

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

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



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वाणिज्य व व्यवस्थापन विद्याशाखेतील

B.Com. I Year (Sem-I & II) या विषयाचा

सी.बी.सी.एस. पॅटर्नचा अभ्यासक्रम शैक्षणिक

वर्ष २०१९-२० पासून लागू करण्याबाबत.

प रि प त्र क

(संदर्भ: परिपत्रक शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस अभ्यासक्रम/२०१८-१९/३८६२, दिनांक २३.०५.२०१९.)

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, संदर्भीय परिपत्रकान्वये प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील विषयाचा **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०१९-२० पासून लागू करण्यात आला होता.

1) B.Com. I Year (Sem-I & II)

तथापि, शैक्षणिक वर्ष २०१९-२० पासून उपरोक्त विषयाचा नवीन अभ्यासक्रम लागू करण्यात येत असल्याने संदर्भीय परिपत्रक रद्द समजण्यात यावे.

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-सीबीसीएस
अभ्यासक्रम/२०१९-२०/११३९
दिनांक : ३०.०८.२०१९.



स्वाक्षरित / -
उपकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ६) सीनियर प्रोग्रामर, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.



B.Com. I Year (Semester I)

| Paper Code | Name of the Paper | Semester | Type | Marks | Credit |
|----------------------------|--|----------|----------|-------|--------|
| B.C. 1.1 | Fundamentals of Financial Accounting | I | core | 100 | 04 |
| B.C.1.2 | Business Statistics | I | core | 100 | 04 |
| B.C.1.3 | Business Economics | I | core | 100 | 04 |
| Disciplinary Course | | | | | |
| B.C.1.4 | Fundamentals of Business Communication | I | core | 100 | 04 |
| Elective Any one | | | | | |
| B.C.1.5.1 | Computer for Business | I | Elective | 100 | 04 |
| B.C.1.5.2 | Office Management | I | Elective | 100 | 04 |
| B.C.1.5.3 | Fundamentals of Salesmanship | I | Elective | 100 | 04 |
| B.C.1.5.4 | Business Law I | I | Elective | 100 | 04 |
| B.C.1.5.5 | UGC Vocational Course | I | Elective | 100 | 04 |

Examination Pattern

Continuous Assessment

Core and Elective Subjects

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 05 Marks in the Particular Subject

End of Semester Examination (ESE)

1. Question No. 1 Compulsory for 20 Marks on any Topic
2. Question No. 2 to Question No. 4 Alternative type Questions carrying 15 Marks each
2. Question No. 5 will be short Notes on any two of the given Four for 10 Marks



B.Com I Year (Ist Semester)
Fundamental of Financial Accounting
Paper No. BC 1.1

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

Learning Objective:

Objective of this course is to provide the skill of

- i) **Recording**
- ii) **Maintaining**
- iii) **And presenting the accounting and financial fact**

Utility :

Student Can Understand the :

- i) Accounting Knowledge
- ii) Application of Accounting in Business

Prerequisite :

Basic knowledge of Accountancy.

Unit 1: Introduction of Accountancy

- Meaning of Accountancy
- Objective of Accountancy
- Types and rules of debit and credit
- Journal, Ledger
- Indian Accounting Standard
- Numerical Problems on Journal and Ledger

Unit 2 :Final Accounts of Sole Trader

- Meaning of Final Account
- Trading Account
- Profit and Loss Account
- Balance Sheet
- Adjustment Entries
- Numerical Problems on Final A/c of Sole Trader

Unit 3 :Joint Venture Account



- Meaning of joint venture
- Co-venture
- Numerical Problems on Joint venture

Unit 4 :Hire Purchase System:

- Meaning of Hire Purchase Contract
- Legal Provisions Regarding Hire Purchase Contract
- Numerical Problems

Unit 5 :Royalty Accounts :

- Meaning of Royalty
- Minimum Rent, Short working
- Numerical Problems on Royalty

Reference Book:

- 1) Advanced Accountancy Jain, Narang
- 2) Advanced Accountancy R.C. Shukla
- 3) New Approach to Accountancy. H.R. Kotalwar
- 4) Advanced Financial Accounting Dr. S.S. Agarwal, Dr. P. Aboti
- 5) Book keeping & Accountancy – Dr. Shivprasad Dongre



**B.Com. I Year (Ist Semester)
Paper No. BC 1.2
Business Statistics**

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

Learning Objective:

The objective of this course is to provide fundamental knowledge of statistical techniques useful for business analysis.

Utility:

Student can understand the basic concept of statistics and its application in business and data analysis.

Prerequisite:

Basic knowledge of simple mathematics

Unit 1 Introduction to Statistics

- Meaning and Definition of Statistics
- Scope of Statistics
- Limitations of Statistics
- Collection and Presentation of Statistical Data
- Meaning of Primary and Secondary data.
- Qualitative and quantitative data
- Discrete and Continuous variables, frequency and frequency distribution.

