

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/Commerce & Management/ V Sem./00/2020**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management, the Hon'ble Vice-Chancellor in his emergency powers under section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the syllabi of **B.Com., BBA & BCA V Sem. & MPM I Sem.** under Choice Based Credit and Grading System on behalf of the Academic Council to be applied from the Academic Year 2020-2021 and onwards. The said syllabi are also available on bamu.ac.in on University website.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2020-21/

13429-38*

Date:- 20-07-2020.

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[Signature]
**Deputy Registrar,
Syllabus Section.**

Copy forwarded with compliments to :-

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular along with the said syllabi on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [B.Com. Unit] Examination Branch,**
- 3] **The Programmer [Computer Unit-1] Examinations,**
- 4] **The Programmer [Computer Unit-2] Examinations,**
- 5] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambedkar Marathwada University.
- 6] The Public Relation Officer,
- 7] The Record Keeper.

**DR. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIRD YEAR

FIFTH SEMESTER

under Choice Based Credit & Grading System


[Effective from the Academic Year 2020-21 & onwards]


Dr. Babasaheb Ambedkar Marathwada University, Aurangabad


B.com Fifth Semester Structure (2020 – 2021)

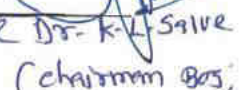
Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – I	Ability Enhancement	2	-	2	-	--	50	100	2 Hrs
			-	2	-	2		50		
VI	1. Supply Chain Management & Logistics	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	or									
	2. Rural Development & Agricultural Business									
	or									
3. Travel & Tourism	or									
4. MSME Management										
Total			22	02	22	02	100	500	600	--

 03/07/2020
 Prof. W.K. Sawade
 (Deputy Chairman BOS)

 07/07/2020
 Prof. Syed Bahuddin
 (Chairman BOS)


 Prof. Satyaram Ghumre
 (Chairman BOS)






 Dr. K.H. Salve
 (Chairman BOS)

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com Fifth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – I	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Auditing	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting using GST	Ability Enhancement	2	2	2	2	50	50	100	2 Hrs
VI	1. Supply Chain Management & Logistics or 2. Rural Development & Agricultural Business or 3. Travel & Tourism or 4. MSME Management	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
	Total			-		-				--

 07/07/2020
 Prof. W. K. Sarwade (Dean + chairman)
 07/07/2020
 Prof. Syed Agharuddin (chairman BOS)

 Prof. Satyaprem Ghunre (chairman BOS)

 Dr. Kishor Salve (chairman BOS)

**B.Com Vth Semester Syllabus (CBCS)
Advance Financial Accounting – I**

**Total Marks : 100
Theory: 80
IA / Sessional: 20**

Objectives : After studying this subject students will be able to understand how to prepare Final Accounts of Banking and Insurance Companies and record the accounting transactions and events related to investment and departmental affairs

		No. of Lectures
Unit-I :	Departmental Accounting : (Numeric) Introduction, Objectives and Advantages of Departmental Accounting, Methods of Departmental Accounts, Allocation of Departmental Expenses, Provision for unrealized Profit, Problems related to Allocation of Expenses, Computation of Departmental Cost, Interdepartmental Transfer.	08
Unit-II :	Final Accounts of Banking Company : (Numeric) Introduction of Banking Company, <ul style="list-style-type: none"> • Legal Provisions; Non Performing Assets (NPA) • Reserve Fund- Acceptances, Endorsements and other obligations - Bills for collection, Rebate on bills discounted and Provision for Bad and Doubtful debts. • Preparation of Final Accounts as per Schedule Stated, Form - A and Form- B (Vertical form only) 	15
Unit-III :	Final Account of Insurance Company (Numeric) <ul style="list-style-type: none"> • Introduction, Meaning, Types of Insurance. Books maintained by General Insurance Companies, Revenue Accounts, Profit & Loss Accounts, Profit & Loss Appropriation Accounts and General Balance Sheet. • Claims- Re-Insurance transactions, Re-Insurance Premium transactions, Re-insurance Ceded and legal Provisions. • Preparation of Revenue Account, Profit & Loss Accounts, P&L Appropriation Accounts and Balance Sheet. (Fire and Marine Insurance Only) 	15
Unit-IV :	Investment Accounts : (Numeric) <ul style="list-style-type: none"> • Introduction, Meaning & Definition of Investment, Types of investments. • Cum-Interest and Cum-Dividend Transactions of Purchases and Sales. • Ex- Interest and Ex-Dividend Transactions of Purchases and Sales. • Entries for Interest Received, Brokerage, Commission on Purchases & Sales Transactions. • Valuation of Closing investment by FIFO Method and Market Price Method 	15
Unit-V :	Emerging Technological Trends in Accounting: (Theory) <ul style="list-style-type: none"> • Cloud Accounting system : Meaning, Objectives, and Benefits • Forensic Accounting: Concept, Definition and Need. • Artificial Intelligence in Accounting and Auditing: Meaning, Use in Accounting, Role of Accountant using Artificial Intelligence. 	07

Reference Books

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy – R L Gupla and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
6. Advanced Financial Accounting – Dr. P.T. Bhosale, Dr. Jitendra Ahirrao, Dr. Shivaji Madan, Chinmay Prakashan

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**B.Com Vth Semester Syllabus (CBCS)
Management Accounting – I**

Total Marks 100
Theory 80
Sessional 20

Objectives: Management Accounting is an essential tool that enhances a manager's ability. This course is an introduction to the use of accounting information by managers for decision making, performance evaluation and control. The course objective is to increase understanding of the students about the concepts and techniques of management accounting. These issues will be addressed in the background of fast changing global market scenario.

