



Shiv Chhatrapati Shikshan Sanstha's
Rajarshi Shahu Mahavidyalaya (Autonomous),
Chandra Nagar, Latur (Maharashtra)

BACHELOR OF COMMERCE

B.Com. Second Year
(Semester – III & IV)

Course Curriculum
(w.e.f. June 2021)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B. Com. Second Year (Semester – III)

No.	Title of Program	Course Code	Total Hours			Total Credits	Total Marks		
			L	P	Total		CIA	ESE	Total
1	English - (Communicative English - I) (AECC)	U-COE-195	50	-	50	2	20	30	50
2	Marathi (SL) (AECC)	U-MSL-103	50	-	50	2	20	30	50
	Hindi (SL) (AECC)	U-HSL-102	50	-	50	2	20	30	50
	Sanskrit (SL) (AECC)	U-SSL-104	50	-	50	2	20	30	50
	Pali (SL) (AECC)	U-PSL-105	50	-	50	2	20	30	50
3	Corporate Accounting – I	U-COA-375	75	-	75	3	30	45	75
4	Cost Accounting - I	U-COA-376	75	-	75	3	30	45	75
5	Economic Planning in India	U-EPI-379	75	-	75	3	30	45	75
6	Human Resource Management	U-HRM-377	75	-	75	3	30	45	75
7	Income Tax – I	U-TAX-380	75	-	75	3	30	45	75
8	Retail Management	U-REM-378							
	Total		475	-	475	19	190	285	475

Total Credits - 19 (AECC - 4 + CC - 9 + SEEC - 6)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B. Com. Second Year (Semester – IV)

No.	Title of Program	Course Code	Total Hours			Total Credits	Total Marks		
			L	P	Total		CIA	ESE	Total
1	English - (Communicative English - II) (AECC)	U-COE-296	50	-	50	2	20	30	50
2	Marathi (SL) (AECC)	U-MSL-203	50	-	50	2	20	30	50
	Hindi (SL) (AECC)	U-HSL-202	50	-	50	2	20	30	50
	Sanskrit (SL) (AECC)	U-SSL-204	50	-	50	2	20	30	50
	Pali (SL) (AECC)	U-PSL-205	50	-	50	2	20	30	50
3	Corporate Accounting – II	U-COP-475	75	-	75	3	30	45	75
4	Cost Accounting – II	U-COA-476	75	-	75	3	30	45	75
5	Economic Development in India	U-EPD-479	75	-	75	3	30	45	75
6	Financial Management	U-FIM-477	75	-	75	3	30	45	75
7	Income Tax – II	U-INT-480	75	-	75	3	30	45	75
8	Principal & Practice of Insurance	U-PPI-478	--	-	--	--	--	--	--
9	Soft Skill	U-SEC-304							
10	Hardware Maintenance & Repairing	U-SEC-H							
	Total		475	-	475	19	190	285	475

Total Credits - 19 (AECC - 4 + CC - 9 + SEEC - 6)

Semester - III

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accountancy and Applied Statistics
B.Com. S.Y. (Sem. III)
Corporate Accounting – I (w.e.f. June-2021)

No. of Periods per week: 04
Course Code : U-COA-375

Marks : 75
Credits : 03

Learning Objectives:

1. Understand the accounting for issues, forfeiture and reissue of shares.
 2. Preparation of accounting for profit prior to incorporation.
 3. Recognize the need of amalgamation of companies.
 4. Understand the accounting for absorption of companies.
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Course Outcomes: After completing the course, students will be able to –

1. Prepare the accounting records for issue, forfeiture and reissue of shares of a company.
 2. Maintain the accounting records for profit prior to incorporation as per the Companies Act, 2013 by applying basis of appointment.
 3. Prepare the accounts for amalgamation of companies by calculating the purchase consideration.
 4. Prepare the accounts for absorption of companies.
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Unit I: Issue, Forfeiture and Reissue of Shares of a Company

(13 Lectures)

- 1.1 Meaning of Company & its Formation
- 1.2 Issue of Shares: At Premium, At Discount and at Par
- 1.3 Pro-Rata Allotment of Shares
- 1.4 Forfeiture of Shares
- 1.5 Reissue of Forfeited Shares
- 1.6 Practical Problems

Unit II: Profit Prior to Incorporation

(12 Lectures)

- 2.1 Meaning & Objectives
- 2.2 Provisions regarding Profit / Loss Prior to Incorporation as per Companies Act, 2013
- 2.3 Basis of Apportionment
- 2.4 Practical Problems

Unit III: Accounting For Amalgamation

(13 Lectures)

- 3.1 Meaning of Amalgamation
- 3.2 Methods of Purchase Consideration
A) Net Payment Method B) Net Assets Method
- 3.3 Inter Company Stock, Debts & Bills
- 3.4 Accounting Entries in the Books of Transferor Company and Transferee Company
- 3.5 Practical Problems