Unit 2 Measures of Central Tendency (Averages)

- Meaning and Concepts of Central Tendency.
- Arithmetic Means : Definition, Properties of Arithmetic
- Mean, Combined Mean
- Positional Averages: Median & Mode Partition Values.
- Empirical relation between Mean, Median and Mode.
- Merits and Demerits of Mean, Median and Mode
- Numerical Problems

Unit 3 Measures of Dispersion

- Meaning and Concepts of Dispersion.
- Range - Meaning, Definition, Coefficient of Range.
- Quartiles Deviation, Meaning, Definition, Coefficient of Quartile Deviation
- Mean Deviation - Meaning, Definition of Mean Deviation (about mean, median), Co-efficient of Mean Deviation



- Standard Deviation and Variance - Meaning, Definition, Coefficient of Standard Deviation Combined Standard Deviation for two groups.
- Coefficient of Variance - Meaning & definition.
- Merits & Demerits of Quartiles Deviation, Mean Deviation and Standard Deviation
- Numerical Examples.

Unit 4 Co-relation Analysis (Two Variables Only)

- Meaning, Definition and Types of Co-relation.
- Karl Pearson's Coefficient of Correlation
- Probable Error
- Numerical Problems

Unit 5 Regression Analysis (Two Variables only)

- Meaning and Concepts of Regression
- Regression Lines, Regression Equations, Regression Coefficients
- Relation between Coefficient Correlation and Regression
- Numerical Problems

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.



B.Com. First Year Revised Syllabus (w.e.f.2019-20)
Semester Ist (CBCS Pattern)
Paper No. BC 1.3

Business Economics-I

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

Course Objective: The objective of this course is to acquaint the students with the business economic principles and theories as are applicable in business.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with the business economic principles and theories as are applicable in business.

Course Contents

| | |
|---|-----------|
| Unit 1. Introduction to Business Economics: | 11 |
| Meaning, Definition, Characteristics And Significance of Business Economics, Objective of a Business Firm, Characteristics of Macro and Micro Economics. | |
| Unit 2. Demand Analysis: | 11 |
| Concept of Demand, Law of Demand, Elasticity of Demand, Determinants of Elasticity of Demand. Methods of Measurement of Elasticity of Demand, Importance of Elasticity of Demand. | |
| Unit 3. Theory of Consumer Behaviour: | 11 |
| Utility Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Analysis: Properties of Indifference Curve | |
| Unit 4. Theory of Production: | 11 |
| Concept of Production Function, Law of Variable Proportions, Laws of Returns To Scale, Iso-Quant Curve Technique, Properties of Iso-Quant Curve | |
| Unit 5 Theory Of Costs: | 10 |
| Difference Cost Concept, Short Run Cost Curves: Fixed Cost, Variable Cost, Total Cost, Average Fixed Cost, Average Variable Cost, Average Total Cost, And Marginal Cost, Long Run Cost Curves: Average Cost And Marginal Cost | |

References:

- 1) Ahuja H.E. Business Economics ; S.Chund And Co.New Delhi.
Koustsoyianni ; A Modern Micro Economics : Macmillan New Delhi.
- 2) D.M. Mithani, G.K.Murthy; Fundamentals Of Business Economics.
Himalaya Publishing House, New Delhi.
- 3) G.N.Zambre : Business Economics : Pimplapure Publishers Nagpur.
- 4) V.G.Mankar : Business Economics. Himalaya Publishing House, Bombay, Delhi. Nagpur.



B.Com. I Year (I Semester)
Paper No. : BC 1.4
Fundamentals of Business Communication

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

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Course Objectives

- i) To Develop Communication Skills of Students
- ii) To help in personality development
- iii) To improve speaking, writing, and interview skills of students.

Utility: - Adequate Knowledge about good communication in business

Prerequisite: - Major resources of communication process provide to the students

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Unit: I Introduction to Business Communication

Introduction, Definitions, Nature, objectives and Importance of communication Basic forms of communication process. Stages in communication Process, SWOC analysis.

Unit: II Corporate communication

Formal and Informal communication network. Barriers of Communication. Improving communication and solution to avoid Barriers, Group discussion, Seminar, Mock interview.

Unit: III Effective Business Communication

Definition of Effective Communication, Need of effective communication Principles of effective business communication.

Unit IV Effective oral communication

Principles of effective oral communication speech preparation, Guidelines of effective speech, the art of presentation, the essential features of an interview. Distinction between written and oral communication.

Unit V Modern Tele Communication

Tele conferencing, E-mailing, Faxes, Tele communication, Mobile Phone Conversation, Video conferencing.

Reference Books

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand& son New Delhi



Elective Subject any one of the Following

B.Com. I Year (I st Semester)

Paper No. : BC 1.5.1

Computer for Business

| | |
|------------------------------------|-----------|
| No. of Lectures | 54 |
| End of Semester (University Exam) | 75 Marks |
| Practical (CA) | 25 Marks |
| Total | 100 Marks |
| Total Credit | 04 |

Course Objectives

- i) To develop awareness about computer
- ii) To know the recent advances in the Information technology field
- iii) To develop knowledge about internet, email and social networking

Utility: - Adequate Knowledge about Information technology

Prerequisite: - basic knowledge of the computer

Unit: I Introduction to Computer

Introduction, Meaning, Definition, basic of storage and input output device, importance of computer in business and number system.