		No. of Lectures
Unit I	Introduction to Management Accounting: Meaning, Definition, Features, Scope, Importance, and Functions of Management Account. Differences between Management Account, Financial Accounting and Cost Accounting. Advantages and Limitations of Management Account. (<i>Theory only</i>)	10
Unit II	Analysis and Interpretation of Financial Statements: Meaning, Definition, Objectives, Scope of Financial Statements. Financial Statement Analysis, Tools of Financial Statement Analysis - Comparative Financial Statement, Common size Financial Statement, Trend Analysis. (<i>Theory only</i>)	08
Unit III	Ratio Analysis: Meaning, Advantages, Limitations, and Classifications of Ratios. Gross Profit Ratio, Net Profit Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors & Credit Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio. (<i>Numeric Only</i>)	14
Unit IV	Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds. Funds from operations, Statement showing changes in Working Capital, Funds Flow Statement (<i>Only in statement form</i>), and Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
Unit V	Cash Flow Statement: Meaning, Uses, Limitations, Cash Flow Statement as per revised Accounting Standard – 3 in Statement Form, Preparation of necessary ledger accounts. (<i>Numeric Only</i>)	14
	Sessional Work : 20 Marks 1. Test/ Tutorials = 10 Marks 2. Analysis of Financial Statements (Any 5 Statement from Newspapers)= 10 Marks	

Reference Books :

- Dr. S.N.Maheshwari – Management Accounting–Everest Publishing Home, New Delhi.
- Dr. Rao A.P - Management Accounting - Everest Publications.
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. Jitendra Ahirrao - Management Accounting – Kailas Publications Aurangabad.
- Dr. V.R. Nagori & Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.

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B.Com Vth Semester Syllabus (CBCS)

Auditing

Total Marks	100
Theory	80
Sessional	20

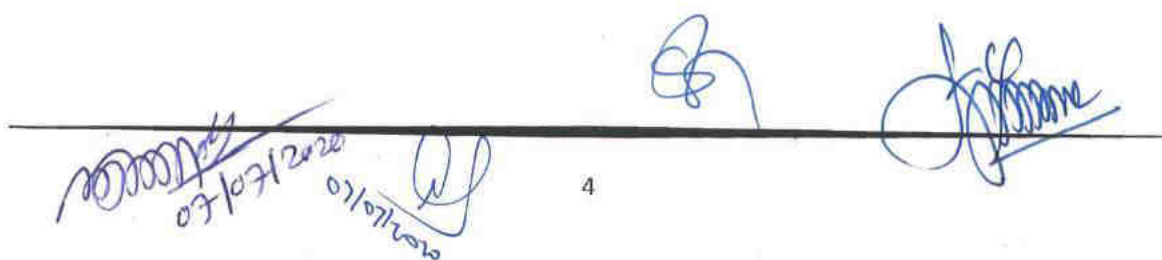
Objectives: This course aims at imparting knowledge about the principles and methods of auditing and its applications.

		No. of Lectures
Unit I	Introduction: Meaning and objectives of Auditing, Importance of Auditing, Types of Auditing, Principles of auditing, Advantages & Limitations of Auditing, Auditing Vs Accounting, Auditing Vs Investigation.	10
Unit II	Audit Planning and Control Procedures : Audit Programme, Meaning, Factors affecting audit, Sources of obtaining information, Discussion with client, Advantages and disadvantages of Audit programme, Instructions before commencing of audit, Audit Note Book, Working papers and Evidences.	12
Unit III	Vouching and Verification : Vouching- Meaning, Need and Importance of Vouching, Vouching of cash and credit transaction, Verification of assets and liabilities, Valuation of assets and liabilities, Audit Report- Elements of Audit report, Types of Audit Report- qualified and clean report.	12
Unit IV	Company Auditor: Eligibility and appointment of Auditor, Qualifications, Disqualifications, Rotation and Removal of Company Auditor, Powers and Duties of Company Auditor, Liabilities and Remuneration of Company Auditor	14
Unit V	Recent Trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit and Investigation, Changing role of Auditors in Computerized Accounting System, Forensic Audit, and Conceptual Understanding of Standard Auditing Practices.	12
<i>Note: Practical's should be taken as per the requirement of the Units. College can take decision on their own.</i>		

Reference Books:

1. Tandon B.N.: A Hand Book of Practical Auditing, S.Chand and Company, New Delhi
2. Ravindra Kumar: Auditing: Principles and Practice, Virendra Sharma, PHI learning Pvt. Ltd. New Delhi.
3. Sanjib Kumar Basu: Auditing and Assurance for CA IPCC, Pearson education, New Delhi.
4. N.K.Jha, CA Purva Jain: Auditing: Principles and Practice, Himalaya publishing Pvt. Ltd. Mumbai.

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**B.Com Vth Semester Syllabus (CBCS)
Business Regulatory Framework – I**

Total Marks 100
Theory 80
Sessional 20

Objectives: To acquaint students with the basic Concepts, Terms, Provisions and Application of Business Laws.

		No. of Lectures
Unit I	The Indian Contract Act 1872: Meaning -Nature of Contract–Elements of valid contract- proposal - Acceptance-Free Consent - Consideration – Agreement declared as void- performance of Contract – Discharge of contract- Remedies for Breach of Contract.	12
Unit II	Special Contract :- A) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee. B) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal.	12
Unit III	Sale of Goods Act 1930 :- Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller.	12
Unit IV	Consumer Protection Act 1986: Salient Features of Consumer Protection Act, Rights of Consumers, Consumer Protection Councils, Consumer Disputes Redressal Machinery. (District Forum, State Commission, National Commission)	12
Unit V	The Right to Information Act 2005 (with Amendment) Nature – Scope– Right to information- Procedure of getting information – Public Authorities-Central information Commission- Constitution, Powers and Functions-State Information Commission-Constitution, Powers and Functions- Appeal & Penalties.	12
	Practical's: College can decide on their own regarding sessional work.	

Reference Books:

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lughnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

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**B.Com Vth Semester Syllabus (CBCS)
Computerized Accounting with GST-1**

Total Marks 100
Theory 50
Practical 50

Objectives :

1. To benefit the students to work with well-known accounting software e.g. Tally ERP.9
2. To enable students to Process and record the business transactions and manage the accounts information using Software.
3. To equip students “know-how” of GST Functionality using e.g. Tally Software.
4. To train students with required skill for greater employability.

