



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

BACHELOR OF COMMERCE

B.Com. Third Year
(Semester – V& VI)

Course Curriculum
(w.e.f. June 2022)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

B. Com. ThirdYear (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)

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Department of Commerce

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
Department of Commercial and Mercantile Law
B.Com. III Year (Sem. V)
Corporate Law (w.e.f. June 2022)

No. of Periods Per Week: 04
Course Code: U-COL-591

Marks: 75
Credits: 03

Learning 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, 2013.
3. To know financing of Company and its sources.
4. To understand the legal provisions relating to company management.

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

1. Understand the concept of company as a corporate form of business.
2. Know how to incorporate a company.
3. Know the various sources of finance and how it can be raised.
4. Understand the managerial personnel and their role in management of company.

Unit I: Company and its forms

(12 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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.

(12 Lectures)

- 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, Meerut.
- 8) Ashok K. Bagriyal, Company Law : Vikas Publishing House, Noida.
- 9) Madhu Tyagi, Company Law : Eastern Book Company, Lucknow.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur.
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. III Year (Sem. V)
Auditing-I (w.e.f. June 2022)

No. of Periods: 04
Course Code : U-AUD-592

Marks: 75
Credits : 03

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

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

1. Understand the meaning, objectives and essential characteristics of auditing.
2. Come to know the types of audit.
3. Understand the concept of Audit Programme, Planning and Procedure, Audit Evidences.
4. Understand the meaning of Internal Control, Internal Audit and Internal Check.
5. Understand Electronic Data Processing Environment & Auditing

Unit I: Introduction to Auditing

(12 Lectures)

- 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

(13 Lectures)

- 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.

(13 Lectures)

- 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

(12 Lectures)

- 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. Tondon
5. Auditing Theory and practice – Arunkumar Rachna Sharma.
6. Principles and Practice of Auditing –Dinkar Pagare

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts & Applied Statistics
B.Com. III Year (Sem. V)
Advanced Accounting –I (w.e.f. June 2022)

No. of periods per week: 04
Course Code:U-ADA-593

Marks: 75
Credits: 03

Learning Objectives:

1. Prepare the departmental accounting and branch accounting.
2. Understand the meaning of goodwill and methods of valuation of goodwill.
3. Prepare financial statements of companies of as per Companies Act, 2013.

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

1. Understand the meaning of department and prepare the accounts for departmental stores.
2. Prepare the accounting for dependent branches as per its various methods.
3. Valuate the goodwill as per different methods of its computation.
4. Prepare the financial statements of a company as per schedule iii of the Companies Act, 2013

Unit I: Departmental Accounting

(14 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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: Financial Statements of Companies

(11 Lectures)

- 4.1 Introduction to Company Final Accounts.
- 4.2 Types of Companies as per Company Act, 2013.
- 4.3 Statutory Books of a Company.
- 4.4 Calculation to Managerial Remuneration.
- 4.5 Preparation of Financial Statements of a Company as per Schedule III of the Companies Act, 2013.

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
Department of Accounts and Applied Statistics
B.Com. III Year (Sem. V)
Management Accounting-I (w.e.f. June 2022)

No. of periods per week: 04
Course Code: U-MAA-594

Marks: 75
Credits: 03

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

1. Understand the theoretical concept relating to Managerial Decision making process.
2. Know Tools and Techniques of Management accounting to solve the critical business operation related problems.
3. Apply the gained knowledge to complete the professional courses like CA, ICWA, CS, MBA etc.

Unit I: Introduction to Management Accounting

(13Lectures)

- 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

(12 Lectures)

- 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

(13 Lectures)

- 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

(12 Lectures)

- 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 Flow from Operating Activities
 - 2) Cash Flow from Investing Activities
 - 3) Cash Flow from Financing Activities
- 4.4 Preparation of Cash Flow Statement according to Accounting Standard-3 (AS-3)

Reference Books:

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

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Commercial & Mercantile Law
B.Com. III Year (Sem. V)
Banking and Finance -I (w.e.f. June-2022)
Course Title: Introduction to Banking and Finance

No. of Periods per week: 04
Course Code: U-BAF-595-B

Marks: 75
Credits: 03

Learning Objectives:

1. To understand historic development of banking and how it shaped today's banking.
2. To understand the primary and secondary functions of bank.
3. To understand the various types of bank accounts and its operations.
4. To understand the e-banking facilities provided by the banks.

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

1. Understand the various types of commercial banks and their financing to various economic activities.
2. Know various functions of commercial banks and remittance methods.
3. Understand the various types of accounts maintained in commercial banks.
4. Carry out modern e-banking / mobile banking.

Unit I: An Overview of History of Banking.

(12 Lectures)

- 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.

Unit II: Functions of Commercial Banks.

(14 Lectures)

2.1 Primary Functions:

- 2.1.1 Acceptance of Deposits-Demand Deposits and Time Deposits.
- 2.1.2 Granting Loans & Advances - Term Loans, 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 & representation 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, Consultancy, Guarantees, Pension Payments, Conducting Government Transactions, Conducting Foreign Exchange Transactions.

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

(12 Lectures)

3.1 Types of Customer

- 3.1.1 **Individual Customers:** Single 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) SWIFT, (D) NEFT, (E) RTGS.

Unit IV: Electronic Business & E-banking

(12 Lectures)

- 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. Vasantha Desai, Indian Banking - Nature and Problems, Himalaya Publishing House, Mumbai
3. O.P. Agrawal, Modern Banking of India, Himalaya Publishing House, Mumbai.
4. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. Pai Panandikar & N.C. Mehra, Rural Banking, National Institute of Bank Management, Pune.
6. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi
7. Uppal R.K., & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com. III Year (Sem. V)
Entrepreneurship Development- I(w.e.f. June 2022)
Course Title: Introduction to Entrepreneurship Development

No. of Periods per week: 04
Course Code: U-END-595-E

Marks: 75
Credits: 03

Learning 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 get an idea about how Family business operate in India.
4. To understand Institutional Support to the Enterprises in India.
5. To motivate students to generate innovative ideas to launch new enterprises.

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

4. Understand the theoretical concept relating to Entrepreneur & Entrepreneurship.
5. Know MSMEs in India and its role in the economic development.
6. Apply the gained knowledge to become successful entrepreneur.

Unit I: Introduction to Entrepreneur & Entrepreneurship

(13 Lectures)

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

Unit II: Family Business in India

(12 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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:

- 1) Vasant Desai, Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- 2) Dr. C.B. Gupta & Dr. P.N. Srinivasan, Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- 3) David H. Holt, Entrepreneurship, New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- 4) Anitha H.S., Entrepreneurship Development, Role of Commercial Banks, Mangal Deep Publications, Jaipur.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Commercial & Mercantile Law
B.Com. III Year (Sem. V)
Banking and Finance – II (w.e.f. June 2022)
Course Title: Modern Banking of India

No. of Periods per week: 04
Course Code: U-BAF-596-B

Marks: 75
Credits: 03

Learning Objectives:

1. Provide an in-depth view of the Non-performing Assets and RBI guidelines.
2. To know the functions of Financial Intermediaries in India.
3. To understand the various types of NBFCs working in India and their role in financial market.
4. To enlighten the students with the concept of risk management in banks in general and techniques in measurement and control of credit risk, operational risk and market risk in particular through Asset Liability Management System.

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

1. Understand the concept of Non-Performing Assets by considering RBI guidelines.
2. Understand various Financial Intermediaries working in India.
3. Know the functions of various NBFCs and their lending policies.
4. Measure and control credit risk, operational risk and market risk.

Unit I: Non-performing Assets and Its Classification.

(13 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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. Jafar Ali Khan, Non-banking Financial Companies (NBFCs) in India, New Century Publications, New Delhi, India.
2. Dr. S. Gurusarny, Financial Market and Financial Institutions. Tata McGraw Hill Education Private Limited, New Delhi.
3. Uppal R.K., Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
4. Agarwal O.P., Banking and Insurance, Himalaya Publishing House, Mumbai
5. Vijayaragavan Iyengar, Introduction to Banking, Excel Books, New Delhi.
6. Indian Institute of Banking and Finance, Risk Management, Mumbai.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Business Studies
B.Com. III Year (Sem. V)
Entrepreneurship Development- II (w.e.f. June 2022)
Course Title: Project Formulation and Appraisal

No. of Periods per week: 04

Course Code: U-END-596-E

Marks: 75

Credits: 03

Learning Objectives:

- 1) To help the students identify and select business opportunities.
- 2) To know the steps in project formulation & project appraisal.
- 3) To know the sources of financing of MSMEs.
- 4) To understand the importance of financial planning in entrepreneurship.

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

1. Identify business opportunities for setting up of MSMEs.
2. Formulate business plans and preparation of project report.
3. Understand various forms and the sources of finance.
4. Know how to get project appraisal done.

Unit I: Opportunity Identification and Selection

(13 Lectures)

- 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

(12 Lectures)

- 2.1 Meaning and contents of business plan
- 2.2 Formulation of business plan
- 2.3 Project Report guidelines under various government schemes.
- 2.4 Common errors in formulation of business plan

Unit III: Financing of MSMEs

(13 Lectures)

- 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.
- 3.6 Venture capital and private equity.

Unit IV: Project Appraisal

(12 Lectures)

- 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:

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

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Accounts and Applied Statistics
B.Com. III Year (Sem. V and VI)
Office Management (w.e.f. June 2022)

No. of periods per week: 04

Course Code: U-SEC-O

Marks: 75

Credits: 03

Learning Objectives:

1. To familiarize students with the Concept and Application of Modern Office.
 2. To make students acquainted with the concept of Paperless Office
 3. To familiarize students with the concept of Automated and Virtual Office.
 4. To motivate the students to apply Modern Office Management Techniques.
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Course Outcomes: After completion of this course Students will be able to-

1. Understand the concept of Modern office Management.
 2. Understand and apply the Automated office and Paperless office concept
 3. Apply the gained knowledge to design Virtual Office and e-office management.
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Unit I: Introduction to Modern Office Management

(12 Lectures)

- 1.1 Introduction to Modern Office
- 1.2 Meaning of Modern Office
- 1.3 Modern Office Work
- 1.4 Factors Contributing to the Growth of Office Work

Unit II: Functions of Modern Office

(13 Lectures)

- 2.1 Activities of Modern Office
- 2.2 Purpose of an Modern Office
- 2.3 Modern Office Functions
- 2.4 Office System and Routine

Unit III: Changing Modern Office Scene

(12 Lectures)

- 3.1 Importance of Office
- 3.2 The Changing Scene of Office
- 3.3 Office Today
- 3.4 Office of the Future

Unit IV: Paperless Modern Office

(13 Lectures)

- 4.1 Paperless Office
- 4.2 Problems of Paperless Office
- 4.3 Tips for Paperless Office
- 4.4 Working towards Paperless Office
- 4.5 Automated and Virtual Office

Reference book:

- 1.1 R. K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House, Mumbai.

Semester - VI

**Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Commercial and Mercantile Law**

B.Com. III (Sem. VI)
Research Methodology (w.e.f. June 2022)

No. of periods per week: 04

Course Code: U-REM-691

Mark: 75

Credits: 03

Learning Objectives:

1. To provide the students with the basic and fundamentals of research and its applicability in various fields of study.
2. To know the various research methods and statistical tools used in data analysis.
3. To learn how to collect, classify, interpret and present the data.
4. To develop the skill of writing research project.

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

1. Acquire the basic principles of social research.
2. Formulate hypothesis and identify various sources of research problems.
3. Apply various statistical tools in data analysis and interpretation.
4. Know, how sampling techniques are used for selection of the samples.
5. Prepare research papers on research problem.

Unit I: Introduction to Research

(10 Lectures)

- 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 Lectures)

- 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 Lectures)

- 3.1 Types of data – Primary and Secondary.
- 3.2 Methods of Primary Data Collection.
- 3.3 Sampling - Define 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 in consultation with the project guide.

Unit IV: Processing of Data and Report Writing.

(13 Lectures)

- 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, Chi-Square Test, ANNOVA test and H-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 project guide.

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
Faculty of Commerce
Department of Accounts and Applied Statistics

B.Com. III Year (Sem. VI)
Auditing-II (w.e.f. June 2022)

No. of Periods: 04
Course Code: U-AUD-692

Credits : 03
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.
-

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

1. Understands The Concept of Vouching.
 2. Come to know the Meaning and Procedure of Valuation and Verification of Assets and Liabilities.
 3. Come to know of Appointment, Duties, Rights and Responsibilities of a Company Auditor.
 4. Understands Concept of Auditor's Report and its types.
-

Unit I: Vouching

(12 Lectures)

- 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

(13 Lectures)

- 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

(13 Lectures)

- 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

(12 Lectures)

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

B.Com. III Year (Sem. VI)
Advanced Accounting – II (w.e.f. June 2022)

No. of periods per week: 04

Course Code: U-ADA-693

Marks: 75

Credits: 03

Learning Objectives:

1. To prepare the final accounts of Life Insurance and General Insurance.
2. To be familiar with the special features of Investment Accounting.
3. To understand the meaning of shares and methods of valuation of shares.

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

1. Prepare the final accounts of life insurance companies.
2. Understand the meaning of general insurance and to prepare the final accounts for general insurance companies.
3. Prepare the investment account in the books of investors as per the cum-interest and ex interest methods.
4. Compute the value of shares as per different methods of its valuation

Unit I: Final Accounts of Life Insurance Companies

(12 Lectures)

- 1.1 Meaning and Need of Life Insurance.
- 1.2 Special terms in Life Insurance Business
- 1.3 Books maintained for Life Insurance Accounting.
- 1.4 Preparation of Final Accounts of Life Insurance Business.