Unit II: Using MS-Word

Meaning and role of word processing, documents in MS word, features of MSWORD, creation and saving of word document, searching, opening, closing and printing a document, copying, moving and cutting text n word, cut, paste, moving text between documents, changing case, fonts, applying bold, underline and italic, insertion of pictures, symbols and special characters, page setting, margin styles and settings, table creation in word document, columns and rows insertion, deletion, formatting a document, formatting toolbar, table and border toolbar, border shading dialogue, bullet and numbering, mail merge procedure in word, using forms, labels and envelops, use of help in word document.

Unit III: MS-Excel

Structure of worksheet and its usage in commercial applications, creating worksheet and its usage in commercial applications, creating worksheet in MSEXCEL, formatting and layout of worksheet, Excel Templates, working with range, rows, columns, total, sorting, formatting Toolbars, moving cell contents, alignment of worksheet text, border Colour, handling workbook, working with formulas and functions – SUM, PRODUCT, AVERAGE, COUNT, MAX, MIN, SQRT etc., Chart in Excel, Types, Graphs, Axes, Variable, Labels, Legends, Titles, Analysis of Data in Excel, Exploring built in function of Excel, sharing data with other desktop applications.

Unit IV: MS-Power Point

Presentation in Business with Power Point; Creation of Slides, adding Object, Movies, Sound, Animation, Styles of Presentation and linking Procedures, Slides Colour Scheme, background, Custom Animation, Slide Transition, Slide Show.

Unit V Computer Networking (Internet)

Introduction, Importance of Internet, Internet & WWW, Internet & Email, Internet & E-Commerce, Social networking, Advantages & Disadvantages of Social Networking for Business.



Practical:

- Familiarizing with Word
- Creating WORD DOCUMENT
- Creating Memorandum of Association of a Company Limited by Shares
- Specimen of Certificate
- Specimen of Notice and Agenda
- Specimen of Pay-in Slip
- Specimen of Cheque
- Specimen of Cash Memo
- Specimen of Invoice
- WORKSHEETS In Excel
- Specimen of Final Accounts
- Specimen of Result Register
- Specimen of Cost Sheet
- Specimen of Store Ledger
- Specimen of Fees Register
- Power Point presentation of slides showing subjects of B.Com and Courses offered in college
- Create own email ID

Reference Books

- Chetan Shrivastava - Fundamentals of Information Technology –Kalyani Publishers, New Delhi.
- Dr. Jitendra Ahirrao - Information Technology - Kailash Publications, Aurangabad.
- Kapur V.K. - Computers & Information Technology - Sultan Chand & Sons, New Delhi.
- S.K. Srinivasa Vallabhan - Computer Applications in Business –Sultan Chand & Sons, New Delhi.
- V. Rajaraman - Fundamentals of Computers - Prentice Hall of India, New Delhi.
- Cox- Microsoft Word 2010: Step by Step- Prentice Hall India Learning Private Limited (2010)
- Prof. Satish Jain & M. Geetha -MS-Office 2010 Training Guide- BPB Publications
- Dr. Shivprasad Dongare, Shaikh Dagdu - Computer Fundamentals with MS Office



B.Com. I Year (I Semester)
Paper No. B.C. 1.5.2
Office Management

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

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Objectives:

- 1) To familiarize students about concept and Importance of office management, Office accommodation and layout
- 2) To make student aware about office environment and record administration
- 3) To provide Information about office communication, office supervision and Personal management
- 4) To give students Idea about office report and law to minimize cost in office Management

Learning outcomes: - 1 Students can understand the practices of office administration
2 The students can learn to maintaining the official files and documentation

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Unit I: Office Management and Office Accommodation & Layout:

Definition, functions of Office Management, Principles of good office Management

Unit II: Office Accommodation

Office building: size, layout, safety and security measures- Reception: Importance, shape and size, control- Communication: Feature, classification, barriers. - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc.

Unit III: Office Environment:

Office lighting, ventilation. Interior decoration. Security, Purpose of record administration. Principles of record administration, Filing System.

Unit IV: Office Communication:

Process of office communication. Importance, Barriers, Types of office communication.

Unit V: Office Supervision and Personal Management:

Functions, Recruitment of personnel. Job description. Sources of recruitment. Job evaluation, Training of employees. Employee welfare. Office supervision. Features, Effective supervision. Supervisor and Ms Responsibilities.and work distribution.

References:

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.

3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff - Sales

Management – Prentice Hall of India Pvt Ltd. New Delhi.



B.Com. I Year (I Semester)
Paper No. BC. 1.5.3
Fundamentals of Salesmanship

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

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 Learning Objectives: This Course is designed to help Students to Learn Qualities and Functions of Salesmanship in a Changing Global Scenario

Learning outcomes:-

1. Identifying customers and their needs
 2. Marketing sales presentation and organizing demonstration
 3. Computer basics and needs and used in selling techniques
-

Unit I: Salesman and Salesmanship:

Meaning, Definition and Importance of Salesmanship, Types of Salesman, qualities of Good Salesman.

