Late Babasaheb Deshmukh Gorthekar
UMRI
Pin-431807
(Maharashtra)
Dist. Nanded

॥ 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

ACADEMIC (1-BOARD OF STUDIES) SECTION

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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे **CBCS Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०–२१ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, **दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७–२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे** खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०–२१ पासून लागू करण्यात येत आहेत.

1) B.Com.-II Year
2) B.Com.-II Year (Banking & Insurance)
3) B.B.A.-II Year (Agricultural Business Management)
4) M.Com.-II Year (Banking & Insurance)

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–पदव्युत्तर–सीबीसीएस अभ्यासक्रम/२०२०–२१/४१०

दिनांक : २८.०७.२०२०.

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) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

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Vishnupuri, Nanded-431606

B.Com.-II Year (Semester III)

Choice Based Credit System (CBCS)

SYLLABUS

W.e.f. 2020-21

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Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
	Core Subjects						
BC.3.1	Corporate Accounting	4	54	25	75	100	4
BC.3.2	Cost Accounting	4	54	25	75	100	4
BC.3.3	Principes of Business Management	4	54	25	75	100	4
BC.3.4	Mercantile Law	4	54	25	5	100	4
	Opt Any one as Elective of the following						
BC.3.5.1	Fundamentals of Income Tax	4	54	25	75	100	4
BC.3.5.2	UGC Vocational Course	4	54	25	75	100	4
	Opt Any one Skill Enhancement Course – (SEC-I)						
SEC.1.1	Management Skills	3	40	25	25	50	2
SEC.1.2	Banking Service Skills	3	40	25	25	50	2
SEC.1.3	Basic Accounting Skills	3	40	25	25	50	2
SEC.1.4	E-Commerce-I	3	40	25	25	50	2
SEC.1.5	Six Sigma in Marketing and Sales	3	40	25	25	50	2

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Examination Pattern

Continuous Assessment

Core and Elective Subjects

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

Skill Enhancement Course Subjects

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

End of Semester Exam of Core and Elective Subjects

Question No. 1 is Compulsory on any topic for 20 Marks
Question No. 2 to 4 are alternative type questions for 15 Marks each
Question No. 5 is short note any two out of Four for 10 Marks

End of Semester Exam for SEC

SEC should be evaluated annually.
Semester III and Semester IV are assessed by the external examiner at the time of end of IV th semester

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.1
Corporate Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1. To make students capable of understanding the features and debentures.
2. To grow the understanding about Redemption of shares and debentures and its types.
3. To set an idea about how to publish the company's final accounts.
4. To impart the students in expertise in the preparation of corporate accounts.
5. To help students to gain the conceptual knowledge of the corporate accounting.
6. To learn the techniques of preparing the financial statements.

Course Outcomes:

1. The course is beneficial to understand the provision of company act 1956 regarding the preparation of accounts.
2. It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc
3. It could help graduates to work as financial analyst, HRM officers.
4. It provides the knowledge of differentiating the profit Prior and post Incoorporation.
5. It provides the basic concept of knowledge of buyback, forfeatures of shares.

Prerequisites:

Basic knowdge of financial accounting, Black board, E- Material, Books etc.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

Course Contents:

Chapter 1: New concept in Corporate Accounting
Introduction tocorporate A/Cs transactions , ATM,CDM (cash Dispensing Machines),Bouncing of a Cheque, Debit Card, Credit Card, Demat Account, E-banking, EFT, PAN, Plastic Money, NEFT, RTGS, difference between NEFT & RTGS,I FSCCode, Swipemachine (Point of sale), Mobile Banking (phone pay, google pay), Internet Banking.

Chapter 2: Issue of Shares
Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment of shares.

Chapter 3: Company Final Accounts

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Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format company act 20

Chapter 4: Redemption of Preference Shares

Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares, redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.

Chapter 5: Profit Prior to Incorporation

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

Recommended Books:

1. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
4. Advanced Accountancy – Jain & Narang – Kalyani Publishers
5. Corporate Accounting- Dr H. W. Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.2
Cost Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1. To learn how the cost accounting is different from financial accounting.
2. To understand how to use accounting methods and cost calculations.
3. To define the cost and their impact on value creation in the company.
4. To understand how to make differentiate Cost Management systems.

Course Outcomes:

On completion of this course students will be capable for

1. The selection of the appropriate cost accounting and their impact on the business policy.
2. The determination of cost as per element per unit of production.
3. The Identification and control of cost of production.
4. Becoming a superior Cost accountant and cost analyst.

Prerequisites:

PPT presentation, Projector, Board, Online learning resources, case study material, problems solving skills.

Course Contents:

Chapter I: 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 II: 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 III: Material Cost (No of Lecture 12)

Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of 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)

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Chapter IV: Labour Cost (No of Lecture 12)

Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Chapter V: Overhead Costs (No of Lecture 10)

Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate

Recommended Book

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost Accounting- Dr. Maroti Kachave,Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
7. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.3
Principles of Business Management

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1. To make students capable of understanding the evolution of management.
2. To help the students to gain the knowledge of the functions and uses of management principles in organisations.
3. To study the systems and processes of effective Controlling in organisation.
4. To understand the concept and relation of manager to manage the business organisation in the dynamic and global environment.
5. It helps to learn the effective and barriers of communication in the organisation.

Course Outcomes:

1. Successfully completion of this course, students will be able to understand the Managerial functions.
2. To understand the way of implementation of the planning process within the organisation.
3. It would help the students to clarify the basic and fundamental concepts of the management systems.
4. To illustrate the ability to directly leading and communicating effectively.
5. It would be useful for analysing, evaluating and synthesizing the information of management.

Prerequisites: Classrooms, Board, Video presentations, MCQ's, In Plant training, Industrial visits, Guest lectures etc.

Chapter 1: Introduction of Management

Introduction to management: Definition of management, functions of management, nature of management, scope of management, role of management.

Chapter 2: Managerial Planning and Decision Making

Managerial Planning: The concept of planning, nature, importance of planning, benefits of planning, types of planning.

Decision Making: Definition and concept of decision making, process of decision making.

Chapter 3: Organising and Staffing

Organising: Definition of organising, importance, principles of organization, types of organization, centralization and decentralization – its advantages & disadvantages.

Staffing: Definition of staffing, nature of staffing, functions of staffing, steps in selection process.

Chapter 4: Directing and Leading

Directing: Definition, nature of directing, principles of directing, importance of directing

Leading: Definition, importance of leadership, types of leadership, qualities of leadership.

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Chapter 5: Motivating and Controlling

Motivation: Definition, characteristics of motivation, importance of motivation, types of motivations
Controlling: Definition, characteristics of controlling, importance of controlling, controlling process.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.4
Mercantile Law

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Learning Objective:

1. To acquire knowledge and develop understanding of the necessary framework of mercantile law with reference to various provisions and acts.
2. To make acquainted to the students regarding the provisions of Indian contract act.
3. To make acquainted to the students regarding the provisions of various mercantile and business laws.

Course outcomes:

Students will be able to apply and follow the rules and regulations as per the various business and mercantile laws.

Utility:

It is very useful to perform various business activities as per rules and regulations and laid down provisions under various business and mercantile laws of the government.

Course Contents:

Chapter 1: Indian Contract Act, 1872

Introduction, definitions, agreement and contract, essentials of valid contract, types of contract, modes of discharge of contract, remedies for breach of contract, e-contract.

