

SHIVAJI UNIVERSITY, KOLHAPUR.



NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – III (Sem V & VI) (CBCS)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur
B.Com (CBCS Pattern) Part – III (Semester-V)
Modern Management Practice- Paper-I

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management

Unit-I	Contribution to Modern Management Practice a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation c. Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid. d. Michael Porter : competitive advantage.	15 periods
Unit-II	Emotional and Social Intelligence in Management a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills b. Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, Models of emotional and social intelligence:	15 periods
Unit-III	Customer Relationship Management (CRM) and Supply Chain Management (SCM) a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM	15 periods
Unit-IV	Lean Management and Talent Management a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits	15 periods

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-VI)

Modern Management Practice- Paper-II

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management

Unit-I	Total Quality Management (TQM) and Quality Standards a. Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM b. Quality Standards: Benchmarking(concept and types) Six Sigma,(concept and levels) ISO: 9000, (Importance and elements)	15 periods
Unit-II	Japanese and Chinese Management Practice a. Japanese Management: Concept, Characteristics and 8 Key Japanese Quality Management techniques b. Chinese management: Concept, Characteristics, Chinese Leadership Style, Difference between Chinese and Western Management	15 periods
Unit-III	Event and Performance Management a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management b. Performance Management : Concept, Evolution, Need, Process of Performance Management	15 periods
Unit-IV	Time and Stress Management a. Time Management: Concept, Importance, Techniques b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management	15 periods

B.Com III (Semester- V) Under CBCS**Paper I : CC-C3 : Business Regulatory Framework**

Credit –I	Law of Contract- 1872	Hours
	Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts Discharge of Contract, Remedies for breach of contract	15 Hrs
Credit-II	Labour Laws	15 Hrs
	A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	B) Employees State Insurance Act-1948- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances	5 Hrs
Credit-III	Sale of Goods Act,1932 and Goods and Services Tax(GST)	15 Hrs
	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale	10 Hrs
	B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances	5 Hrs
Credit- IV	Indian Partnership Act-1932 and Limited Liability Partnership Act-2008	15 Hrs
	A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.	5 Hrs
	B) Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.	10 Hrs

Reference-

- 1) Business Law- Kavita Krishnamurthi
- 2) Essentials of Business and Industrial Laws- B.S. Moshal
- 3) Business Law- M.C. Kuchhal
- 4) Elements of Mercantile Law- N.D. Kapoor
- 5) Mercantile Law- Arun Kumar
- 6) Mercantile Law- S.S.Gulshan
- 7) The Principles of Mercantile Law- Avtarsingh
- 8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra
- 9) Textbook on Indian Partnership Act with Limited Liability Partnership Act- by Madhusudan Saharay
- 10) GST – Law and Procedure by Anananday Mishra – Taxman

Paper II : CC-C4 : Business Regulatory Framework

Credit- I	Company Act- 2013 Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Share holders, Company meetings and Resolutions Winding up of Company	15 Hrs
Credit-II	Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002	15 Hrs
	A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities	5 Hrs
	B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	5 Hrs
	C) Competition Act-2002- Objectives, Powers and duties of Competition Commission	5 Hrs
Credit-III	Business Transactions and Cyber Laws	15 Hrs
	a) E-commerce: Nature, formation, legality and recognition b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature d) Cyber crimes and offences e) Penalties for cyber crimes	
Credit-IV	Negotiable Instrument (Amendment) Act-2015	15 Hrs
	Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon	

Reference Books:

- 1) Business Law- M.C. Kuchhal
 - 2) Business Law- KavitaKrishanmurthi
 - 3) Cyber Laws- Dr. Farooq Ahmed
 - 4) Elements of Company Law- V.S. Datey
 - 5) The Consumer Protection Act- ArshadSubzawari
 - 6) The Consumer Protection Act- C.M. Dhopare
 - 7) Cyber Laws- Krishna Kumar
 - 8) Consumer Protection Act- Niraj Kumar
 - 9) SEBI Act- Agarwal and Baby- Taxman
 - 10) Competition Act- Dr.Rattan- Bharat Publication
- Concerned Bare Act should be referred

Nature of Question Paper

Total Marks-40

Instructions – 1) All questions carry equal marks.