Unit II: Personal Selling and Salesmanship:

Meaning, Nature and Importance of Personal Selling, Personal Selling V/s Salesmanship, objectives of Personal Selling, Process of Personal Selling, Types of Personal Selling.

Unit III Buying motives.

Types of markets. Consumer and industrial markets, Their Characteristics and Implication for the selling function. Types of consumer

Unit IV: Consumer Behaviour and Salesmanship:

Nature of Consumer Behaviour, Types of Customers, Buying Motives, Consumers Buying Process, Customer Relationship Management (CRM).

Unit V: Sales Presentation:

Principles of Sale Presentation, Sales Presentation Skills, Theories of Selling- "AIDAS" Theory of Selling, "Right Set of Circumstances" Theory of Selling, "Buying Formula" Theory of Selling. "Behavioural Equation" Theory of Selling.

References:

1. D.C. Kapoor- Marketing and Sales Management - S.Chand Publication.
2. Vinod N. Patel & Girish K. Rana - Dynamic Techniques of Sales Management - Oxford Book Company Jaipur.
3. Richard R. Still, Norman A.P. Govoni & Edward W. Cundiff- Sales Management – Prentice Hall of India Pvt Ltd. New Delhi.



B. Com. First Year (I Semester)

Paper No. BC 1.5.4 Business Law I

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

Objectives:

To make students aware about various forms of business and the Acts governing these forms

Unit I: Indian Partnership Act – 1932

(No. of lectures 12)

Definition, test of partnership, rights and duties of partners, registration of firm, effects of non-registration, reconstitution of firm, dissolution of firm

Unit II: Limited Liability Partnership Act – 2008

(No. of lectures 10)

Advantages of LLP, drawbacks of LLP, definition of words body corporate, designated partner, LLP, LLP agreement, nature of LLP, incorporation of LLP, partners and their relations, liability of LLP and LLP partners, contribution by partners, difference between partnership and LLP, mutual rights and duties of partners and LLP as per First Schedule

Unit III: Maharashtra Co-operative Societies Act – 1960

(No. of lectures 12)

Various types of societies i. e. agricultural marketing society, apex society, consumer's society, co-operative bank, farming society, federal society, general society, housing society, lift irrigation society, processing society, producers' society, resource society, types of members, registration of a society, membership of society, rights and liabilities of members, voting powers of members, cessation of membership and removal of member, reserve fund, committee its powers and functions;

Unit IV: The Information Technology Act – 2000

(No. of lectures 8)

Important definitions, digital signature, electronic governance, electronic signature certificate

Unit V: Bombay Public Trusts Act – 1950

(No. of lectures 12)

Meaning of public trust, meaning of charitable purpose, registration of public trusts, budget, accounts and audit of trusts, powers and duties of trustees and restriction on trustees, powers and functions of charity commissioner, suspension, removal and dismissal of trustees;

References:



1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law for Management, K. R. Bhulchandani, Himalaya Publishing House, Mumbai
3. Business Regulatory Framework, G. K. Varshney, Sahitya Bhavan, Agra
4. Business Laws, S. N. Maheshwari, Himalaya Publishing House, Mumbai
5. Business Regulatory Framework, Sheth, Kulkarni, Puranik, Kulkarni, Diamond Publications, Pune
6. Various Bare Acts
7. Web-sites of various Government Regulators



Paper No. BC 1.5.5
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-I

(Goods and Service Tax-I)

(This Paper is Alternative for Second Language-I)

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

Course objective: The objective of the course is to provide the candidates with sound knowledge of the important provisions of the GST act and their applications in practice.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course utility: Students will be acquainted with sound knowledge of the important provisions of the GST act and their applications in practice.

Course Contents

| | |
|---|-----------|
| Unit 1. Introduction: | 10 |
| Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement, Number of Legislations, Rates of CGST/SGST And IGST, | |
| Unit 2. Definition and Meaning of GST: | 12 |
| Definition of GST, Benefits of GST, Conceptual framework Taxes subsumed into GST, Amendments in 7th Schedule of Constitution, GST (Compensation To State) Cess. | |
| Unit.3. Administration & Classification Under GST : | 10 |
| Administration under GST , Brief about GST council, Classification System under GST | |
| Unit.4. Levy of Tax : | 12 |
| Levy & Collection of GST [Sec.9 CGST Act] ,Composition Scheme under GST [Sec.10 CGST Act,Power to grant Exemptions [Sec.11 of CGST Act] | |
| Unit.5 Concept of Supply: | 10 |
| Taxable Event – Supply,Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8] | |

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen's Guide to GST - CA Deeraj Sharma
- 4) Bharat's GST Law – CA kashis Gupta
- 5) Bangar's Beginner Guide to GST – Dr. Vandana Bangar



B.Com. First Year (I Semester)
Paper No. B.C.1.5.5
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-II
(Indian Tax System & Income Tax Law-I)
(This Paper is Alternative for Elective)

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

Course Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Income Tax Law and their applications in practice.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the income tax law and their applications in practice.