		No. of Lectures
Unit - I	Introduction to Computerized Accounting : Computerized Accounting- Need & Significance, Evolution from Manual to Computerized Accounting System, Benefits of Computerized Accounting. (e.g.Tally.ERP9), Evolution of Accounting Software , Different Versions of tally, Silent Features , Technological Advantages of Computerized Accounting.	04
Unit - II	Fundamentals of Computerized Accounting (e.g. Tally.ERP9.0) : Start-up & Quit, Screen Components, Setting up a new company, Select, Alter & Delete a company, Maintaining Accounting Masters – Groups, Ledgers , Maintaining Inventory Masters- Stock Group, Stock Item, Units of Measure, Stock Categories ,Godown ,F11 Features , F12 Configurations	06
Unit - III	Vouchers : Accounting Vouchers - Contra, Payment, Receipt, Journal, Purchase, Sales, Debit Note and Credit Note, Inventory Vouchers- Purchase Order, Sales Orders, Receipt Note& Delivery Note, Stock Journals , Rejection In, Rejection Out .	08
Unit - IV	Reports : Accounting Reports : Trial Balance, Profit & Loss A/c, Balance Sheet, Day book, Cash / Bank Book, Ledger Report, Group Summary, Voucher Report , Inventory Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Voucher Report, understanding report-wise F12 configurations	04
Unit - V	GST Functionality : Activating GST in Tally , Setting Up GST - Company Level, Ledger Level or Inventory Level , Creating GST Masters- C-GST, S-GST, I-GST, Recording GST Transaction –Purchase, Sales ,Printing GST Tax Invoice, GST Returns, Payment of GST	08
	List of Practical's :	
1	Company Creation, Alteration and Deletion in Computerized Accounting (e.g. Tally. ERP 9.0)	
2	Backup & Restore of Company	
3	Create, Display, Alter and Delete Accounting Groups	
4	Create, Display, Alter and Delete Ledger	
5	Recording Bank Transactions using Contra voucher	
6	Recording Payment voucher	
7	Recording Receipt voucher	
8	Recording Cash Purchase transaction (Accounts Only)	
9	Recording Credit Purchase transaction (Accounts Only)	

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10	Recording Cash Sales transaction (Accounts Only)	
11	Recording Credit Sales transaction (Accounts Only)	
12	Recording Journal voucher for Asset Purchase	
13	Recording Journal voucher for Consumable Purchase	
14	Recording Purchase Order and Receipt Note	
15	Recording Sales Order and Delivery Note	
16	Creating GST Ledgers (S-GST , C-GST and I-GST)	
17	Recording GST Purchase & Sales Invoice (with single rate only)	
18	Display Accounting Reports (Trial Balance, P& L A/c, Balance Sheet, Cash/Bank Book etc.)	
19	Display Inventory Reports in Tally (Stock Register, Order reports etc.)	
20	GST Reports	
<p>Practical's U/A : 50 Marks</p> <p>1. One Test : 10 Marks</p> <p>2. Oral : 20 Marks</p> <p>3. Practical's Files at least minimum : 20 Marks</p> <p>20 Practical's</p>		

Reference Books :

1. Financial Accounting on Computers using Tally , Namrata Agarwal,
2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok K Nadhani
3. Tally ERP 9, Shraddha Singh and Navneet Mehra
4. Tally 9, Vishnu Priya.
5. A Complete Self Learning Manual on Tally.ERP 9, Ajay O. Maheshwari.
6. Information Technology and Tally, Arvind Deshpande

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**B.Com Vth Semester Syllabus (CBCS)
Supply Chain Management & Logistics (Elective)**

Total Marks **100**
Theory **80**
Sessional **20**

Objectives:

- 1) To provide basic input of Supply Chain Management & Logistic Practices.
- 2) To create awareness and Entrepreneurial Simulation for Career Building.

		No. of Lectures
Unit I	Supply Chain Management: Introduction, Definition of the Supply Chain Management. Functions and Contribution of Supply Chain Management. Concept of Value Chain and creative Value. Supply Chain effectiveness and Relationship with vendors, Suppliers Relationship Management (SRM)	12
Unit II	Concept of Logistics : Introduction, Objectives, Types of Logistics, Concept of Logistics Management. Evaluation of Logistics. Roll of Logistics in Economy. Difference between Logistics and Supply Chain Management. Advantages of Logistics. Logistics Mix.	12
Unit III	Customer Services : Key Elements of Logistics. Introduction, objectives, Concept of Customer Services. Different types of Customer Services. Value Added Logistics Service. Customer relationship Management and Supply Chain Management.	12
Unit IV	Logistics Outsourcing: Introduction, concept of Logistics Outsourcing. Benefit of Logistics Outsourcing. Issues in Logistics Outsourcing. Third party logistics, Fourth Party Logistics. Selection of Logistics Services Providers. Logistics Service Contracts.	12
Unit V	Components of Supply Chain & Logistics: Inventory Management and its role in the Supply chain management. Material handling & its role in supply chain management. Material Storage System. Warehousing. Transportation. Logistics information system & its application in logistics & supply chain management. E-commerce and logistics. SCM Challenges in Post Covid-19 Era.	12
	Practical - 20 Marks To be Conducted by the Department in each College as per Convenience.	

Reference Books –

1. Logistics & Supply Chain Management: Martin Christopher, Published by Pearson UK
2. Text Book of Logistics and Supply Chain Management.
3. Essentials of Supply Chain Management: Michal H.Hugos Published by John Wiley & Son inc Hoboken New Jersey.
4. Purchase and Material Management. P. Gopal Krishna published by Tata McGrawhill Publishing co.ltd, New Delhi.

