



Shri Sangameshwar Education Society's
Sangameshwar College, Solapur [Autonomous]
 (Affiliated to Punyashlok Ahilyadevi Holkar Solapur University, Solapur)
 Kannada Linguistic Minority Institute
NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

Academic Council 5(5.8.2)
 15th June, 2022

REVISED B.COM- III – COURSE STRUCTURE

SEMESTER V

Code	Course	Teaching Scheme		Examination Scheme		
		Hours per Week	Credits	CA	SEE	Total
CC 7	Modern Management Practices I	3.2	4	15	35	50
CC 8	Business Economics I	3.2	4	15	35	50
CC 9	Business Regulatory Framework I	3.2	4	15	35	50
CC 10	Co-operative Development I	3.2	4	15	35	50
DSE 1	Advanced Accountancy P I	3.2	4	15	35	50
DSE 2	Advanced Accountancy P II	3.2	4	15	35	50
SEC 4	Share Market Trading and Analysis	1.6	2	15	35	50
			26	105	245	350

SEMESTER VI

Code	Course	Teaching Scheme		Examination Scheme	SEE	Total
		Hours per Week	Credits			
CC 7	Modern Management Practices- II	3.2	4	15	35	50
CC 8	Business Economics - II	3.2	4	15	35	50
CC 11	Business Regulatory Framework -II	3.2	4	15	35	50
CC 12	Co-operative Development -II	3.2	4	15	35	50
DSE 3	Advanced Accountancy P -III	3.2	4	15	35	50
DSE 4	Advanced Accountancy P -IV	3.2	4	15	35	50
			24	90	210	300
	TOTAL CREDITS B. COM III:		50			
	TOTAL CREDITS B.COM I, II & III:		154			

Academic Council 5(5.8.2)
 15th June, 2022

UG: Commerce Programme: B.Com.-III:To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

TITLE: MODERN MANAGEMENT PRACTICES-I (2221501)

Unit	Contents – SEMESTER V	Lectures
Unit 1	<p>A. Strategic Management - Concept, Meaning and Definitions - Strategic Management process</p> <p>B. Types of Strategies: Corporate level strategies and Competitive Strategies</p> <p>C. SWOT Analysis</p> <p>D. Benchmarking: Concept, Meaning and Definitions - Process and Types of Benchmarking - Advantages and Limitations of Benchmarking</p>	15
Unit 2	<p>Human Resource Management</p> <p>A. Human Resource: Meaning Definition and Nature</p> <p>B. Human Resource Management: Meaning and Definition - Objectives, functions and importance of HRM - Difference between HRM and Personnel Management</p> <p>C. Human Resource Manager: Qualities and Role of Human Resource Manager</p> <p>D. Quality of Work Life: Meaning, Definition, Features of QWL - Methods of measuring QWL</p>	18
Unit 3	<p>Advanced Management Techniques for improving productivity</p> <p>A. Human Resource Accounting: Meaning, Definition and Need of HRA - Methods of HRA</p> <p>B. Human Resource Development Audit: Meaning, Definition and Objectives of HRD Audit - Methods of HRD audit</p> <p>C. Human Capital: Meaning and Definition - Elements of Human Capital</p> <p>D. Stress Management: Meaning and Definition of Stress - Causes/ Sources of Stress- Individual and Organizational - Consequences/ Effects of Stress - Remedial Measures to control/ to cope with Stress</p>	15

Unit 4	Business Process Outsourcing: Meaning and Definition of BPO - Types and Benefits of BPO	12
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Unit	Contents – SEMESTER VI MODERN MANAGEMENT PRACTICES-II (2221601)	Lectures
Unit 1	Innovative Strategies in Management A. 5-S System: Meaning and Definition - Micro level techniques B. KaiZen: Meaning and Definition - Micro level techniques C. Poka-Yoke: Meaning and Definition - Micro level techniques	15
Unit 2	Quality Standards: A. ISO Quality Standards Meaning, Importance and Elements of Quality Standards B. Six Sigma: Meaning, Definitions and levels of Six Sigma - Steps in Implementing Six Sigma- Define, Measure, Analysis, Improve and Control C. Developing Quality Consciousness: Meaning, Definition, Features of QC - Components of QC and Strategies for QC	15
Unit 3	Total Quality Management: Concept of quality – Meaning of TQM – Elements of TQM – Contribution of Deming and Juran. - Need and barriers of TQM	15
Unit 4	A. Disaster Management: Meaning, Definition and Types (Natural and Man-made) of Disaster - Steps in preventing/ mitigation of Disaster (in brief) B. Crisis Management: Introduction, Concept of Crisis Management, Importance of Crisis Management C. Environment Management & Audit	15

Course Outcome	By the end of the course the students will be able to
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CO 1	Understand the strategic management process and apply the same in organizational developments.
CO 2	Know the concept and significance of HRM in obtaining organizational goals
CO 3	Acquire knowledge of Human Resource Accounting & Human Resource development Audit
CO 4	Analyze the causes and effects of stress in the organization
CO 5	Understand the quality standards to attain organizational goals.
CO 6	Know the various techniques of improving overall productivity of the organization
CO 7	Know the significance of environment management, crisis management etc.