Chapter 2: Negotiable Instruments Act, 1881

Introduction, definitions and characteristics, promissory notes, bills of exchange, cheque, holder and holder in due course, presentation of negotiable instrument.

Chapter 3: Sale of Goods Act, 1930

Introduction, importance definitions, essential elements of contract of sale, performance of contract of sale, difference between – sales and agreement to sell, sale and hire purchase, conditions and warranties, unpaid seller, rights of unpaid seller.

Chapter 4: Indian Partnership Act, 1932

Meaning, essential elements of partnership, registration of partnership firm, types of partners, right of partners, duties of partners, dissolution of partnership firm.

Chapter 5: Consumer Protection Act, 1986

Introduction, important definition, complain, complainant, consumer defects, deficiency and unfair trade practices, manufacture, consumer council, consumer dispute redressal agencies – district forum, state commission, national commission.

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Recommended Books:

1. Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
2. Business Law – K.R. Bulchandani – Himalaya Publishing House
3. Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
4. Mercantile Law – Tulsian & Tulsian – McGraw Hill Education

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester III (CBCS Patterns)
Paper No. BC.3.5
Fundamentals of Income Tax

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1. To make students to become familiar with basic principles and fundamental provision of direct and indirect tax law.
2. To help to develop a board understanding of the tax law and accepted tax practice.
3. To give an understanding of the relevant provisions of direct tax code.
4. TO introduce practical aspect of tax planning as an important managerial decision-making process.
5. To explore the participants to real life situations involving taxation.

Course Outcomes:

1. After Completion of course students will be capable to describe the provisions in the corporate tax law which can be used for tax planning.
2. Students can well define the residential status of the assets.
3. Student of the course will be able to explain different type of income of their tax liabilities, expenses and their deduction ability.
4. Students who complete their course will be able to learn various direct and indirectr taxes and their implications
5. Students of the course will be able to state the use of various deduction to reduce the taxable income.
6. Student will be capable of choosing a career to become a Tax consultant.

Prerequisites

Classroom, Group presentation, Self-Study, Case study, Knowledge of Tax law.

Course Contents:

Chapter 1: Introduction & Basic Concepts
Brief history of income tax act 1961, agriculture income, person, previous year, assessment year, assesses, income, gross total income, total income

Chapter 2: Exempted Incomes under Section 10

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Chapter 3: Income from Salary

Salary (Sec. 17), allowances (Sec. 10), perquisites (Sec. 17), employee's provident fund, deductions under section 16, practical problems on computation of taxable income from salary.

Chapter 4: Income from House Property

Basis of charge (Sec. 22), deductions under section 24, practical problems on computation of taxable income from house property.

Chapter 5: Income from Business and Profession

Meaning of business and profession, meaning of profit, inadmissible incomes chargeable under Section 28, admissible deduction under Section 30 to 37, computation of income from business and profession.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan

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B.Com. Second Year Syllabus (w.e.f. 2020-21)

Skill Enhancement Course -I

Semester III (CBCS Patterns)

Paper No. SEC.1.1

Management Skills

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Course Objectives:

1 Students develop and understanding of important concept of management skills

2 To Know law the skills apply into working effectively within organisation

3 To help students develop skills necessary to performance

4 To provide Opportunities to practice important management skills

Outcomes : After acquired the skills of management students be capable

1 Improve the technical skill and ability

2 students can develop his analytical ability & competent use of tool, work resolved the solve the problems

3 It help to coordinate and resolved the conflict within organisations

4 It can develop the team work

5 It help to develop integrity, self-awareness dedication, external conduct amongst the people

Pre- requisite

Classroom, Board, Notes, E-learning, PPT, DVD, Books, Lectures, etc.

Course Contents:

Chapter 1: Decision Making Skill

Introduction, Concept, decision making, importance of decision making, Challenges in the process of decision making.

Chapter 2: Time Management Skill

Introduction, concept, Importance, steps and Techniques of time management, Hurdles of effective time managements

Chapter 3: Presentation Skill

Definition, Types, benefits Subject selection

Chapter 4: Communication Skill

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Concept, Types, Channels, process of communication

Suggested Readings:

1. Stoner, Freeman, Gilbert Jr. : Management (Pearson education)
2. Kootz,O'Donnell , Weighrich : Essentials of Management
3. Michael, J. Stahl: Management -Total Quality in a global environment (Blackwell Business)
4. Newman, Warren and Summer: The Process of Management, Concept, Behaviour & Practice.
5. Brech , E.F.L. : Principles and Practice of Management
6. Drucker , P.F. : Managements , Tasks , Responsibilities , Practices
7. Asha Kaul : Effective Business Communication (PHI)
8. RonLudlow, Fergus Panton : The Essence of Effective Communication(PHI)
9. Efrain , jae, david , H. Micheal : Electronic Commerce : A Managerial Perspective (Pearson Education)
10. Carr D.K. and Johansson H.J. - Best Practices in Re-engineering (MGH)
11. Jayaraman M.S.: Business Process Re-engineering (TMG)

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B.Com. Second Year Syllabus (w.e.f. 2020-21)

Skill Enhancement Course -I

Semester III (CBCS Patterns)

Paper No. SEC.1.2

Banking Service Skills

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Course Objectives:

1 To enlighten the students with Introduction of banking concept and dynamic services

2 To expose the student to Banking operations and management

3 To enable the students familising with banking law and practice

4 To assist to students in understanding corporate law affecting the operations of banks

5 To enable the students awaring with credit aspects CASA banking products

Course Outcomes

1 It is helpful to acquaint the knowledge of banking procedure

2 It is helpful to understand the detail knowledge of banking and financial situations

3 It is helpful to enable Banking, Economics, and management experience

Pre-requisites

Banking knowledge, visit to Banks, Banking forms, E-learning resources, Video's, Projectors

Course Contents:

Unit I: Introduction to Banking:

Banking History, Types of Banking in India, Banking Functions, different types of Pruducts and services, Challenges of Banking,

Unit II : Basics of Banking

Types of deposits, features and benefits, savings- current, fixed, and recurring deposits, types of Loans, retail lending, secured and unsecured.

Unit III : Account opening Process:

Account Opening, filling the various banking forms, KYC form, filling the loan application, submission of necessary documents.

Unit IV : Banking Operations

Underwriting rules and regulations, governing accounts opening process Transactions in Bank account: cash transfer, clearing, ECS, ATM, Pos payment wallets, Services channels : Internet, Mobile

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REFERENCE BOOKS

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,

2. Banking and Financial Systems – B. Santhanam (Margham Publishers)

3. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.

4. Indian Banking – Parameswaran – S.Chand and Co,

5. Banking Law Theory and Practice – Tanon 6. Banking Law Theory and Paractice – Sherlaker & Sherlaker.

6. Indian Banking System – Dr. Maroti Kachave, Dr. Ramakant Ghadge, Dr. Balaji Kamble – Shradha Publication Solapur

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B.Com. Second Year Syllabus (w.e.f.2020-2021)

Skill Enhancement Course -I

Semester III (CBCS Pattern)

Paper No. SEC.1.3

Basic Accounting skills

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the basic accounting their applications in practices.
2. To develop the candidates with skills of the basic accounting their applications in practices.

Course Outcomes:

The students will be able to handle basic accounting practices skillfully.