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B.Com Vth Semester Syllabus (CBCS)
Rural Development and Agricultural Business (Elective)

Total Marks	100
Theory	80
Sessional	20

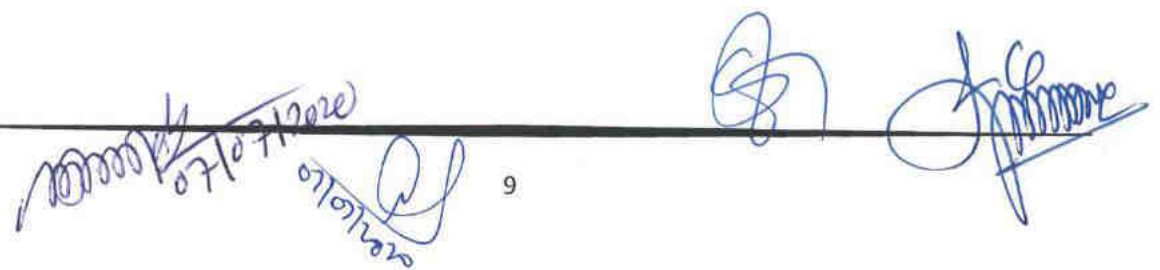
Objectives: This course aims at developing the understanding of students regarding the basic theoretical concepts of rural development and agribusiness for future entrepreneurial venture.

		No. of Lectures
Unit I	Introduction to Rural Development : Meaning and Definition of Rural Development Scope of Rural Development, Significance of Rural Development in Indian Context. Causes of Rural Backwardness, Determinants of Rural Development in India.	12
Unit II	Rural Poverty and Rural Unemployment : Meaning and Definition of Poverty, Causes of Rural Poverty, Remedies of Eradication of Rural Poverty, Meaning and Definition of Unemployment, Types of Unemployment in Rural India, Food Program during COVID-19 Pandemic.	12
Unit III	Rural Development Programmes in India : Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhan Mantri Gram Sadak Yojana (PMGSY), Pradhan Mantri Aawas Yojana (Gramin), Deendayal Antayodaya Yojana - National Rural Livelihood Mission (DAY-NLRM), Model Village Concept - Saansad Aadarsh Gram Yojana (SAGY). Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY), Training of Rural Youth for Self Employment (TRYSEM).	12
Unit IV	Agribusiness : Meaning of Agribusiness, Importance of Agribusiness, Scope for Agribusiness in India, Major Challenges in Development of Agribusiness Sector in India Impact of globalization on Agribusiness Sector in India	12
Unit V	Agricultural Marketing : Meaning of Agricultural Marketing, Scope of Agricultural Marketing, Importance of Agricultural Marketing, Difference between Marketing of Agricultural Goods and Manufactured Goods, Problems of Agricultural Marketing and Measures to Solve Them.	12
Sessional - 20 Marks To be Conducted by the Department in each College as per Convenience.		

Reference Books :

- i. Katar Singh (1986). Rural Development, Principles, Policies and Management, Sage Publication, New Delhi.
- ii. Vasant Desai (2012). Rural Development in India, Himalaya Publishing House, Mumbai.
- iii. Lalitha (2004). Rural Development in India: Emerging Issues and Trends, Dominant Publishers, Delhi.
- iv. Vinayak Reddy and Yadagira Charyulu (2009), Rural Development in India: Policies and Initiatives, New Century Publications, New Delhi.
- v. G. L Meena, S. S Burark, D. C Pant, Rajesh Sharma (2017). Agribusiness Management: Theory and Practices.

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**B.Com Vth Semester Syllabus (CBCS)
Travel & Tourism (Elective)**

Total Marks	100
Theory	80
Sessional	20

Objectives: To Familiarize the Students with basic concepts and the impact of Tourism.

		No. of Lectures
Unit I	Introduction to Tourism : Definition- Nature- Importance- and Types of Tourism, Characteristics of Tourism; Domestic and International Tourism; Origin and growth of tourism; Famous Travelers, War Tourism, Development of tourism in India, Tourist Information offices.	12
Unit II	Components of Tourism: Major and Minor Components of Tourism: Attraction- different types; Accommodation-different types; Accessibility- different types; Amenities; Activities; Ancillary components; Types of Travel: Leisure, Cultural Tourism, VFR, Corporate, Incentive, Wildlife, Adventure, Pilgrimage, Education, Ecotourism, Study and analysis, International – Domestic – Regional Tours , Natural Tourism Resources and Manmade Tourism Resources	12
Unit III	Transport System Development – Surface Transport, Water Transport, Air Transport, Emergence of Jet, High Speed Trains, Luxury Coaches, Car Rental, and Tourism Train – Mass Tourism.	12
Unit IV	Consumer Behavior: Tourism Motivation, Tourist Behavior, Motivating Masses to Undertake Tourism Activities, Destination Exploration, Promoting Tourism from Grass Root Level at Schools, Modern Tourism and Motivation.	12
Unit V	Role and Impact of Tourism : Tourism in India – role of tourism in growth and development of Indian economy, current scenario: Economic Impact of Tourism, Tourism Multiplier Concept, Environmental Impact of Tourism, Environment Impact Assessment, Socio- Cultural Impact of Tourism, Need for Innovative Tourism Products in Post COVID-19 Era.	12
	Practical - 20 Marks To be Conducted by the Department in each College as per Convenience	

Reference Books –

1. Bhatia, A.K. (2002), *Tourism Development, Principles and practices*, New Delhi, Sterling Publishers (P) ltd.
2. Charles R Goeldner, JR Brent Ritchie: (2003) *Tourism Principles, Practice and Philosophies*,
3. John Wiley & Sons, Inc, Hoboken, New Jersey.
4. Chris cooper, john Fletcher, alanfyall; *Tourism principles and practice* (1998) Pearson
5. Education limited, Edinburg gate, Harlow, England
6. Gill, S.P.(2002), *Dynamics of Tourism*, New Delhi, Anmol Publications.