2) Attempt any FIVE Questions out of seven

Q.1	Short Notes (Any Two)	4 Marks Each
Q.2	Long Answers	8 Marks
Q.3	Long Answers	8 Marks
Q.4	Long Answers	8 Marks
Q.5	Long Answers	8 Marks
Q.6	Long Answers	8 Marks
Q.7	Short Answers (Any Two)	4 Marks Each

B.Com. Part-III; SEM-V - Under CBCS
Paper-I : CC-C5 : Cooperative Development

Course Outcomes:

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative credit system
4. To Study the important cooperative organizations

Expected Skills Impartation

1. Ability to explain cooperatives principles
2. Ability to applications of cooperative principles
3. Interpretation and comparison of different cooperative organizations

Marks : 40

Total Lectures of Teaching : 60

Credits : 4

Unit-1:	Introduction to Co-operative movement in India <ol style="list-style-type: none"> 1.1. Meaning, definition and features of Co-operation. 1.2. Principles of Co-operation - ICA and Manchester Principles 1.3. Role of Co-operation in economic development. 1.4. Review of Committees on Cooperative Development since 1991 (Vaidhyanathan Committee, Shivajirao Patil Committee and Kuraian and Alagh Committee) 	15 Periods
Unit-2:	Agricultural Co-operatives in India <ol style="list-style-type: none"> 2.1. Co-operative Marketing- Types, functions, problems and remedies 2.2. NAFED- Objectives, Management, Functions and Progress 2.3. Co-operative Farming - Types, problems and remedies 2.4. Role of Dairy Cooperatives - National Dairy Development Board. 	15 Periods
Unit-3:	Co-operative Banking & Credit Societies in India <ol style="list-style-type: none"> 3.1. Review of Co-operative credit movement - Three Tier and Two Tier Structure 3.2. Primary Agricultural Cooperative Societies -Functions, Problems and Remedies 3.3. DCC Banks - Administrative Structure, Progress, Problems and Remedies 3.4. State Cooperative Banks - Administrative Structure, Progress, Problems and Remedies 	15 Periods
Unit-4:	Important Cooperative Organizations in India <ol style="list-style-type: none"> 4.1. Urban Cooperative Banks - Types, Management, Progress and Problems 4.2. Non-Agriculture Credit Cooperatives - Functions and Problems 4.3. Consumer Cooperatives - Types, Role and Problems 4.4. Sugar Co-operatives - Role, Progress, problems and remedies 	15 Periods

References :

1. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'-Centre for Promotion of Cooperativism
2. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
3. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
5. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
6. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
7. NAFED <http://www.nafed-india.com>
8. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
9. National Dairy Development Board- <https://www.nddb.coop/>
10. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
11. Strickland C.F., (2010) 'An Introduction To Cooperation In India' Humphery Milford Oxford University Press.
12. The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah

B.Com. Part-III; SEM-VI - Under CBCS
Paper-II : CC-C6 : Cooperative Development

Course Outcomes:

1. To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and training
3. To understand the nature, registration, legislation and audit of housing cooperatives
4. To understand the cooperative audit system and provisions

Expected Skills Impartation

1. Legal understanding and interpretation skills
2. Ability to explain legal and technical provisions about cooperatives

Marks : 40		Total Lectures of Teaching : 60	Credits : 4
Unit-1:	Cooperative Laws and Legislation In India 1.1. Important Provisions under Maharashtra Co-operative Societies Act, 1960 1.2. Salient Features of Multi-State Co-operative Societies Act 2002 1.3. Liquidation Process- Appointment, Rights and Duties of Liquidator 1.4. Legal Provisions regarding Assets and Fund Management of Cooperatives - (Classification of Funds, Profit, Reserve Fund, Dividend, Expenses on social Activities, Investment of Funds etc)	15 Periods	
Unit-2:	Cooperative Education and Training In India 2.1. Need and Importance of Cooperative Education and Training 2.2. National Council for Cooperative Training- Organizational Structure & Functions 2.3. VAMNICOM -Objectives, Centers, Training Programmes 2.4. Career Opportunities in Cooperative Sector - GDC&A Certification	15 Periods	
Unit-3:	Cooperative Housing Societies In India 3.1. Meaning, Types and Registration Process of Housing Cooperatives 3.2. Maharashtra Co-operative Housing Society Model Bye Laws 3.3. Importance and Problems of Housing Societies 3.4. Audit of Co-operative Housing Societies- Nature and Elements	15 Periods	
Unit-4:	Cooperative Registrar & Audit In India 4.1. Powers and responsibilities of registrar 4.2. Cooperative Audit - Concept, Scope, Types of Audits 4.3. Internal Audit-Nature- Duties of Internal Auditor 4.4. Responsibilities and powers of cooperative auditor	15 Periods	