Course Contents

| | | |
|----------------|--|-----------|
| Unit 01 | Introduction of Tax. | 08 |
| | Basic concept of Tax, Assesse, Assessment Year, Financial Year, Previous Year, Concept of Income Tax, Person. Income Heads under Income Tax Act. | |
| Unit 02 | Income from Salary: | 12 |
| | Computation of income from salary, Gross salary, Taxable salary, HRA, Rent Free Accommodation, Medical Benefit, Education Allowance, Provident Fund, Car, Other taxable & partly taxable allowance | |
| Unit 03 | Income From House Property: | 12 |
| | Computation of Income from House Property, Municipal Rent, Fair Rent, Standard Rent, Municipal Tax, Standard Deduction, Interest on Loan. | |
| Unit 04 | Income from Capital Gain: | 10 |
| | Computation of Income from Capital Gain, Short term & long term capital Gain. | |
| Unit 05 | Computation of Tax Liability & Agriculture Income. | 10 |
| | Computation of Tax liability & Tax Treatment of Agriculture Income. | |

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

Suggested Reading:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman Publications.
3. T.N.Manoharan: Snow White.



B.Com I Year (II Semester)

| Paper Code | Name of the Paper | Semester | Type | Marks | Credit |
|----------------------------|-------------------------------------|----------|----------|-------|--------|
| B.C.2.1 | Financial Accounting | II | core | 100 | 04 |
| B.C.2.2 | Business Statistics and Mathematics | II | core | 100 | 04 |
| B.C.2.3 | Business Economics II | II | core | 100 | 04 |
| Disciplinary Course | | | | | |
| B.C.2.4 | Modern Business Communication | II | core | 100 | 04 |
| Elective Any one | | | | | |
| B.C.2.5.1 | Tally ERP 9.0 | II | Elective | 100 | 04 |
| B.C.2.5.2 | Modern Office Management | II | Elective | 100 | 04 |
| B.C.2.5.3 | Advertising | II | Elective | 100 | 04 |
| B.C.2.5.4 | Business Law II | II | Elective | 100 | 04 |
| B.C.2.5.5 | UGC Vocational Course | II | Elective | 100 | 04 |

Examination Pattern

Continuous Assessment

Core and Elective Subjects

1. Two Class Test of 10 Marks Each
2. Assignment / Tutorial / Seminar Presentation for 05 Marks in the Particular Subject

End of Semester Examination (ESE)

1. Question No. 1 Compulsory for 20 Marks on any Topic
2. Question No. 2 to Question No. 4 Alternative type Questions carrying 15 Marks each
2. Question No. 5 will be short Notes on any two of the given Four for 10 Marks



B.Com I Year (II Semester)

Financial Accounting

Paper No. BC 2.1

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

Learning Objective:

Objective of this course is to provide the skill of

- iv) **Recording**
- v) **Maintaining**
- vi) **And presenting the accounting and financial fact**

Utility :

- i) Student Can Understand the :
- iii) Accounting Knowledge
- iv) Application of Accounting in Business

Prerequisite :

Basic knowledge of Accountancy.

Unit 1:Consignment Accounts

- Meaning of Consignment
- Important Terms
- Accounting Records
- Valuation of Unsold Stock
- Numerical Problems

Unit 2 :Instalment System

- Meaning of Instalment Purchase System
- Numerical Problems on Installment System

Unit 3 :Accounts of Co-operative Societies

- Meaning of Co-operative Societies
- Preparation of Final Accounts of Co-operative Society

Unit 4 :Insurance Claims:

- Meaning, Types
- Calculation of Claims Under Loss of Stock Policy and Loss of Profit Policy only
- Application of Average Clause
- Numerical Problems

Unit 5 :Trust Accounting

- Meaning of Trust Accounting
- Certain Types of Funds includes
- Settlement Funds, Unearned income
- Advances for Costs, Judgment funds
- Third Party Funds (Can be placed into a trust account)



Reference Book:

- 1) Advanced Accountancy Jain, Narang
- 2) Advanced Accountancy R.C. Shukla
- 3) New Approach to Accountancy. H.R. Kotalwar
- 4) Advanced Financial Accounting Dr. S.S. Agarwal, Dr. P. Aboti



B.Com. I Year (II Semester)
Paper No. : BC 2.2
Business Statistics and Mathematics

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

Course Objective:

Objective of this course is to provide foundation of quantitative techniques applied in solving business problems.

Utility:

Student can understand the basic concept of mathematics and its operational use in various business operations.

Pre-requisite:

Basic knowledge of simple mathematics.

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Unit 1 Arithmetical Operations

- Ratios, Variations and Proportions
- Simple and Compound interest
- Commission, Brokerage, Discount
- Numerical Problems

Unit 2 Matrices:

- Meaning and Definition of Matrix
- Types of Matrices
- Addition & Subtraction of Matrices
- Multiplication of Matrices
- Numerical Problems.

Unit 3 Permutations and Combinations

- Meaning of Permutation
- Permutations when all the objects are distinct
- Permutations when all the objects are not distinct objects
- Permutation of things not all different
- Meaning of Combinations
- Numerical Problems

Unit 4 Probability

- Meaning and Definition of Probability
- Concepts – Events, Types of Events, Sample Space
- Classical Definition of Probability
- Addition and Multiplication Laws of Probability
- Simple Problems on Addition and Multiplication of Probability



Unit 5 Index Numbers

- Meaning, Definition and Need of Index Numbers
- Problems involved in construction of index numbers
- Price & Quantity Index Numbers
- Weighted Index Number
- Laspeyre's, Paasche's and Fisher's Ideal Index Numbers
- Numerical Examples.