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**B.Com Vth Semester Syllabus (CBCS)
MSME Management (Elective)**

Total Marks	100
Theory	80
Sessional	20

Objectives:

- To acquaint the students about Role, Setup, Working & Assistance through Micro, Small and Medium Enterprises in India.
- To equip the students with necessary management skills for effective management of MSMEs.

		No. of Lectures
Unit I	MSME ENVIRONMENT IN INDIA : Definition of MSMEs, Characteristics, Importance, Contribution in economic development of India, Growth of MSMEs in India, Challenges faced by MSMEs in India	12
Unit II	Setting up of MSMEs : Business Idea generation, Selection of idea, Feasibility analysis, Project Report, Acquisition of resources, Registration of MSME (Udyog Aadhar Number), Turn-Key business- Concept, features, advantages, disadvantages, Franchise Business- Concept, features, advantages, disadvantages, MSME Clusters: Concept, importance, benefits.	12
Unit III	Financial Management of MSMEs : Financial Management: Meaning, nature, importance, Fixed & Working capital, Sources of finance : Term Loans- Bank Overdraft- Cash-Credit- Microfinance, Venture Capital: Concept, Features, Types, Limitations	12
Unit IV	Marketing & HR Management in MSMEs : Concept of Marketing management, Market segmentation, Marketing Mix, Rural marketing, Services marketing, Digital marketing: Concept & Nature. HRM: Concept of HR Management, need of HRM in MSMEs, Functions of HRM	12
Unit V	Institutional Assistance for MSMEs: Introduction, Need, Central level: NIESBUD, SIDBI, SIDO, KVIC, EDII, State Level: MSME-DI, MSFC, DIC, MIDC, Regional Level: MAGIC, Bajaj Incubation Centre, CMIA, MASSIA, Atmanirbhar Bharat and Assistance to MSME's .	12
	(20 marks)	
	1. Project/ Seminar on any one unit: 10 marks	
	2. Test /Tutorials 10 marks	

Reference Books –

1. Business, Entrepreneurship and Management- V.S.P.Rao, Vikas Publishing, 2014
2. Entrepreneurship & Small Business Management- M.B.Shukla, Kitab Mahal Publications
3. Entrepreneurship Development: S.S.Khanka, S.Chand Publications
4. Entrepreneurship Management: Vasant Desai, Himalaya Publications, 2011
5. Entrepreneurship & New Venture Creation, A.V.Sahay et.al , Excel Books, 2008
6. Entrepreneurship development & Small Business, Poornima, Pearson India

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/ COM.&MGT./C.B.C.& G.S./28/2021**

It is hereby informed to all concerned that, the syllabi of following courses prepared by the Board of Studies & recommended by the Dean, Faculty of Commerce & Management the **Academic Council at its meeting held on 15 February 2021 has decided that to adopt the Choice Based Credit and Grading System from the academic Year 2020-2021 Under the Faculty of Commerce & Management.**

Sr. No.	Name of the Course	Semester
1]	B.Com.	VI
2]	BBA	VI
3]	BCA	VI
4]	B.Com. E-Commerce	IV
5]	MPM	IInd

This is effective from the Academic Year 2020-2021 & onwards as appended herewith.

All concerned are requested to note the contents of this circular and bring the notice to the students, teachers and staff for their information and necessary action.

University Campus,
Aurangabad-431 004.
REF.NO. SU/ COM.MGT/2020-21
29439 - 29789
Date:- 17-03-2021.

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*Deputy Registrar,
Academic Section
Syllabus unit.*

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- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

Copy to :-

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [Commerce Unit] Examination Branch,**
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- 7] The Public Relation Officer,
- 8] The Record Keeper.

**D.R. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of

Bachelor of Commerce

B.COM.IIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

[Effective from the Academic Year 2020-21 & onwards]

[Handwritten signatures in blue ink]

Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

B.com. Sixth Semester Structure (2020 – 2021)

Faculty of Commerce & Management

Paper Number	Subject / Title of the Paper	Course	Weekly		Credits		IA	UA	Total Marks	Duration of Theory Exam
			Th	Pr	Th	Pr				
I	Advanced Financial Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
II	Management Accounting – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
III	Direct Tax	Core Discipline	4	-	4	-	20	80	100	3 Hrs
IV	Business Regulatory Framework – II	Core Discipline	4	-	4	-	20	80	100	3 Hrs
V	Computerized Accounting – II	Ability Enhancement	2 -	- 2	2 -	- 2	--	50 50	100	2 Hrs
VI	1. Capital Market 2. Project Management 3. Advertising Salesmanship	Discipline Specific Elective [Any One]	4	-	4	-	20	80	100	3 Hrs
Total			22	02	22	02	100	500	600	--


B.Com VIth Semester Syllabus (CBCS)

**B.Com VIth Semester Syllabus (CBCS)
Advanced Financial Accounting – II**

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives : After Studying this subject students will be able to understand how to prepare the Final A/c of Farm, Electricity and local Self–Government.

		No. of Lectures
Unit-I	Indian Accounting Standards -Meaning of Accounting Standard, Indian Accounting Standard 2020. -Application of the following Accounting Standards AS 7: Construction Contracts AS 9: Revenue Recognition AS 14: Accounting for Amalgamations AS 18: Related Party Disclosures AS 19: Leases AS 20: Earnings per Share AS 24: Discontinuing Operations AS 26: Intangible Assets AS 29: Provisions, Contingent Liabilities, and Contingent Assets	07
Unit-II	Farm Accounting (Numeric) - Books of Accounts to be maintained for Farm Accounting -Preparation of Farm A/C and Balance Sheet. (Dairy and Poultry only)	08
Unit-III	Final Accounts of Local Self Government (Numeric) -Meaning and Importance of Local Self Government -Maintaining Books of Accounts -Preparation of Final Accounts (Gram Panchayat and Zilla Parishad only)	15
Unit-IV	Final Account of Electricity Company: (Numeric) -Introduction, Features of Double Entry Account system -Preparation of Accounts, Revenue, Net Revenue Account. -Receipt & Expenditure on Capital Account, General Balance Sheet With special effect of adjustments.	15
Unit-V	International Financial Reporting Standards(Theory) - International Financial Accounting System - Accounting Values and Culture - Development and Disclosure - Global Accounting and Auditing Standards	15
Note :Sessional Work : 20 Marks		
Test : 5 Marks		
Tutorial : 10 Marks		
Viva-Voce /Seminar : 5 Marks		

