4

Inventory management

(No of Lecture 10)

- Introduction and type of inventory
- Inventory management
- Inventory control system

Chapter- 5 Formal Activities

(No of Lecture 12)

- 1) Writing cash book (traditional method)
- 2) Using bar code reader for billing
- 3) Use of special key board for billing
- 4) Preparation of sales bill (manual) and computerized generation of bar code
- 5) Preparation of voucher Dr voucher and Cr voucher
- 6) Preparation of Dr Note and Cr Note
- 7) Preparation of invoice
- 8) Preparation of delivery challan
- 9) Preparation of stock register
- 10) Filing of accounting documentary
- 11) Filling of bank account opening form
- 12) Cash withdrawal and depositing using automated and manual system
- 13) Filing of RTGS AND NEFT FORMS
- 14) Reading of pass book and account statement
- 15) Writing of cheque
- 16) Depositing cheque
- 17) Stock verification

Recommended Book:

- 1) Study module of CA & CS AND CMA
- 2) Web of public and private sector bank
- 3) Financial Accounting – Jain and Narang
- 4) Cost Accounting by Jawaharlal

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B.Com. Second Year Syllabus (w.e.f. 2017-2018)

Semester IV (CBCS Patterns)

Cyber Crimes and Laws in Business

(SEC – B II)

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

Objective:

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business and general.

Chapter 1

Introduction to cyber crimes

(No of Lecture 15)

Introduction of computer crime and cyber crimes distinction between cyber crime and conventional crimes, cyber forensic, kinds of cyber crimes, cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPR, Computer vandalism, privacy of online data, cyber jurisdiction, copyright issues, and Domain name dispute etc.

Chapter 2

Definition and terminology (information technology Act, 2000)

(No of Lecture 15)

Concept of internet, internet Governance, E Contract, E forms, encryption, Data security, Access, Addressee, Adjudication officer, Affixing, Digital signatures, appropriate Government, Certifying authority, certification practice, Certification practice statement, computer, computer Network, Computer resource, Computer system, cyber appellate tribunal, Data Digital signature, Electronic form, Electronic Record, Information Intermediary, Key, Pair, Originator, Public key, Secure System, Verify, subscriber as defined in the information technology Act, 2000

Chapter 3

Electronic Records

(No of Lecture 12)

Authentication of Electronic Records, Legal Recognition of Electronic Records, Legal Recognition of digital signatures, Use of electronic records And Digital signatures in government and its agencies, Retention of electronic records, Attribution, Acknowledgement and dispatch of electronic record, secure electronic records and digital signatures.

Chapter 4

Cyber Crime in Business

(No of Lecture 12)

Introduction, Different types of cyber crime in business precautions to avoid cyber crime in business (Case Study of cyber crime)

Recommended Books:

- 1) Dfrain Turban, Je Lee, King, David and H M Chung, Electronic Commerce – A Managerial Perspective, Pearson Education
- 2) Joseph, P.T E- Commerce - An Indian Perspective PHI
- 3) Chaffey, Dave, E Business and E- Commerce Management, Pearson Education
- 4) Paintal, Dcv, Law of information Technology, Taxman publication Pvt New Delhi
- 5) Sharma J.P. and sunaina kanojia cyber laws, Ane books Pvt Ltd, New Delhi

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Semester IV (CBCS Patterns)

E-Insurance

(SEC B - III)

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

Objectives

- 1) The aim of this course is to give some insight about e-services in insurance sector.
- 2) Ability to understand online services regarding insurance policy.
- 3) To impart insurance knowledge and skills together with technology-familiarity and customer-orientation.

