

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



Curriculum of

B.COM.

BACHELOR OF COMMERCE

I, IIND & IIIRD YEAR

AFFILIATED COLLEGES


under Choice Based Credit & Grading System


[Effective from the Academic Year 2022-23 & onwards]


CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Corporate Accounting –I


Theory - 80
Sessional - 20

| Unit No. | Contents | No. of Lectures |
|--|---|-----------------|
| I | Issue and forfeiture of shares, Re-issue of forfeited shares Meaning of shares, Issue of shares-at par, at premium, at discount (Theory) , Collection of share money Collection at lump sum (Theory) Collection in Installment Issue of share in consideration of assets etc. Procedure of Issue of shares, Prospectus, Application, Allotment, Pro-rata Allotment of shares, Forfeiture of shares, Reissue of shares, Profit on Re-issue, Journal Entries for Issue of shares, Balance sheet (Numerical Problems) | 15 |
| II | Redemption of Debentures Types of Debentures, Methods of Redemption- Redemption in Installment, Redemption in lamp sum, Redemption by conversion, Redemption by purchase in open market, Sinking Fund. – (Theory) Finance for Redemption out of profit, out of fresh Issue Redemption in lump sum Issue at “Par” Redeemable at “Par” Issue at “Discount” Redeemable at “Par” Issue at “Premium” Redeemable at “Par” (Numerical Problems) Issue at “Par” Redeemable at “Premium” Issue at “Discount” Redeemable at “premium” Sinking fund method (Numerical) | 10 |
| III | Redemption of Preference shares Types of Preference shares (Theory) Redemption out of fresh Issue of shares Redemption out of profits Journal Entries for Redemption and Balance sheet after Redemption: (Numerical) | 10 |
| IV | Final Accounts of Joint stock company, Statement Form (Numerical) | 15 |
| V | Profit Prior to Incorporation (Theory and Numerical) | 10 |
| Sessional : | | |
| Test - 10 Marks Tutorial – 10 Marks | | |
| Reference Books | | |
| 1. Maheshwari S.N. : Corporate Accounting 2. Shukla M.C.& Grewal T.S. : Advanced Accounts 3. Mahurkar & Deshpande : Accountancy – I 4. Kolalwar H.R. : New Approach to Accountancy 5. Jain & Narang : Advanced Accountancy | | |


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 Chairman BoS


 Prof. Kishor Salve
 Chairman BoS


 Prof. S.A. Ghumare
 Chairman BoS


CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Cost Accounting – I


Theory – 80 Marks

Sessional – 20 Marks

| Unit No. | Contents | No. of Lectures |
|---|---|-----------------|
| I | Cost Accounting : Meaning, Definition, Limitation, of financial Accounting, Development of Cost Accounting, Function, Objectives, Advantages, Disadvantages and limitations of cost accounting, Difference between Financial and Cost Accounting. (Theory) | (10) |
| II | Elements of Cost : Concept of Cost, Cost Units, Cost Centers, Cost Objects, Cost Drivers, Types of Cost, Classification of Cost – By Nature or Elements, By Function, By Variability, or Behavior, By Controllability, By Normality, By Cost for Managerial Decision Making. (Theory) | (08) |
| III | Material : Concept, Objectives, Need, Essentials of Material Control, Purchase procedures, Function of purchase, department classification, and coding of material, fixation of levels of material, Economic Order Quantity, Material Handling Costs, Bin Cards, Stores Routines, Issue of Material, Issue Procedures, Methods of Pricing, Material Issue FIFO, LIFO, Simple Average, Weighted Average Method. (Theory & Numerical) | (14) |
| IV | Labour : Meaning, Definition, Recent Trends in Time Booking, Labour Control, Methods of Wage Payment, Time and Piece Rate, Incentives Scheme – Taylor's Differential Piece Rate System, Halsey Plan, Rowan Plan (Theory & Numerical) | (14) |
| V | Overheads : Definition, Direct and Indirect Costs, Importance of Overheads, Allocation, Apportionment and Absorption of Overhead, Methods of Distribution, Primary – Secondary distribution, repeated method, Machine Hour Rate, Under and Over absorption of overheads (Numerical) | (14) |
| Sessional Work : 20 Marks 1. One Test : 05 Marks 2. One Tutorial : 05 Marks 3. Students to collect proforma of Bin Card, Store Ledger, Time Card, Purchase Requisition, & Purchase Order. (fill them) : 10 Marks | | |
| Reference Books : 1. Practical Costing : Khanna, Pande and Ahuja 2. Cost Accounting : Bhatia HSM 3. Principles & Practices of Cost Accounting : N. K. Praasad 4. Cost Accounting (Methods & Problems) : B. K. Bhar | | |