Recommended Books:-

1. Management – Gary & Dessler, Printice Hall Publications, 1997
2. Managing Twenty First Century Organisation – S.G. Bhanushali Himalaya Publication, Mumbai, Delhi– 2006
3. Management – John R. Schermerhorn WILEY – INDIA, 2010 reprint
4. Management – Griffin, AITBS Publishers, New Delhi – 2005
5. Modern Management Practices – Dr.GavaiA.K. ,Phadke Prakashan , Kolhapur
6. Strategic Management – Francis Cherunillam
7. Principles of Management – L.M. Prasad, Sultan Chand & Sons. New Delhi.
8. Human Resource Management – Dr.C.B.Gupta , , Sultan Chand & Sons. New Delhi , 2006
9. Organisational Behaviour& Corporate Development –M.N.Mishra , Himalaya Publication 1st Edition 2003
10. Management – Griffin , AITBS Publishers , New Delhi – 2005
11. Business Process Outsourcing Publisher – S. Nakkiran & John Franklin Deep & Deep Publishers , New Delhi
12. Business Process & Knowledge Process Outsourcing by Deolankar V. – Delhi Commerce & Law Publishing
13. Management – James Stoner , Freeman and Gilbert 6th Edition Pearson Education , 2004
14. Management Today – Gene Burton & Manab Thakur Tata Macgraw – Hill Publishing Co. New Delhi 2005
15. Management – Griffin AITBS Publishers , New Delhi 2005
16. Business Process Outsourcing Publisher – S. Nakkiran & Jhon Franklin Deep & Deep Publishers , New Delhi
17. Practical Disaster Management Colonel (Ret) P.P.Marathe Diamond Publications 2006

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded

- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Commerce**

**Academic Council 5(5.8.2)
15th June, 2022**

B.COM. III SEMESTER – V & VI

BUSINESS ECONOMICS – I & II

(Syllabus to be implemented from w. e. f. June 2022)

STRUCTURE OF THE COURSE

CBCS B. COM. - PART-III SEMESTER-V CC-I PAPER-I

(C.A. – 15 + SEE -35 = 50 Marks)

BUSINESS ECONOMICS – I (2221502)

COURSE CREDIT: - 4

COURSE CONTACT HOUR: - 60

SR. NO.	MODULE	MODULE CREDIT	MODULE CONTACT HOUR
1	ECONOMIC GROWTH AND DEVELOPMENT	1	15
2	THEORIES OF ECONOMIC GROWTH AND DEVELOPMENT	1	15
3	HUMAN RESOURCE AND ECONOMIC DEVELOPMENT	1	15
4	PROBLEMS OF ECONOMIC GROWTH	1	15
	TOTAL	4	60

CBCS B.COM PART III SEMESTER VI CC-II PAPER-II

(C.A. – 15 + SEE -35 = 50 Marks)

BUSINESS ECONOMICS-II (2221602)

COURSE CREDIT: - 4

COURSE CONTACT HOUR: - 60

SR. NO.	MODULE	MODULE CREDIT	MODULE CONTACT HOUR
1	INDIAN PLANNING AND DEVELOPMENT	1	15
2	FOREIGN CAPITAL	1	15
3	NEW ECONOMIC POLICY	1	15
4	INTERNATIONAL INSTITUTIONS AND INDIA'S ECONOMIC DEVELOPMENT	1	15
	TOTAL	4	60

CBCS B. COM. PART-III SEMESTER-V

Academic Council 5(5.2)
15th June, 2022

CC-I PAPER-I

BUSINESS ECONOMICS – I (2221502)

COURSE CREDIT:- 4
Marks:50

COURSE CONTACT HOURS :- 60

◆ OBJECTIVES OF THE COURSE:

1. To inform the students about the basics of economic growth and development.
2. To introduce the theories related to economic growth and development.
3. To explain the concepts and relations of human resources and economic development to the student.
4. To inform to the students about the problems related to economic growth.

Module No.	Contents	Lectures
1	ECONOMIC GROWTH AND DEVELOPMENT	15
1.1	Meaning and Concept of Economic Growth and Development	
1.2	Difference between Economic Growth and Development	
1.3	Measurement of Economic Development	
1.4	Factors affecting Economic Development	
Module 2	THEORIES OF ECONOMIC GROWTH AND DEVELOPMENT	15
2.1	Adam Smith's Theory of Economic Development	
2.2	David Ricardo's Theory of Economic Development	
2.3	Arthur Lewis Theory of Economic Development	
2.4	W.W. Rostow's Theory of Economic Development	
Module 3	HUMAN RESOURCE AND ECONOMIC DEVELOPMENT	15
3.1	Concept of Human Resource Development	
3.2	Role of Human Resource in Economic Development	
3.3	Human Development Index	
3.4	Human Poverty Index, Multidimensional Poverty Index	
Module 4	PROBLEMS OF ECONOMIC GROWTH	15
4.1	Unemployment- Meaning, Types, Causes and Measures	
4.2	Poverty- Meaning, Types, Causes and Measures	
4.3	Economic Inequality- Meaning, Causes and Measures	
4.4	Parallel Economy- Meaning, Causes and Measures	

❖ OUTCOMES OF THE COURSE:

- 1) Understand the basics of economic growth and development.
- 2) Understand the theories related to economic growth and development.
- 3) Explain the concepts and relation of human resources and economic development to the student.
- 4) Understand the problems related to economic growth.