Course Contents:

Unit 1 :Introduction to Accounting in business

Introduction of Accounting Basic concept,convention,principles,Accounting Rules and Accounting Terminology.

Unit 2: Revenue and Expenditure

Types of Revenue and Types of Expenditure

Unit 3: Books of Accounts

Journal , ,Ledger and Prepartion of Trial balance.

Unit 4: Subsidiary Books

Sales Book, Purchases Book, Sale Return book, Purchase Return Book, Journal Proper, Cash Book.

Suggested Reading:

1. Accountancy : Kotalwar
2. Financial Accounting : Hanif and Mukharjee
3. Accounting : Shukla and Agrawal

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Skill Enhancement Course -I
Semester III (CBCS Patterns)
Paper No. SEC 1.4
E-Commerce-I

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Objectives:

1. To understand the process of setting up an interactive website.
2. To understand the process of maintaining the security of E-commerce site.
3. To be able to work as a team
4. To be able to work with an online store and modify when necessary.

Course Outcomes:

1. It enables students to evaluate the information on the Need of business entity to adhere the E-Commerce.
2. The course is useful for the In application technologies and tools in commerce which are used to conduct the business.
3. E- commerce has posed the new issues in the development of Business information systems
4. The scheme is to understand the new content and practice regarding web-based technologies.
5. It impacts obn business process.

Prerequisites:

LAN connection, Internet facility, Projectors, Computer system lab, E- resources.

Course Contents:

Unit I: Introduction

Overview of E-Commerce, Concept, features, and functions of e-commerce, e-commerce practices v traditional practices, scope and limitations of e-commerce.

Unit II: Fundamental of e-commerce.

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distribut procurement and just-in-time delivery.

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Unit III: Infrastructure.

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on Internet.

Unit IV: E-Payment:

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services. Security of e-commerce: IT Act 2000, setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.

Suggested Reading Books:

1. Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996
2. P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
3. Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce; Macmillan, New Delhi. 2006
4. Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2000.
5. Cady, Glcc Harrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
6. Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, Vanity Books International, Delhi. (Out of published) 2002.
7. O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008
8. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-I
Semester III (CBCS Patterns)
Paper No. SEC.1.5
Six Sigma in Marketing and Sales

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Learning objectives:

1.To know the concept of Six Sigma

2.To acquire skill of application of Six Sigma

3.To apply Six Sigma in marketing and sales.

Outcomes:

Students will be able to make successful application of six Sigma in marketing and sales function.

Utility:

It is useful for the economy and society by way of developing skill of application of Six Sigma in marketing and sales function among the students.

Course Contents:

UNIT I: Introduction to Six Sigma

What is Six Sigma? Basics Six Sigma concepts, Six Sigma history and applications, what is process and project? Selecting the right projects.

UNIT II: Marketing and Sales function

Marketing and Sales function in Business, Benefits of Six Sigma in Marketing and Sales, Challenges of Implementing Six Sigma in marketing and Sales.

UNIT III: Application of Six Sigma in Marketing and Sales

Six Sigma applies DMADV (Define, Measure, Analyse, Design and Verify) a five phases approach in marketing and Sales campaigns. various statistical techniques and tools applicable in six Sigma. Case studies

UNIT IV: Tips for Using SIX Sigma in Marketing and Sales

Tips for successful use of Six Sigma's in Marketing and Sales, Six Sigma teams and experts must apply which Tools and Techniques for the efficient marketing and sales function.

References: SIX SIGMA-a complete step by step guide by COUNCIL FOR SIX SIGMA CERTIFICATION

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-V
(Custom Duty and GST - I)

(This Paper is Alternative for Second Language-I)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the important provisions of the Custom Duty Act and GST Act..

2. To develop skill among the students regarding Application of knowledge in practices.

Outcomes:

The students will be able to apply skills and knowledge in taxation practices in area of custom duty and GST.

Utility:

It is useful for the economy by way of developing the students to apply skill and knowledge in area of custom duty and GST in actual practice.

Course Contents :

Unit 1. Introduction and Basic Concept Of Custom **(10)**

Background of Custom Law, Custom Duty, Import and Export, Taxable event under Custom Duty, Goods, Bill of Entry ,Bill of Export/shipping Bill, Duty, Imported Goods and Exported Goods. Types of Goods.

Unit 2. Types of Duties, Valuation and Classification of Imported and exported Goods.

Types of Duties, Valuation of Goods as Transaction Value and Tariff Value. **(12**

Unit.3. Duty Drawbacks, Baggage, Stores and Import By post **(10)**

Meaning of Duty Drawbacks and Various Duty Drawbacks. Meaning of Baggage and Duty on Baggage. Stores and Impost by post under Custom Duty.

Unit.4. Import and Export procedure and Custom Authorities. **(12)**

export Procedure. Custom Authorities Under Custom Duty. Import and

Unit.5 Transit and Tran-Shipment

Transit and Tran-Shipment under Custom Act. **(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

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-VI
(Income Tax Procedures & Provisions-I)

(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Learning Objective:

1.To provide the candidates with sound Knowledge of the important provisions of the Income Tax law .

2.To develop skill among the students regarding application of knowledge in practice.

Outcomes:

The Students wiil be able to apply the skill and knowledge in the subject of income tax in real practice.

Utility:

It is useful for the business and overall economy by way of developing the students in the area of Income tax.

Course Contents:

Unit 1 **Retirement Benefits under Salary** **12**

Gratuity, Pension, Leave Encashment, Retirement Compensation, Retrench Compensation (Numerical Problems)

Unit 2 **Residential Status** **12**

Residential status of Individual, HUF, Company, AOP and BOI (Numerical Problem s)

Unit.3 **Income Do Not Part of Total Income or Exempt Income** **10**

Exempt income of Individual only Under Section 10(Numerical Problems on Agriculture Income and Its Tax Treatment.)

Unit 4. **Clubbing provision Under Section 64** **10**

Income of minor Child, Assets transferred to Spouse, Assets Transfer to Sons Wife, Asset transfer to any person for the benefit of spouse /sons wife, Income of Spouse from a concern where Assessee has substantial interest, Income Transfer without transfer of Assets, Revocable Transfer, Asset transfer to HUF.

Unit 5 **Income Tax Authority** **10**

Income Tax Authorities and Powers of CBDT, Chief Commissioner, Commissioner, Income Tax Officer.

References:

Taxmann – Vinod Singhania
Taxation Books Incom Tax – Raj K. Agrawal
Income Tax Law and Practice - H.C. Mehrotra.
Tax Laws- T.N. Manoharan

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course- Basics of Foreign Trade and International Marketing
(FT –V)

(This Paper is Alternative for Second Language-I)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

- To familiarize the students with the basic principles of foreign trade and the environment in which foreign trade takes place.
- To aware the students with the nature and scope of international marketing as also the four Ps of International Marketing

Unit I: Basics of Foreign Trade: (8 Periods)

Introduction, Need and Importance of Foreign Trade, Essential documents in Foreign Trade, Limitations of Foreign Trade.

Unit II: Globalization & its Drivers: (15 Periods)

Concept of Globalization, Features, Process, Drivers of Globalization, Foreign Direct Investment (FDI) - Concept, Factors affecting on FDI, Advantages & Disadvantages of FDI, Impact of Globalization on Indian Economy

Unit III: Export Product Planning: (10 Periods)

Modes of entry in Foreign Market, Steps in New Product Development Process, Product Life Cycle, Product Mix, Product Branding, Product Packing & Labelling.