Unit IV: Accounting For Absorption

(12 Lectures)

- 4.1 Concepts of Absorption
- 4.2 Methods of Purchase Consideration
A) Net Payment Method B) Net Assets Method
- 4.3 Accounting Entries In The Books of Absorbed Company & Absorbing Company.
- 4.4 Practical Problems

Reference Books :

1. R.L. Gupta & M. Radhaswamy, Corporate Accounting, Sultan Chand & Sons, Educational Publisher, New Delhi.
2. S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
3. V.K. Saxena, Sultan Chand & Sons, Advanced Accounting, Educational Publishes, New Delhi.
4. R.L. Gupta, Sultan Chand & Sons, Problems and Solutions in Advanced Accounting, Educational Publishers, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. S.Y. (Sem. III)
Cost Accounting-I (w.e.f. June 2021)

No. of periods per week: 04
Course Code: U-COA-376

Marks: 75
Credits: 03

Learning objectives:

- 1) To know the basic concepts and processes used to determine product Costs.
- 2) To understand different cost units and cost centre.
- 3) To understand the methods of Costing adopted by different types of industries and in the service industry.
- 4) To calculate the element wise total Cost of product and service.

Course Outcomes: After completing the course, students will be able to -

- 1) Come to know about basic concepts of Cost Accounting.
- 2) Understand how to prepare Cost Sheet and how to calculate to the Cost.
- 3) Apply the knowledge of various Cost elements for taking decisions.

Unit I: Introduction to Cost Accounting:

12 Lectures

- 1.1 Meaning of Cost Accounting and It's Origin.
- 1.2 Objectives of Cost Accounting. Financial Accounting V/S Cost Accounting.
- 1.3 Elements of Cost and Cost Classification.
- 1.4 Basic Concepts of Cost, Cost Unit & Cost Centre.
- 1.5 Methods of Costing

Unit II: Unit Costing:-

12 Lectures

- 2.1 Meaning and Characteristics of Unit Costing
- 2.2 Procedure of Ascertain Unit Cost and Preparation of Cost Sheet
- 2.3 Treatment of Stocks: Opening Stock, Stock of Work-In-Progress, Closing Stock
- 2.4 Determination of Tender Price

Unit III: Material and Labor Cost Control :-

14 Lectures

- 3.1 Meaning, Significance of Material Cost Control and Material Purchase Procedure
- 3.2 Store Management: Stock Levels and Inventory Control: EOQ and ABC Analysis
- 3.3 Meaning and Significance of Labour Cost Control
- 3.4 Labour Turnover, Idle Time and Over Time
- 3.5 Labour Remuneration System (Wages And Incentive Plans) : Time Rate System, Payment By Result, Halsey Plan, Rowan Plan, Taylor's Differential Piece Rate System, Merrick Differential Piece Rate System

Unit IV: Overhead :-

12 Lectures

- 4.1 Meaning and objectives of study of overhead
- 4.2 Classification of overheads
- 4.3 Absorption of overheads and it's different base of Absorption
- 4.4 Computation of Machine Hour rate

Reference Books:-

- 1) S.P.Iyengar : Cost Accounting : Principles and Practices Sultanchand & sons, New Delhi.
- 2) M.N.Arora : Essentials of Cost Accounting Sultan Chand & sons New Delhi
- 3) Dr. Kayande Patil : Costing Chaitanya publication, Nasik
- 4) B.K.Bhar : Cost Accounting (Methods and Problems) Academic publishers, Calucutta.
- 5) Prof. B.B.Singh : Problem in Cost Accounts. Vishwabharati Prakashan, Nagar.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Economics
B.Com. S.Y. (Sem. III)
Economic Planning in India (w.e.f. June - 2021)

No. of Periods per week : 04

Course Code : U-EPI-379

Marks : 75

Credits : 03

Learning Objectives:

1. To understand basic features of Indian economy:
2. To aware about the disinvestment policy adopted by the Government of India.
3. To understand the basic features of LPG Policy.
4. To understand the role of public sector in Indian economy.

Course Outcomes: On completion of this course, the students will be able to –

1. Understand the development strategy in India
2. Know the importance and seven pillars of NITI Aayog
3. Know why LPG policy was initiated and implemented.
4. Understand the disinvestment policy of Government of India.