References :

1. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
2. Indian Institute of Banking And Finance, (First Pub. 2007), 'Law of Cooperative Banking', Macmillan India Ltd. New Delhi
3. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
4. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
5. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
6. Maharashtra Co-operative Societies Act, 1960
7. Maharashtra Co-operative Societies Act, 1960 by G. M.Divekar (Vol-I and II)
8. National Cooperative Development Corporation (NCDC) - <http://www.ncdc.in>
9. National Cooperative Housing Federation of India- <https://www.nchfindia.net/>
10. National Federation of State Cooperative Banks Ltd -http://nafscob.org/about_f.htm
11. National Cooperative Consumers' Federation Of India Limited- <http://nccf-india.com/>
12. National Council for Cooperative Training- <http://ncct.ac.in>
13. Dhananjayrao Gadgil Institute of Cooperative Management -<http://www.dgicmnagpur.com>

EQUIVALENCE OF THE PAPERS / COURSES

Sr	Existing title of the Paper	Revised Title of the paper
1	Co-operative Development Paper – I	Co-operative Development Paper – I
2	Co-operative Development Paper – II	Co-operative Development Paper – II

Nature of question paper for B.Com -III Co-operative Development

Semester V & VI (Paper No. I to II)

Attempt any five questions.

Total marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com Part III Semester – V (CBCS)

Paper I : CC-C7 : Business Environment

(Indian Economic Environment)

(Compulsory Paper)

Credits : 4

COURSE OUTCOMES:

- 1 Student should able to understand the significance and position of Indian economy at the world level.
- 2 Students should study the scenario of agricultural and industrial sectors.
- 3 Student should aware regarding Indian economy is facing some of the fundamental economic problems. They should able to make plans and solutions to these being as a citizen.
- 4 Student should understand the correlations between economical and social problems.

Unit No.	Unit Name	Periods
1	Business Environment 1.1 Concept 1.2 Components 1.3 Importance 1.4 Business environment and sustainable development	15
2	Agricultural Development 2.1 Present status of Indian Agriculture and Agricultural crisis 2.2 Agricultural Marketing-Problems, Agricultural price policy 2.3 Food security in India 2.4 National Commission on farmers- Agricultural Renewal Action Plan	15
3	Industrial Development 3.1 Industrial policy -1991 3.2 Concepts of Micro, Small and Medium Enterprises (MSMEs) 3.3 Progress of industrial sector in globalization era 3.4 Trade union movement – Problems and measures.	15
4	Problems of Indian Economy 4.1 Features of Indian population 4.2 Unemployment and poverty – causes and remedies 4.3 Inequality of Income and wealth, Black Money - Causes and remedies 4.4 Problems of rural and urban economy	15

References –

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wiley
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K. (2007) International Business Competing in Global market Place, McGraw Hill New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13th Ed. Tata McGraw- Hill,
7. Jeevnandam C. International Business S.Chand New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi
9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed. (2009) Prentice Hall India, Pvt Ltd
10. Bhalla V. K. and Ramu S.S. (2009) International Business Environment, Anmol Prakashan New Delhi
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi.

12. Dutt and Sundaram K P M, Indian Economy S. Chand Delhi

13.Dutt Ruddar Economic Reforms in India –A Critique, S Chand , New Delhi.

14.Mishara S K and PuriV K - Indian Economy, Himalaya Publishing House

15. Namboodripad E M S, Indian Planning and Crises, National book Center New Delhi.

16.Sundaram and Black The International Business Environment Prentices New Delhi

Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper I	Business Environment Paper I

B.Com Part III Semester - VI– (CBCS)
Paper II : CC-C8 : Business Environment
 (Indian Economic Environment)
 (Compulsory Paper)
 Credits : 4

COURSE OUTCOMES:

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of international financial, trade and regional cooperation institutions.