Unit IV: International pricing strategy- (10 Periods)

Concept of International Pricing, Pricing objectives, Factors affecting international pricing, Government interference, pricing process and methods, International price quotations and payment conditions.

Unit V: International Marketing - (11 Periods)

Meaning, Nature & Objectives of International Marketing, importance international marketing International Marketing vs. Domestic Marketing, Problems in International Marketing,

Suggested Readings:

1. Bhattacharya, B., Export Marketing Strategies for Success, Global Business Press, New Delhi, 1991.

2. Cateora, Phillip R. and John L. Grahm, International Marketing, 10 th ed., Irwin McGraw Hill, Boston, 1999.

3. Jain, Subash C., Internatiional Marketing Mana gement, 6th ed., South Western College Publishing – International Thompson Publishing Company. Cincinnati, 2004.

4. Fair-weather, John International Marketing, Prentice Hall of India Private Ltd., New Delhi.

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5. Kotabe, Masaaki and Kristiaan Helsen, Global market ing Management, 2nd ed., John Wiley & Sons, 2001.

6. Keegan, W., Global Marketing Management, Prentice -Hall, Englewood Cliffs 1995.

7. Onkvist, S. and J.J.Shaw, International Marketing; Analysis and Strategy, Prentice Hall, New Delhi, 1995.

8. Terpstra, V. and R. Sarathy, International Marketing, 8th ed., Harcourt Asia PTE Ltd., Singapore, 2005.

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
UGC Vocational Course Paper:
Foreign Trade Financing and Procedures- (FT-)VI
(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Course Objectives:

- To familiarize the students with the various methods and procedure of foreign trade, financing, foreign exchange, rates, costing and pricing for exports and the various institutions involved in export finance.
- To aware the students with the position of India's foreign trade, Import and export policies and various export promotion measures adopted by the Government.

Unit I: International Finance (14 Periods)

Import & Export Credit by Commercial Banks, Methods of international payments, Pre-shipment and post-shipment finance, Exim Bank of India- Objectives and functions, Letter of credit (L/C), Parties to the L/C, Kinds of L/C

Unit II: Foreign Exchange (12 Periods)

Foreign exchange market and its functions, Methods affecting international payments, Balance of payments theory, Reasons behind fluctuation in exchange rates, Foreign Exchange Management Act

Unit III: International Economic Institutions (12 Periods)

- International Monetary Fund- Objectives, Functions, Organizational Structure
- World Bank-Objectives, Functions, Organizational Structure
- World Trade Organization - Objectives, Functions, Principles

Unit IV: Foreign Trade Policy 2015-20 (6 Periods)

Provisions of Foreign Trade policy 2015-20, its objectives and Main highlights,

Unit V: Regional Economic Co-operations:- (10 Periods)

SAARC-South Asian Association for Regional Co-operation
ASEAN-Association of South East Asian Nations
NAFTA- North American Free Trade Agreement

EU-European Union

Books Recommended:

1. Bhole L.M.: Financial Markets and Institutions; Tata McGraw-Hill, New Delhi.

2. Avadhani, V, A.: International Finance: Theory and Practice, Himalaya Publishing House, Delhi.

3. Chaudhari, B. K. : Finance of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Delhi.

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4. Sundharam, K.P; M. : Money, Banking and International Trade, Sultan Chand & Sons, New Delhi.

5. Sethi, T. T.: Money, Banking and International Trade, S. Chand & Co., New Delhi.

6. Jain: International Financial Management, MacMillan India Ltd., New Delhi.

7. Verghese, S.K. : Foreign Exchange and Financing of Foreign Trade, Vikas Publications, New Delhi.

8. Adhikary, Manab : Global Business Management, MacMillan, New Delhi.

9. Buckley, Ardin : The Essence of International Money, Prentice Hall of India, New Delhi.

10. Tayeb, Monis H : The Global Business Environment - An Introduction, Sage Publication, New Delhi.

11. Parvez Asheghian and Bahman Ebrahim : International Business; Harper Collins, London.

12. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi. —

13. Eitman, D. K. and A. I. Stenehill : Multinational Business Cash Finance, Addison Weslay, Massachusetts.

14. Wood, D. and J Byrne ; International Business Finance, McMillan, New York.

15. Zeneff, D. and J. Zwick : International Financial Management, Prentice Hall, Int. Ed. New York.

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B.Com. Second Year Syllabus (w.e.f.2020-2021)

Semester III (CBCS Pattern)

UGC Vocational Course- Computer Application-V

(Introduction to Tally ERP 9.0 **(CA –V)**

(This Paper is Alternative for Second Language-I)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

- **Objective of the paper;**
- To develop awareness about computerized accounting.
- To learn Basics of Accountancy and its principles.
- To understand the concept, process and importance of financial accounting
- To create ability to work with the Tally.

Course inputs;

1. **Introduction to Financial Accounting** **10 Periods**

Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, Users of accounting information and limitations of Financial Accounting. Accounting Concepts, Types of Accounts, Accounting Principles or concepts , Mode of Accounting, Rules of Accounting, Double entry system of book Keeping

2. **Introduction of Tally** **10 Periods**

Need of computerised accounting, accounting software package-Tally and its advantages, opening screen of Tally. Basic features of tally, Company creation For the sole trader, partnership, no trading organization and Accounts creation in tally.

3. **Basic accounts and Traders accounts** **14Periods**

Company creation, group, ledger, voucher entry, single mode voucher entry, accounts voucher printing , daybooks summaries, Trial balance, final accounts, report printing , Customer supplier, profile, sales purchase Voucher entry, bills register, sale purchase Summary, bill reference, outstanding reports.

4. **Advanced Financial Accounts** **10 Periods**

Advanced accounting features, cost category and cost Centre, voucher types and classes, Bank reconciliation, budget and scenarios, Voucher class, foreign currency

5. **Basic Inventory** **10 Periods**

Inventory master, Inventory Voucher, invoicing Inventory reports, Invoice register, sales purchase analysis, stock journal reports

Reference books

1. Implementing Tally 9 ---- Asok k nadhani Kisor k nadhani(Bps)
2. Implementing Tally 7.2—(Bps)

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Semester III (CBCS Pattern)
UGC Vocational Course Paper: Computer Application –VI
(CA-VI)
(Object Oriented Programming Using C++)

(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objective of the paper;

- To understand the concept of Object Oriented Language.
- To impart the computer programming language through C++.
- To Understand the Concept of Class, Object, Inheritance, Polymorphism.

Course inputs:

1. Introduction to OOP **05 Periods**

Object Oriented Programming, Basic Concepts of OOP's, Benefits of OOP's.

2. Introduction to C++ **15 Periods**

Tokens, Keywords, Identifiers, Data Types, Constants, Variables, Operators, Operator precedence and associatively, I/O statements, Structure of C++ Program, Control and Looping Statements, Arrays, Pointers, Function, Function Prototype, Inline function, Default arguments, Function overloading.