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
I.T. Application in Business – III

Theory = 50
 Practical U/A = 50

| Unit No. | Contents | No. of Lectures |
|------------------------------------|---|------------------|
| I | Introduction to Internet Workspace (e.g. Google): Introduction , Importance of Google Workspace , Contents of Google Workspace, Google Calendar, Google Drive, Google Docs, Google Sheets, Google Slides, Google Meet & Google Chat, Google Classrooms. | 06 |
| II | Fundamentals of E-Mail: Introduction to E-mail, Importance of E-mail, Creating & E-mail Account, Compose, Send and Reply to Messages, Customizing Inbox, Email Settings | 06 |
| III | Fundamentals of Online Survey Forms (e.g. Google Forms) : Introduction, Importance of Google Forms, Benefits of Google Forms, Application of Google Forms, Accessing Google Forms, Creating a Google Forms, Sharing a Google Forms, View Responses | 08 |
| IV | Introduction to Cyber Crime: Definition, Classification and Types of Cyber Crime, Cyber Crime Legal Perspective, Categories of Cyber Crime: Cyber Stalking, Phishing etc. Cloud Computing, Risk Associated with Cloud Computing | 05 |
| V | Mobile and Wireless Devices: Trend Mobility, Authentication Service Security, Mobile Phone Security, Attacks on Mobile Phones, and Organizational Measurement for handling Mobile, and Security Policies & Measures in Mobile Computing ERA. | 05 |
| | | 30 |
| PART B – LIST OF PRACTICALS | | (30 Hrs) |
| 1 | Creating a Gmail Account | |
| 2 | Composing an Email | |
| 3 | Sending Mail with Attachments | |
| 4 | Checking Inbox & Outbox | |
| 5 | Setting up Events in Google Calendar | |
| 6 | Delete and Restore Events | |
| 7 | Checking Google Drive | |
| 8 | Upload Files and Folders in My Drive | |
| 9 | Modify and Removing files from My Drive | |
| 10 | Creating a Meeting using Google Meet | |
| 11 | Add People to a Video Conference | |
| 12 | Creating a Google Document | |
| 13 | Editing and Saving Google Document | |
| 14 | Creating Google Sheet | |
| 15 | Editing and Saving Google Sheet | |
| 16 | Creating Google Slide | |
| 17 | Editing and Saving Google Slide | |
| 18 | Creating a Google Form | |
| 19 | Editing and Saving Google Form | |
| 20 | Sharing Google Form Link | |

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Learning Outcomes:

1. After successfully studying this subject, students will be able to secure, share, collaborate and customize workflows to meet work elegance.
2. Students will possess required skills to be employed at a various offices and administrative level jobs using technology.
3. Students will acquire knowledge of major cyber crimes and their resulting impact

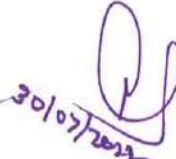
Books for References:

1. Nina Godbole&SunitBalapure: Cyber Security, Wiley India Pvt. Ltd., 2012.
2. PankajAgrawal :Information Security and Cyber Laws, Acme Learning,2013
3. Mathew Guay, Weston Thayer: The Ultimate Guide to G-Suite, Zapier, Inc.2017
4. Lan Lamont : Google Drive and Docs. 130 Media Corporation . 2018

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Goods and Services Tax (GST) – I