REFERENCE BOOKS

1. Advanced Accounts - Shukla and Grewal. S. Chand & Co. Ltd., New Delhi
2. Advanced Accounts - Jain and Narang, Kalyani Publishers
3. A New Approach to Accountancy - Prof. H. R. Kotalwar, Discovery Publishers, Latur.
4. Advanced accountancy – R L Gupla and Radhaswamy, Sultan Chand and Sons, New Delhi.
5. Advanced Accountancy – M. G. Patkar, PhadkePrakashan, and kolhapur.
6. Studies in Advanced Accountancy – Dr. S. N. Maheshwari, Sultan Chand and Sons, New Delhi.
7. Interpretation and Application of IFRS Standards (2018), PKF International Ltd Wiley

**B.Com VIth Semester Syllabus (CBCS)
Management Accounting -II**

Total Marks :	100
Theory:	80
IA / Sessional:	20
Total Credit :	04

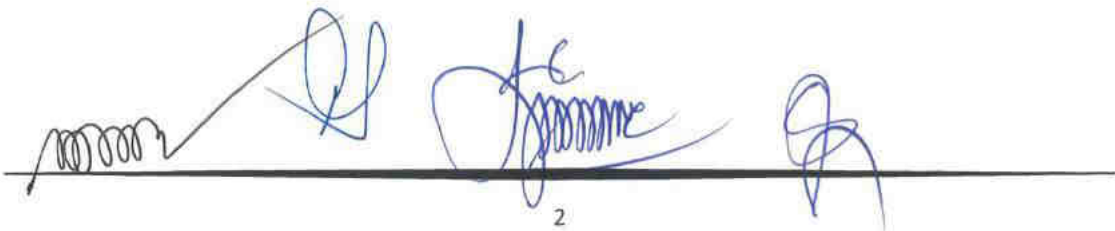
Objectives:

- Objective of course is to give students a good understanding about the concepts and techniques of management accounting syllabus, it will help student to understand the background of a fast changing global market.

		No. of Lectures
Unit-I	Working Capital Management: (Theory only) Meaning of Working Capital, Kinds of Working Capital, Sources of Working Capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of Working Capital Requirement.	10
Unit-II	Budgetary Control: (Theory only) Meaning, Definitions, Characteristics, Objectives, Advantages and Limitations of Budgetary Control.	10
Unit-III	Types of Budgets: (Theory/Numeric) Types of budgets - Cash Budget, Production budget, Sales budget, Master budget.	15
Unit-IV	Capital Budgeting: (Numeric problems only) Meaning, Principles and Types of Capital Budgeting. Pay-back period Method, Discounted Cash Flow Method, Net Present Value Method.	15
Unit-V	Responsibility Accounting: (Theory only) Meaning, Definitions, and Basic principles. Responsibility reporting, Benefits of Responsibility Accounting.	10
	Note : Sessional Work : 20 Marks Test & Tutorial (Each 05 Marks) : 10 Marks Preparation of any Two Types of Budget (Each 05 Marks) : 10 Marks	

REFERENCE BOOKS

- Dr. S.N. Mahaeshwari, Management Accounting Sultan Chand & Sons, Delhi
- Jha & Naik, Management Accounting Himalaya Publication
- Khan & Jain - Management Accounting Tata McGraw-Hill Education
- Dr. Jitendra Ahirrao - Management Accounting – Kailash Publications Aurangabad.
- Dr. V.R. Nagori & Dr. Sanjay Agrawal - Management Accounting – Chinmay Publications Aurangabad.



**B.Com VIth Semester Syllabus (CBCS)
Direct Taxes**

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

- Students will be able to learn about the Direct Taxes with different Income Tax Act with latest Amendments.

	No. of Lectures
Unit-I	12
Income Tax Act 1961 (with Amendments). (Theory) Introduction to Income Tax Act 1961, Basic Concepts, Assessee, Person, Income, Classification of Income, Agricultural Income, Casual Income, Previous year, Assessment Year, Heads of Income, Gross Total Income, Total Income, Incomes exempted from Income tax, Tax deduction at Source, Refund of tax	
Unit-II	12
Income from Salary: (Numerical) Meaning, definition of Salary, Computation of Income from Salary, Allowances, Perquisite, Gross Salary, Deductions from Gross Salary, Net Salary.	
Unit-III	12
Income from Business and Profession: (Numerical) Business, Profession, Deemed income from business or profession, Computation of income from business and profession, deductions.	
Unit-IV	12
Income from House Property: (Theory) Basis of charge, Annual Value, Determination of Annual Value, Computation of Income from House Property, Deductions U/S 24	
Unit-V	12
(A) Income from Capital Gain: (Theory) Basis of Charge (Section 45), Meaning of Capital Assets, Type of Capital Gain, Short term and Long term Capital Gain, Cost of Inflation Index, Computation of Capital Gain, Exemptions in respect of Capital gain (U/s 54). (B) Income from Other Sources: Income Taxable under the head Income from other Sources u/s 56, Deductions from income from other sources u/s 57.	
Note :Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce : 5 Marks	

REFERENCE BOOKS:

1. Dr. H.C. Mehrotra and Dr. S. P. Goyal – Income Tax Law & Accounts: SahityaBhavan Publications.
2. Dr. Prakash Herekar – Income Tax – Modern Publishers, Mumbai.
3. Dr. Vinod Singhanian – Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
4. Raman Bissa – Ready Reckoner – Taxcom India, Jaipur.
5. T. N. Manoharan – Income Tax Law – Snow White, Publication Pvt. Ltd., Mumbai.
6. V. P. Gaur & D. B. Narang – Income Tax – Law and Practice, Kalyani Publishers, Mumbai.