❖ LIST OF REFERENCE BOOKS:

1. Indian Economy since Independence, by Uma Kapila, Academic Foundation.
2. Indian Economy, Performance and Policies by Deepashree, Ane Books Pvt. Ltd. New Delhi.
3. Indian Economy, by Datt R. & K. P. M. Sundaram, S. C. hand& Co.
4. Indian Economy by Mishra S. K. & V. K. Puri, Himalaya Publishing House, Mumbai
5. Dilemmas of Growth: The Indian Experience, by Dantwala, M.L., Sage Publications, New Delhi.
6. Development Planning: The Indian Experience, by Chakravarty, S. Oxford University Press, New Delhi.
7. The Indian Economy Problem and Prospectus, by Jalan B., Viking, New Delhi.
8. Govt. of India – Economic Survey Reports.
9. Growth and Development, by Thiriwal A.P., Macmillian London.
10. Economic Development and Planning, by Zingan M.L.
11. Economic Development, Higgins B.
12. हुंडेकर, शहा, कदम – भारतीय अर्थव्यवस्था, अक्षरलेण प्रकाशन
13. भोसले, काटे, दामाजी- व्यावसायिक अर्थशास्त्र, फडके प्रकाशन, कोल्हापूर

CBCS B.COM PART III SEMESTER VI

Academic Council 5(5.2)

15th June, 2022

CC-II PAPER-II

BUSINESS ECONOMICS-II (2221602)

COURSE CREDIT:- 4

COURSE CONTACT HOURS :- 60

Marks:50

◆ OBJECTIVES OF THE COURSE:

1. To inform the students about the basics of economic growth and development.
2. To introduce the theories related to economic growth and development.

3. To explain the concepts and relations of human resources and economic development to the student.
4. To inform to the students about the problems related to economic growth.

Module No.	Contents	Lectures
Module 1	INDIAN PLANNING AND DEVELOPMENT	15
1.1	Meaning, Concepts and History of Indian Planning	
1.2	Objectives of Indian Planning	
1.3	Evaluation of Indian Planning	
1.4	NITI Aayog: Structure and Objectives	
Module 2	FOREIGN CAPITAL	15
2.1	Meaning and Types of Foreign Capital	
2.2	Importance of Foreign Capital	
2.3	Size and Composition of Foreign Capital in India	
2.4	Problems of Foreign Capital	
Module 3	NEW ECONOMIC POLICY 1991	15
3.1	Balance of Payment Crisis in India –Before 1990	
3.2	Features of New Economic Policy	
3.3	Impact of New Economic Policy on Indian Economy	
3.4	Agreements with reference to TRIPS, TRIMS & GATS	
Module 4	INTERNATIONAL INSTITUTIONS AND INDIA'S ECONOMIC DEVELOPMENT	15
4.1	International Monetary Fund (IMF): It's Objectives & Role; Contribution to India's development	
4.2	International Bank for Reconstruction and Development (IBRD): It's Objectives & Role; Contribution to India's development	
4.3	World Trade Organization (WTO): Objectives & Role	
4.4	BRICS: Objectives & Role SAARC: Objectives & Role	

◆ OUTCOMES OF THE COURSE:

- 1) Understand the basics of economic growth and development.
- 2) Understand the theories related to economic growth and development.
- 3) Explain the concepts and relation of human resources and economic development to the student.

4) Understand the problems related to economic growth.

❖ LIST OF REFERENCE BOOKS:

1. Indian Economy since Independence, by Uma Kapila, Academic Foundation.
2. Indian Economy, Performance and Policies by Deepashree, Ane Books Pvt. Ltd. New Delhi.
3. Indian Economy, by Datt R. & K. P. M. Sundaram, S. C. hand & Co.
4. Indian Economy by Mishra S. K. & V. K. Puri, Himalaya Publishing House, Mumbai
5. Dilemmas of Growth: The Indian Experience, by Dantwala, M.L., Sage Publications, New Delhi.
6. Development Planning: The Indian Experience, by Chakravarty, S. Oxford University Press, New Delhi.
7. The Indian Economy Problem and Prospectus, by Jalan B., Viking, New Delhi.
8. Govt. of India – Economic Survey Reports.
9. Growth and Development, by Thiriwal A.P., Macmillian London.
10. Economic Development and Planning, by Zingan M.L.
11. Economic Development, Higgins B.
12. हुंडेकर, शहा, कदम – भारतीय अर्थव्यवस्था, अक्षरलेण प्रकाशन
13. भोसले, काटे, दामाजी- व्यावसायिक अर्थशास्त्र, फडके प्रकाशन, कोल्हापूर

**Chairman
BOS in Economics**

**Academic Council 5(5.2)
15th June, 2022**

UG: Commerce Programme: B.Com.-III: To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

TITLE: CO-OPERATIVE DEVELOPMENT- I & II

Learning Objectives:

- To enable the students to understand the basic concepts and Principles of Cooperation
- To familiarize the students with cooperative banking and credit societies in India
- To enable the students to understand the constitution, management and functions of marketing cooperatives, dairy cooperatives, consumer cooperatives, housing cooperatives and other cooperatives
- To enable the students to understand the basic concepts of cooperative audit