3. Class and Object **12 Periods**

Define Class, Members functions , Object, Array of Data member, array of object Visibility modes, Static data Members, static member function, Friend functions, Constructor, types of constructer and Destructor

4. Operator Overloading and Type Conversions **12 Periods**

Concept of Operator Overloading, Unary and Binary operator overloading, operator overloading by member function and by using friend function, Rules for operator overloading, Type conversions- Basic to class, Class to basic, Class to Class

5. Inheritance and Polymorphism **10 Periods**

Concept of Inheritance, Types of Inheritance-Single, Multilevel, Multiple, hierarchical, Hybrid, Introduction to Polymorphism, Types of Polymorphism, Rules for virtual functions

Reference Books

1. Object Oriented Programming with C++ - By E. Balgurusamy
2. Object Oriented Programming in C++ - By Yashawant Kanetkar
3. C++ Comleted Reference- By H. Sheild

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester III (CBCS Pattern)
Course Paper: Soft skills-I
(This Paper is Alternative for Ability Enhance Course)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1 To know the communication Languages

2 To face the problems of soft skill

3 To understand the swot analysis of communication

4 To Make self-confidence for any skills

Course Outcomes

1 Students know the soft skills

2 They face any problem of soft skills

3 They understood the SWOT analysis

4 They are fully satisfied about self confidence

Pre Requisite

The Language lab with internet facility, Audio Visual tolls, CD, DVD, Projector etc.

Unit l:- Public Speaking

Skill Method, Strategies and Ethical tips for effective Public Speaking.

Unit ll:- Presentation Skill

Types of Audience analysis , Essential tips -Before- During-. After Presentation, Overcoming From Nervousness.

Unit III: Interview Skill

Concept, Interviewee and Interviewer, Types of interview, Interview Skill

Unit IV: - Group Discussion

Importance, planning, elements, Skill assessing, Disagreeing, Initiating, Summarising, and attaining the objectives.

Unit V: - Interpersonal Skill

Introduction, Behaviour and Communication, Personality and Communication.

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B.Com.-II Year (Semester IV)

Choice Based Credit System (CBCS)

SYLLABUS

W.e.f. 2020-21

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
	Core Subjects						
BC.4.1	Advance Corporate Accounting	4	54	25	75	100	4
BC.4.2	Advance Cost Accounting	4	54	25	75	100	4
BC.4.3	Business Management	4	54	25	75	100	4
BC.4.4	Corporate Law	4	54	25	75	100	4
	Opt Any one as Elective of the following						
BC.4.5.1	Income Tax Law and Practice	4	54	25	75	100	4
BC.4.5.2	UGC Vocational Course	4	54	25	75	100	4
	Opt Any one Skill Enhancement Course – (SEC-II)						
SEC.2.1	Business Marketing	3	40	25	25	50	2
SEC.2.2	Financial Markets	3	40	25	25	50	2
SEC.2.3	E-Commerce -II	3	40	25	25	50	2
SEC.2.4	Retail Business Accounting	3	40	25	25	50	2
SEC.2.5	Supply Chain Management	3	40	25	25	50	2

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B.com Second year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Patterns)
Paper No. BC.4.1
Advance Corporate Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1) To help the students to understand the techniques of reconstruction and liquidation of the corporate entity.
2) To provide the student with knowledge of record development in corporate accounting.
3) To teach them the various requirement of corporate reporting
4) Widely used in present corporate world

Course outcomes:-

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1) Student can acquire an idea about internal reconstruction of the company
2) The learn and understand how the two companies amalgamated
3) Students get knowledge of process of how the Holding company and subsidiary company come together
4) Provide the knowledge of Advance and recent transactional concept of corporate accounting

Pre requisite:-

Black Board, projector, -E learnings Resources, journals, case study

Course Contents:

Chapter 1: Amalgamation of companies:

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 2: Redemption of Debenture

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

Chapter 3 : Reconstruction of a company

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

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.

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Chapter 5: Liquidation of a company

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 Narang kalyani publishers

2) Advanced accounting – J.R Batlisoi 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

5) Advanced corporate Accounting- Dr H W Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.2
Advanced Cost Accounting

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1) It is designed for providing advance knowledge to student and give both technical views of managerial accounting
2) It help to examine the importance of analysing and managing cost activities
3) To providing knowledge, importance of cost accounting and system
4) To familiarised and acquaint the students with the application of advance costing technique

Course Outcomes

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1) It will assist to student in company decisions making in practical manner
2) Students has an opportunity to become a cost analyst and cost accountant
3) Students can evaluate financial cost and cost volume profit model By acquiring the costing knowledge
4) Students can become to propose an organizational design based managerial accounting concept.

Pre requisite

Books computer, Internet, projector E- learning.

Course Contents:

Chapter 1: Cost Accounting Records of Cost Audit (No of Lecture 10)

Nature and scope of cost audit. Cost accounting records and cost audit, under company act- cost audit techniques and programs, cost audit report, cost auditor – appointment, rights and responsibilities.

Chapter II: 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 III: Contract costing (No of Lecture 12)

Meaning and features of Job and Contract costing, Job v/s contract costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance sheet. **Chapter IV: Service Costing:** (No of Lecture 10)

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

Chapter V :Reconciliation of Cost and Financial Accounts (No of Lecture 10)

Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts,

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Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement

Recommended Book

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Practical Costing, Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.3
Business Management

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objective:

1) Student would made to understand the history of Business Management
2) It would be expose to the function of Business Management
3) To understand the Internal and external environment in an organizational function
4) To know the knowledge of quality management

Outcomes:

1.It is beneficial to become successful manager.
2.It is very useful to apply theories and techniques of management in practical life.
3. It develops managerial skills among the students.

Pre requisite

Tutorial, workshop, private company visit, Board, lectures

Course Contents:

Chapter 1: Management Thinkers & Theories

Henry Fayol and his 14 principles of management, F.W. Taylor and his principles of scientific management, Peter F. Drucker and his contribution to management, Abraham Maslow's theory of motivation, Hertzberg's two factor theory, MacGregor's X and Y Theory, McClelland's theory of needs.

Chapter 2: Training & Development

Meaning of training, definition, importance of training, nature of training, types of training, evaluation of training programme, objectives of development, process of development.

Chapter 3: Performance Appraisal

Meaning, need of performance appraisal, purpose of performance appraisal, process of performance appraisal, methods of performance appraisal, advantages of performance appraisal.

Chapter 4: International Business Management

Meaning, characteristics of international company, modes of entering the international business market, factors behind the growth of international business, SAARC, NAFTA, ASEAN

Chapter 5: Recent Development in Management

Total Quality Management, Quality Circle, Management Information System, Bench Marking.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.4
Corporate Law

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objective:

1) To impart basic knowledge of the provision of company Act 2013
2) To understand and to know the procedure of board and Director meeting.
3) To provide knowledge about provision relating to books of account, Auditor appointment and wind-up procedure of company
4) To make able for preparation of meetings agenda, articles of association, of company

Course outcomes

1) Student know the procedure of conducting meetings
2) Student hasan opportunity to become a company secretary
3) By acquiring the knowledge of technical process of company winding-up
4) Student can understand various provision of incorporation of company

Pre requisite

Books Notes, E- material, projector, Company visit.

Course Contents:

Chapter 1: Introduction

Concepts of corporate law in India, Company definition, meaning, nature and its characteristics; types of companies, Process of incorporation of Joint Stock Company.