Unit No.	Unit Name	Periods
1	Liberalization, Privatization and Globalization 1.1 Concepts 1.2 Implementation and impact on Indian Economy. 1.3 Composition and direction of foreign trade in the Globalization era 1.4 Balance of payments crisis	15
2	Economic Planning and Service Sector 2.1 Economic planning – Broad objectives 2.2 NITI Aayog – Structure and functions 2.3 Planning process through NITI Aayog 2.4 Service Sector – Importance and progress of service sector in Indian economy.	15
3	Foreign Capital and Multinational Corporations 3.1 Need of foreign capital in India, 3.2 Policy of Government of India. 3.3 Multinational corporations- Definition, merits and demerits. 3.4 Exchange rates and Indian Rupee	15
4	International Institutions (Objectives and performance) 4.1 IMF 4.2 IBRD 4.3 WTO 3.3 SAARC	15

References

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wily
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yabraugh B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill, New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt. Ltd.

10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan, New Delhi.

11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S. Chand, New Delhi.

12. Dutt and Sundaram K P M, Indian Economy, S. Chand, New Delhi.

13. Dutt Ruddar, Economic Reforms in India –A Critique, S Chand , New Delhi.

14.Mishara S K and Puri V K - Indian Economy, Himalaya Publishing House.

15. Namboodripad E M S, Indian Planning and Crises, National Book Center, New Delhi.

16.Sundaram and Black The International Business Environment, Prentices, New Delhi

Equivalence of the papers

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper II	Business Environment Paper II

Nature of question paper for B.Com - III
Semester V and VI (Paper No. I to II)

Attempt any five questions.

Total Marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-A1 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Bank Final Accounts (Vertical Format Only) 20 Lectures

Unit- II a) Farm Accounting 10 Lectures

b) Hire purchase system-Excluding Hire purchase Trading Account 10 Lectures

Unit- III Insurance Claim- Loss of stock and Loss of profit policy 10 Lectures

Unit- IV GST Accounting with practical's using Tally part – I 10 Lectures
Theory

Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax.

Practical:

- a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally. ERP 9, Company Setup, Enabling Goods & Services Tax (GST),
- b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice
- d) GST Reports, GST Tax Payment

Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.

- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy Vol. I & II, Kalyani Publishers, New Delhi.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

Journals:

- 1) Indian Journal of Accounting
- 2) Chartered Accountant
- 3) Management Accountant

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Advanced Accountancy Paper-I
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem on Bank Final Accounts (This problem should be on Profit & Loss Account, Balance Sheet alongwith required schedules)		16 Marks
Question 2	Attempt any two questions (out of three): (These questions will be practical problems on Unit-II & III)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-A2 : Advanced Accountancy (Auditing)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I	Nature and Scope of Audit: Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation.	15 Lectures
Unit- II	Audit of Specific Items in Financial Statements: A) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses B) Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities.	15 Lectures
Unit- III	Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.	15 Lectures
Unit- IV	Special Audit and Audit Report: Audit of special entities like Bank, Insurance Companies, Charitable Trust, Hotel and Hospital, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion;	15 Lectures

Reference Books:

- 1) Tandon B.N., : Practical Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
- 4) Garg Pankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, Wolters Kluwer Publication
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) Dinkar Pagare :
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

Nature of Question Paper
B.Com (CBCS) Part-III (Semester-V)
Advanced Accountancy Paper-II
(Auditing)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Long Answer Questions A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- III : DSE-A3 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Elements of Cost - Material, Labour, & Overheads, 10 Lectures
Preparation of Cost Sheet, Quotation

Unit- II Financial Statement Analysis: 20 Lectures

a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis.

(b) Ratio Analysis– Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.