Module	Contents – SEMESTER V CO-OPERATIVE DEVELOPMENT-I (2221504)	Lectures
Module 1	Introduction to Co-Operative Movement In India Meaning, definition and features of Co-operation - Principles of Cooperation: Evolution of Cooperative Principles and experimentation, ICA Commission on Cooperative Principles 1937, 1966 and– Analysis of Principles reformulated in 1995 - Role of Co-operation in economic development. - Review of Committees on Cooperative Development since 1991 - Vaidhyanathan Committee, Shivajirao Patil Committee R.Gandhi Committee and Kuraian and Alagh Committee) – Ministry of Cooperation: Introduction, Objectives and Significance - Impact of globalization on Indian Cooperative Movement -Role of Women in Cooperatives – Case Study	15
Module 2	Co-operative Banking & Credit Societies in India <ul style="list-style-type: none">● Primary Agricultural Co-operative Credit Societies: progress and problems● District Central Co-operative Banks: progress and problems● State Co-operative Bank: progress and problems	15
Module 3	Non-Agricultural Co-operatives in India & Foreign Countries A. Consumer’s co-operatives: Origin meaning, characteristics and functions. Structure of consumer co-operatives – primary consumer stores- National	18

	<p>Co-operative Consumer Federation: functions & working- Consumers Cooperatives in England-Salient Features</p> <p>B. Co-operatives Processing Societies: Meaning, functions, progress and problems</p> <p>C. Cooperative Marketing – Need and importance of cooperative marketing – Origin of cooperative marketing societies in India - Role and Function of Marketing societies at various levels Primary, Central, State and National – Role of NCDC - Dantwala Committee On Cooperative Marketing - Agricultural Cooperatives in Israel</p>	
Module 4	<p>Cooperative Education and Training in India</p> <p>Need and Importance of Cooperative Education and Training - National Council for Cooperative Training- Organizational Structure & Functions - VAMNICOM -Objectives, Centers, Training Programmes</p>	12

Module	Contents – SEMESTER VI CO-OPERATIVE DEVELOPMENT-II (2221604)	Lectures
Module 1	<p>Cooperative Laws and Legislation in India</p> <p>Important Provisions under Maharashtra Co-operative Societies Act, 1960 - Salient Features of Multi-State Co-operative Societies Act 2002</p>	15
Module 2	<p>Important Cooperative Organizations in India</p> <p>A. Urban Co-operative Banks – Constitutions – Objectives – Need and Importance - Functions - Employees Credit Co-operative Societies - Challenges before Cooperative Banking Institutions in the Globalised Economy</p> <p>B. Dairy co-operatives: Origin Functions – ANAND Pattern -importance – structure and organization – National Dairy Development Board (NDDB) - Problems of dairy co-operatives and suggestions - .</p>	15

	<p>Structure and Working of Dairy Cooperative in Denmark – Danish Dairy Board.</p> <p>C. Sugar Cooperative: Problems and Progress</p> <p>D. Textile Industry of Solapur – Problems and Progress</p>	
Module 3	<p>Cooperative Housing Societies:</p> <p>Introduction - Meaning, Types and Registration Process of Housing Cooperatives - Maharashtra Co-operative Housing Society Model Bye Laws - Importance and Problems of Housing Societies - Recent trends in housing cooperative in India and Canada</p>	15
Module 4	<p>Registration & Audit of Cooperative Societies</p> <p>Powers and responsibilities of registrar -.Cooperative Audit - Concept, Scope, Types of Audits - Internal Audit-Nature-Duties of Internal Auditor -.Responsibilities and powers of cooperative auditor</p>	15

Course Outcomes	By the end of the course, the student will be able to
CO 1	Define the meaning and principles of Co-operation
CO 2	Know the agricultural and Non-agricultural Credit Co-operative institutions.
CO 3	Recognize the Co-operative credit system
CO 4	Examine important cooperative organizations
CO 5	Analyze the cooperative legislations and fund management
CO 6	Examine the institutional arrangement for cooperative education and training
CO 7	Understand the nature, registration, legislation and audit of housing cooperatives
CO 8	Examine the cooperative audit system and provisions

Books Recommended:

1. Garg M. C. And Joshi N. N., (2009), ‘Cooperative Credit And Banking –Strategies For Development’, Deep And Deep Publication, New Dehli-110027

2. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
3. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Commerce**

Academic Council 5(5.2)

15th June, 2022

UG: Commerce Programme: B.Com.-III: To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

TITLE: ADVANCED ACCOUNTANCY P- I

Objectives of the Course

1. To help the students to acquire the conceptual and practical knowledge of Bank final accounts, Insurance claims and Holding company.
2. To learn the techniques of preparing the financial statements of Banking company and Holding company.
3. To learn Insurance claim calculations.
4. Management accounts basic knowledge.

Unit	CONTENTS – SEMESTER V ADVANCED ACCOUNTANCY P- I (2221505)	Lectures
Unit 1	Accounting for Banking Companies: Introduction – Important accounting provisions of Banking Regulation Act, 1949 – Preparation of final accounts of Balance Sheet and Profit and Loss Accounts as per latest amendments of Banking Companies Act.	15
Unit 2	Holding Company Accounts: Introduction: Meaning, Features of Holding Company – Subsidiary Company: Pre-acquisition and post acquisition profit – Minority Interest – Cost of Capital (Goodwill/Capital Reserve) – Unrealized Profit – Mutual indebtedness – Consolidation of Balance Sheet (AS-21) (in vertical format only)	15
Unit 3	Insurance Claims: Introduction: Meaning of indemnity period, average clause, unusual line goods, short sales, standard sales - Calculation of claim for loss of stock – Calculation of claim for loss of profit – practical problems	15
Unit 4	Introduction to Management Accounting: Introduction: Meaning, Scope, Objectives and importance of management accounting – Features of Management Accounting, Limitation of Management Accounting – Role of Management Accounting in decision making – Difference between financial accounting and management accounting – Role and Responsibilities of an Accountant	15

Course Outcome	On completion of the course, the students will be able to
CO 1	Know the concept of banking operations
CO 2	Learn about final accounts, principles, and processes in the banking industry.
CO 3	Learn about insurance companies, holding corporations, and financing firms.