Chapter 2: Incorporation of the company

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

Equity shares with differential rights, preference shares, types of preference shares, Issue of shares at par, premium and discount, Forfeiture and surrender of shares, Bonus issues, right issues, sweat equity shares issue, employee's stock option scheme

Debentures, types of debentures, stock, Bonds, recent trends and dynamics of corporate debts financing, Debenture trust deed and trustees, Conversion and redemption of debenture

Chapter 4: Membership in a Company

Modes of acquiring membership, Rights and privileges of members, register of members

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Dematerialization and Rematerialization of securities, Transfer and transmission of securities in physical and dematerialized forms Nomination

Chapter 5: Corporate Governance

Significance of Corporate Governance, Corporate social Responsibility, Corporate Criminal Liability, Corporate Liability under Environmental Laws, Offences and Penalties of Company under Companies Act, 2013

Recommended Books:

1. Company Law & Secretarial Practice – N.D. Kapoor – Sultan Chand & Sons
2. Company Law – Rattan Nolakkha – Sultan Chand & Sons
3. A Text of Company Law – P.P.S. Gavgan – Jain Book Agency
4. Corporate Law – Dr. Maroti Kachave- Aruna Publication Latur

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Semester IV (CBCS Patterns)
Paper No. BC.4.5
Income Tax Law and Practice

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1) To understand the various deduction to be made from total Income while calculating the tax
2) To understand the procedure and provisions made under GSTAct for computing the tax
3) To make aware how many item and Services are come under the GST
4) To provide knowledge of GST rates to be charges according the nature of items and Services

Course Outcomes

1) Student able to make differentiate the direct and indirect tax
2) Student acquaint the knowledge and able to file tax return on individual
3) To learn and make able to compute total Income and define tax compliance and structure
4) Enable to understand amendment made from time to time by finance department

Pre requisite:
Book Tax Law Case Study E - resources

Chapter 1: Income from Capital Gain
Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation index, deductions under section 54, practical problems on computation of income from capital gain.

Chapter 2: Income from Other Sources
Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources.

Chapter 3: Deductions from Gross Total Income
Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U

Chapter 4: Computation of Total Income
Computation of Total Income

Chapter 5: Computation of Tax Liability
Computation of tax liability for assessee age below 60.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

1. Student's Guide to Income Tax – Singhania & Singhania – Taxmann
2. Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers
3. Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.1
Business Marketing

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Objectives

1 Students to know the marketing Skills

2 To understand the Strategy of marketing

3 To understand the Consumer behaviour

Outcomes

1 Marketing skill develop business opportunities in the students

2 It progress in the organisational functions

Pre requisite
Tutorial, workshop, private company visit, Board, lectures

Chapter 1: Business Marketing: Business Marketing Concept, Business vs. Consumer Marketing, Economics of Industrial demand, Types of Industrial Markets, Types of Business Customers, Classifying Industrial Products & Services, Business customers purchase orientations, Organizational Procurement Characteristics, Environment Analysis in Business Marketing.

Chapter 2: Organizational Buying Behaviour: Organizational Buying Process, Types of purchases / buying situations, Buying Centre Concept, Inter Personal Dynamics of Business Buying Behaviour, Roles of Buying centre, Conflict Resolution in Decision, The Webster & Wind model of Organizational Buying Behaviour, Ethics in Purchasing.

Chapter 3: Market Segmentation: Segmenting, Targeting and Positioning of Business Market, Value based segmentation, Model for segmenting the organizational Market.

Chapter 4 : Business Marketing Research: Differences between B2C & B2B Marketing Research, Marketing Research Process, The Standard Industrial Classification (SIC), Research Methods, Sales Forecasting Approaches, Top-Down, Bottom-up approaches.

Recommended Books:

1) Philip Kolter – Marketing Management (Prentice Hall of India, New Delhi)
2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)

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4) Dr. Prabhakar Deshmukh – Marketing Management (Vidya Prakashan, Nagpur)
5) Dr. S. V. Kadvekar – Marketing Management (Diamond Publication, Pune)
6) Dr. Mahesh Kulkarni, & Dr. Pramod Biyani – Marketing and Salesmanship (Nirali Prakashan, Pune)
7) Marketing Management – Dr. S.K.Khillare,Dr.S.L. Kundalwar, Aruna Publication Latur

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.2
Financial Markets

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Programme Objectives: To equip the students about the financial market and their applications.

Programme outcome: After completion of this course students are able learn money market, equity market, capital market and their applications and also able to understand the role central bank in money market.

Unit I: Money Market - Functions of Money Market, Organization of Money Market, Dealers (Primary Dealers Vs. Money Market Mutual Fund Dealers), Instruments of Money Market-Certificate of Deposits, T-Bills, Commercial Papers.

Unit II: Role of Central Bank in Money Market, Role of Central Bank (RBI) in Money Market. LAF, MSF, Repo, and Reverse Repo to be covered Briefly, Indian Money Market –An Overview of Indian Money Market.

Unit III: Capital Markets –Functions of Capital Markets, Organization. Coverage: Organization of Capital Markets, Capital Markets – Instruments (Future and Options), excluding Mathematical Calculations and Derivatives (Very Briefly).

Unit IV: Indian Debt Market: Functions; Components (Corporate Debt Market, PSU Market, and Government Securities Market); Significance, Structure, Participants, and Instruments of Indian Debt Market. Indian Equity Market – Primary Market and Secondary Market: Functions/Role of Stock Exchanges in India.

Suggested reading Books:

1. Financial markets and financial institutions in India – Yashwantrao Chavan Maharashtra open university Dnyangangotri, near Gangapur dam, Nashik, Maharashtra.
2. Indian financial market, Claudine Mugabekazi.
3. Capital markets, JNU, Jaipur first edition 2013
4. Guide to financial markets, marc Levinson, sixth edition
5. Financial market and services, E. Gordon, K Natrajan, Himalaya Publishing house,

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B.Com. Second Year Syllabus (w.e.f. 2020-21)

Skill Enhancement Course-II

Semester IV (CBCS Patterns)

Paper No. SEC.2.3

E-Commerce-II

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Programme objectives: The course aims to equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online, and to make the students aware and learn about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.

Programme Outcome: students are able to demonstrate and understand the foundations and importance of E-Commerce and analyze the impact of E-Commerce on Business Models and Strategies. Students are also able to describe Internet trading Relationships also discuss legal issues and privacy of E-Commerce.

Unit I: E-Marketing: Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.

Unit II: Finance: Areas of e-financing, e-banking, traditional vs/ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

Unit III: Digital economy: Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.

Unit IV: E-Ticketing: Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.

Reference Books:

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
3. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw 4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
4. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
5. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
6. Sushila Madan, E-Commerce, Taxmann
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.
8. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course -II
Semester IV (CBCS Patterns)
Paper No. SEC.2.4
Retail Business Accounting

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the basic accounting skill and their application in Retail Business Accounting practices.
2. To develop the candidates with skills of the basic accounting skills and their applications in Retail Business Accounting practices.

Course Outcomes:

1. The students will be able to handle basic accounting practices skillfully.
2. The students will be able to handle Retail Business Accounting practices skillfully.

Course Contents:

Unit 1: Final Accounts of Sole Trading Concern

Preparation of Trading and Profit and Loss Account and Balance Sheet of Sole Trading Concern.

Unit 2: Single Entry System

Introduction of single entry system and To know the Profit and Loss From Business under Single Entry System

Unit 3: Rectification Errors

Types of Errors and Their Rectifications.

Unit 4: Bank Reconciliation Statement

Preparation of Bank reconciliation Statement.