Theory – 80 Marks
 Sessional – 20 Marks


| Unit No. | Contents | No. of Lectures |
|----------|--|-----------------|
| I | Introduction, Overview and Evolution of GST: 1.1 Indirect tax structure in India; Difference between Direct & Indirect Taxes; 1.2 Introduction to Goods and Service Tax (GST) - Key Concepts 1.3 Important definitions, Meaning of terms used in GST, GST Council 1.4 Taxes under GST, Cess | 10 |
| II | Registration under GST: 2.1 Threshold for Registration 2.2 Regular Tax Payer; Composition Tax Payer; Casual Taxable Person; Non-Resident Taxable Person 2.3 Persons not liable for registration. 2.4 Compulsory registration in certain cases. 2.5 Procedure for registration. 2.6 Unique Identification Number 2.7 Registration Number Format | 10 |
| III | Supply under GST and Valuation of Supply: 3.1 Supply, Place of Supply, Intrastate & Interstate Supply, 3.2 Levy and Collection of IGST, CGST, SGST/UTGST 3.3 Time and Valuation of Supply | 10 |
| IV | Input Tax Credit and Tax Payments under GST: 4.1 Input tax credit process 4.2 Negative List for Input tax credit 4.3 Input Tax Credit Utilization and Input Tax Credit Reversal 5.5 Payment of Tax, Interest and Penalties. | 10 |
| V | Documents, Accounts & Records, Returns under GST: 5.1 Tax Invoice, Credit & Debit Notes. 5.2 Accounts and other records to be maintained. 5.3 Types of GST returns, particulars to be furnished, their due dates, late filing, late fee. 5.4 Annual Return and Audit under GST. | 10 |
| VI | Others: 6.1 Overview of Schedule Entries and Tariffs under GST 6.2 E-Way Bill Procedure. 6.3 Accounting Entries (Journal entries, Ledger Posting) of GST Transactions. | 10 |
| | Note : Practical's should be taken as per the requirement of the Units. College can take decision on their own. | 60 |

Reference Books :


1. Indirect Taxes : V. S. Datey – Taxman Publication
2. M Vat Subramanian Snow White Publication
3. Systematic Approach to Taxation – Dr. Girish Ahuja & Dr. Ravi Gupta

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Banking (Elective)

Theory – 80 Marks
Sessional – 20 Marks

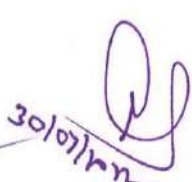
| Unit No. | Contents | No. of Lectures |
|----------|--|-----------------|
| I | AN OVERVIEW of BANKING INDUSTRY : Definition of Banks. Evolution of Banking system in India. Banking reforms from 1991-2000. Bank crises in India. Critical evaluation of Banking Industry in India. | 12 |
| II | COMMERCIAL BANKING : Meaning and Definition of commercial Bank, Functions of Commercial Bank, Services offered by Commercial Bank. Retail Banking- Meaning, Features, Significance of Retail Banking and overview of its Products. Corporate Banking – Meaning, Features, significance of Corporate Banking and Overview of Its products. Nationalization, Privatization of Banks, Merger of Banks. | 14 |
| III | RESERVE BANK of INDIA : Objectives, Organization, Functions, Instruments of Credit control. Monetary policy of Reserve Bank of India and Role in Economic Development of the Country. | 10 |
| IV | MODERN BANKING IN INDIA : Meaning and importance of E Banking, Electronic payment System. Teller Machines- Branch Teller Machines (BTM) and Automated Teller Machines (ATM) Tele Banking, Internet Banking, Debit and Credit cards, Real Time Gross Settlement (RTGS) and National Electronic Funds Transfer System (NEFT), Electronic payment System. | 14 |
| V | FINANCIAL INCLUSION : Need and Extent, Features and Procedures of Pradhan Mantri Jan Dhan Yojana and PM Mudra Yojana, Features, Procedures and Significance of Stand Up India Scheme for Green Field. | 10 |
| | Practical - 20 Marks (to be Conducted by the Department in each College as per Convenience) | |

Reference Books :

1. Basu A.K. Fundamentals of Banking – Theory and Practice, A Mukherjee and co; Kolkata.
2. Shekhar and shekhar; Theory and Practice, Vikas Publishing house New Delhi.
3. Sayers R.S. Modern Banking; Oxford University Press.
4. Reserve Bank of India; Functions and working of Reserve Bank of India Publications.
5. Vasant Desai; Banks and Institutional Management, Himalaya Publishing house Mumbai,
6. Kaptan S.S. and choubey N.S., E Indian Banking Era, Sarup and Sons, New Delhi.
7. Uppal and Jha Online Banking in India, Amol Publication Pvt. Ltd; New Delhi.

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Marketing Management (Elective)


Theory – 80 Marks
Sessional – 20 Marks


| Unit No. | Contents | No. of Lectures |
|---|---|-----------------|
| I | Introduction to Marketing : Definition, nature, scope and importance of marketing, traditional and modern concept of marketing, classification of markets, functions of marketing, Evolution of marketing, | 12 |
| II | Strategic and Ethical Marketing : Marketing strategy - definition & features, steps in strategic marketing planning process, SWOT analysis, Meaning and definition, scope, ethics in marketing, challenges facing marketers | 12 |
| III | Marketing Mix and Channels of Distribution : meaning and importance of marketing mix, elements of marketing mix – product mix, price mix, place and promotion mix. study of channels of distribution-and various, channels of distribution—factors to be considered in the selection of channels of distribution. | 12 |
| IV | Marketing Management and Marketing Environment : definition need & importance of marketing management, functions of marketing management, marketing environment - meaning of marketing environment, nature & scope of environment, micro & macro environment, emerging marketing opportunities in India, international marketing environment | 12 |
| V | Agriculture Marketing : Meaning, definition and scope, difference between agricultural product marketing and manufactured product marketing, factors affecting demand of agro products, importance of agriculture marketing | 12 |
| Practical - 20 Marks (to be Conducted by the Department in each College as per Convenience) | | |


Reference Books –


- 1) Marketing Management - Philip Kotler
- 2) Marketing Management - Theodore Levitt
- 3) Marketing Management - S. A. Sherlekar
- 4) Marketing Management - E. N. Sontakki
- 5) Fundamentals of Marketing – Willam Stauton
- 6) Marketing : Planning, Implementation & Control - V. S. Ramaswami& S. Namakumari

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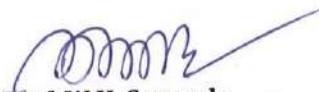

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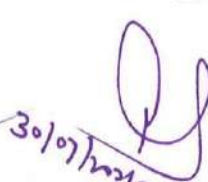
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Third Semester)
Financial Management (Elective)


Theory – 80 Marks
Sessional – 20 Marks

| Unit No. | Contents | No. of Lectures |
|--|---|-----------------|
| I | INTRODUCTION: Meaning of Business Finance, Definition, Nature and Scope of Financial Management, Importance & Objectives of Financial Management, Finance Function – Approaches & Aims, Function of Finance Manager. | 12 |
| II | COST OF CAPITAL AND CAPITAL STRUCTURE : Meaning, Concept, Significance of Cost of Capital,, Determination of Cost of Capital – Equity, Preference & Debentures, Retained earnings, Capitalization. Meaning of Capital Structure, Patterns of Capital Structure, Importance, Factors determining Capital Structure, Optimal Capital Structure, Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) | 12 |
| III | LEVERAGES : Meaning of leverage, Types of leverages-Financial, Operating and Combined leverage, Significance and limitations of Financial leverage, Distinction between Financial and Operating leverage. | 12 |
| IV | WORKING CAPITAL MANAGEMENT : Concept of Working Capital Management, Significance of working capital, Excess v/s Inadequate Working Capital, Factor determining working capital Needs, Operating Cycle, Working Capital Management – Cash, Inventory, & Receivable Management, Estimation of Working Capital requirement. | 12 |
| V | DIVIDEND POLICY & DECISION MAKING: Introduction, Significance, Factors of Determinants of Dividend Policy, Forms of Dividends, Types of Dividend Policies. | 12 |
| | Sessional - 20 Marks (to be Conducted by the Department in each College as per Convenience) | |
| Reference Books: | | |
| 1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 5. Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi | | |

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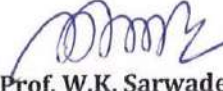
B.com Fourth Semester Structure (2019 – 2020) w.e.f. Academic Year 2022 - 23


Faculty of Commerce & Management

| Paper NO. | Subject/ Title of the Paper | Course | Weekly | | Credits | | IA | UA | Total Marks | Duration of Theory Exam |
|--------------|---|--|-----------|----------|-----------|----------|------------|------------|-------------|-------------------------|
| | | | Th | Pr | Th | Pr | | | | |
| I | English | Compulsory Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| II | Second Language | Second Language | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| III | Corporate Account – II | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| IV | Cost Accounting – II | Core Discipline | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| V | I.T. Application in Business – IV | Core Discipline | 2 | 2 | 2 | 2 | - | 50- Th | 50 | 2 Hrs |
| | | | | | | | | 50- Pr | | |
| VI | Goods and Services Tax – II (GST) | Ability Enhancement Compulsory | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| VII | 1. Insurance or 2. Import Export Procedure & Practice or 3. Business Environment. | Discipline Specific Elective [Any One] | 4 | - | 4 | - | 20 | 80 | 100 | 3 Hrs |
| Total | | | 26 | 2 | 26 | 2 | 120 | 580 | 700 | -- |


*IT Application in Business – Theory Paper Separate Head of Passing

*IT Application in Business – Practical Exam Separate Head of Passing


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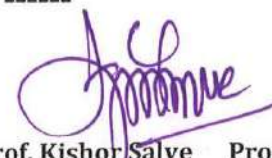
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Corporate Accounting –II


Theory **80**
Sessional **20**

| Unit No. | Contents | No. of Lectures |
|--|---|-----------------|
| I | Amalgamation of Joint Stock Company Purchase consideration, closing entries in the books of dissolving company, Acquisition entries and Opening Balance Sheet of New Company after Amalgamation | 12 |
| II | Absorption of Joint Stock Company Purchase consideration, Ledger accounts in the books of Absorbed (Dissolved) company, Acquisition entries in the books of Absorbing Company, Balance Sheet after Absorption | 11 |
| III | Reconstruction of Joint Stock Company Internal Reconstruction only | 10 |
| IV | Accounts of Holding Company (with one subsidiary) Pre - Post Acquisition Profit, Reserve, Pre-Post Acquisition Loss, Inter-Company Debentures and Debts, Unrealized Profit, Consolidated Balance Sheet | 15 |
| V | Liquidation of Joint Stock Company Solvent and Insolvent Company, Remuneration of Liquidator- Fixed, on Asset Realized, Preferential Creditors, Unsecured Creditors etc | 12 |
| Sessional : Test - 10 Marks , Tutorial 10 Marks | | |
| Reference Books | | |
| 1. Maheshwari S.N. : Corporate Accounting | | |
| 2. Shukla M.C.& Grewal T.S. : Advanced Accounts | | |
| 3. Mahurkar & Deshpande : Accountancy – I | | |
| 4. Kolalwar H.R. : New Approach to Accountancy | | |
| 5. Jain & Narang : Advanced Accountancy | | |


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Cost Accounting – II

Theory 80
 Sessional 20


| Unit No. | Contents | No. of Lectures |
|--|---|-----------------|
| I | Single or Output Costing: (Theory) Meaning, Definition, Features, Objectives, Element of Cost, Distribution of Overhead, Preparation of Cost Sheet, Tender and Quotation. | 10 |
| II | Contract Costing : (Numerical) Meaning, Concept of Contract Costing, Preparation of Contract Account, Complete and Incomplete Contracts, Work in Progress, Profit on Contract | 08 |
| III | Operating Costing or Service Costing: (Numerical) Meaning of Operating Costing, Types of Operating Costing, Preparation of Electricity and Transport Cost Sheet. | 14 |
| IV | Process Costing : (Theory/ Numerical) Meaning of Process Costing, Concept of Process Costing, Normal and Abnormal Gain, Loss, Equivalent Production, Preparation of Process Costing, Joint and By-product | 14 |
| V | Reconciliation : (Theory) Meaning, Objectives and Advantages of reconciliation, Reconciliation of Cost accounting records with Financial record. Procedure of Reconciliation, Methods of Reconciliation, | 14 |
| Sessional Work : 20 Marks | | |
| | 1. One Test : 05 Marks | |
| | 2. One Tutorial : 05 Marks | |
| | 3. Seminar and GD : 10 Marks | |
| Reference Books : | | |
| 1. Practical Costing : Khanna, Pande and Ahuja 2. Cost Accounting : Bhatia HSM 3. Principles & Practices of Cost Accounting : N. K. Praasad 4. Cost Accounting (Methods & Problems) : B. K. Bhar 5. Fundamental of Costing : S. N. Maheshwari. | | |

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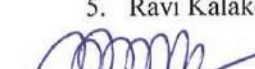
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B.Com Second Year (Fourth Semester)
I.T. Application in Business – IV

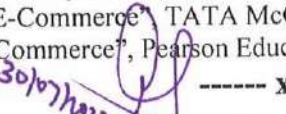
Theory (U/A) 50
Practical (U/A) 50


| Unit No. | Contents | No. of Lectures |
|---|---|-----------------|
| I | Introduction to E-commerce : E-Commerce- An Overview, Electronic Commerce Framework, Evolution of E-commerce: History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India, E-Business : Definition, E-Business Models, Elements of E-business Models | 08 |
| II | E-Marketplaces : Definition & Structure of E-Marketplace, Types of E-Marketplace, Types of Auctions and its Characteristics, Benefits ,Limitations and impact of Auctions, E-Commerce in the wireless environment. | 06 |
| III | E-Business Applications and E-Payment Systems :Integration & E-Business Suits, ERP- Overview of Software Solutions, ERP Implementation, Methodology and Framework, CRM, E-Payment, Categories and users of smart cards, Different Digital Payment methods | 08 |
| IV | E-Business Impact on Different Fields and Industries : E-Business Impacts : E-Tourism, Online Employment and Job Market, online Real Estate, Online Publishing & E-Books, Online Banking, Online Delivery of Digital Products, Entertainment and Media E- Government : Definition of E-Government, implementation, E-Government Services, Challenges & Opportunities, Benefits of E-Government | 08 |
| Practical | | 30 |
| <ol style="list-style-type: none"> 1. Students Shall Prepare a report on growth of E-Commerce in India from an authenticate source 2. Students shall list out Top B2B websites. 3. Students shall list out Top B2C websites. 4. Students shall list out E-Commerce websites whose advertisement is Aired on TV. 5. Students Should study the various payment methods & gateways available on E-commerce websites. 6. Preparing a model purchase order on Amazon.com/Flipkart.com 7. Model Railway ticket booking on IRCTC 8. Filing Online applications for various scholarships and concessions 9. Online application for Banking purpose like Bank Account, Loan, Fund transfer, Insurance Policy etc 10. Online Application for job using www.Nokari.com or any other job portal 11. Online Movie ticket Booking using www.Bookmyshow.com or any other booking portal | | |
| Practicals U/A : 50 Marks | | |
| 1. Test : 10 Marks | | |
| 2. Oral : 20 Marks | | |
| 3. Practical File : 20 Marks | | |


Reference Books:

1. Electronic Commerce: A Managerial Perspective, Turban, E. et al., Prentice Hall 2008.
2. Electronic Business and Electronic Commerce Management, 2nd edition, Dave Chaffey, Prentice Hall, 2006
3. Alexon Leon, ERP Demystified , Second Edition, TATA McGraw Hill 2008
4. David Whiteley, "E-Commerce" TATA McGraw Hill
5. Ravi Kalakota "E-Commerce", Pearson Education


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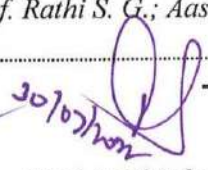

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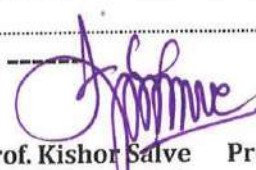
CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Goods and Services Tax (GST) – II


Theory 80
 Sessional 20

| Unit No. | Contents | No. of Lectures |
|---|--|-----------------|
| I | Documents, Accounts & Records, Returns under GST: 1.1 Tax Invoice, Credit & Debit Notes. 1.2 Accounts and other records to be maintained. 1.3 Types of GST returns, 1.4 Particulars to be furnished in the Returns, their due dates, late filing, late fee. 1.5 Annual Return and Audit under GST. | 15 |
| II | Composition Scheme under GST: 2.1 Provision of Composition Scheme, Eligibility criterion for opting the scheme. 2.2 Comparative analysis and Decision making under Regular and Composition scheme. 2.3 Withdrawal from Composition Scheme | 15 |
| III | Reverse Charge Mechanism under GST: 3.1 Provision of Reverse Charge Mechanism (RCM). 3.2 Services covered under RCM. 3.3 Difference between RCM and Tax on URD. 3.4 Provisions of Self Invoicing and ITC under RCM. | 15 |
| IV | Others: 4.1 Overview of Schedule Entries and Tariffs under GST 4.2 E-Way Bill Procedure. 4.3 GST for E-Commerce Operators. 4.4 GST for Import, Export and SEZ Transactions. 4.5 Accounting Entries (Journal entries, Ledger Posting) of all GST Transactions. 4.6 Overview of Assessment, Demand, Recoveries and Penalties under GST. | 15 |
| | <p><i>Note : Practical's should be taken as per the requirement of the Units. College can take Decision on their own.</i></p> <p>Important Instructions for teachers:</p> <ol style="list-style-type: none"> 1. Student should be able to understand basic concepts of GST 2. It should be kept in mind that student should be able to apply the concepts into practical application. 3. Teacher should frame numerical problems according to the contents given in the above units of curriculum. | |
| <p>Reference Books :</p> <p>a) <i>Beginner's Guide to GST; By CA Kamal Garg, Neeraj Kumar Sehrawat; BharatLaw House</i> b) <i>Systematic Approach to GST; By Dr. Grish Ahuja & Dr. Ravi Gupta; Flair Publication Pvt.ltd.</i> c) <i>Indirect Tax Law and Practice; V.S. Datey; Taxmann Publications Pvt. Ltd., Delhi.</i> d) <i>Students' Guide to Indirect Taxes, Dr. V. K. Singhania Vinod and Monica Singhania, Taxmann Publications Pvt. Ltd., Delhi.</i> e) <i>GST for Beginners; Asst. Prof. Rathi S. G.; Aastha Educational Publishers Jalna.</i></p> | | |


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Insurance (Elective)

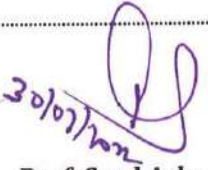
Theory 80
 Sessional 20

| Unit No. | Contents | No. of Lectures |
|------------|--|-----------------|
| I | Introduction to Insurance Insurance: History, Meaning, Definitions, Features, Functions, Scope, Types, Principles, Importance, Contract of insurance, Insurable Risk and its Types | 12 |
| II | Life Insurance Life Insurance: History, Meaning Definitions, Principles, Importance, Types, Procedure of taking life insurance policy, Policy conditions and claims, life Insurance Corporation of India. | 12 |
| III | General Insurance General Insurance: History & Types (Marine, Fire, Motor, Health, Accident, Crop, Group Insurance, etc.) | 10 |
| IV | Insurance Agency Agent, Agent's qualification, procedure for becoming an Agent, Methods of Agent's Remuneration, Functions and Responsibilities of Agent, Ethical behaviors of Agent, Renewal and Cancellation of license. | 12 |
| V | Recent Trends in Insurance Sector Functional areas of IT in insurance sector (Marketing, Consumer Awareness, Customer Service, Finance, HRM, R&D, MIS Regulatory Control), Benefits and Factors affecting of e-insurance, IT and life Insurance Corporation of India: Online Insurance, Channels of online Insurance Premium Payments, Benefits of online insurance purchase, Procedure of purchase Online Insurance Policy, Unit linked Insurance Plan (ULIP) | 14 |
| | Practical's: 1 Collecting and identifying the features of various products of insurance (Life and General) (05 marks) 2 Evaluating a insurance policy by approaching any insurance office. (05 marks) 3 Report of one guest lecture of insurance agent (05 marks) 4 Evaluating various websites of insurance companies (05 marks) | |


Reference Books :

1. Insurance Institute of India: IC 33-Life Insurance
2. Insurance Institute of India: IC 33-Life Insurance
3. M.J.Mathew (2015): Insurance Principles and Practices RBSA Publishers.
4. Ghanashyam Panda and Monika Mahajan(2013): Principles And Practice of Insurance, Kalyani Publishers
5. I. R. Bhagat (2019): Indian Insurance System, Vidhya Books Publishers.
6. P. K. Gupta (2017): Insurance and Risk Management, Himalaya Publishing House.


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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Import and Export Procedure & Practice (Elective)


Theory 80
 Sessional 20


| Unit No. | Contents | No. of Lectures |
|----------|--|-----------------|
| I | Documentation Framework : Export Import Controls and Policy, Types of Documents: Export contract: Processing of an Export order. | 10 |
| II | Export Financing Methods and Terms of Payments : Negotiations of Export Bills, Methods of Payment in International Trade, Documentary Credit and Collection, UCP 500/501; Pre-Post Shipment Export Credits, Bank Guarantees, Foreign Exchange Regulations and Procedures. | 10 |
| III | Cargo Credit and Exchange Risks: Marine Insurance Need, Types and Procedure, ECGC schemes for risk coverage, and procedure for filing claims. Quality Control and Pre-shipment Inspection Schemes : Process and Procedures, Excise and Customs, Clearance – Regulations Procedures and Documentation. | 20 |
| IV | Planning and Methods of Procurement for Exports : Procedure for procurement through Import, Import Financing, Customs Clearance of Import Cargo, Managing risks involved in importing – Transit Risk, Credit Risk and Exchange Risk. | 10 |
| V | Export Incentives : Overview of export incentives-ECGC, Duty drawbacks, Duty exemption schemes, Tax Incentives, Procedures and Documentation. Trading Houses : Export and Trading Houses Schemes – Criteria, Procedures and Documentation, Policy and Procedures for EOU/FTZ/EPZ/SEZ units. | 10 |
| | Sessional - 20 Marks (To be Conducted by the Department in each College as per Convenience) | |

Reference Books :

1. Customs and Excise Law Times : various issues.
2. Export Import Procedures & Documentation, Dr. Khushpat S. Jain, Himalaya PH. 2008.
3. Export-Import Policy ; Ministry of Commerce, Govt. of India, Vols I & II
4. Ram, Paras. Exports : What, Where and How? Anupam Publication, New Delhi.
5. Mahajan, M.I. : Exports : Do IT Yourself, Snowwhite Publication , Mumbai

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CBCS Pattern Syllabus w.e.f. Academic Year 2022-23
B.Com Second Year (Fourth Semester)
Business Environment (Elective)


Theory 80
 Sessional 20

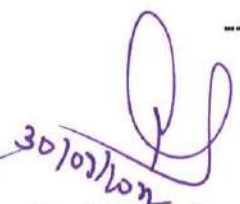
| Unit No. | Contents | No. of Lectures |
|---|---|-----------------|
| I | Business Environment : Concept of Business Environment, Nature, Scope, Features, Needs and Importance of Business Environment, Indian Business Environment. | 12 |
| II | Problem of Growth : Problems of Population, Poverty, Unemployment, Regional Imbalances, Agricultural backwardness, Black Money, Inflation. | 12 |
| III | Government Policies : Industrial Policy 1948, 1956, 1977, 1980, 1991, 2019. Monetary Policy – Meaning and Definition, Objectives, Instruments and Limitations of Monetary Policy, Export and Import Policy. | 12 |
| IV | Economic Trends : National Income, Saving and Investment, Price Trends in India, Income, Money Market, Foreign Trade and Balance of Payments. | 12 |
| V | International Business Environment : Foreign Capital – Types, Needs, Importance, FDI , Foreign Capital in India, IMF – International Monetary(IMF), World Trade Organization(WTO), World Bank. | 12 |
| Practical - 20 Marks (To be Conducted by the Department in each College as per Convenience) | | |


Reference Books –


1. Vyavasaik Paryavaran – Dr. Dinkar Girdhari, Uday Publication, Aurangabad.
2. Vyavasaik Paryavaran – Dr. Jitendra Ahirrao, Dr. Kalyan Laghane & Dr. Ramdas Vanare, Kailash Publication, Aurangabad.
3. Legal Environment of Business – Aswathappa K. , Himalaya Publication, New Delhi.
4. Economic Environment of Business – Ghosh Biswanath, Vikas Publication, New Delhi.
5. Economic Environment of Business – Adhikari M., Sultan Chand and Co., New Delhi

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