Reference Books

1. S. P. Gupta – Statistical Methods – S. Chand Publication.
2. S. C. Gupta – Fundamentals of Statistics – Himalaya Publication.
3. N. G. Das and Dr. J. K. Das – Business Mathematics and Statistics – McGraw Hill Education.
4. R. S. Agrawal – Quantitative Techniques - S. Chand Publication.



B.Com. I Year (II semester)
Semester II (CBCS Pattern)
Business Economics II
Paper No.BC 2.3

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

Course Objective: The objective of this course is to acquaint the students with the market structures and theory of distribution is as applicable in business.

Pre-requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with the market structures and theory of distribution is as applicable in business.

Course Contents

| | |
|--|-----------|
| Unit 1 Perfect Competition: | 10 |
| Meaning, Definition And Characteristics of Perfect Competition, Equilibrium of Firm, Price and Output Determination under Perfect Competition. | |
| Unit 2 Monopoly: | 10 |
| Meaning, Definition and Characteristics Of Monopoly, Price Discrimination, Comparison Between Monopoly And Perfect Competition | |
| Unit 3 Monopolistic Competition: | 12 |
| Meaning, Definition and Characteristics Of Monopolistic Competition, Equilibrium Of Firm, Differences Between Monopolistic Competition And Perfect Competition. | |
| Unit 4 Oligopoly: | 10 |
| Meaning, Definition and Characteristics of Oligopoly: Price Determination Under Oligopoly: | |
| Unit 5 Theory Of Distribution: | 12 |
| Concept Of Rent, Ricardian Theory Of Rent, Concept of Wages, Marginal Productivity Theory Of Wages, Concept of Interest, Loanable Funds Theory Of Interest, Concept of Profit, Uncertainty Bearing Theory Of Profit. | |

Recommended Books:

- 1) Ahuja H.I.: Business Economics; S. Chand and Co. New Delhi.
- 2) D.M. Mithani, O.K. Murthy: Fundamentals of Business Economic Himalaya Publishing House, New Delhi.
- 3) G.N. Zambre : Business Economics: Pimplapure publishers Nagpur.
- 4) V.G. Mankar : Business Economics. Himalaya Publishing house, Bombay, Delhi, Nagpur.



B.Com. I Year (II Semester)
Paper No. BC 2.4
Modern Business Communication

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

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Learning objectives

- 1 To Develop Communication Skills of Students
- 2 To help in personality development
- 3 To improve speaking, learning, and interview skills of students.

Utility: - Adequate Knowledge about good communication in business

Prerequisite: - Major resources of communication process provide to the students

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Unit I Application for employment

Contents of application for the employment points to be considered while drafting an application, types of application, the write resume, Application on prescribed format, Application format, personal record sheet.

Unit: II Communication Skills

Listening Skill: Principles of Effective listening, factors affecting listening skills. Interviewing Skills - Appearing an interview, conducting interviews. Speaking skills - Principles of effective speaking.

Unit III Business Letters

Meaning of business letters, types, importance, Principles of good business letters, function of business letters, Physical appearance of a business letter.

Unit: IV Writing Skills

Drafting of business letters, : Sales letter, office memorandum, Enquiry letter, Request letter.

Unit V Import Export Trade Correspondence

Procedure of Import business, prices in foreign business, Export trade correspondence, procedure of export business.

Reference Books

1. Business Communication – D.D.Singhal – Ramesh Book Depo. Jaipur
2. Business Communication – Varinder Kumar- Kalyani Publication Ludhiyana
3. Communication Skill- DR P L Pardeshi –Nirali Publication Pune
4. Essential of Business Communication – Rajendrapal – sultan chand& son
New Delhi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi
5. Business Communication – Dr. Chaya Sukhdane, Dr.Shrinivas Joshi



Elective Subject any one of the Following
B.Com. I Year (II Semester)
Paper No. : BC 2.5.1
Tally ERP 9.0

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

Course Objectives

- i) To develop awareness about computerized accounting
- ii) To know the recent advances in the computerized accounting
- iii) To develop knowledge about Tally
- iv) To create ability to work with the Tally

Utility: - Adequate Knowledge about Computerize Accountancy and Tally

Prerequisite: - basic knowledge of the computer & Tally software

Unit- I Introduction of Computerized accounting and Tally

Introduction, Meaning, Definition of computerized accounting, importance and features computerized accountancy, Importance of Using tally, advantages of Tally, features of Tally.

Unit- II Starting with Tally

Starting with tally, basic features of tally, Company creation for the sole trader, partnership, no trading organization. and Accounts creation in tally.