Unit- III Cash Flow Analysis: 15 Lectures

Meaning of Cash Flow Analysis, Classification of Cash flows- Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)

Unit- IV GST Accounting with practicals using Tally part - II 15 Lectures

Theory:

4. Introduction to GST on Services, Existing Registration, Supply of Goods and Services, Scope of Supply, Place of Supply, Time of Supply, Value of Supply ,Mixed Supply and Composition Supply, Accounting for

Return of Goods, Sales Returns, Purchase Returns, Credit Note, Debit Note, GST on Services, GST Reports & GST Returns

Practical:

- a) Getting Started with GST in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally.ERP 9, Company Setup, Enabling Goods & Services Tax (GST), GST Classifications
- b) Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice, Accounting for Return of Goods, Sales Returns, Purchase Returns
- d) Accounting for GST on Services
- e) GST Reports, Generating GSTR-1 Report in Tally.ERP 9, Generating GSTR-2 Report in Tally.ERP 9, GST Tax Payment, Time line for payment of GST tax, Modes of Payment, Challan Reconciliation, Exporting returns and uploading To GSTIN

Notes:

- 1) Practical problems in the university examinations will be asked on Unit-I, II & III (however, problems on Unit-II shall be asked on Ratio Analysis only).
- 2) College should make a provision of necessary computers and accounting software for commerce department to train the students in Tally with GST as prescribed in the syllabus.
- 3) A visit should be arranged for increasing awareness of students regarding Tally with GST either in any business unit, Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:

- 1) Advanced Cost Accounting - N K Prasad
- 2) Cost Accounting - Jain & Narang
- 3) Cost Accounting – Ravi M Kishore Taxman
- 4) Principles of Management Accounting - Manmohan Goyal
- 5) Management Accounting - I. M. Pandey
- 6) Cost & Management Accounting - Jain & Narang
- 7) Advanced Accountancy - R. R. Gupta
- 8) Cost and Management Accounting M N Arora Vikas Publication
- 9) Cost and Management Accounting T Thukaram Rao
- 10) Fundamentals of Management Accounting- I M Pandey
- 11) Cost and Management Accounting- Horngreen and Datar and others

Journals:

- 4) Indian Journal of Accounting
- 5) Chartered Accountant
- 6) Management Accountant

Nature of Question Paper
B.Com (CBCS) Part-III (Semester-VI)
Advanced Accountancy Paper-III
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem		16 Marks
Question 2	Attempt any one problem (out of two)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-III.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-VI)
Paper – IV : DSE-A4 : Advanced Accountancy (Taxation)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of total income
4. To know the basic concepts about GST

Unit- I	Basic Concepts:	15 Lectures
	A) Meaning of Income Tax, Basis of Charge, Rates of Tax, Concepts of Previous Year, Assessment Year, Person, Income, Assessee.	
	B) Residential Status and Taxability - Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.	
Unit- II	Exemptions and Deductions from total income (in respect of individual only)	10 Lectures
Unit- III	Heads of Income, Computation of total income and tax liability: Income from Salary, Income from House Property, Income from Business/Profession, Income from Capital Gain, Income from Other Sources, Computation of Gross Total Income and Tax Liability in respect of Individuals only.	25 Lectures
Unit- IV	Basics of GST: Meaning and Features of GST, Benefits of GST, Need of GST, Constitutional Provisions of GST, Levy and Collection of GST, Introduction to CGST, SGST, IGST, UTGST.	10 Lectures

Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,

- 8) Kadkol M.B., Income Tax : Law and Practice,
- 9) Mehta : Income Tax Ready Reckoner
- 10) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Taxation

Nature of Question Paper
B.Com (CBCS) Part-III (Semester-VI)
Advanced Accountancy Paper-IV
(Taxation)
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Practical Problem (Computation of Taxable Income and Tax Liability)		16 Marks
Question 2	Practical Problems -Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper - I : DSE-C1 : Advanced Costing
Discipline Specific Course

4 Credits

Course Outcomes:

- 1) To understand the basic concepts of cost accounting.
- 2) To classify the cost and apply the same for cost determination.
- 3) To understand the cost accounting procedure in respect of materials.
- 4) To know the application of cost accounting in determination of labour cost.

Syllabus Content

Unit- I	Basics of Cost Accounting: Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.	10 Lectures
Unit- II	Elements of Cost: Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet.	15 Lectures
Unit- III	Material Cost: Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method.	15 Lectures
Unit- IV	Labour Cost: Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Sound Wage policy (Characteristics and Factors considered for wage determination), Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan.	20 Lectures

Reference Books:

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi