



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

BACHELOR OF COMMERCE
Second Year (Semester – V & VI)

Course Curriculum
(w.e.f. June 2019-20)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B. Com. Third Year (Semester – V)

No.	Title of Program	Course Code	Total Hours			Total Credits	Total Marks		
			L	P	Total		CIA	ESE	Total
1	Advanced Accounting – I (CC)	U-ADA-583	75	-	75	3	30	45	75
2	Management Accounting – I (CC)	U-MAA-585	75	-	75	3	30	45	75
3	Auditing – I / NCC Studies –IX (DSE)	U-AUD-584	75	-	75	3	30	45	75
4	Corporate Law / NCC Studies – X (DSE)	U-COL-581	75	-	75	3	30	45	75
5	Banking & Finance – I / Entrepreneurship Development – I (DSE)	U-BAF-595B/ U-END-586-E	75	-	75	3	30	45	75
6	Banking & Finance – II / Entrepreneurship Development – II (DSE)	U-BAF-596-B / U-END-587-E	75	-	75	3	30	45	75
7	Marketing Management (SEC)	U-ADC-540-D	75	-	75	3	30	45	75
8	Environmental Studies (Only Grade)	-	-	-	-	-	-	-	-
	Total		525	-	525	21	210	315	525

Total Credits - 21 (CC - 6 + DSE - 12 + SEC - 3)

B. Com. Third Year (Semester – VI)

No.	Title of Program	Course Code	Total Hours			Total Credits	Total Marks		
			L	P	Total		CIA	ESE	Total
1	Advanced Accounting – II (CC)	U-ADA-683	75	-	75	3	30	45	75
2	Management Accounting – II(CC)	U-MAA-685	75	-	75	3	30	45	75
3	Auditing – II (DSE)	U-AUD-684	75	-	75	3	30	45	75
4	Research Methodology (DSE)	U-REM-688	75	-	75	3	30	45	75
5	Banking & Finance – III / Entrepreneurship Development – III (DSE)	U-BAF- / U- END-686-E	75	-	75	3	30	45	75
6	Banking & Finance – IV/ Entrepreneurship Development – IV (DSE)	U-BAF- / U- END-687-E	75	-	75	3	30	45	75
7			75	-	75	3	30	45	75
8	Project Report	-	75	-	75	3	30	45	75
	Total		600	-	600	24	240	360	600

Total Credits - 21 (CC - 6 + DSE - 12 + SEC - 3)

Semester - V

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
B.Com. T.Y. (Semester V)
Advanced Accounting – I
(w.e.f. June 2019)

No. of periods per week: 04
Course Code - U-ADA-583

Max Marks: 75
Credits: 03

Course Objectives:

- After studying this course students will able to -
- Prepare the departmental accounting and branch accounting.
- Understand the meaning of goodwill and methods of valuation of goodwill.
- Prepare financial statements of companies of as per Companies Act, 2013.

Course Outcomes:

The course will helpful to produce logic in the brain of students. After regular study of accounting, students can also learn to prepare departmental accounting, branch accounting. They can also compute the value of goodwill. They can prepare in the financial statements of companies and every work is done by well panned and according to resources of society. This course will prepare the students to join courses like CA, ICWA, CS.

Unit- I Departmental Accounting

(12 Periods)

- 1.1 Meaning of Departmental Accounting.
- 1.2 Advantages of Departmental Accounting.
- 1.3 Departmental Final Accounts.
- 1.4 Allocation of Indirect Expenses.
- 1.5 Inter-Departmental Transfers.
- 1.6 Practical Problems

Unit- II Branch Accounting

(12 Periods)

- 2.1 Meaning of Branch Accounting.
- 2.2 Classification of Branches
- 2.3 Accounting for Dependent Branches.
 - 2.3.1 Debtors System
 - 2.3.2 Stock and Debtors System
 - 2.3.3 Final Account System.
- 2.4 Foreign Branches
- 2.5 Practical Problems on Accounting for dependent branches.

Unit — III Valuation of Goodwill

(13 Periods)

- 3.1 Meaning and Definition of Goodwill
- 3.2 Elements of Goodwill
- 3.3 Types of Goodwill.
- 3.4 Methods of Valuation.
 - a. Average Profit Method
 - b. Super Profit Method
 - c. Capitalization of Average Profit Method
 - d. Capitalization of Super Profit Method
- 3.5 Practical Problems.

Unit — IV Valuation of Shares

(13 Periods)

- 4.1 Meaning and Need for Valuation
- 4.2 Factors affecting Valuation
- 4.3 Methods of Valuation
 - a. Asset Backing or Intrinsic Value Method
 - b. Yield Valuation Method
- 4.4 Practical Problems

Reference Books

1. V.K. Saxena, Advanced Accounting , Sultan Chand and Sons, Educational Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accounting, Educational Publishers, New Delhi.
3. R.L.Gupta and M. Radhaswamy, Corporate Accounting, Vol. I, Sultan Chand and Sons, Educational Publishers, New Delhi.
4. H. R. Kotalwar, A New Approach to Accountancy, Vol.III, Discovery Publishers, Latur.
5. S.N. Maheshwari and S. K. Maheshwari, Corporate Accounting, Fourth Edition, Vikas Publishing House Pvt. Ltd., New Delhi

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

B.Com. T.Y. (Semester V)

Management Accounting-I

(w.e.f. June 2019)

No. of periods per week: 04

Max Marks: 75

Course Code - U-MAA-585

Credits: 03

Course Objectives:

1. To familiarize students with the concept of Management Accounting.
2. To understand the theories and relationship of management accounting with financial and cost Accounting.
3. To equip the students with the ability to analysis Interpret financial accounting data.
4. To motivate the students to apply managerial tools and techniques for critical decision making.
5. To enrich students for the application of modern Managerial tools and techniques.

Course Outcomes:

This course will help students to learn about the theoretical concept relating to managerial decision making process. It will further help to apply the tools and techniques of Management accounting to solve the critical business problems. It will develop skills among students to solve managerial problems effectively and efficiently by application of Managerial tools. This course will help students to for courses like CA, ICWA, CS, MBA and other professional studies.

Unit – I.	Introduction to Management Accounting.	(Periods 13)
	1.1 Meaning, Definition and Nature of Management Accounting.	
	1.2 Significance and Limitations of Management Accounting.	
	1.3 Branches of Accounting- Financial Accounting, Cost Accounting, Management Accounting.	
	1.4 Management Accounting Tools and Techniques.	
Unit – II	Analysis and Interpretation of Financial Statement	(Periods 12)
	2.1 Concept and Objectives of Financial Statement Analysis.	
	2.2 Significance and Limitation of Financial Statement Analysis.	
	2.3 Types of Financial Statement Analysis:	
	a) Comparative Financial Statement	
	b) Common Size Financial Statement.	
	c) Trend analysis.	
	2.4 Problems based on- Comparative, Common Size and Trend statements.	
Unit – III	Fund Flow Statement	(Periods 13)
	3.1 Meaning and Definition of Fund Flow Statement	
	3.2 Importance and Limitations of Fund Flow Statement.	
	3.2 Preparation of Statement showing changes in working capital.	
	3.4 Preparation of fund flow statement.	
Unit – IV	Cash Flow Statement	(Periods 12)
	4.1 Meaning and Definition of Cash Flow Statement.	
	4.2 Significance and Limitations of Cash Flow Statement.	
	4.3 Classification of Cash Flow Statement	
	1) Cash flows from operating activities	
	2) Cash flows from investing activities	
	3) Cash flows from financing activities	
	4.4 Preparation of Cash Flow Statement according to Accounting Standard-3 (AS-3)	

Reference Books:

1. Management Accounting by Manmohan Goyal, Sahitya Bhawan Publication, Agra.
2. Management Accounting by R. K. Sharma & S.K. Gupta, Kalyan Publication, Ludhiana.
3. Management Accounting by Khan M.Y. & Jain R.K., Tata MC Graw Hill, New Delhi.
4. Management Accounting by R.S.N. Pillai & V Bhagvathi, S.Chand & Company.
5. Principles of Management Accounting by Dr. S.N. Maheshwari, Sultan Chand & Sons.
6. Management Accounting by Dr. P. R. Rodiya and Dr. P. N. Sagar, Shraddha Publications

RAJARSHI SHAHU MAHAVIDYALAYA (AUTONOMOUS), LATUR.
FACULTY OF COMMERCE
Syllabus: B.Com. III (Semester-V)
Auditing-I (wef. June 2019)
CBCS Pattern

No. of Periods: 04

Course Code : U-AUD-584

Credits : 03

Max. Marks: 75

Learning Objectives:

1. To understand meaning, objectives and essential characteristics of Auditing.
2. To know the types of audit and basic governing principles of Auditing
3. To understand. Electronic Data Processing Environment & Auditing
4. To provide knowledge of Audit Programme, planning and procedure, Audit evidences and procedure.
5. To know the meaning of internal control. internal check and audit control

Teaching outcomes :

1. Understand meaning, objectives and essential characteristics of Auditing.
2. Know the types of audit
3. Provides knowledge of Audit Programme, planning and procedure, Audit evidences and procedure.
4. Knowledge about the meaning of internal control, internal audit and internal check.
5. Knowledge about Electronic Data Processing Environment & Auditing

Unit-I Introduction to Auditing (Periods 12)

- 1.1 Origin and meaning of audit, definition of auditing and essential characteristics of Audit.
- 1.2 Objectives and advantages of Auditing
- 1.3 Types of audits, Meaning, advantages & disadvantages.
- 1.4 Basic governing principles of Auditing.

Unit—II Audit Planning, Techniques and Documentation (Periods 13)

- 2.1 Audit planning and audit Programme: Meaning, merits and demerits of audit programme
- 2.2 Test Checking, Routine Checking and audit sampling – its meaning, advantages and disadvantage of checking, factors affecting audit sampling
- 2.3 Audit Evidence: Meaning, methods of obtaining audit evidences
- 2.4 Audit working papers and audit notebook: Meaning, importance, contents

UNIT – III Internal Control, Internal Check and Audit Control. (Periods 13)

- 3.1 Internal Control: Meaning and objectives.
- 3.2 Review of internal control.
- 3.3 Internal Check: Meaning, definition and objective.
- 3.4 Audit control and quality control for audit work

UNIT –IV Electronic Data Processing Environment & Auditing (Periods 12)

- 4.1 Meaning of EDP and Features of EDP Environment.
- 4.2. Advantages of EDP System in Auditing.
- 4.3 Auditing Procedures in EDP/CIS Environment.
- 4.4 Auditing Techniques & Documentation.

Reference Books :-

1. Practical Auditing- B.N. Tandon, S. Sudharshan, S Sundharabha
2. Auditing Principles and Practice -Ravinder Kumar
3. Auditing Principles - Virender Sharma Jagdish Prasad
4. A handbook of practical Auditing - B.N. Tandon
5. Auditing Theory and practice – Arunkumar Rachna Sharma.
6. Principles and Practice of Auditing –Dinkar Pagare

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

B.Com. III (Sem. V)

Corporate Law

(w.e.f. June 2019)

No. of Periods Per Week: 04

Max. Marks: 75

Course objectives:

1. To enable the students to understand the concept of company as a form of corporate entity.
 2. To understand the various provisions of Companies Act.
 3. To know financing of Company and its sources.
 4. To understand the legal provisions relating to company management.
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Course Outcomes:

The course would help the students a better understanding of corporate form of business and how they are different from other forms of business. It also enables the students to know the various provisions of Companies Act and its compliance and who are the authorities which regulate the corporate entities.

Unit 1 Company and its forms.**(12 periods)**

- 1.1 Highlights of Companies Act, 2013.
- 1.2 Definition and characteristics of company, the concept of Corporate Veil.
- 1.3 Types of companies including Ltd. Liability Partnership and One Person Company.
- 1.4 Conversion of Public Company into Private Company and Private Company into Public Company.
- 1.5 Board of Company Law Administration, National Company Law Tribunal, Appellate Tribunal.

Unit II Formation of Company**(13 periods)**

- 2.1 Promotion — Promoter — Functions of promoter, duties and liabilities of promoter.
- 2.2 Incorporation — Documents to be filed with the Registrar, Certificate of Incorporation.
- 2.3 Commencement of Business - Certificate of Commencement of Business.
- 2.4 Memorandum of Association & Articles of Association.
- 2.5 Distinction between Memorandum and Articles of Association.
- 2.6 Prospectus: Meaning, Requirements as to Prospectus, Contents of Prospectus.
- 2.7 Statement in Lieu of Prospectus, Red-herring Prospectus, Shelf Prospectus.
- 2.8 Initial public Offer of Securities, Listing of Securities, Book - Building.

Unit III Financing of Company**(13 periods)**

- 3.1 Share Capital: Meaning, Classification of share capital, Alteration of share capital
- 3.2 Shares: Meaning and Types of shares, Preference, Equity, Equity with Preferential Rights, Sweat Equity shares.
- 3.3 Issue of shares: at premium, at discount, at par
- 3.4 Bonus Issue, Rights issue, Buy-back of shares
- 3.5 De-materialization of shares:
- 3.6 Debt Capital: Types of Borrowing,
- 3.7 Debentures: Types of Debentures, Foreign Bonds, Distinction between Shares & Debentures.
- 3.8 Issue of Debentures: Debenture Trustees.
- 3.9 Membership in a Company, Register of Members, Closing Register of Members.

Unit IV Management of Company.**(10 periods)**

- 4.1 Meaning, Number of directors, Number of directorships, Qualification shares, independent directors.
- 4.2 Appointment, re-appointment and removal of directors.
- 4.3 Powers, duties and liabilities of directors.
- 4.4 Legal position of directors, Remuneration of directors.
- 4.5 Other managerial persons: Managing Director, Whole-time Director and Company Secretary.
- 4.6 MCA-21-Background, Key-benefits, Scope, Services available on MCA-2 I
- 4.7 Organization of work under MCA-21.
- 4.8 E-filing, Director Identification Number, Corporate Identity Number, Digital Signature.

Reference Books :

- 1) Dr. S.N. Maheshwari, Dr. S.K.Maheshwari — A Manual of Business Laws, Himalaya Publishing House, Mumbai.
- 2) N.D.Kapoor : Elements of Company Law, Sultan Chand and Sons, New Delhi.
- 3) P.P.S.Gogna : A Text Book of Company Law, Sultan Chand and Sons, New Delhi
- 4) Avtar Singh : Company Law — Eastern Book Company; Lucknow.
- 5) G.K.Kapoor : Elements of Company Law, Sultan Chand and Sons, New Delhi.
- 6) K. Jain: Company Law and Practice: Deep & Deep Publishing, New Delhi
- 7) Agrawal, Nair : Company Law : Pragati Prakashan, Meeru
- 8) Ashok K. Bagrial : Company Law : Vikas Publishing House, Noida.
- 9) Madhu Tyagi : Company Law : Eastern Book Company, Luck-now.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B.Com. Third Year (Sem. – V)

Banking and Finance - I

Paper Title: Introduction to Banking and Finance

(With Effect from June-2019)

No. of Periods per week: 04

Course Code:

Max. Marks: 75

Credits: 03

Course Objectives: After Studying this subject, students will be able to –

1. To acquaint the students with the fundamentals of banking.
2. To make the students aware of banking business & Practices.
3. To give the knowledge of banking operations.
4. To understand operating of bank account.

Course Outcomes: After Completion of B.Com. with Banking and Finance Specialization, the students will acquire the following skills/ knowledge, in addition to program outcomes :

- Acquire fundamental principles on which Banking and Financial Systems Operate.
- Acquire the knowledge of Modern Banking Services like E-banking & Internet banking.
- Enhance employment opportunities in Banking and Financial Services.
- Understand the role of commercial banks in the financing economy & their various products.

Unit – I An Overview of History of Banking.

(13 Periods)

- 1.1 Introduction, Meaning & Definition, Origin, Evolution of Banking.
- 1.2 Classification of Commercial Banks on the basis of their Organization – Unit Banking, Branch Banking, Group Banking, Chain Banking, Correspondent Banking.
- 1.3 Structure of Indian Banking System in India.

Unit – II Functions of Commercial Banks.

(13 Periods)

2.1 Primary Functions:

- 2.1.1 Acceptance of Deposits-Demand Deposits and Time Deposits.
- 2.1.2 Granting Loans & Advances Term Loans, Advances, Overdrafts, Cash Credits, Discounting of Bills.

2.2 Secondary Functions :

- 2.2.1 Agency Functions – Payment and collection of cheques, Bill & Promissory Notes : Execution of standing orders. Purchase and sale of securities. Acting as Trustee, Executor of Attorney, Acting as correspondent & respective of its customers on other banks and Financial Institutions, Bankers Insurance.
- 2.2.2. General Utility Function. – Safe custody, Safe Deposit vaults, Remittance of funds, Issue of Letter of credit, Constancy, Guarantees, Pension Payments, Conducting Government Transactions, Conducting Foreign Exchange Transactions.

Unit – III Types of Account Holders/ Customers & Methods of Remittance

(12 Periods)

3.1 Types of Customer :

- 3.1.1 **Individual Customers :** Singly or Jointly, Literates. Minors, Married women, Non Resident Accounts.
- 3.1.2 **Other Account Holders / Customers :-** Hindu undivided family, Sole proprietorship, Partnership firms, Joint stock companies, Clubs, Associations & Societies, Trusts, Executors and Administrators.

- 3.2 **Methods of Remittance :** (A) Demand Drafts, (B) Bankers Cheque, (C) Gift Cheque, (D) Travellers Cheque, (E) SWIFT (Society for Worldwide Interbank Financial Telecommunication), (F) NEFT, (G) RTGS.

Unit – IV Electronic Business & E-banking.

(12 Periods)

- 4.1 E-Business.
- 4.2 E-Commerce.
- 4.3 E-Banking.
- 4.4 E-Money.
- 4.5 Online Banking.
- 4.6 Electronic Data Interchange (EDI).
- 4.7 Mobile Banking.

Reference Books:

1. Dr. S. Gurusamy – Financial Market and Financial Institutions. Tata McGraw Hill Education Private Limited, New Delhi.
2. Non-banking Financial Companies (NBFCs) in India – Jafar Ali Khan – New Century Publications – New Delhi, India.
3. Modern Banking of India – O.P. Agrawal – Himalaya Publishing House.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B.Com. Third Year (Sem. – V)

Banking and Finance - II

Paper Title: Modern Banking of India

(With Effect from June-2019)

No. of Periods per week: 04

Max. Marks: 75

Course Code:

Credits: 03

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- Course Objectives:** 1. To give the knowledge of Modern Banking in India.
2. To make aware banking reforms in India.
3. To develop the capability of students for knowing banking & non-banking concepts in India.

Course Outcomes: After Completion of B.Com. with Banking and Finance Specialization, the students will acquire the following skills/ knowledge, in addition to program outcomes :

- Acquire fundamental principles on which Banking and Financial Systems Operate.
- Understand the importance of Modern Banking in India.
- Enhance employment opportunities in Banking and Financial Services.

Unit – I Non-performing Assets and Its Classification.

(13 Periods)

- 1.1 Introduction & Meaning.
- 1.2 Income Recognition.
- 1.3 Capital Adequacy Ratio.
- 1.4 Recovery Measures.
- 1.5 Reasons for Non-performing Assets.
- 1.6 RBI Guidelines on NPA.

Unit – II Financial Intermediaries in India.

(13 Periods)

- 2.1 Commercial Banks.
- 2.2 Regional Rural Banks.
- 2.3 Co-operative Banks.
- 2.4 Foreign Banks
- 2.5 Development Finance Institutions.

Unit – III Non- Banking Financial Companies.

(12 Periods)

- 3.1 Meaning & Importance of NBFCs.
- 3.2 NBFCs in Insurance Business.
- 3.3 Residuary Non-Banking Company (RNBC)
- 3.4 Equipment leasing companies.
- 3.5 Hire Purchase Finance Companies.
- 3.6 Housing Finance Companies.
- 3.7 Venture capital Companies.

Unit – IV Asset – Liability Management System of NBFCs

(12 Periods)

- 4.1 Introduction of ALM.
- 4.2 Three Pillars of ALM – Information System, Organization & Process.
- 4.3 Liquidity Risk Management.
- 4.4 Interest Rate Risk (IRR) Management.

Reference Books:

1. Non-banking Financial Companies (NBFCs) in India – Jafar Ali Khan – New Century Publications – New Delhi, India.
2. Modern Banking of India – O.P. Agrawal – Himalaya Publishing House.
3. Dr. S. Gurusarny – Financial Market and Financial Institutions. Tata McGraw Hill Education Private Limited, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
B.Com. Third Year (Sem.V)
Entrepreneurship Development- I
Paper Title: Introduction to Entrepreneurship Development
(With Effect from June-2019)

No. of Periods per week: 04
Course Code: U-END-586-E

Max. Marks: 75
Credits: 03

Course Objectives:

1. To acquaint the students with the fundamentals of Entrepreneurship and Entrepreneur.
2. To make the students aware of Theories of Entrepreneurship.
3. To give the knowledge of Family business in India.
4. To understand Institutional Support to the Enterprises in India.
5. To motivate students to generate innovative ideas to launch enterprises.

Course Outcomes:

This course will generate interest among students to become an entrepreneur. It will further help in their career to turn towards self employments and also to become job providers other than the job seekers. It will further generate confidence among students to establish and operate Micro and Small scale enterprises very efficiently.

Unit I Introduction to Entrepreneur & Entrepreneurship (13 Periods)

- Meaning of Entrepreneur & Entrepreneurship
- Characteristics of good Entrepreneur
- 1.3 Entrepreneurial Functions
- 1.4 Types of entrepreneur
- 1.5 Schumpeter's Innovation Theory

Unit II Family Business in India (12 Periods)

- 2.1 Meaning of Family Business
- 2.2 Types of Family Business
- 2.3 Advantages and disadvantages of Family Business
- 2.4 Making family business more effective.

Unit III Micro and Small Enterprise Development (13 Periods)

- 3.1 Meaning of Micro and Small Enterprise
- 3.2 Features of Micro and Small Enterprise
- 3.3 Role of MSMEs in the economic development
- 3.4 Package for promotion of MSMEs
- 3.5 Problems of Micro and Small Enterprises

Unit IV Institutional Support to Enterprises in India (12 Periods)

- 4.1 Need for institutional support to enterprises in India.
- 4.2 National Small Industries Corporation Ltd. (NSIC)

4.3 Small Industries Development Organization (SIDO)

4.4 District Industries Centers (DICs)

4.5 Technical Consultancy Organizations (TCOs) in India

Reference Books:-

- Vasant Desai-Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- Dr. C.B. Gupta & Dr. P.N. Srinivasan- Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Robert D. Hisrich-Entrepreneurship : Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois.
- David H. Holt - Entrepreneurship – New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- Anitha H.S.-Entrepreneurship Development – Role of Commercial Banks-Mangal Deep Publications, Jaipur.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
B.Com. Third Year (Sem. V)
Entrepreneurship Development- II
Paper Title: Project Formulation and Appraisal
(With Effect from June-2019)

No. of Periods per week: 04
Course Code: U-END-587-E

Max. Marks: 75
Credits: 03

Course Objectives:

- To acquire the skills & abilities for success in business
- To know the steps in project formulation & project appraisal
- To know the sources of financing of MSMEs.
- To encourage students to select modern fields to start enterprises.

Course Outcomes:

This course will generate interest among students to become an entrepreneur. It will further help in their career to turn towards self employments and also to become job providers other than the job seekers. It will further generate confidence among students to prepare project report and make appraisal of project report.

Unit I	Opportunity Identification and Selection	(13 Periods)	1.1
	Meaning of Opportunity Identification and Selection		
	1.2 Identification of business opportunities.		
	1.3 Business opportunities in various leading sectors.		
	1.4 Steps in setting up of MSMEs		
Unit II	Formulation of Business Plan	(12Periods)	
	2.1 Meaning and contents of business plan		
	2.2 Formulation of business plan		
	2.3 Planning commission's guidelines for Project Report		
	2.4 Common errors in formulation of business plan		
Unit III	Financing of MSMEs	(13 Periods)	
	3.1 Meaning and need for financial planning		
	3.2 Sources of Finance		
	3.3 Capital structure and factors affecting on capital structure		
	3.4 Introduction of Lease Financing and Hire Purchasing		
	3.5 Factoring for Micro and Small enterprises.		
Unit IV	Project Appraisal	(12Periods)	
	4.1 Concept of Project Appraisal		
	4.2 Methods of Project appraisal- Economic analysis, Financial Analysis, Market Analysis.		
	4.3 Environmental Clearance for MSMEs		
	4.4 The environmental clearance process for MSMEs		

Reference Books:-

- Vasant Desai-Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- Dr. C.B. Gupta & Dr. P.N. Srinivasan- Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Robert D. Hisrich-Entrepreneurship : Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois.
- David H. Holt - Entrepreneurship – New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- Anitha H.S.-Entrepreneurship Development – Role of Commercial Banks-Mangal Deep Publications, Jaipur.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
B.Com. T.Y. (Semester V)

Office Management (w.e.f. June 2019)

No. Of Periods Per Week: 04

Max Marks: 75

Course Code -

Credits: 03

Course objectives:

1. To familiarize students with the concept of office management.
2. To understand the functions of modern office.
3. To familiarize with office communication, features of office communication and elements of office communication
4. To motivate the students to understand office manual.
5. To enrich students with procedure of inward and outward correspondence.

Course outcomes:

This course will enrich the skills and acquaintances among the students required in the various offices help students to get job opportunities in the fields like accounts clerk, accounts assistant, billing clerk, cashier / cash clerk, ledger clerk, cost clerk, cost assistant, audit clerk, audit assistant, office clerk/ office assistant, office secretary, office clerk cum cashier, store keeper, personal assistant, computer operator etc.

Unit 1 Introduction of Office Management. 12 Periods

1. Meaning and definition of office
2. Importance of office
3. Functions of modern office
4. Sections and function of office department.

Unit 2 Office Communication 13 Periods

1. Meaning and definition of communication
2. Importance of communication
3. Features of communication
4. Elements of communication
5. Types and media of communication

Unit 3 Office Manual 13 Periods

1. Meaning and definition of office manuals
2. Purpose of office manual
3. Importance of office manual
4. Types of office manual
5. Contents of office manuals

Unit 4 Office Correspondence, Letter Writing and Reporting 13 Periods

1. Meaning, definitions of office correspondence
2. Importance of office correspondence
3. Procedure of inward and outward correspondence

4. Modes of correspondence by hand by post – ordinary post, book-post, under posting certificate. Registered and unregistered letter, parcel, registered acknowledgement due, speed post etc.
5. Types of letters – personal, official, semi-official, confidential, business.
6. Reporting and types of reporting.

Practicals

1. Showing films and slides on modern setup of office.
2. Demonstration in a class room by putting desk, tables, seating arrangements like office setup where emphasis should be given lighting, ventilations feasibility of movement and inter-related work seats.
3. Visits to various office i.e. bank, lic, corporate offices etc.
4. Preparation of chart showing various sections and their functions of modern office.
- 5.. Preparation of various registers required for office.

Reference book :

1. Office management, r. K. Chopra and priyanka guari, himalaya publishing house mumbai.
2. Office management, pillai and bhagvathi , s. Chand co. Ltd. New delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

B.Com. T.Y. (Semester V)

Disaster Management (w.e.f. June 2019)

No. of periods per week: 04

Max Marks: 75

Course Code -

Credits: 03

Course Objectives:

1. To know the concept of disaster & Disaster Management.
2. To understand the phases of disaster management
3. To familiarize students with causes and effects of disaster.
4. To acquaint with National and Disaster Management Act 2005.
5. To enrich students with procedure and practical training of the disaster management.

Course outcomes:

1. To know the concept of disaster & Disaster Management.
2. To understand the phases of disaster management
3. To familiarize students with causes and effects of disaster.
4. To acquaint with National and Disaster Management Act 2005.
5. To enrich students with procedure and practical training of the disaster management-----

Unit 1 Introduction to Disaster.

12 Periods

1. Concept of Hazard, Disaster and Vulnerability
2. Meaning, definition of disaster and type of disaster
3. Disaster profile of India – mega disaster & lesson learnt
4. Causes and effects of disaster (Practical Examples)

Unit 2 Disaster management

13 Periods

1. Meaning and definition and phases of Disaster management
2. Disaster **management**
 - i) Pre-Disaster Management
 - ii) During Disaster Management
 - iii) Post Disaster Management

Unit 3 Disaster Management in India

13 Periods

- 3.1. Organizations involved in disaster management
- 3.2. Disaster Management structure in India
- 3.3. National guidelines or plans on disaster management
- 3.4. Disaster Management Act, 2005.

Unit 4 Disaster Management and Practical Response.

13 Periods

- 4.1. Disaster Specific Training
(For : Earthquake, Flood, Lightening, Road Accident etc.)
- 4.2. Fire Fighting : Fire demonstration, used fire extinguishers, fire equipments
- 4.3. First aid for First Responders

4.4. Rescue Tricks & Evacuations

4.5 Field Visit : Response Agencies & Disaster Affected area, Vulnerable areas etc.

Reference Books :

1. Concept and Practice in Disaster Management Col (Retd) P. P. Marathe
2. Disaster Management Dr. Akhilesh K. Pandey
3. Practical Disaster Management Col (Retd) P. P. Marathe
4. Disaster Management : Future challenges and Opportunities Jagbir Singh, K.W. Publishers Pvt. Ltd.
5. Disaster Management : J. P. Singhal, Laxmi Publications.
6. Disaster Management Act 2005, Publisher by Govt. of India.
7. National Disaster Management Policy, 2009, GoI

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

B.Com. III Year (Semester – V)

Subject : Goods and Services Tax

w.e.f. : June -2019

No. of periods per week : 04

Credits : 03

Course Code :

Max Mark : 75

Learning Objectives –

1. To introduce basic concepts of indirect taxation.
2. To impart working knowledge of indirect taxation.
3. To enable students to compute tax liabilities under GST.
4. To prepare students for filling of returns under GST.

Course Outcome -

1. To gain knowledge on GST.
2. To understand the GST rules.
3. To understand the reforms of indirect taxes in India.

Unit I Introduction to Goods and Service Tax

(12 Periods)

- 1.1 Introduction, History, Overview of GST, Problems in Indirect Tax Structure before GST.
- 1.2 Need for Tax Reforms, Objectives for introduction of GST, Constitutional Amendments, Taxes and Duties Subsumed under GST, Silent features of dual GST system.
- 1.3 Short Title, Extent and Commencement.
- 1.4 Administrative Structure under GST
- 1.4 Some important definitions : Goods, Services, Money, India, Union Territory, Person, Business, Consideration, Aggregate Supply.

Unit II Meaning and scope of supply

(12 Periods)

- 2.1 Meaning and scope of supply
- 2.2 Schedule I
- 2.3 Schedule II
- 2.4 Schedule III
- 2.5 Meaning of Related Person and Distinct Person

Unit III Special Provisions under GST

(13 Periods)

- 3.1 Levy of, and exemption from Tax
- 3.2 Provisions of Registration
- 3.3 Special provisions relating to taxability in case of resident
- 3.4 Cancellation of registration
- 3.5 Revocation of cancellation of registration

3.6 Composition Scheme under GST

Unit–IV Returns and Payment under GST

(13 Periods)

- 4.1 Time of Supply of Goods
- 4.2 Time of Supply of Services
- 4.3 Change in rate of Tax in respect of Supply of Goods or Services
- 4.4 Value of Taxable Supply
- 4.5 Eligibility and Conditions for Taking Input Tax Credit

Reference Books :-

- 1. Model GST Law, GST Council Secretariat, November 2016
- 2. Model GST Rules, GST Council Secretariat, November 2016
- 3. **www.Taxguru.com**

Semester - VI

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
B.Com. T.Y. (Semester -- VI)
Advanced Accounting – II
(w.e.f. June 2019)

No.of periods per week : 04
Course Code : U-ADA-683

Max Marks : 75
Credits : 03

Course Objectives: After studying this course students will able to -
To prepare the final accounts of Life Insurance and General Insurance.
To be familiar with the special features of Investment Accounting.
To understand the meaning of shares and methods of valuation of shares.

-----Course

Outcomes : The course will helpful to produce logic in the brain of students. After regular study of accounting, students can also learn to prepare accounting statements and records for various types of enterprises and every work is done by well panned and according to resources of society. This course will prepare the students to join courses like CA, ICWA, CS.

Unit I Financial Statements of Companies (13 Periods)

- 1.1 Introduction to company final accounts.
- 1.2 Types of companies as per Company Act, 2013.
- 1.3 Statutory books of a company.
- 1.4 Calculation to managerial remuneration.
- 1.5 Preparation of financial statements of a company as per schedule III of the Companies Act, 2013.

Unit-II Final Accounts of Life Insurance Companies (12 Periods)

- 2.1 Meaning and Need of Life Insurance.
- 2.2 Special terms in Life Insurance Business
- 2.3 Books maintained for Life Insurance Accounting.
- 2.4 Preparation of final accounts of Life Insurance Business.

Unit- III Final Accounts of General Insurance Companies (12 Periods)

- 3.1 Introduction
- 3.2 Special terms in Insurance Business.
- 3.3 Books maintained for General Insurance Business.
- 3.4 Important provisions of the Insurance Act, 1938.
- 3.5 Preparation of the final accounts of General Insurance business.

Unit- IV Investment Account (13 Periods)

- 4.1 Meaning of Investment Accounting.
- 4.2 Investment ledger.
- 3.3 Methods of Investment Accounting.
 - a) Cum interest Method
 - b) Ex interest Method
- 4.4 Practical Problems based on both the Methods.

Reference Books-

1. V.K. Saxena, Advanced Accounting, Sultan Chand and Song, Educational Publishers, New Delhi.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounting, Sultan Chand and Sons, Educational Publishers, New Delhi.
3. R.L. Gupta and M. Radhaswamy, Corporate Accounting, VOL 1, Sultan Chand and Sons, Educational Publishers, New Delhi,
4. H.R. Kotalwar, A New Approach to Accountancy, VOI,III, Discovery Publishers, Latur.
5. S.N. Maheshwari and S.K. Maheshwarj, Corporate Accounting, Fourth Edition, Vikas Publishing House Pvt. Ltd, New Delhi.

Reference Books:

1. Management Accounting by Manmohan Goyal, Sahitya Bhawan Publication, Agra.
2. Management Accounting by R. K. Sharma & S.K. Gupta, Kalyan Publication, Ludhiana.
3. Management Accounting by Khan M.Y. & Jain R.K., Tata MC Graw Hill, New Delhi.
4. Management Accounting by R.S.N. Pillai & V Bhagvathi, S.Chand & Company.
5. Principles of Management Accounting by Dr. S.N. Maheshwari, Sultan Chand & Sons.
6. Management Accounting by Dr. P. R. Rodiya and Dr. P. N. Sagar, Shraddha Publications, Solapur.

RAJARSHI SHAHU MAHAVIDYALAYA (AUTONOMOUS), LATUR
FACULTY OF COMMERCE
Syllabus B.Com. III (Semester-VI)
Auditing-II (wef. June 2019)
CBCS Pattern

No. of Periods: 04
Course Code : U-AUD-684

Credits : 03

Max. Marks: 75

Learning Objectives:

1. To understand the concept of vouching and vouching of Income and Expenditure,,
2. To know the meaning and procedure of valuation and verification.
3. To make aware of appointment duties, rights and responsibilities of a company auditor.
4. To provide knowledge about Cost, Management and Tax Audit and Auditor's Report.

Teaching outcomes:

1. Understands the concept of vouching and vouching of Income and Expenditure,,
2. Know the meaning and procedure of valuation and verification.
3. Makes aware of appointment duties, rights and responsibilities of a company auditor.
4. Provides knowledge about Cost, Management and Tax Audit and.
5. Understands preparation of Auditor's Report

UNIT – I Vouching

(Periods 12)

- 1.1 Meaning of voucher, meaning, definition of Vouching
- 1.2 Vouching of cash receipt and payment
- 1.3 Vouching of bank reconciliation statement
- 1.4 Vouching of trading transactions:sales&purchases

UNIT- II Verification, valuation of assets and liabilities.

(Periods13)

- 2.1 Meaning of definition of Verification and Valuation
- 2.2 Nature of assets and modes of valuation of fixed assets.
- 2.3 Verification and valuations of different kinds of assets: fixed assets, current assets and intangible assets.
- 2.4 Verification of Liabilities, various funds and reserves including Secret Reserve.

UNIT-III Company Auditor

(Periods 13)

- 3.1 Appointment, Qualifications, disqualifications, remuneration, Retirement and removal of Company Auditor.
- 3.2 Audit engagement letter of company audit.
- 3.3 Rights, Duties of Company Auditor.
- 3.4 Liabilities of Company auditor and relevant Cases.

UNIT - IV Audit report

(Periods 12)

- 4.1 Audit Report : Meaning ,significance and Requisites of a good audit report.
- 4.2 Types of Audit Report -Qualified and Non Qualified.
- 4.3 Audit Certificate , Difference between Audit Report and Audit Certificate
- 4.4 Auditing and Assurance Standard.

Reference Books :-

1. Practical Auditing- B.N. Tandon, S. Sudaharshan, S Sundharrabha.
2. Auditing Principles and Practice -Ravinder Kumar,
3. Auditing Principles - Virender Sharma Jagdish Prasad
4. A handbook of practical Auditing - B.N. Tondon
- 5 Auditing Assurance standards - The Institute of Accountants of India.
6. Principles and Practice of Auditing –Dinkar Pagare

Faculty of Commerce
B.Com. T.Y. (Semester VI)
Research Methodology
(w.e.f. June 2019)

No. of periods per week: 04

Max Mark: -75

Course Code: U-REM-688

Credits: 03

Course objectives:

1. To provide the students with the basics and fundamentals of research and its applicability in various fields of study.
2. To know the various research methods.
3. To prepare the students as researchers how to collect, classify, interpret and present the data.
4. To develop the skill of writing research project.

Course Outcomes:

The course would help the students to acquire the basic knowledge about social research. It also provides them to understand how research problems are identified, hypothesis are formulated and tested. The course also helps the students to understand how various statistical tools are used in research studies. It ultimately helps the students to develop an interest in developing research skills so that the problems affecting society will be studied scientifically.

Unit-I Introduction to Research

(10 Periods)

- 1.1 Definition and Features of Research.
- 1.2 Objectives and Types of Research.
- 1.3 Social Research – Meaning and Characteristics.
- 1.4 Problems of Social Research.
- 1.5 Research Process and its stages, Flow Chart on Research Process.

Unit-II Formulation of Research Problem and Hypothesis

(12 Periods)

- 2.1 Meaning and Sources of Research Problem.
- 2.2 Criteria for good research problem.
- 2.3 Formulating and stating the Research Problem.
- 2.4 Meaning of Hypothesis and its Importance in Research.
- 2.5 Types of Hypothesis.
- 2.6 Assignment: Students are required to Formulate Hypothesis for Their Project work.

Unit-III Data Collection and Sample Design

(15 Periods)

- 3.1 Types of data – Primary and Secondary.
- 3.2 Methods of Primary Data Collection.

- 3.3 Meaning and Defining the Population and Concept of Sampling.
- 3.4 Sample design & Factors affecting the size of sample, Sampling Procedure Criteria.
- 3.5 Types of Sampling - Probability and Non-probability.
- 3.6 Assignment: Students are required to prepare a Model Questionnaire for a Research Problem.

Unit - IV Processing of Data and Report Writing.

(13 Periods)

- 4.1 Processing of Data – Meaning.
- 4.2 Steps in processing – Editing, Coding, Classification, and Tabulation
- 4.3 Presentation of data: Tables, Graphs and Diagrams.
- 4.4 Hypothesis testing– T-Test, Z-Test, F-test and Chi-Square Test
- 4.5 Research Report: Meaning and types of research report.
- 4.6 Contents (Form) of Research Report.
- 4.7 Assignment –Students are required to prepare a research report based on allocation of subject by the teacher.

Reference Books:

- 1. Dr. Vijaya Upagade and Dr. Arvind Shende, Research Methodology, S.Chand and Co., Delhi.
- 2. Santosh Gupta, Research Methodology and Statistical Techniques, Deep and Deep Publication, New Delhi
- 3. C.B.Kothari, Research Methodology – Methods & Techniques, New Age International publication, New Delhi.
- 4. Dr. R.M. Bhigania, Research Methodology, Sharda Prakashan.
- 5. Jai Narain Sharma, Research Methodology Regal Publications, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B.Com. Third Year (Sem. – VI)

Banking and Finance - III

Paper Title: Indian Financial Market

(With Effect from June-2019)

No. of Periods per week: 04

Max. Marks: 75

Course Code:

Credits: 03

Course Objectives: 1. To make aware the students to understand Indian Financial Markets & it's constituents.
2. To develop the capability of students for knowing banking concept & Operations.
3. To get familiarize with regulation of banking & RBI.

Course Outcomes: After Completion of B.Com. with Banking and Finance Specialization, the students will acquire the following skills/ knowledge, in addition to program outcomes :

- Familiarize with the role and policies of Reserve Bank of India in regulating the banking system in India.
- Familiarize with the role and policies of SEBI.
- Enable to understand the importance of customer relationship management for the growth of Banking Business.

Unit – I Indian Money Market.

(13 Periods)

- 1.1 Introduction to Financial Market.
- 1.2 Meaning and Objectives of Money Market.
- 1.3 Features and Importance of Money Market.
- 1.4 Segments of Money Market.
 - i) Call money market, ii) Treasury Bill Market, iii) Commercial Bill Market,
 - iv) Commercial papers, v) Gilt Edged Securities Market,
 - vi) Certificate of Deposits.

Unit – II Indian Capital Market

(12 Periods)

- 2.1 Meaning, Features & Functions of Capital Market.
- 2.2 Constituents of Capital Market.
- 2.3 Bombay Stock Exchange (BSE).
- 2.4 National Stock Exchange (NSE).
- 2.5 Over the Counter Exchange of India (OTCEI).

Unit – III Reserve Bank of India (RBI)

(12 Periods)

- 3.1 Introduction, Meaning and Definition of RBI.
- 3.2 Evolution, Organisation and Functions of RBI.
- 3.3 Recent Monetary Policy of RBI.
- 3.4 Qualitative & Quantitative Measures:

Unit – IV SEBI and Concepts Related to Stock Exchange

(13 Periods)

- 4.1 Introduction to SEBI, Its Functions and Powers.
- 4.2 History, Meaning & Definition of Stock Exchange.
- 4.3 Investor Protection – Rights of Investors.
- 4.4 Listing – Meaning, Security listing, Characteristics, Benefits and Listing Agreement.
- 4.5 Delisting – Meaning and its Types.
- 4.6 Insider Trading.

Reference Books:

1. Dr. S. Gurusarny – Financial Market and Financial Institutions.
Tata McGraw Hill Education Private Limited, New Delhi.
2. Non-banking Financial Companies (NBFCs) in India – Jafar Ali Khan – New Century Publications – New Delhi, India.

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Department of Commerce

B.Com. Third Year (Sem. – VI)

Banking and Finance - IV

Paper Title: Derivatives and Risk Management

(With Effect from June-2019)

No. of Periods per week: 04

Max. Marks: 75

Course Code:

Credits: 03

Course Objectives: 1. To give the knowledge of Risk Management.

2. To make the students aware of Derivative Market.

3. To understand foreign Exchange Market & Portfolio Analysis.

Course Outcomes: After Completion of B.Com. with Banking and Finance Specialization, the students will acquire the following skills/ knowledge, in addition to program outcomes :

- Acquire fundamental principles on which Banking and Financial Systems Operate.
- Enhance employment opportunities in Banking and Financial Services.
- Enable to understand the importance of customer relationship management for the growth of Banking Business.
- To understand the Risk Management in Banking and Finance.

Unit – I Introduction to Risk Management

(13 Periods)

1.1 Introduction, Meaning, Definition of Risk Management.

1.2 Risk Management Process.

1.3 Risk Management Approaches and Methods.

1.4 Risk Reporting Process.

1.5 Risk Organization.

Unit – II Instruments and Techniques of Risk Management.

(13 Periods)

2.1 Introduction to Hedging Techniques.

2.2 Internal Hedging Techniques.

i) Netting, ii) Matching, iii) Leading and lagging, iv) Price Variation,

v) Invoicing in foreign currency, vi) Asset Liability Management.

2.3 External Hedging Techniques.

i) Hedging through forward contract.

ii) Hedging through future contract.

iii) Hedging through options.

iv) Hedging through swaps.

v) Hedging through Money Market.

Unit – III Derivatives and Foreign Exchange Market.

(12 Periods)

3.1 Meaning and Functions of Derivative Market.

3.2 Categories of Derivatives :

i) Spot Market, ii) Swap Market, iii) Forward Contract,

iv) Future Contract, v) Option Market.

3.3 Meaning and Characteristics of Foreign Exchange Market.

3.4 Constituents and Participants of Foreign Exchange Market

3.5 Foreign Exchange Risk – Meaning and Payment Methods.

3.6 Risk Management Tools.

Unit – IV Portfolio Analysis

(12 Periods)

4.1 Markowitz Theory – Introduction and Subject Matter.

4.2 Assumptions of Markowitz Theory.

4.3 Markowitz Model.

4.4 Credit Risk, Market Risk, Operational Risk, Quantitative Risk Measurement.

Reference Books:

1. Risk Management in Indian Banks – Dr. R. D. Sikchi, International Publications, Kanpur-208021

2. Foreign Exchange and Risk Management – C. Jeevanandam, Sultan Chand & Sons, Educational

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
B.Com. Third Year (Sem.VI)
Entrepreneurship Development- III
Paper Title: Special Fields of Entrepreneurship
(With Effect from June-2019)

No. of Periods per week: 04
Course Code: U-END-686-E

Max. Marks: 75
Credits: 03

Course Objectives:

- To familiarize students with the concept of Women Entrepreneurship in India.
- To make acquaint students with Rural and Agricultural entrepreneurship in India.
- To understand the opportunities in Tourism Entrepreneurship.
- 4. To Develop skills among students to become good entrepreneur.
- 5. To motivate the students to launch new Enterprises.

Course Outcomes:

This course will help students to learn about the theoretical concept of Women Entrepreneurship, rural entrepreneurship and Tourism Entrepreneurship in India. It will further help the students to apply the gained knowledge to establish new venture and to become job providers than the job seekers. It will further generate confidence among students to establish and operate Micro and Small scale enterprises effectively and efficiently.

Unit I Women Entrepreneurship in India (13 Periods)

- 1.1 Concept of Women Entrepreneur
- 1.2 Functions of Women Entrepreneur
- 1.3 Problems of Women Entrepreneur
- 1.4 Case study of Women Entrepreneur- Beauty Clinic of Shahnaz Hussain

Unit II Rural and Agricultural Entrepreneurship (12 Periods)

- 2.1 Meaning of Rural and Agricultural Entrepreneurship.
- 2.2 Need for Rural and Agricultural Entrepreneurship.
- 2.3 Problems and Challenges related to Rural and Agricultural Entrepreneurship.
- 2.4 Case Study of Rural Entrepreneurship
Greenway Grameen A Mumbai based NGO

Unit III Tourism Entrepreneurship in India (13 Periods)

- 3.1 Meaning of Tourism Entrepreneurship.
- 3.2 Features of Tourism Entrepreneurship in India.
- 3.3 Eco-tourism Entrepreneurship in India.
- 3.4 Case Study of Tourism Entrepreneurship- Kingfisher Airlines

Unit IV**Social Entrepreneurship****(12 Periods)**

4.1 Meaning of Social Entrepreneurship

4.2 Difference between business and social entrepreneurship

4.3 Boundaries of social entrepreneurship

4.4 Case study of Social Entrepreneurship

SEWA-Self Employed Women's Association of India.

Reference Books :-

- Vasant Desai-Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- Dr. C.B. Gupta & Dr. P.N. Srinivasan- Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Robert D. Hisrich-Entrepreneurship : Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois.
- David H. Holt - Entrepreneurship – New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- Anitha H.S.-Entrepreneurship Development – Role of Commercial Banks-Mangal Deep Publications, Jaipur.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Department of Commerce
B.Com. Third Year (Sem. – VI)
Entrepreneurship Development- IV
Paper Title: Entrepreneurial Motivation in India
(With Effect from June-2019)

No. of Periods per week: 04
Course Code: U-END-687-E

Max. Marks: 75
Credits: 03

Course Objectives:

- To familiarize students with Entrepreneurial Motivation.
- To acquaint students with Intellectual Property Rights for MSMEs.
- To understand the TQM, FSSAI and KAIZEN techniques.
- To familiarize students with Export Documents & Procedure.
- To visit different business units and improve the practical business knowledge among the students for report writing

Course Outcomes:

This course will help students to learn about the Entrepreneurial Motivation and Intellectual Property Rights for MSMEs in India. It will be motivated to enter in the field of Export business. It will further help the students to apply the gained knowledge to establish new venture and to become job providers than the job seekers.

Unit I Entrepreneurial Motivation (13 Periods)

- 1.1 Meaning of Entrepreneurial Motivation .
- 1.2 Maslow’s Theory of Entrepreneurial Motivation.
- 1.3 Governments Schemes for Entrepreneurial Motivation-
Make in India, Startup India, Standup India and Skill India.
- 1.4 Introduction to MUDRA Bank Loan Yojana – Fund to Unfunded.

Unit II Intellectual Property Rights for MSMEs (12 Periods)

- 2.1 Meaning of Intellectual Property Rights
- 2.2 Meaning of Copy rights, Patents and Types of Patents
- 2.3 Meaning and categories of Trade Mark
- 2.4 Intellectual Property Rights (IPR) for MSMEs

Unit III TQM, FSSAI and KAIZEN techniques for MSMEs (13 Periods)

- 3.1 Meaning and Definition of quality.
- 3.2 Concept of Total Quality Management.
- 3.3 Introduction of FSSAI and KAIZEN technique.
- 3.4 Introduction to ten steps of Kaizen technique.

Unit IV Export Documents & Procedure for Small Scale Enterprises (12 Periods)

- 4.1 Meaning & Nature and forms of Export Business.
- 4.2 Advantage & Disadvantages of Export Business.
- 4.3 Types of documents for Export Business.
- 4.4 Processing of an Export order.

Reference Books :

- Vasant Desai-Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- Dr. C.B. Gupta & Dr. P.N. Srinivasan- Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- Robert D. Hisrich-Entrepreneurship : Starting, Developing and Managing a New Enterprise, Richard D. Irwin, INC, Homewood, Illinois.
- David H. Holt - Entrepreneurship – New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- Anitha H.S.-Entrepreneurship Development – Role of Commercial Banks-Mangal Deep Publications, Jaipur.