Unit- III Accounting with Tally

Recording of transactions in tally. All subsidiary Books with suitable illustration

Unit- IV Modification / alteration of records in Tally

Unit V Report generation (procedure)

Practical

- Create Company with TALLY
- Create account and groups of account in tally
- accounting with transaction in tally
- prepare trial balance
- generate the final accounts and reports

Reference Books :

- V. Rajaraman (PHI) Fundamentals of computer- Prentice Hall of India Pvt Ltd Delhi.
- Sander D. Megraw Hill- Computer Concepts and Application
- Introduction of Computer – Prof. Narayan Thorat – VidhyPrakashan Nagpur
- Computer and commerce – Roher Hunt & John Shelley – Prentic Hall of India
- Computer Network – Andrew S.Tanen
- Implementing Tally 9 – A K Nadhani – BPB Publication- New Delhi
- Information Technology and its application in business- Dr. J. J. Ahirrao& Dr. P. N. Totala-Kailash Publication



B.Com. I Year (II Semester)
Paper No. BC2.5.2
Modern Office Management

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

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Objectives:

1. To make Students Aware about Group Insurance
2. To familiarize Students about Online Office Activities
3. To Impart the Knowledge of Office Records & Filing Systems among the Students.
4. To enhance the knowledge about Statistical Practices among the Students.

Learning outcomes: - 1 Students can understand the practices of office administration

2 The students can learn to maintaining the official files and documentation

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Unit I :Office report and Office Cost deduction and savings:

Meaning of Office report, Types, Qualities of a report, guiding principles. Forms of report, Presentation of report. Meaning of cost reduction. Types of wasteful expenditure. Technique of cost reduction, budgetary control, Cost contra.

UNIT – II Group Insurance

Group Life Insurance, Group Annuities, Franchise Life Insurance, Group Insurance In India, ESI Act [Employees' State Insurance Act]

UNIT - III Online Office

Office System, Electronic Data Processing, Word Processing, Letters, Memos And Reports, Mail & Information Distribution, Recruitment Processing.

UNIT – IV Office Records and Filing Management

Office Records- Principles Of Records Keeping, Kinds Of Records, Filing, Definition Of Filing, Essentials Of An Ideal Filing System, New Methods Of Filing.

UNIT –V Statistical Data

Need For Statistical Data In The Office, Sources Of Data, Limitation Of Data, Methods Of Collecting Data, Tabulation Of Data, Presentation Of Data.

Recommended Books:-

1. 'Office Organisation & Management', By S.P. Arora, Vikas Publishing House Pvt. Ltd. New Delhi.
2. 'Office Management', By R.K. Chopda, Himalaya Publishing House, Mumbai.



3. 'Office Organisation and Management', By M.E. Thukaram Rao, Atlantic Publishers and Distributors, New Delhi.
4. 'Office Management and Control' By George R. Terry and John J. Stallard, Richard D. Irwin, INC., Homewood, Illinois, D.B. Taraporevala Sons &Co.Pvt. Ltd. 210, DrDadabhaiNavroji Road, Mumbai 400 001
5. 'Office Management' Singh, Batra and Kalra, Kalyani Publishers, New Delhi.
6. 'Office Management and Commercial Correspondence' By R.C. Bhatiya, Sterling Publishers Pvt. Ltd. New Delhi.

**B.Com. I Year (II Semester)****Paper No. BC2.5.3****Advertising**

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

Objectives:

1. To male Students Aware about Advertising
2. To familiarize Students about Online advertising activity
3. To Impart the Knowledge of advertising techniques among theStudents.
4. To enhance the knowledge about accounting budgets of advertising

Learning outcomes: - 1 students can understand the practices of advertising

2 the students can learn to maintaining the advertising techniques

Unit- Introduction of Advertising

Concept and Importance of Advertising, Advertising Objectives and advertising function, types of advertising, commercial and non-commercial advertising

Unit -II Advertising Media

Meaning and concept of Media, different types of Media, Media planning, Impact of advertising agencies role, relationship with clients.

Unit- III Advertising Budget

Advertising budget, factors affecting to advertising expenditure, Ethics and code of conduct in advertising.

Unit- IV Advertising Agencies

Classified and display advertising, comparative advertising, Regularity agencies in advertising (AAI, ASCI)

Unit -V Advertising Techniques

Advertising message, preparation of advertising message, elements of advertising, copy, broadcast copy, copy for direct mail

Recommended Books:-

1. Advertising Management-Concept and causes- Mohan, Manendra- TMT Publication
2. Advertising, Sales and Promotion Management- Chunawla – Himalaya Publication house New Delhi
3. Foundation of advertising Theories and Practises –Chawala S.A, Sethia K.C, - Himalaya Publication

**B. Com. First Year (II Semester)****Paper No. B.C.2.5.4****Business Law II**

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

Objectives:

To make students aware about various basic laws applicable to a business concerns

Unit I: Laws of Insurance:-**(No. of lectures 10)**

Difference between general insurance and life insurance, insurable interest, types of policies of life insurance, distinction between assignment and nomination; contract of fire insurance, average clause, types of fire policies, maritime perils as per marine insurance, insurable value under marine insurance, types of marine policies