CO 4	Get well-versed in the calculations used in insurance claims.
CO 5	Become familiar with the accounts of holding companies and subsidiaries.
CO 6	Recognize the differences between a holding company and a subsidiary firm in terms of balance sheet consolidation.

Suggested Readings:

1. Modern Accountancy by Mukherjee and Hanif, McGraw Hill India
2. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd. Mumbai.
3. Financial Accounting by P. C. Tulsian, S Chand & Co Ltd
4. Financial Accounting by Gupta and Radhaswamy M, Sultan Chand and Sons
5. Corporate Accounting by S.N.Maheshwari – Vikas Publication
6. Advanced Accounting by S.N.Maheshwari – (Volume I and II) Vikas Publication
7. Advanced Accounting by Ashok Sehgal and Deepak Sehgal
(Volume I and II) Taxmann Publication.
8. Advanced Accounts by M.C.Shukla, T.S.Grewal, S.C.Gupta - (Vol. I & II) S.Chand Publication
9. Company accounts by R.L.Gupta, RadhaswamyS.Chand Publication
10. Students Guide to Accounting Standards by D.S.Rawat, Taxmann Publication.
11. Cost Accounting; Jain S.P. and Narang K.L.; Kalyani, New Delhi.
12. Principles of Management Accounting – Manmohan& Goyal (pdf Free Download <https://finupdates.in/management-accounting-books-pdf/>)
13. Fundamentals of Management Accounting by R.P Rustagi; Taxmann.
14. Relevant study material issued by I.C.A.I
15. Relevant study material issued by ICWAI
16. <https://www.icai.org/post/central-council-library>
17. <https://www.embibe.com/exams/icmai-study-material/>

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Accountancy**

Academic Council 5(5.2)

15th June, 2022**UG: Commerce Programme:** B.Com.-III To be implemented from A.Y. 2022-2023**System:** Choice Based Credit System (CBCS) with SGPA and CGPA**B.O.S. in:** Accountancy**TITLE: ADVANCED ACCOUNTANCY P- II****Objectives of the Course**

1. To help the students to acquire the conceptual and practical knowledge of Audit of Limited Companies.
2. To learn the techniques of Audit and Special Areas of Audit
3. To learn Audit of CO op Societies and CO Housing societies
4. To Learn recent trends in Auditing.

TITLE: ADVANCED ACCOUNTANCY P -II

Unit	CONTENT – SEMESTER V ADVANCED ACCOUNTANCY P -II (2221506)	Lectures
Unit 1	Introduction to Auditing: Auditing , Introduction, Meaning, Objectives, Basic Principles and techniques; Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit; Audit Procedure-Vouching and verification of Assets & Liabilities	15
Unit 2	Audit of Limited Companies: Audit of Limited Companies, Company Auditor- Qualification and Disqualifications, Appointment, Removal, Remuneration, Rights and Duties of Statutory Auditors under the Companies Act, 2013 Auditors Report: Content & Types	15
Unit 3	Audit of Cooperative Societies:	15

	Special features in respect of Audit of Cooperative Societies – Responsibilities of the Auditor - Qualification of the Auditor Audit of Cooperative Housing Society: What is Cooperative Society Audit – Main features of cooperative society Audit	
Unit 4	Recent Trends in Auditing: Special areas of Audit, special features of Cost Audit, Tax Audit and Management Audit – Difference between Cost Audit, Tax Audit and Management Audit Recent trends in Auditing	15

Course Outcomes	By the end of the course, the students will be able to
CO 1	Learn principles and Techniques of Audit and Audit plan.
CO 2	Gain knowledge of Audit of Limited Companies.
CO 3	Get knowledge of Audit of Co- Operative societies and Audit Of Co op Housing Society
CO 4	Understand Difference between Cost Audit, Tax Audit, Management audit etc
CO 5	Understand Recent Trends in Auditing.

Suggested Readings:

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co.Ltd., New Delhi.
2. Alvin Arens and James Loebbecke, Auditing; An Integrated Approach.
3. Jha, Aruna, Auditing Taxmann, Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning Charistine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi
4. Tandon, B.N., S. Sudharshanam and S. Sundhrabahu. A Handbook of Practical Auditing. S.Ch and Co.Ltd., New Delhi.
5. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
6. The Companies Act-2013(Relevant Sections)
7. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).(Relevant Chapters)
8. Bob Tricker, Corporate Governance-Principles, Policies and Practice

- (Indian Edition), Oxford University Press, New Delhi.
9. Relevant Publications of ICAI on Auditing (CARO).
 10. Singh, A.K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Accountancy**

Academic Council 5(5.2)
15th June, 2022

Graduate: Commerce Programme: B.Com.-III To be implemented from A.Y.
2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

TITLE: ADVANCED ACCOUNTANCY PAPER-III

Objectives of the Course:

1. To help the students to acquire the conceptual and practical knowledge of the merger Acquisition
2. To learn the techniques of Ratio analysis.
3. To prepare financial statement from ratios.
4. Introduction to cost accounting.

Unit	CONTENTS – SEMESTER -VI ADVANCED ACCOUNTANCY PAPER-III (2221605)	Lectures
Unit 1	Company Merger And Reconstruction (External)	20

	Meaning of Amalgamation, Absorption and Reconstruction (External) - Advantages of Amalgamation - Purchase Consideration – Accounting Standard: 14 - Accounting in the books of Transferor and Transferee Company - Amalgamation in the nature of Merger & Purchase.	
Unit 2	Financial Statements Analysis (Ratios Analysis) Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations - Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness - Preparation of Financial Statement from the given Ratios.(Problems will be asked)	15
Unit 3	Accounting for Hire Purchase System: Meaning – Terms and Features of Hire Purchase System - Difference between Hire Purchase System and Installment Payment System – Difference between sales and Hire Purchase - Recording of transaction in the books of Hire purchaser and vendor – allocation of interest – partial and complete repossession (Excluding Hire Purchase Trading Account)	15
Unit 4	Introduction to Cost Accounting: Introduction: Meaning of Cost, Costing and Cost Accounting - Accounting – Objectives of Cost Accounting - Elements of Cost – Methods of Costing (Theory only)	10

Course Outcomes	By the end of the course, the students will be able to
CO 1	Learn process of merger and acquisition
CO 2	Gain practical knowledge related to merger and acquisition
CO 3	Gain knowledge of ratios, its usage in accounts and Practical application of ratios in business decisions and Hire Purchase agreements.
CO 4	Encourages the students about maintaining the books of accounts for further reference
CO 5	Get career as Accounts manager

Suggested Readings:

1. Modern Accountancy by Mukherjee and Hanif, McGraw Hill India
2. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd. Mumbai.

3. Financial Accounting by P. C. Tulsian, S Chand & Co Ltd
4. Financial Accounting by Gupta and Radhaswamy M, Sultan Chand and Sons
5. Corporate Accounting by S.N.Maheshwari – Vikas Publication
6. Advanced Accounting by S.N.Maheshwari – (Volume I and II) Vikas Publication
7. Advanced Accounting by Ashok Sehgal and Deepak Sehgal
(Volume I and II) Taxmann Publication.
8. Advanced Accounts by M.C.Shukla, T.S.Grewal, S.C.Gupta - (Vol. I &
II) S.Chand Publication
9. Company accounts by R.L.Gupta, RadhaswamyS.Chand Publication
10. Students Guide to Accounting Standards by D.S.Rawat, Taxmann Publication.
11. Cost Accounting; Jain S.P. and Narang K.L.; Kalyani, New Delhi.
12. Principles of Management Accounting – Manmohan& Goyal (pdf Free
Download <https://finupdates.in/management-accounting-books-pdf/>)
13. Fundamentals of Management Accounting by R.P Rustagi; Taxmann.
14. Relevant study material issued by I.C.A.I
15. Relevant study material issued by ICWAI
16. <https://www.icai.org/post/central-council-library>
17. <https://www.embibe.com/exams/icmai-study-material/>

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Accountancy**

Academic Council 5(5.2)

15th June, 2022

UG: Commerce Programme: B.Com.-III To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Accountancy

TITLE: ADVANCED ACCOUNTANCY PAPER (IV) (INCOME TAX)

Objectives of the course

1. To provide basic knowledge and equip students with application of provisions of Income-tax Act, 1961 and basic knowledge of GST.
2. This course enables the students in understanding the basics of Income Tax , GST
3. Gain knowledge of computation of Salary Income, House property Income,
4. To provide basic knowledge of Computation of Income from Business and Professional Income, Capital Gain, Income from other source.
5. To get knowledge of Computation of Taxable Income.

Unit	CONTENTS – SEMESTER VI ADVANCED ACCOUNTANCY PAPER -IV (2221606)	Lecture
Unit 1	<p>Introduction to Direct Tax and Indirect Tax (GST) :</p> <p>A. Introduction of Direct Tax and Indirect Tax – Difference between Direct Tax and Indirect Tax</p> <p>B. Basic concepts and Definitions :</p> <p>Income, Agricultural Income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total Income - Residential status of an Assessee – Basic Conditions and Additional conditions, Exempted income under section10 (relating to Individual Assessee)</p>	
Unit II	<p>Income from Salary and House property:</p> <p>A. Income from Salary: Definition of Salary u/s 17(1), Basis of Charge, Allowances u/s 10(14), Perquisites, Tax treatment of Provident Fund (RPF, SPF and URPF), Deductions from Salary u/s 16. Practical Problems on Income from Salary.</p> <p>B. Income from House Property: Basis of Charge, Gross Annual Value and Net Annual Value, Deductions from Net Annual Value. Practical Problems on Income from House Property.</p>	
Unit III	<p>Income from Business or Profession:</p> <p>Business or Professional income u/s 28, Deductions expressly allowed and expressly disallowed. Problems on Income from Business or Profession</p>	10
Unit IV	Income from Capital Gain and Income from Other Sources:	

	<p>A. Income from Capital Gain (Only theory): Short term and Long term Capital Gain Concepts.</p> <p>B. Income from Other Sources: (Only theory): <i>(No independent problem on this topic, some items may be considered in Problems of Total Income)</i> Basis of charge, various types of income from other sources and deduction from income from other sources</p>	
Unit V	<p>Total Taxable Income and Deductions</p> <p>A. Computation of Taxable Income of Individual.</p> <p>B. Deductions Under Section 80 ,80C,80D ,80E ,80G ,80TTA, 80TTB ,80U</p>	10

Note: Finance Act in force at the time of commencement of academic year shall be applicable. **Respective academic year should be treated as assessment year.**

Course Outcomes	By the end of the course, the students will be able to
CO 1	Understand the basics concepts and provision of Income Tax , GST
CO 2	Learn computation of Salary Income, House property Income.
CO 3	Learn computation of Business and Profession Income, Capital Gain, Income from other source.
CO 4	Independently file individual IT returns.
CO 5	Encourage students to become tax practitioners.

Suggested Readings:

1. Dr. Vinod K. Singhania and Monica Singhania: Students' Guide to Income Tax, University Edition and Taxman Publications Pvt. Ltd., New Delhi.
2. Dr. Girish Ahuja and Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B .Lal: Income Tax Law and Practice, Konark Publications, New Delhi.
5. Gaur & Narang: Income Tax.
6. Goods and Services Tax by S.S. Gupta, Taxmann Publications, New Delhi

Journals:

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

2. Taxman. Taxman Allied Services Pvt. Ltd., NewDelhi.
3. Current Tax Reporter: Current Tax Reporter, Jodhpur.
4. Vyapari Mitra: Vyapari Mitra Publications Pvt. Ltd., Pune

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Accountancy**

Academic Council 5(5.2)

15th June, 2022

UG: Commerce Programme: B.Com.-III To be implemented from A.Y. 2022-2023

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: Commerce

TITLE: BUSINESS REGULATORY FRAMEWORK-I & II

Objective:

- The course is designed to provide students with a broad understanding of fundamental aspects of business legal framework.
- Introduction to Business Regulatory Framework, which presents legal aspects of business and law connected to business, is one of eight courses in this course.
- The Indian Contract Act of 1872 and the Sale of Goods Act of 1930 govern business transactions on a daily basis.
- Today's consumer exploitation is at an all-time high, thus it's critical to raise public awareness of the Consumer Protection Act of 2019, Competition Act, 2002 and the Right to Information Act of 2005.

- The Indian Companies Act 2013 is included in the syllabus to raise public awareness about the liberal laws governing foreign currency exchange and the FEMA Act 1999 to learn about the provisions of the Central Vigilance Act 2003.

Module	SEM- V Contents BUSINESS REGULATORY FRAMEWORK-I (2221503)	Lectures
Module 1	Introduction of Business Regulatory Framework: Law and business law- Meaning- Definitions– Nature of Business Law– Objectives of Business Law –Sources of Business laws, Business Environment, Components of Business, Nature and objectives of Legal Environment of Business. Legal concepts –Industry, Industrial Dispute, Factory, Cyber Crime and Environmental Protection.	15
Module 2	Indian Contract Act, 1872 Meaning, Definitions, Nature of Contract– Formation of Contract, and Agreement- Elements of valid contract- proposal-Acceptance-Free consent- Capacities of Parties - consideration – Agreements declared as void- performance of contract – Discharge of contract- Remedies for Breach of Contract.	15
Module 3	The Sale of Goods Act 1930 Formation of Contract of Sale- Elements of Valid Contract of Sale - Sale and Agreement to sell – Condition and Warranties –Rights and Duties of Seller and Buyer- Transfer of property in goods – Transfer of title by Non- Owner, Unpaid Seller and his rights- Auction Sale.	15
Module 4	Limited Liability Partnership Act, 2008 – Introduction - Nature – Incorporation – Partners and their Relations	15

Module	SEM- VI Contents BUSINESS REGULATORY FRAMEWORK-II (2221603)	Lectures
Module 1	A. The Consumer Protection Act, 2019: Concepts- Consumer- Complainant – Complaint – defect - deficiency –Service- Consumer Dispute – Rights of Consumer– Unfair Trade Practices, Restrictive	15

	Trade Practices- Rights of Consumer Dispute Redressal Agencies: District Forum – State Commission – National Commission. B. Competition Act, 2002 – Meaning, Importance, Objectives, Elements of Competition Law	
Module 2	The Indian Companies Act 2013 Concepts of Company–Formation of Company –Features of Company- Documents related with Incorporation-Memorandum of Association -- Articles of Association –Prospectus - Kinds of Companies- Provisions Relating to C.S.R. (Corporate Social Responsibility) Share Capital -- Company Management and Administration – Directors and their role —Winding up of company.	15
Module 3	The Central Vigilance Commission Act 2003 Objects- Constitution of Central Vigilance Commission, Appointment and removal of Central Vigilance Commissioner and Vigilance Commissioner. Functions and Powers of Commission.	15
Module 4	The Foreign Exchange Management Act 1999 Important Definitions, Regulation and Management of foreign exchange, RBI Guidelines on KYC.	15

Course Outcomes	By the end of the course, the students will be able to
CO 1	Examine various aspects of entering into a contract and implications of different types of contract
CO 2	Gain basic knowledge of the provisions of the Indian Contract Act,1872 in relation to general principles of contract and specific contracts
CO 3	Interpret the regulation governing the Contract of Sale of Goods
CO 4	Examine contractual obligations and provisions governing limited liability partnership
CO 5	Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association, Administration of Company Law

CO 6	Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
CO 7	Elucidate the law governing regulation and management of foreign exchange under FEMA
CO 8	Monitor all vigilance activities under the Central Government of India, advice various authorities in central Government organizations in planning, executing, reviewing and reforming their vigilance work.

Suggested Readings:

1. Elements of Mercantile Law N.D. Kapoor. Sultan Chand & Sons New Delhi.
2. Mercantile Law S.S. Gulshan Excel Book, New Delhi.
3. Business Law S.R. Patel. G. Jamadars & Co.
4. Legal Environment of Business K. Aswathappa.
5. Introduction to Company Law Dr. Avtar Singh Eastern Book Company Lucknow.
6. The Right to Information Act 2005 S.K. Kaul, Advocate, Universal Law House Jaalgaon.
7. The Consumer Protection Act 1986 Delhi Law House, Delhi.
8. BARE ACT Competition Act, 2002
9. BARE ACT. The Foreign Exchange Management Act 1999.
10. BARE ACT. The Central Vigilance Commission Act 2003.

Teaching-Learning Equipment's/Tools/Methods/etc.:

- o Lectures – Blended learning
- o Reference Books with e-books, E-lectures downloaded
- o Seminars & Group Discussions, Paper Presentations, Debate etc.

Evaluation System: Total 50 Marks

SEE: 35 Marks

CIE: 15 Marks (Seminars/Case Study/Paper Presentation/MCQ)

**Chairman
BOS in Commerce**

Academic Council 5(5.2)
15th June, 2022

SEC-4: Share Market Trading and Analysis (2221507)

Preamble of the Course: This course aims to enable the students to understand basics in capital market. Participants will understand share investment and trading on stock exchange. It will help the participants to gain knowledge on the various terminologies used in the Stock markets. This program will help the learners the basics concepts related to share investment and stock exchange.

Objectives:

This course will help the students:

- To learn about various investment options,
- To get the knowledge about investment/trading on stock exchanges.
- To understand the basics in share investment

COURSE INPUT

Unit I (12 Hours)

Introduction to Capital market, Difference between Capital market and money market, Various constituents of Capital Market, Long term investment options - Bank fixed deposit, Gold, Real Estate, Bonds, Shares, Mutual Fund. Why to invest in shares? Basic concepts- Share, FV, BV, MV; Capital Market – Primary Market- Public Issue, Right Issue and Private Placement, Equity and Preference Capital.

Unit II (18 Hours)

- A. DEMAT Account- Concept of DEMAT Account, Procedure of opening of DEMAT Account, Advantages of DEMAT Account. Depositories-Concept of Depositories, function of Depositories, Depository Participant (DP), NSDL –National Securities Depositories Ltd and CDSL-Central Securities Depositories Ltd.
- B. Concept of IPO, FPO, Price Band, Book Building, Stock Exchanges in India, BSE and NSE – brief introduction, Opening trading account with Broker– Concept of Broker and Sub-broker, Services offered by brokers, How to select the broker? Market capitalization, Large cap, medium cap and small cap, Stock Market Index – Free float market capitalization, BSE SENSEX, NIFTY and other important indexes, International stock market indices.

Unit III (12 Hours)

Overview: Derivatives, Commodity Market, Currency market/ Forex, Bit-coins; Types of trading – Cash trading and margin trading, E-Trading/On line trading, Types of order- Price condition and Time condition, Trading, clearing and settlement, Rolling settlement, Role of Clearing house, Custodian

Unit IV (18
Hours)

- A. Important concept – Corporate action, Risk and Reward Trade off, Price band, Circuit breakers, Types of risks, Measurement of risk – Beta. Fundamental Analysis– Annual Reports, EPS, P/E Ratio, Price to Book Value Ratio, Financial Leverage, Return on Asset (RoA); Technical Analysis- Daily Fluctuations, Price and Volume trends, Support and resistance level, Japanese Candle stick Method.
- B. Other concepts – Deliverable, Market depth, shareholding pattern, Portfolio Management– Objectives, Process, Diversification. Blue chip, Penny shares, Cognitive investment, Tax implications and share investment

Course Outcome: This program will enable the students :

- To learn about the basic concepts in Capital Market
- To understand working of Stock Exchange
- To gain knowledge on basics of share investment
- To get practical knowledge related to share trading
- To understand the risk and return in share investment
- To develop the confidence among the participants for share investment

Career Opportunities:

- To start own investment in shares and help friends and relatives in share investment
- To get employment at Broker office/franchise
- To get the job at equity research organizations

Teaching Method:

Blended Teaching Learning Method

Practical Sessions on APPS and Websites, Practical assignments to test understanding of participants

References:

1. Bharati V. Pathak, “The Indian Financial System: Markets, Institutions and Services”, Pearson education, 3rd edition.
2. Bhole I. M.: “Financial Institutions and Markets: Structure, Growth & Innovations”: Tata McGraw Hill, New Delhi.
3. Nison, Steve; Nison, Nison, “Japanese Candlestick Charting Techniques, 2nd Edition, PHP
4. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas

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