

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

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

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

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

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

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

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*Deputy Registrar,
Academic Section
Syllabus unit.*

Copy forwarded with compliments to :-

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

Copy to :-

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

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



Curriculum of

Bachelor of Commerce

B.COM.IIIRD YEAR

SIX SEMESTER

under Choice Based Credit & Grading System

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

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Dr. Babasaheb Ambedkar Marathwada University, Aurangabad

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

Faculty of Commerce & Management

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

B.Com VIth Semester Syllabus (CBCS)

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

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

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

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

REFERENCE BOOKS

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

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

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

Objectives:

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

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

REFERENCE BOOKS

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



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

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

Objectives:

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

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

REFERENCE BOOKS:

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

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

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

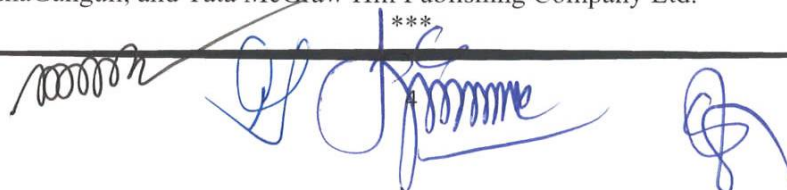
Objectives:

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

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

REFERENCE BOOKS:

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



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

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

Objectives:

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

		No. of Lectures
Unit-I	Advance Computerized Accounting Features : (e.g.Tally.ERP 9) Maintaining Bill-wise details - Activating Bill-wise Details, Credit period, Maintain Balances bill-by- bill, Outstanding Reports Cost Centers & Cost Categories : Activating Cost Centers, Creating Cost Centers, Cost Center Report Banking : Cheque Book Management, Denomination Details ,Bank Reconciliation	04
Unit-II	Advanced Inventory Features in Computerized Accounting: (e.g. Tally.ERP 9) Stock Transfers - Recording Stock Journals, Godown-wise Reports, Bill of Materials- Set up for Stock item, Manufacturing Journals. Batch-wise details- Activating Batch- wise details, Batch-wise Reports	06
Unit-III	Advanced GST Transactions : (e.g. Tally.ERP 9) Recording Purchases- NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns, Recording Sales – NIL Rated , Exempted, Multiple GST rates, Sales Returns Recording Sales of Service, E-way Bill, GST Returns- GSTR1, GSTR2	10
Unit-IV	Tax Deducted at Source (TDS): Concept of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports	06
Unit-V	Technological Features in Accounting Software :(e.g. Tally.ERP 9) Backup & Restore, Import & Export Data, Setting Password to Company.	04
List of Practical's : (No. of Practicals / Sessions 30)		
<ol style="list-style-type: none"> 1. Activating Bill-wise details for Sundry Debtors &Creditors 2. Recording Purchase oncredit 3. Recording Sales oncredit 4. Display OutstandingReport 5. Activating CostCenters 6. Recording Transactions with CostCenters 7. Display Cost CenterReport 8. Bank Reconciliation ,BankingReports 		

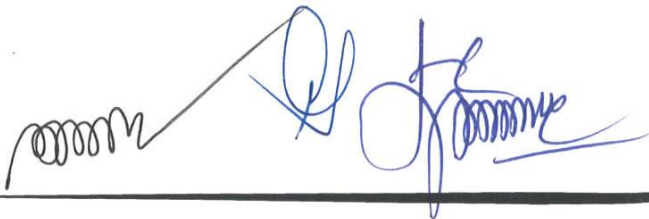
9. Inter-Godown Transfer using Stock Journal
10. Bill of Material Set up in Stock item
11. Recording Manufacturing Journal
12. GST Purchases with Nil Rate, Exempted Purchases
13. GST Sales with Multiple Rates
14. GST Purchase Entry with Multiple Rates
15. Recording Sales Returns
16. Recording Purchase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

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

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

REFERENCE BOOKS:

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



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

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

Objectives:

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

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

REFERENCE BOOKS:

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

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

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

Objectives:

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

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

REFERENCE BOOKS:

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

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

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

Objectives:

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

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

REFERENCE BOOKS

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