Unit I: Strategy of Economic Planning in India

(13 Lectures)

- 1.1 Introduction and Objectives of Economic Planning in India
- 1.2 Development Strategy in India
- 1.3 Economic reforms-Introduction and it's Outcomes
- 1.4 LPG Model of Development
- 1.5 Impact of LPG on Indian Economy-On Agriculture, Industrial&Service sector

Unit II: Public Sector in India

(12 Lectures)

- 2.1. Meaning and Definition of Public Sector
- 2.2. Types of Public Sector Undertaking
- 2.3 Role of the Public Sector in India
- 2.4 Recent policy regarding public sector unit in India
- 2.5 Shortcomings of the Public Sector

Unit III: Disinvestment of Public Enterprises

(13 Lectures)

- 3.1 Meaning and Definition of Disinvestment
- 3.2 Process and Types of Disinvestment
- 3.3 Disinvestment Policy of PSU in India
- 3.4 Criteria for Disinvestment and distinctions between privatization and disinvestment
- 3.5. Present status of disinvestment policy

Unit IV: Planning Commission & NITIAYOG

(12 Lectures)

- 4.1 Overview of Planning in India and major impact of five year plans
- 4.2 Establishment of NITI Aayog
- 4.3 Objectives & Functions of NITI Ayog
- 4.4 Seven pillars of NITI Aayog
- 4.5 Differences between Planning Commission and NITI Aayog

Reference Books:

1. GuravDutt and Ashvini Mahajan, Indian Economy, Sultan Chand & Sons, New Delhi.
2. Misra and Puri, Indian Economy - Its Development Experience, Himalaya Publishing House, Mumbai.
3. Dewett K. K., Indian Economy, Sultan Chand & Sons, New Delhi.
4. Dhingra I. C., Indian Economic Problems, Sultan Chand & Sons, New Delhi.
5. KapilrajKapila, Indian Economy Since Independence, Academic PrakashanMandir, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com. II Year (Sem. III)
Human Resource Management (w.e.f. June 2021)

No. of Periods per week: 04

Course Code: U-HRM-377

Marks: 75

Credits: 03

Learning Objectives :

- i) To enable the students to understand core concepts of human resource management.
- ii) To understand the concept of job analysis and job design.
- iii) To acquaint the students with the process of recruitment.
- iv) To help the students understand recruitment and training of employees.

Course Outcomes : After completing the course, the students will be able to -

- i) Know the concept and process of job analysis and job design in the organisation.
- ii) Provide understanding of selection and recruitment of employees.
- iii) Understand the methods of training and development.
- iv) Provide the knowledge of needs of training and development.

Unit I: Introduction to Human Resource Management

12 Lectures

- 1.1 Meaning and definition of human resource management.
- 1.2 Objectives and characteristics of human resource management.
- 1.3 Functions of human resource management.
- 1.4 Significance of human resource management.
- 1.5 Scope of human resource management.

Unit II : Job Analysis and Job Design

14 Lectures

- 2.1 Concept of job analysis and job design.
- 2.2 Significance and process of job analysis.
- 2.3 Technique of job analysis.
- 2.4 Significance of job design
- 2.5 Methods of job design.
- 2.6 Approaches to job design.

Unit III : Recruitment and Selection

12 Lectures

- 3.1 Meaning of recruitment and selection
- 3.2 Significance of recruitment and selection
- 3.3 Process of recruitment.
- 3.4 Sources of recruitment-Internal sources and external sources of recruitment.
- 3.5 Steps in selection process.
- 3.6 Types of selection interview.

Unit IV: Training and Development

12 Lectures

- 4.1 Meaning of Training and Development
- 4.2 Needs of training.
- 4.3 Methods of training.
- 4.4 Needs of Development.
- 4.5 Types of Management development program.

Reference Books:

- 1) C.B.Gupta – Human Resource Management, Sultan Chand & Sons, New Delhi.
- 2) Anjali Ghanekar - Human Resource Management.
- 3) L.M.Prasad – Human Resource management, Sultan Chand & Sons, New Delhi.
- 4) Tripathi – Personnel Management, Sultan Chand & Sons, New Delhi.
- 5) C.B.Memoria – Personnel Management, Himalaya Publishers, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
B.Com. II Year (Semester – III)
Income Tax-I (w.e.f. : June -2021)

No. of periods per week : 04
Course Code : U-TAX-380

Max Marks : 75
Credits : 03

Learning Objectives: After studying the course students will be in a position to understand -

1. The provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.
2. The provisions of residential status and incidence/charge of tax.
3. The provisions and procedure to compute income under the head salary.
4. The provisions and procedure to compute income under the head house property.

Course Outcomes: On completion of the course, the students will be able to –

1. Know the amendments made from time to time in Finance Act.
2. Differentiate between direct and indirect tax assessment.
3. Compute income under the head salary.
4. Compute income under the head house property.

Unit I: Introduction to Income Tax

(15 Periods)

- 1.1 Tax, Types of Taxes, Difference between Direct and Indirect Tax, Features of Income Tax
- 1.2 Short Title, extent and Commencement, Finance Bill.
- 1.3 Important Definitions of Income Tax – Income, Assessment Year, Previous Year, Financial Year, Person, Assessee, Deemed Assessee, Gross Total Income, Total Income (Taxable Income), Round off, Features of Income, Casual Income.
- 1.5 Basis of charge, Procedure for computing the Total Income.
- 1.6 Residential Status : Types, Rules, Resident and Tax Liability.
- 1.7 Slab Rates for the relevant Assessment Year.