Unit II: Laws for Carriage of Goods:-**(No. of lectures 10)**

Various acts applicable to carriage of goods, carriage by land – classification of carriers, rights and duties of common carriers, rights, duties and liabilities of common carrier, responsibility of railway as carriers, implied conditions in a contract for carriage of goods, bill of lading and its contents, its types, bill of lading as a negotiable instrument, air way bill and its contents, liability of air carrier;

Unit III:- Sale of Goods Act – 1930**(No. of lectures 12)**

Definition of Contract of sale, goods, buyer, seller, essentials of contract of sale, difference between sale and agreement to sale, difference between sale and hire-purchase, classification of goods, conditions and warranties, F. A. S. contracts, F. O. B. contracts, C. I. F. contracts, Ex-ship contracts, rights and duties of buyer, rights of unpaid seller

Unit IV:- Consumer Protection Act – 1986**(No. of lectures 12)**

Definition of complaint, complainant, consumer, consumer dispute, trader, unfair trade practice, need of consumer protection, Scope of Consumer Protection Act, objectives of Consumer Protection Act, consumer protection councils and their respective objects, three tier redressal system under the act and their jurisdictions and composition i. e. district forum, state commission and national forum

Unit V:- Insolvency and Bankruptcy Code- 2016**(No. of lectures 12)**

Applicability of the code, definition of financial creditor, financial debt, operational creditor, operational debt, person, corporate insolvency resolution process, corporate liquidation process, institutional infrastructure under the Code for resolution process, role of insolvency professional

References:



1. Elements of Mercantile Law by N. D. Kapoor, Sultan Chand & Sons, New Delhi
2. Business Law for Management, K. R. Bhulchandani, Himalaya Publishing House, Mumbai
3. Business Regulatory Framework, G. K. Varshney, Sahitya Bhavan, Agra
4. Business Laws, S. N. Maheshwari, Himalaya Publishing House, Mumbai
5. Business Regulatory Framework, Sheth, Kulkarni, Puranik, Kulkarni, Diamond Publications, Pune
6. Various Bare Acts
7. Web-sites of various Government Regulators

**B. Com. First Year (II Semester)****Paper No. BC.2.5.5****UGC Vocational Course-Tax Procedure & Practice****Paper: TPP-III****(Goods and Service Tax-II)**

(This Paper is Alternative for Second Language-II)

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

Course Objective: The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practice.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the GST Act and their applications in practice.

Course Contents

| | | |
|-----------------|--|-----------|
| Unit 1 | Composition Scheme: Overview of Scheme, Turnover Limit for Levy, Condition for Composition, Validity for Composition. | 10 |
| Unit 2 | Reverse Charge Mechanism: Meaning of Reverse Charge, Services and Persons under Reverse Charge, General Provisions applicable to reverse charge, Tax under Reverse Charge. | 12 |
| Unit.3 . | Input Tax Credit : Condition for ITC, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD] | 12 |
| Unit 4. | Returns Under GST: Monthly, Quarterly, and Annual Return. | 10 |
| Unit.5. | Computation Of Tax Liability: Input tax credit avilment, computation of ITC and Tax Liability under GST. | 10 |

References:

- 1) Taxmann – S.S. Gupta
- 2) Taxation Books on GST – Raj K. Agrawal
- 3) Laymen’s Guide to GST - CA Deeraj Sharma
- 4) Bharat’s GST Law – CA kashis Gupta
- 5) Bangar’s Beginner Guide to GST – Dr. Vandana Bangar



**B.Com. First Year Revised Syllabus (w.e.f.2019-20)
Semester II (CBCS Pattern)**

Paper No. B.C.2.5.5

UGC Vocational Course-Tax Procedure & Practice

Paper: TPP-IV

(Indian Tax System & Income Tax Law-II)

(This Paper is Alternative for Elective)

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

Course Objective: The objective of the course is to provide the candidates with sound knowledge of the important provisions of the Income Tax Law and their applications in practices.

Pre-Requisites: There is need of smart class room along with traditional class room and reading and library facility.

Course Utility: Students will be acquainted with sound knowledge of the important provisions of the Income Tax Law and their applications in practice.

Course Contents

| | | |
|----------------|---|-----------|
| Unit 01 | Direct Tax and Indirect Tax: | 12 |
| | Concept of Direct Tax, Advantages & Disadvantages of Direct Tax. Concept of Indirect Tax, Advantages & Disadvantages of Indirect Tax | |
| Unit 02 | Income from Business: | 10 |
| | Computation of income from Profession, Allowable incomes & allowable Expenses. | |
| Unit 03 | Income from Profession: | 10 |
| | Computation of income from Profession, Allowable incomes & allowable Expenses. | |
| Unit 04 | Income from Other Sources: | 10 |
| | Computation of Income from Other Sources, Taxable & non-taxable incomes. | |
| Unit 05 | Computation of Total Income with Deductions: | 12 |
| | Computation of Total Income: considering Deduction's U/s 80C contribution to PPF, & payment of LIC Premium., 80CC Contribution to certain Pension Fund, 80CCD Contribution to certain Pension Scheme. | |

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

Suggested Reading:

1. Dr H C Meharotra and Dr S P Goyal- Income Tax Law &Accounts: Sahitya Bhavan Publications.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.