**B.Com VIth Semester Syllabus (CBCS)
Business Regulatory Framework-II**

Total Marks :	100
Theory:	80
IA / Sessional:	20
Total Credit :	04

Objectives:

- To acquaint student with the Basic Concepts, Terms, Provision, and Application of Business Laws.

		No. of Lectures
Unit -I	Negotiable Instrument Act (Amendment) Act, 2002: Definition, Feature of promissory note, Bill of exchange and cheque, Holder and Holder In Due Course, Crossing and Dishonour of Cheques, Dishonour of Negotiable Instruments, Discharge From Liability on Negotiable Instruments	12
Unit -II	Company Act 2013: Introduction to Company Law, Principles & Concepts, Company Administration and Meetings, rights and duties of company secretary, Corporate Social Responsibility., company audit procedure. Features of Company Act 2013 – Types of Company –Share Capital and Its types- Formation of Company- Memorandum of Association - Articles of Association.	12
Unit -III	The Securities And Exchange Board of India Act 1992: Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	12
Unit -IV	Intellectual Property Rights: Introduction to Intellectual property Rights, types of intellectual property, Trade Marks: Purpose and function of trademarks, Law of copy rights: Fundamentals of copy right law.	12
Unit -V	Concepts of Miscellaneous Business Laws: The Competition Act 2002(with 2009 Amendment), The Environment Protection Act, 1986, The Information Technology Act,2000	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks	

REFERENCE BOOKS:

1. Dr.AvtarSingh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta :Datta on the Company Law; Lexis Nexis, ButterworthsWadhwa, Nagpur
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, ButterworthsWadhwa, Nagpur
4. Corporate Law- Bharat Law House Pvt Ltd. New Delhi.
5. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd
6. Kuchal.M.C. Business Law, Vikas Publishing House, New Delhi.
7. Intellectual Property Right – Unleashing the Knowledge Economy, PrabuddhaGanguli, and Tata McGraw Hill Publishing Company Ltd.



**B.Com VIth Semester Syllabus (CBCS)
Computerized Accounting-II**

Total Marks : 100
Theory: 50
UA (Practical): 50
Total Credit : 04

Objectives:

- To benefit the students with employability and to work with well-known accounting software e.g.Tally.ERP9
- To enable students to process advanced accounting and inventory transactions using accounting software.
- To equip students with advanced GST functionality through Computerized Accounting.

		No. of Lectures
Unit-I	Advance Computerized Accounting Features : (e.g.Tally.ERP 9) Maintaining Bill-wise details - Activating Bill-wise Details, Credit period, Maintain Balances bill-by- bill, Outstanding Reports Cost Centers & Cost Categories : Activating Cost Centers, Creating Cost Centers, Cost Center Report Banking : Cheque Book Management, Denomination Details ,Bank Reconciliation	04
Unit-II	Advanced Inventory Features in Computerized Accounting: (e.g. Tally.ERP 9) Stock Transfers - Recording Stock Journals, Godown-wise Reports, Bill of Materials - Set up for Stock item, Manufacturing Journals. Batch-wise details - Activating Batch- wise details, Batch-wise Reports	06
Unit-III	Advanced GST Transactions : (e.g. Tally.ERP 9) Recording Purchases - NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns, Recording Sales – NIL Rated , Exempted, Multiple GST rates, Sales Returns Recording Sales of Service, E-way Bill, GST Returns - GSTR1, GSTR2	10
Unit-IV	Tax Deducted at Source (TDS): Concept of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports	06
Unit-V	Technological Features in Accounting Software :(e.g. Tally.ERP 9) Backup & Restore, Import & Export Data, Setting Password to Company.	04
List of Practical's : (No. of Practicals / Sessions 30)		
1.	Activating Bill-wise details for Sundry Debtors & Creditors	
2.	Recording Purchase oncredit	
3.	Recording Sales oncredit	
4.	Display Outstanding Report	
5.	Activating CostCenters	
6.	Recording Transactions with CostCenters	
7.	Display Cost Center Report	
8.	Bank Reconciliation ,Banking Reports	

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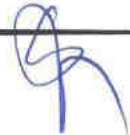
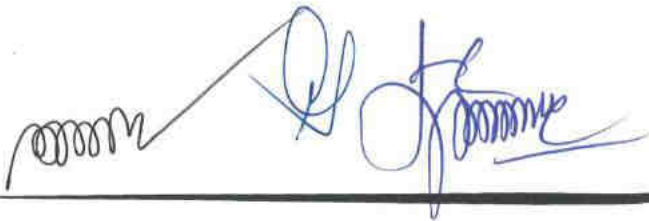
9. Inter-Godown Transfer using Stock Journal
10. Bill of Material Set up in Stock item
11. Recording Manufacturing Journal
12. GST Purchases with Nil Rate, Exempted Purchases
13. GST Sales with Multiple Rates
14. GST Purchase Entry with Multiple Rates
15. Recording Sales Returns
16. Recording Purchase Returns
17. Activating TDS and Recording transaction
18. Data Backup & Restore
19. Setting password to Company
20. Export of Data

Practical's U/A: 50 Marks (Colleges / Institutions are required to make available licensed copy of Accounting Software)

1. Test : 10Marks
2. Oral : 20Marks
3. Practical File : 20Marks

REFERENCE BOOKS:

1. Financial Accounting on Computers using Tally, NamrataAgrawal
2. Tally.ERP 9 Made Simple Basic Financial Accounting, Ashok KNadkarni
3. Tally.ERP9 Shraddha Singh and NavneetMehra
4. A Complete Self Learning Manual on Tally.ERP 9, Ajay O.Maheshwari



**B.Com VIth Semester Syllabus (CBCS)
Capital Market (Elective)**

Total Marks : 100
Theory: 80
IA / Sessional: 20
Total Credit : 04

Objectives:

- Course is intended to familiarize the students with capital market operations in India; it will provide a broad view of the Indian financial system, SEBI, Primary Market, Indian and International Stock exchanges.