Unit II: Income from Salary and its Computation (Part-I)

(12 Periods)

- 2.1 Meaning, Allowances and Perquisites
- 2.2 Taxable Allowances.
- 2.3 Allowances exempt upto specified limit
- 2.4 Fully exempted allowances.

Unit III: Income from Salary and its Computation (Part-II)

(12 Periods)

- 3.1 Perquisites – Perquisites taxable in all cases.
- 3.2 Perquisites taxable in the case of specified employee only,
- 3.3 Tax-free perquisites.
- 3.4 Computation of income from salary.

Unit IV: Income from House Property

(11 Periods)

- 4.1 Basis of Charge
- 4.2 Computation of annual value - Self occupied and let out house property, deemed to be let out and deductions
- 4.3 Computation of Pre-construction period,
- 4.4 Building self-occupied for residential purpose.
- 4.5 Computation of income from House Property

Note : The Provision of the Income Tax Act as applicable to assessment at the commencement of the academic year shall be studied for the annual and the supplementary examination

Reference Books :-

1. Indian Income Tax - Ahuja and Gupta
2. Income Tax Act - R.N. Lakhotia
3. Indian Income Tax Act - H.C. Malhotra
4. Income Tax - Manoharem
5. Student guide to Income Tax - Dr. VinodSinghania
6. Problems and Solutions in Income Tax - Dr. H.C. Mehrotra& Dr. S.P. Goyal
7. Income Tax Law and Accounts – Dr. H.C.Mehrotra and Dr. S.P.Goyal.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com. II Year (Semester III)
Retail Management (w.e.f. June 2021)

No. of periods per week: 04
Course Code: U-REM- 378

Marks: 75
Credits: 03

Learning objectives:

1. To get an idea about retail management.
 2. To understand consumer behaviour.
 3. To understand franchising, branding, etc.
 4. To know promotional activities.
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Course Outcomes: After completing the course, the students will be able to -

1. Know how retailing is done.
 2. Apply consumer behaviour in retail trade.
 3. Understand the nature of franchising and branding.
 4. Understand methods of communication with customer.
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Unit I: Introduction to Retail Management

12 Lectures

- 1.1 Meaning, definition and significance of retailing
- 1.2 Characteristics and Functions of retailing
- 1.3 Types of Retailers
- 1.4 Main drivers of Retailing in India
- 1.5 Factors attracting global retailers to India

Unit II: Consumer Buying Behaviour and Online Retailing

12 Lectures

- 2.1 Consumer behavior and stages in the buying process
- 2.2 Factors affecting on buyers buying decision making process
- 2.3 Recent trends in online retailing
- 2.4 Advantages & disadvantages of online retailing
- 2.5 Electronic Retailing Issues

Unit III: Franchising, Brand and Mall Management

14 Lectures

- 3.1 Meaning of franchising
- 3.2 Advantages and Disadvantages of franchising
- 3.3 Brand- Introduction, Definition, Elements, Why consumer buy brands?
- 3.4 Meaning of Mall & Factors affecting the success of Malls
- 3.5 Types of Malls
- 3.6 Problems of Mall developers in India

Unit IV: Retail Communication and Promotion

12 Lectures

- 4.1 Introduction and Methods of communication with customers
- 4.2 Advertising – Concept, Types and Importance of advertising
- 4.3 Popular media vehicles used in the Indian retail industry
- 4.4 Personal selling – Meaning & its process
- 4.5 Promotion- Meaning, Definition, Nature and Objectives

Reference books:

1. J.N. Jain and P.P. Singh – Modern Retail management, retail Pub. New Delhi.
2. Suja Nair – Retail management, Himalaya Pub. House, New Delhi.
3. David Gilbert – Retail Marketing Management, Pearson Education Ltd. New Delhi.

Semester - IV

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. II Year (Sem. IV)
Corporate Accounting – II (w.e.f. June-2021)

No. of Periods per week: 04

Course Code: U-COP-475

Marks: 75

Credits: 03

Learning Objectives:

1. Understand meaning and accounting for holding company.
2. Prepare the underwriters account for the issue of shares and debentures.
3. Prepare accounting for alteration of share capital and internal reconstruction.
4. Prepare accounting for liquidation of company.

Course Outcomes: After completing the course, students will able to -

1. Prepare the accounts for holding company and to finalize the consolidated balance sheet.
2. Prepare the accounting for underwriting and sub underwriting for shares and debentures.
3. Maintain the records for internal reconstruction and alter the share capital.
4. Calculate the liquidators remuneration and to prepare the liquidators final statement of account.