Suggested Reading:

1. Accountancy : Kotalwar
2. Financial Accounting : Hanif and Mukharjee
3. Accounting : Shukla and Agrawal

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B.Com. Second Year Syllabus (w.e.f. 2020-21)
Skill Enhancement Course-II
Semester IV (CBCS Patterns)
Paper No. SEC.2.5
Supply Chain Management

No. of Lectures	40	
End of Semester Exam (ESE) (University Exam)	25	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**50**	**Marks**
Total Credits	02	Credits

Learning Objectives:

1.To make aquiant the the students in supply chain management.
2.To develop the planning and decision making ability among the students in respect of supply chain management.
3.To develop the skills among the students for efficient supply chain management.

Outcomes:

The supply chain management is differentiated by providing a full-scope perspective and an unprecedented level of external third-party assurance to your organization or supply chain's adoption of best practices in corporate responsibility.

Utility:

The study of supply chain management will be useful for the students as well as future suppliers to know how to manage the supply of goods and take care of their business.

Course Contents:

UNIT I: Introduction to Supply Chain Management

What is supply chain management? Advantages of supply chain management, goals supply chain management

UNIT II: Supply Chain Management Process

Supply Chain Management process, Process flow types- Material, Information and Money, Flow Components- Transportation, Warehousing, Sourcing & Procurement, Returns management and post sales service

UNIT III: Supply Chain Management Planning and Decision Making

Supply chain planning, supply chain Strategy supply chain operation, Performing Measures – Quantitative, Financial and NonFinancial Measures

UNIT IV: Supply Chain Management-Inventory Management

Inventory Management Models, Network models, Pricing and Revenue Management, Role of IT in supply chain management.

References

1. Supply Chain Management – By S. Chopra and P. Meindl. Pearson Publication
2. Supply Chain Management –By Daniel Stanton WILEY Publication

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LINKS - www.tutorialspoint.com

3 Supply Chain Management: Strategy, Planning, and Operation 6th edition by Chopra and Meindl. Pearson (ISBN 978-0-13-380020-3).

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-VII
(Custom Duty and GST - II)

(This Paper is Alternative for Second Language-II)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Learning Objective:

1. To provide the candidates with sound Knowledge of the important provisions of the Custom Duty Act and GST Act..

2. To develop skill among the students regarding Application of knowledge in practices.

Outcomes:

The students will be able to apply skills and knowledge in taxation practices in area of custom duty and GST.

Utility:

It is useful for the economy by way of developing the students to apply skill and knowledge in area of custom duty and GST in actual practice.

Course Contents:

Unit 1: Registration Under GST **10**

Registration under GST, Registration Procedure , Cancellation and Amendments of Registration Under GST.(Section 22 to 30)

Unit 2: Time of Supply **10**

Introduction of Time of Supply, Time of Supply of Goods U/s 12 and Time of Supply of

Services U/s 13

Unit 3: Value of Supply **10**

Introduction of Value of Supply, Inclusion in transaction Value U/s 15(2) and exclusion from Transaction Value U/s 15(3)

Unit 4: Place of Supply **10**

Introduction, Place of Supply of Goods U/s 10 and Place of Supply of Service U/s 12

Unit 5: Exemption Under GST **14**

Goods Exempt From Tax, Health care related Services, Services relating to Agriculture,Educational related Services, Entertainment Related Services and Transportation related services.

Suggested Reading:

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

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Semester IV (CBCS Pattern)
UGC Vocational Course-Tax Procedure & Practice
Paper: TPP-VIII
(Income Tax Procedures & Provisions-II)
(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Learning Objectives:

1.To provide the candidates with sound Knowledge of the important provisions of the Income Tax law .

2.To develop skill among the students regarding application of knowledge in practice.

Outcomes:

The Students wiil be able to apply the skill and knowledge in the subject of income tax in real practice.

Utility:

It is useful for the business and overall economy by way of developing the students in the area of Income tax.

Course Contents:

Unit 01 **Provision's Under Business & profession:** **12**

U/s 44AA For Maintenance of Accounts, U/s 44AB For Audit of Accounts, , U/s 44AD For Business, Provision U/s 44 ADA For Profession U/s 44AE Transportation Business

Unit 02 **Provisions of Capital Gains:** **12**

Provision for Deductions in computing capital gain U/s 54, U/s 54B, U/s 54D, U/s 54EC, U/s 54F (Numerical Problems)

Unit 03 **Rebates and Reliefs:** **10**

Provisions in Respect of Rebates U/s 87, Relief U/s 89, and Computation under Rebate and relief (Numerical Problems)

Unit 04 **Return Filing and Assessment Procedure** **10**

Due Dates return Filing, Types of return and Types of Assessment under Income Tax Act,1965.

Unit 05 **Penalty, Survey, Search and seizure.** **10**

Penalties for various defaults and survey U/s 133A and Power of Search and Seizure U/s 132

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.

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Suggested Reading:

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

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course- Elements of Export Marketing
(Paper: FT-VII)
(This Paper is Alternative for Second Language-II)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objective:

- The paper aims at making the student understand the concept and techniques of international marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations.
- To familiarize the students with the instruments of export promotion and various export promotion organization in India.

Unit-I Introduction: (10 Periods)

Export- Meaning, Need & Importance of Exports, Basic concepts of Export Marketing, scope of exports marketing and why should a firm export, Modes of entering overseas markets.

Unit-II Instruments of Export Promotion: (12 Periods)

Planning International Marketing Operations, Product Policies, Distribution Channels-Meaning & Functions, Advertisements and Publicity, Importance of Advertisements

Unit-III Process and Techniques: (10 Periods)

International Marketing Process and Techniques - Direct Exporting, Indirect Exporting, Counter Trade, Licensing, Sub-Contracting, Joint Ventures, Project and Consultancy Exports.

Unit-IV Organisation and Control: (12 Periods)

Organisation of International Marketing Operations, Export Procedures, Problems faced by export countries. Control over International Marketing Operations - Tariffs, Quotas, Antidumping / Exchange Controls and Other Non-Tariff Measures.

Unit-IV Export Promotion Organization in India: (10 Periods)

- Export Promotion Council (EPC,s)
- State Trading Corporations (STC's)
- Federation of Indian Export Organizations (FIEO's)
- Indian Trade Promotion Organization (ITPO's)

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Books Recommended:

1. Stanton W. J., Etzel Michael J. and Walker Bruce J. : Fundamentals of Marketing; McGraw-Hill, New York

2. Kotler Philip and A. Gary : Principles of Marketing; Prentice-Hall of India, New Delhi.

3. Fulmer R. M.: The New Marketing; McMillan, New York.

4. Cundiff, Edward W. and Stiu R. R.: Basic Marketing - Concepts, Decisions and Strategies; PrentceHall, New Delhi.

5. Bhattacharya R. L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi

6. Bhattacharya B : Export Marketing Strategies for Success; Global Press, New Delhi.

7. Keegan W. J : Multinational Marketing Management; Prentice Hall, New Delhi.

8. Kriplani V. : International Marketing; Prentice Hall, New Delhi.

9. Taggart J. H and Moder Mott M. C. : The Essence of International Business;, Prentice Hall, New Delhi.

10. Kotler Philip : Principles of Marketing; Prentice Hall, New Delhi.

11. Fayer Weather John : International Marketing; Prentice Hall, NJ.

12. Paliwala, Stanley J. : The Essence of International Marketing; Prentice Hall, New Delhi.

13. Cherunilam Francis : International Marketing (Text and Cases); HPH, Mumbai.

14. Gupta, R. K. : Antidumping and Countervailing Measures, Sage Publications, New Delhi. 15. Ram, Paras : Exports : What, Where and How ?; Anupam Publications, New Delhi.