Chapter 1

Introduction

(No Of lecture 10)

Meaning and Definition of Insurance; Types of Insurance Life Insurance and General Insurance, Selling and Buying of Life Insurance Policies, and General Insurance (Health Insurance Policies, Motor Policies, Property Insurance Policies, Travel Insurance Policies, Crop Insurance) Why, what ,How and dos and don'ts approach in buying

Chapter 2

Insurance as a Career

(No of Lecture 10)

Insurance sales Agent, as a career, educational qualifications, how to become a insurance sales agent, insurance sales training, license certifications and registration, important qualities of insurance sales agent, duties of insurance agent, job outlook for insurance agent,

Chapter 3

Information Technology (IT) Application in Insurance

(No of Lecture 12)

Introduction, objectives, meaning of information technology, insurance related applications, policy management, life insurance applications, insurance software; collection of basic Information of various software used by insurance agents

Chapter 4

Concept of E-Insurance

(No of Lecture 12)

E-Insurance meaning, Features of e-insurance account, Benefits of e-insurance account IRCA Guidelines for e-insurance policies, insurance Repository, Background, Role and Objectives of insurance Repositories, the repository Eco-system, Meaning of e-insurance account, opening of e-insurance account by insurance repository branch and approved persons, KYC documents, Opening of e-insurance account by insurer, Issuance of e-policy , policy servicingE-insurance application form, statement of account, payment options, grievances mechanism, portability of insurance repository

Chapter 5

Filing of Forms

(No of Lecture 10)

Filing of Standard proposal form for life insurance, Health, Motor, Property and Travel insurance, Details of proposer and or/life assured, specialized/ additional information, suitability

Analysis, product proposed, filing of claim Forms, Hand's on Activity: (Practical's to be conducted on above parts) any five out of eight

- 1) Visit/ lectures of / to insurance agents office
- 2) Preparing action plan of an insurance agent
- 3) Collection of detailed information of 5 Products sold by at 5 life insurance, health, motor, Property and Travel insurance companies each
- 4) Presentation of 5 insurance products before students in class-room and its assessment by teacher
- 5) Collections of essential forms of policies like life Insurance, health insurance, Motor insurance, Property Insurance and Travel Insurance
- 6) Filing of proposal forms- life, health, insurance, motor, property, and travel insurance (5 each)
- 7) Opening of e-insurance account (e-insurance account opening of at least 10 Persons)
- 8) Preparing claim forms

Books Recommended:

- 1) Mishra.M.N Insurance principles and practice s.chand and company New delhi
- 2) Dr.P. Periasamy, Principles and practice of insurance Himalaya Publication house –Delhi
- 3) Vinayakam N Radhaswamy and vasudevan S.V Insurance –principles, s. chand and con New delhi
- 4) Insurance resulatory and development authority – Insurance repository A step towards e-insurance available on [www. Policyholder.gov.in](http://www.Policyholder.gov.in)

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Semester IV (CBCS Patterns)

E- Governance

(Course B- IV)

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

Objective:

To study the concept of e-governance models and online transaction

Chapter 1

Introduction

(No of Lecture 12)

Meaning of governance and e-governance, difference between governance and e-governance, need of e-governance, advantages and disadvantages of e-governance, scope of e-governance

Chapter 2

Models of e-governance

(No of Lecture 10)

Introduction, Government to Citizens, Government to Employees, Government to Business, Government to Government.

Chapter 3

Areas of E-governance

(No of Lecture 10)

E-governance in urban areas
E-governance in rural areas

Chapter 4

Online Transaction:

(No of Lecture 12)

Online payments various bills, Taxes, EMI'S, Paytm, Freecharge, online banking-NEFT,RTGS .

Chapter 5

Practical

(No of Lecture 10)

Mobile recharge, Dish TV recharge, Electricity Bills payments, Online Banking.

Recommended Books

1. e-governance concepts and case studies, C S R Prabhu Prentice-Hall of India pvt.ltd.Kindle Edition.
2. e-book on e-governance A Gateway of Smart governance. Dr.M K Sharma, Haldwani (Uttarakhand)
3. e-governance Dr. Vinod V. Chinte Master Deenanath Mageshkar college,Aurad Shahajani.

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