Unit I: Holding Company Accounts

(12 Lectures)

- 1.1 Concept of Holding Company
- 1.2 Wholly Owned and Partly Owned Subsidiaries
- 1.3 Minority Interest
- 1.4 Consolidated Final Accounts AS 21
- 1.5 Cost of Control and Intercompany Transactions
- 1.6 Accounting for Holding Company and One Subsidiary Company

Unit II: Underwriting Accounts

(13 Lectures)

- 2.1 Meaning of Underwriting
- 2.2 Full and Partial Underwriting
- 2.3 Underwriting Commission
- 2.4 Two or More Underwriters
- 2.5 Sub-Underwriting
- 2.6 Practical Problems

Unit III: Internal Reconstruction

(13 Lectures)

- 3.1 Alteration of Share Capital
- 3.2 Reduction of Share Capital/Internal Reconstruction, External Reconstruction
- 3.3 Steps Involved In Internal Reconstruction
- 3.4 Reorganization through Surrender of Shares
- 3.5 Scheme of Capital Reduction
- 3.6 Practical Problems

Unit IV: Company Liquidation

(12 Lectures)

- 4.1 Meaning and Features of Liquidation
- 4.2 Legal Provisions, Regarding Liquidation
- 4.3 Liquidators Final Statement of Account
- 4.4 Liquidation Remuneration
- 4.5 Preferential Order of Payments
- 4.6 Practical Problems

Reference Books:

1. R.L.Gupta and M. Radhaswamy, Corporate Accounting, Sultan Chand & Sons, Educational Publisher, New Delhi.
2. S.N. Maheshwari & S.K. Maheshwari, Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
3. V.K. Saxena, Sultan Chand & Sons, Advanced Accounting, Educational Publishers, New Delhi.
4. R.L. Gupta Sultan Chand & Sons, Problems & Solutions In Advanced Accounting, Educational Publishers, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. II Year (Sem. IV)
Cost Accounting-II (w.e.f. June 2021)

No. of periods per week: 04

Course Code: U-COA-476

Max. Marks: 75

Credits: 03

Learning objectives:

- 1) To understand the procedures for recording and valuation of Normal and Abnormal loss and gain.
- 2) To know the concept of Cost plus Contract.
- 3) To understand the preparation of Cost Sheet of Service Industry.

Course Outcomes: After completion of this course Students will be able to-

- 1) Understand the concept of Process Costing.
- 2) Come know about the procedures for ascertaining operating cost. .
- 3) Come know about the procedures for ascertaining contract cost.

Unit I: Operating Costing

12 Lectures

- 1.1 Meaning, Features of Service Industries
- 1.2 Cost Classification and Composite Cost Units
- 1.3 Preparation of Cost Sheet for Transport Service

Unit II: Process Costing

14 Lectures

- 2.1 Meaning Features and Procedure of Process Costing
- 2.2 Valuation and Recording of Normal Loss with or without Scrap Value.
- 2.3 Valuation and Recording of Abnormal Loss & Gain.
- 2.4 Concept of Inter-process Profit.

Unit III: Contract Costing

14 Lectures

- 3.1 Meaning, Features and Procedure of Ascertaining Contract Cost
- 3.2 Profit on Completed Contract: Computing & Accounting
- 3.3 Profit on In-completed Contract: Computing & Accounting
- 3.4 Concept of Cost Plus Contract, Escalation and De-escalation Clause.

Unit IV: Reconciliation between Financial Profit and Costing Profit

10 Lectures

- 4.1 Ascertainment of Profit as per Costing Record
- 4.2 Ascertainment of Profit as per Financial Record
- 4.3 Preparation of Reconciliation Statement
- 4.4 Preparation of Memorandum Reconciliation A/c

Reference Books:

- 1) S.P.Iyengar : Cost Accounting : Principles and Practices Sultanchand & sons, New Delhi.
- 2) M.N.Arora : Essentials of Cost Accounting Sultan Chand & sons New Delhi
- 3) Dr. Kayande Patil : Costing Chaitanya publication, Nasik
- 4) B.K.Bhar : Cost Accounting (Methods and Problems) Accademic publishers, Calucutta.
- 5) Prof. B.B.Singh : Problem in Cost Accounts. Vishwabharati Prakashan, Nagar.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Economics
B.Com. II Year (Sem. IV)
Economic Development in India (w.e.f. June 2021)

No. of Periods per week: 04
Course Code: U-EPD-479

Marks: 75
Credits: 03

Learning Objectives:

1. To enable the students to understand the development of agriculture sector during five-year plans.
2. To aware the students about the challenges of Indian economy like poverty, unemployment, etc.
3. To understand the impact of irrigation on Indian economy.
4. To understand the role of service sector in the Indian economy.
5. To enable the students to understand the role of FDI in the Indian Economy.

Course Outcomes: On completion of this course, the students will be able to –

1. Know assess the impact of poverty, unemployment in the Indian economy.
2. Know the importance of agriculture sector in development of Indian economy.
3. Understand the role and importance of service sector in Indian economy.
4. Identify various challenges of the Indian Economy like poverty, unemployment, etc.

Unit I: Indian Agriculture Development during Five Year Plans (1951-2014) (13 Lectures)

- 1.1 Role of Agriculture in the National Economy.
- 1.2 Progress of Agriculture during Five Year Plans.
- 1.3 Green Revolution & Its Impact: The Future Prospect.
- 1.4 Introduction, Meaning, Needs and Methods of Irrigation
- 1.5 Private Sector Participation in Irrigation.
- 1.6 Improved Seeds, Fertilizers and Pesticides, Advantages & Disadvantages of Indiscriminate use of Fertilizers &Pesticides

Unit II: Factors Hindering Economic Development in India (14 Lectures)

- 2.1 Introduction of factors Hindering Economic Development in India
- 2.2 Poverty & Unemployment- Types
- 2.3 Problems affecting on the Economic Development - Low per capita income, Unemployment, Population, Underdeveloped Infrastructure, Scarcity of Capital, Predominance of Agriculture, Poverty, Inequalities, Low National Income
- 2.4 Special Programmes to fight Poverty &Unemployment – Employment Assurance Scheme, Jawahar Rojgar Yojana, Training of Rural Youth for Self Employment, Rural Landless Employment Generation Scheme, National Rural Employment Programs, Integrated Rural Development Programme, Minimum Needs Programme, Jawahar Gram Samridhi Yojna & Swarnjayanti Gram Swarojgar Yojna

Unit III: Service Sector Development in India (12 Lectures)

- 3.1 Meaning, Definition of Service sector.
- 3.2 Roles of Service Sector in Indian Economy
- 3.3 Types of Service Sector
- 3.4 Effects of Service Sector on Indian Economy
- 3.5 PESTLE Analysis of Indian Service Sector
- 3.6 Initiatives of Government.

UNIT IV: Introduction to FDI & FII (11 Lectures)

- 4.1 Introduction & Meaning of FDI & FII
- 4.2 Role of FDI & FII in the Indian Economy
- 4.3 Advantages and disadvantages of FDI & FII
- 4.4 Differences between FDI &FII
- 4.5 Growth of the Indian Economy due to FDI & FII

Recommended Books:

1. Gurav Dutt & Ashvini Mahajan, Indian Economy, Sultan Chand & Sons, New Delhi
2. Misra and Puri, Indian Economy-Its Development Experience, Himalaya Publishing House, Mumbai.
3. Dewett K. K., Indian Economy, Sultan Chand & Sons, New Delhi.
4. Dhingra I. C., Indian Economic Problems, Sultan Chand & Sons, New Delhi.
5. Kapilraj Kapila, Indian Economy since Independence, Academic Prakashan Mandir, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com II Year (Sem. IV)
Financial Management (w.e.f June 2021)

No. of Periods per week: 04
Course Code: U-FIM-477

Marks: 75
Credits: 03

Learning Objectives:

- i) To acquaint the students with the importance of financial management.
- ii) To provide basic idea about the various sources of finance and its cost.
- iii) To learn about the capital structure and its theories.
- iv) To understand the different methods of capital budgeting and rationing.

Course Outcomes: After completing the course, the students will be able to -

- i) Learn about the various tools of financial management.
- ii) Determine the factors affecting cost of capital of a firm.
- iii) Understand the leverage and its types relating with the capital.
- iv) Understand process and approaches to capital budgeting.

Unit I: Basics of Financial Management

10 Lectures

- 1.1 Introduction, Meaning, Objectives and Scope
- 1.2 Significance and Goals of Financial Management
- 1.3 Factors affecting Financial Management and Functions of Financial Manager
- 1.4 Finance Function in the Organization
- 1.5 Tools of Financial Management

Unit II: Cost of capital

12 Lectures

- 2.1 Meaning and Need of Cost of Capital
- 2.2 Factors affecting Cost of Capital of a Firm
- 2.3 Determination of Cost of Capital:
i) Cost of Debt ii) Cost of Preference Shares iii) Cost of Equity
- 2.4 Computation of Weighted Average Cost of Capital (WACC)

Unit III: Capital Structure and Leverage

12 Lectures

- 3.1 Meaning and Elements of Capital Structure
- 3.2 Factors Determining Capital Structure
- 3.3 Theories of Capital Structure – Net Income (NI) approach, Net Operating Income (NOI) Approach, Modigliani-Miller (M&M) Approach
- 3.4 Meaning and Types of Leverage
- 3.5 Computation of Operating Leverage, Financial Leverage, and Combined Leverage

Unit IV: Capital Budgeting and Capital Rationing

16 Lectures

- 4.1 Meaning and Significance of Capital Budgeting
- 4.2 Meaning and Types of Capital Rationing
- 4.3 Capital Investment Decision Making Techniques and its Types
- 4.4 Steps involved in Capital Rationing
- 4.5 Process of Capital Budgeting
- 4.6 Approaches to Capital Budgeting
- 4.7 Capital Budgeting Appraisal Method

Reference Book:

1. C.Sitaraman, Students Handbook on Cost Accounting & Financial Management, Paduka's Prakashan, Chennai.
2. Dr.S.N. Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi
3. Khan & Jain, Management Accounting & Financial Management, Tata Mc Graw Hill, New Delhi.
4. I.M.Pandey, Financial Management, Tata Mc Graw Hill, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
B.Com. II Year (Semester – IV)
Income Tax-II(w.e.f.-June -2021)

No. of periods per week : 04
Course Code : U-INT-480

Max Mark : 75
Credits : 03

Learning Objectives:

1. To understand the provisions and procedure to compute income under the head Profits & Gains from Business & Profession.
2. To understand the provisions and procedure to compute income under the head Capital Gain and Other Sources.
3. To know the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

Course Outcomes: On completion of this course, the students will be able to –

1. Compute income under the head Profits & Gains from Business & Profession.
4. Compute income under the head Capital Gain and Other Sources.
3. Compute Gross Total Income and Total Income of an individual assesses.

Unit – I Income from ‘Profits and Gains of Business or Profession’

(15 Periods)

- 1.1 Basis of Charge
- 1.2 Important rules regarding assessment of PGBP
- 1.3 Computation of Profits of Business or Profession
- 1.4 Deductions expressly allowed
- 1.5 Expenses expressly disallowed

Unit – II Income from ‘Capital Gains’

(12 Periods)

- 2.1 Basis of Charge, Capital Asset, Definition.
- 2.2 Cost of Improvement, Short Term and Long-term Capital Gains, Exemptions.
- 2.3 Transfer of Capital Asset
- 2.4 Computation of Capital gains

Unit – III Income from ‘Other Sources’

(13 Periods)

- 1.1 Incomes chargeable under this head of income.
- 1.2 Important points relating to income from other sources.
- 1.3 Deductions allowable under the head income from other sources
- 1.4 Amounts not deductible
- 1.5 Computation of income under the head other sources

Unit – IV Computation of total Income and tax liability

(10 Periods)

- 4.1 Deductions U/s 80-C, 80-D and 80-U
- 4.2 Computation of Gross Total Income.
- 4.3 Computation of Total Income.

Note: The Provision of the Income Tax Act as applicable to assessment at the commencement of the academic year shall be studied for the annual and the supplementary examination

Reference Books:-

1. Indian Income Tax - Ahuja and Gupta
2. Income Tax Act - R.N. Lakhotia
3. Indian Income Tax Act - H.C. Malhotra
4. Income Tax - Manoharem
5. Student guide to Income Tax - Dr. Vinod Singhania
6. Problems and Solutions in Income Tax - Dr. H.C. Mehrotra & Dr. S.P. Goyal
7. Income Tax Law and Accounts – Dr. H.C.Mehrotra and Dr. S.P.Goyal

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com. II Year (Sem. IV)
Principles and Practices of Insurance (w.e.f. June 2021)

No. of periods per week: 04

Course Code: U-PPI- 478

Marks: 75

Credits: 03

Learning objectives:

1. To learn the basic principles of insurance contract.
 2. To understand the impact of LPG policy on insurance sector.
 3. To have a comprehensive understanding of insurance industry, Insurance Act 1938.
 4. To acquaint the students with legal frame work and the process of becoming an agent, broker.
-

Course Outcomes: After completing the course, the students will be able to -

1. Know the legal provisions of insurance contract.
 2. Understand the role of insurance sector in economic development.
 3. Understand role of IRDA in regulating insurance business in India.
 4. Understand how insurance claims are settled.
-

Unit I: Introduction to Insurance

12 Lectures

- 1.1 Meaning, definition and basic concepts of insurance
- 1.2 Fundamental Principles of insurance
- 1.3 Importance and characteristics of insurance
- 1.4 Classification of insurance, including Re-insurance
- 1.5 Types of Life Insurance Policy
- 1.6 Types of General Insurance Policy-Health, Marine, Motor, Commercial, Travel, Home

Unit II: Reforms of Insurance Sector

12 Lectures

- 2.1 An overview of insurance business in India
- 2.2 Impact of liberalization on insurance industry opportunities, challenges, and strategies
- 2.3 Economic liberalization – Implications of liberalization in insurance sector
- 2.4 Recommendation of Malhotra Committee - its objectives

Unit III: Legal Framework of Insurance

12 Lectures

- 3.1 Insurance Act. 1938 – Registration, Nomination & Assignment
- 3.2 General Insurance Business Act. 1972 – its function & objectives
- 3.3 IRDA, Act 1999 – its powers and functions
- 3.4 Insurance ombudsman scheme

Unit IV: Insurance Services, Claim Settlement and Policy Servicing

14 Lectures

- 4.1 Insurance intermediaries: Agents – functions and procedure for becoming an agent and corporate agent
- 4.2 Brokers – functions of broker and difference between insurance agent and insurance broker
- 4.3 Bancassurance
- 4.4 Procedure for obtaining policy in life insurance & General Insurance
- 4.5 Claim settlement procedure in life insurance, fire insurance, motor insurance, and rural insurance
- 4.6 Underwriting – process and types of underwriters

Reference Books:

1. M.N. Mishra, Modern Concepts of Insurance, S.Chand and Co. Ltd., New Delhi.
2. M.J. Mathew, Insurance (Principles and Practices), RBSA Publishers, Jaipur.
3. Dr. P. Periasamy, Principles and Practices of Insurance, Himalaya Publishing House, Mumbai
4. S.C. Sahoo and S.C. Das, Insurance Management, Himalaya Publishing House, Mumbai.
5. Alka Mittal and S.L. Gupta, Principles of Insurance and Risk Management, Sultan Chand and Sons, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B. Com. II Year (Sem. III and IV)
Soft Skill (w.e.f. June 2021)

No. of periods per week: 04

Course Code - U-SEC- 304

Marks: 75

Credits: 03

Learning Objectives:

1. To familiarize students with the Concept of Team Building and Art of Negotiation.
2. To make students acquainted with the concept of Dress for Success and Table Manners.
3. To familiarize students with the concept of Stress Management and Telephone etiquettes.
4. To motivate the students to apply Time Management and Multi-Tasking.

Course Outcomes: After completion of this course Students will be able to-

1. Understand the theoretical concept relating to Team Building and Art of Negotiation.
2. Know the concept of Dress for Success and Table Manners.
3. Apply the gained knowledge for Time Management and Multi-Tasking.

Unit I: Team Building and Art of Negotiation

(13 Lectures)

- 1.1 Nature of the team
- 1.2 Professional goals of the members of the group
- 1.3 Building relation and interpersonal communication
- 1.4 Negotiation and Ways of negotiating
- 1.5 Power of language and non-verbal communication

Unit II: Dress for Success and Table Manners

(13 Lectures)

- 2.1 Proper attire as per the situation
- 2.2 One's self, How to project one's self in the right frame and spirit.
- 2.3 Professional meetings over lunch/dinner
- 2.4 Basics of the table manner.

Unit III: Organizing Meetings and Stress Management

(12 Lectures)

- 3.1 Call the meeting and organize a meeting in the smooth manner
- 3.2 Design the agenda and prepare minutes of the meeting
- 3.3 Kinds of stress and reason/s of stress
- 3.4 Handling Stressful situation at a workplace.

Unit IV: Telephone etiquettes and Time Management

(12 Lectures)

- 4.1 Telephonic etiquettes and tone and pitch of the voice
- 4.2 Voice mail
- 4.3 Goal setting
- 4.4 Time-schedule.

Reference Books:

1. Peggy Klaus, The Hard Truth about Soft Skills.
2. Nitin Bhatnagar. Effective Communication and Soft Skills. Pearson Education India.
3. Eric Garner. Team Building.
4. Wendy Palmer and Janet Crawford. Leadership Embodiment.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. Second Year (Sem. III and IV)
Hardware Maintenance & Repairing (w.e.f. June 2021)

No. of periods per week: 04

Marks: 75

Course Code - U-SEC-H

Credits: 03

Learning Objectives:

1. To familiarize students with the Concept and Application of Computer.
 2. To make students acquainted with the Identification of Computer Parts
 3. To familiarize students with the Installation of Operating System.
 4. To motivate the students to apply Modern techniques for Virus Removal.
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Course Outcomes: After completion of this course Students will be able to-

1. Understand the Computer Parts.
 2. Understand and apply the Installation of Operating System
 5. Apply the gained knowledge and Modern techniques for Virus Removal.
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Unit I: Basic Information of Computer

- 1.1 Introduction
- 1.2 Classification of computer
- 1.3 Functional block diagram of PC
- 1.4 Internal Working.

Unit II: Identification of Computer Parts

- 2.1. Introduction of computer parts
- 2.2 SMPS, Motherboard, Processor, Ram, Hard disk, Optical drive,
- 2.3 Cabinet, Keyboard, Mouse, Monitor, Add-On Cards.
- 2.4 Assembling of computer
- 2.5 CMOS Setting- CMOS Setup, formatting of Hard Disk, Bios Password Stetting and Recovery.

Unit III: Installation of Operating System

- 2.1 Windows XP, Win 7, Win 8, Win 10, Linux
- 2.2 UBANTU, Drivers Installation