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
GC Vocational Course — Foreign Trade Financing and Provisions –II

Paper: (FT-VIII)

(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Course Objectives:

- To familiarize the students with the various methods of financing and Sources of finance for foreign trade, foreign investment & collaboration as well as the various institutions involved in international economic grouping.

Unit-I Foreign Trade Financing Methods & Terms of Payment: (12 Periods)

Methods of Payment, Negotiations of Export Bills, Documentary Credit and Collection Procedure, Pre and Post Shipment Export Credit, Bank Guarantees, Foreign Exchange Regulations.

Unit-II Sources of Finance for Foreign Trade: (10 Periods)

Objectives & Functions of Export-Import Bank of India, Export-Credit Guarantee Corporation of India. IDBI - Export Finance for Small Scale Industries, SIDBI

Unit-III International Economic Institutions: (12 Periods)

Objective, Role and Functions of WTO, UNCTAD, WORLD BANK, International Financial Market Instruments: GDRs, ADRs.

Unit-IV Foreign Investment and Collaboration (10 Periods)

Advantages and disadvantages of foreign collaboration, Types of foreign collaboration, Factors affecting international investment, Foreign investment in India

Unit-V International Monetary System: (10 Periods)

International Monetary Funds - Objectives, Sources of Funds, International Monetary Reforms, Problems of International Liquidity, Special Drawing Rights, Procedure of SDRs Allocation.

Books Recommended:

1. Bhole L.M. : Financial Markets and Institutions; Tata McGraw-Hill, New Delhi.

2. Avadhani, V, A. : International Finance : Theory and Practice, Himalaya Publishing House, Delhi.

3. Chaudhari, B. K. : Finance of Foreign Trade and Foreign Exchange, Himalaya Publishing House, Delhi.

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4. Sundharam, K.P.M. : Money, Banking and International Trade, Sultan Chand & Sons, New Delhi.

5. Sethi, T. T. : Money, Banking and International Trade, S. Chand & Co., New Delhi.

6. Jain : International Financial Management, MacMillan India Ltd., New Delhi.

7. Verghese, S.K. : Foreign Exchange and Financing of Foreign Trade, Vikas Publications, New Delhi.

8. Adhikary, Manab : Global Business Management, MacMillan, New Delhi.

9. Buckley, Ardin : The Essence of International Money, Prentice Hall of India, New Delhi.

10. Tayeb, Monis H : The Global Business Environment - An Introduction, Sage Publication, New Delhi.

12. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi.

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course- Computer Application –VII
(Introduction to RDBMS Through ORACLE)
(Paper: CA-VII)
(This Paper is Alternative for Second Language-II)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives of the paper:-
- To impart the knowledge of basic concept of Data Base Management System.
- To develop SQL queries for Manage the data

Course inputs:

1. Introduction and Basic Concepts **14 period**

Structure of DBMS, Users of DBMS, Advantages and Disadvantages of DBMS. Relational Database: Attributes and domains, tuples relations and their schemes.

2. Interactive SQL **10 period**

Oracle and Client server technology, Data manipulation in DBMS, The component parts of Two dimensional matrix, The data types, DDL , DML, DCL statements

3. Table creation and manipulation **10 period**

Two dimensional matrix creation, Insertion of data into tables, viewing data in the tables, deletion operation, updating the contents of tables, modifying the structure of tables, renaming tables, destroying tables.

4. Manipulation of Data **10 period**

Computation on table data, oracle dual table, sysdate, oracle functions. Grouping of data form tables, Manipulating dates, Subquries, Study of the clauses : Union, Intersect, Minus.

5. SQL Performance Tuning **10 period**

Indexes, RowID, Views, Sequences.

Reference Books:-

1. An Introduction to Database Systems By Bipin C Desai. Golgotia Publication
2. SQL, PL/SQL The Programming language of ORACEL 2ed Edition By Ivan Bayross (BPB)..

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
UGC Vocational Course Computer Application –VIII

(Introduction to PHP)

Paper: (CA-VIII)

(This Paper is Alternative for Elective)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objective of the paper;

- To gain the PHP programming skills needed to successfully build interactive, data-driven

  sites.
- To Work with regular expressions, handle exceptions, and validate data.
- To develop Static websites or Dynamic websites or Web applications.

Course inputs:

1. Introduction to PHP **10 period**

Basic Syntax, Sending Data to the Web Browser, Understanding PHP, HTML, and White Space, Writing Comments,What Are Variables?About Strings, About Numbers, About Constants.

2. Programming with PHP

10 period

Creating an HTML Form, Handling an HTML Form ,Managing Magic Quotes
Conditionals and Operators ,Validating Form Data. What Are Arrays?, For and While Loops.

3. String Manipulation and Regular Expression **10 period**

Creating and accessing String, Searching & Replacing String Formatting, joining and splitting String, String Related Library functions Use and advantage of regular expression over inbuilt function.

4. Creating Dynamic Web Sites **10 period**

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	Including Multiple Files, Handling HTML Forms with PHP Redux, Making Sticky Forms, Creating and Calling Your Own Functions, Variable Scope, Date and Time Functions, Sending Email	
5.	**Using PHP with MySQL**	**14 period**
	Connecting to MySQL and Selecting the Database, Executing Simple Queries, Retrieving Query Results, Ensuring Secure SQL, Counting Returned Records, Updating Records with PHP, Cookies and Sessions-Using Cookies, Using Sessions, Sessions and Cookies, Improving Session Security	

Reference Books:

1. PHP and MySQL for Dynamic Web Sites: Visual Quickpro Guide, Second Edition by Larry Ullman
2. Programming PHP By Rasmus Lerdorf, Kevin Tatroe, Peter acIntyre

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B.Com. Second Year Syllabus (w.e.f.2020-2021)
Semester IV (CBCS Pattern)
Course: Soft Skills- II

(This Paper is Alternative for Ability Enhance Course)

No. of Lectures	54	
End of Semester Exam (ESE) (University Exam)	75	Marks
Continuous Assessment (CA) (Internal)	25	Marks
Total	**100**	**Marks**
Total Credits	04	Credits

Objectives:

1 To know the communication Languages

2 To face the problems of soft skill

3 To understand the swot analysis of communication

4 To Make self-confidence for any skills

Course Outcomes

1 Students know the soft skills

2 They face any problem of soft skills

3 They understood the SWOT analysis

4 They are fully satisfied about self confidence

Pre Requisite

The Language lab with internet facility, Audio Visual tolls, CD, DVD, Projector etc.

Unit I: - Introduction to Soft Skill

Definition and significance of Skill, process, Importance and measurements of Soft Skill.

Unit II: - Self Development

Self-development concept, preparation of C. V., Setting goal Belief, Value, attitude virtue. SWOT analysis

Unit III: - Positivity and Motivation

Dropping positive thinking and attitude, driving out negativity, meaning and theory Of Motivation levels.

Unit IV: - Non-Teaching Verbal communication

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Importance, elements of Non verbal communication, Body language, Verbal communication, Fundamental of Verbal communication.

Unit V: - Professional Writing

Business Writing, Basics, Types of Business writing.

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