		No. of Lectures
Unit-I	Indian Financial System: Structure of Indian financial system, Money Market and Capital Market, Features and functions. Investment Avenues, Types of Traders and Markets. Market Intermediaries	12
Unit-II	Introduction and working of Indian Stock Exchanges : SEBI-Establishment, Functions and objectives, Laws and regulations of Stock Exchange, Listing Procedure, Benefits of Listing, Listing at different stock exchange, Licensed Dealer	12
Unit-III	Trading in Stock Markets : Instruments Traded, Trading v/s Speculations, Types of Traders, Brokers, Broking House and their charges, Short Sale, Settlement Procedure, Underwriters and Reuters	12
Unit-IV	Merchant Banking: Role and functions, Services offered. Venture Capital, Microfinance and Development. Thrift Institutions: Need, Functions and role in Indian context.	12
Unit-V	Over the Counter Exchange in India: Its role objectives, Advantages, Major players in OTC. Derivative Market : Meaning, Forward and Future Contracts, Options and Swap, Currency Swap	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks	

REFERENCE BOOKS:

1. Capital Market Management – V.A. Avadhani
2. Financial Institutions – L.B.Bhole
3. Indian Capital Market – V.A.Avadhani- Himalaya
4. Gupta N.K and Monica Chopra : Financial Markets Institutions and services
5. YogeshMaheswary : Investment Management
6. Kevin. S : Security Analysis and Portfolio Management
7. Preethi Singh : Dynamics of Indian Financial System

**B.Com VIth Semester Syllabus (CBCS)
Advertising and Salesmanship (Elective)**

Total Marks :	100
Theory:	80
IA / Sessional:	20
Total Credit :	04

Objectives:

- To understand the role of salesman in the changing scenario in Global marketing.
- To know the various types of Customers, Salesman & skills of successful salesman.

		No. of Lectures
Unit -I	Concept of Salesmanship : Essential skill & types of salesmanship, Advertising & Publicity concept, Need and Importance, Skills required being a Good Salesman, Attitude & values of salesman.	12
Unit -II	Process of Selling & Sales Promotion: Steps in Process of selling, A.I.D.A. (A-Awareness, I-Interest, D-Desire, A-Action) Model of Selling, Concept of sales promotion, Emerging techniques in Consumer's Sales Promotion.	12
Unit -III	Advertising and Media of Advertising: Concept, Meaning, Need, Objectives of advertising, Merits & Limitation of advertising, Impact of advertising, Impact of advertising on Indian Economy, Print media, Electronic media, outdoor media, social media,- concept, merits & Limitation of every media.	12
Unit -IV	Advertising Media: Types of Media (Newspaper and Magazines, Pamphlets, Posters and Brochures) Electronic Media (Radio, Television, Audio, Visuals) their Characteristics, merit and Limitations. Exhibitions and media. Press Conference Web advertising: Objectives, Importance and Types of Online advertising.	12
Unit -V	Advertising Agencies: The role and Importance of advertising and false claims. Their organization patterns, selection of advertising agency. Agency Commission and fee. Advertising Department: Its Function and organization.	12
	Note : Sessional Work : 20 Marks Test : 5 Marks Tutorial : 10 Marks Viva-Voce /Seminar : 5 Marks	

REFERENCE BOOKS:

1. Dr.RustomDavar, Sohrab R Davar, Nuslir R Davar, Salesmanship and Publicity,Vikas Publication Pvt. Ltd.
2. S. A. Sherlekar Marketing Management, 16th Edition Himalaya Publication House - Pune.
3. S. A. Sherlekar, Marketing Management & Salesmanship, Himalaya Publication House - Pune.
4. P. K. Sahu, K. C. Raut, Salesmanship & Sales Management, Vikas Publication House.
5. NeeruKapoor, Personal selling & Salesmanship, Pillacle Learning.

**B.Com VIth Semester Syllabus (CBCS)
Project Management & Finance (Elective)**

Total Marks : 100
Theory: 80
Project Report: 20
Total Credit : 04

Objectives:

- Student will be able to understand the project management principles, philosophy and the project environment through feasibility study.

		No. of Lectures
Unit-I	Fundamentals of Project Management : Meaning and Objective of Project Management, Nature and Need for Project Management ,Types of Project , Essentials of Project Management Philosophy, Project Management Principles, Project Management Process	12
Unit-II	Project Feasibility Studies: Opportunity studies-General opportunity studies-specific opportunity studies-pre-feasibility studies-functional studies or support studies-feasibility study – components of project feasibility studies – Managing Project resources flow– Project Life Cycle – Project constraints.	12
Unit-III	Project Identification, Project formulation and Preparation: Market and demand identification, market survey, Material inputs, technology, production, plant capacity, location and site, civil works, charts, layouts, work schedule, cost of project, estimates of cost, financial projections.	12
Unit-IV	Project Evaluation and Auditing: Project Evaluation Process, Phases of Project Audit, Project Closure Reports.	12
Unit-V	Project Finance: Meaning of Financing a Project, Working Capital Finance, Sources of Finance Role of Advisors in Project Finance, Institutional Project Finance and Commercial Risks.	12
	Note : Sessional Work : 20 Marks Preparation of Model Project Report (Any type of Project Report)	

REFERENCE BOOKS

1. Project Planning & Control (Volume 1 & 2) , N.P.Agrawal and B.K. Mishra, Indus valley Publications
2. Project Management , Bhavesh Patel ,Vikas Publication , Mumbai
3. Project Planning Analysis and Management , Anand Kumar Sharma , Anmol Publication, New Delhi.