Unit II: Final Accounts of General Insurance Companies

(12 Lectures)

- 2.1 Introduction & Meaning of General Insurance
- 2.2 Special terms in Insurance Business.
- 2.3 Books maintained for General Insurance Business.
- 2.4 Important Provisions of the Insurance Act, 1938.
- 2.5 Preparation of the Final Accounts of General Insurance Business.

Unit III: Investment Account

(13 Lectures)

- 3.1 Meaning of Investment Accounting.
- 3.2 Format of Investment Account
- 3.3 Methods of Investment Accounting.
 - a) Cum interest Method
 - b) Ex interest Method
- 3.4 Practical Problems based on both the Methods.

Unit IV: Valuation of Shares

(13 Lectures)

- 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 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 I, 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.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

Department of Accounts and Applied Statistics

B.Com. III Year (Sem. VI)

Management Accounting-II (w.e.f. June 2022)

No. of periods per week: 04

Course Code:U-MAA-694

Marks: 75

Credits: 03

Learning Objectives:

1. To familiarize students with the Concept and Application of Ratio Analysis.
2. To make students acquainted with the concept and application of Marginal Costing.
3. To familiarize students with the concept of Working Capital Management.
4. To motivate the students to apply Managerial Tools and Techniques for Critical Decision Making.

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

1. Understand the theoretical concept relating to Responsibility Accounting, Ratio Analysis Marginal Costing and Working Capital Management.
2. Know Tools and Techniques of Management accounting to solve the critical business operation related problems.
3. Apply the gained knowledge to complete the professional courses like CA, ICWA, CS and MBA etc.

Unit I: Responsibility Accounting

(12 Lectures)

- 1.1 Meaning and objectives of Responsibility Accounting.
- 1.2 Significance of Responsibility Accounting.
- 1.3 Process in implementation Responsibility Accounting
- 1.4 Responsibility Centers- Cost Centre, Revenue Centre, Profit Centre and Investment Centre.
- 1.5 Limitations of Responsibility Accounting.

Unit II: Ratio Analysis

(13 Lectures)

- 2.1 Meaning, Advantages and Limitations of Ratio Analysis.
- 2.2 Classifications of Ratios.
- 2.3 Importance of Ratio analysis.
- 2.4 Calculations of Ratios and their Interpretation Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Creditor's Turnover Ratio, Operating Ratio, Proprietary Ratio, Fixed Asset Turnover Ratio, Debt Equity Ratio, Capital Gearing Ratio, Profitability Ratio-Gross Profit and Net Profit.

Unit III: Marginal Costing

(12 Lectures)

- 3.1 Concept and Meaning of Marginal Costing.
- 3.2 Features of Marginal Costing and Marginal Cost Statement.
- 3.3 Break-even Analysis
- 3.4 Calculations of following Contents:
Profit Volume Ratio (P/V Ratio), Break-even Point (Units), Break-even Point (Rs.), Margin of Safety, Margin of safety ratio, Maintaining Desired Level of Profit.

Unit IV: Working Capital Management

(13 Lectures)

- 4.1 Nature & Significance of Working Capital Management.
- 4.2 Factor affects on requirement of Working Capital.
- 4.3 Sources of Working Capital
- 4.4 Problems on Working Capital requirements.

Reference Books:

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

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur
Faculty of Commerce
Department of Commercial & Mercantile Law
B.Com. III Year (Sem. VI)

Banking and Finance – III (w.e.f. June 2022)

Course Title: Indian Financial Market

No. of Periods per week: 04

Course Code: U-BAF-695-B

Marks: 75

Credits: 03

Learning Objectives:

1. To provide an in-depth view of money market and capital market in Indian economy.
2. To study the various instruments of the money market and capital market.
3. To understand the role, organizational structure of Reserve Bank of India.
4. To know the role of SEBI in stock market.

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

1. Understand the various financial instruments used in the money market and capital market.
2. Know the functioning of the money market and in what way it is different from capital market.
3. Update their knowledge of recent monetary policies of Reserve Bank of India.
4. Know how SEBI protects the interest of various stakeholders.

Unit I: Indian Money Market.

(13 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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 Lectures)

- 4.1 Introduction to SEBI, Its Functions and Powers.
- 4.2 History, Meaning and 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. Gurusamy, Financial Market and Financial Institutions. Tata McGraw Hill Education Private Limited, New Delhi.
2. Vasantha Desai, Indian Banking - Nature and Problems, Himalaya Publishing House, Mumbai
3. O.P. Agrawal, Modern Banking of India, Himalaya Publishing House, Mumbai.
4. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. Pai Panandikar & N.C. Mehra, Rural Banking, National Institute of Bank Management, Pune.
6. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi
7. Uppal R.K., & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.

Rajarshi Shahu Mahavidyalaya (Autonomous), Latur

Faculty of Commerce

B.Com. III Year (Sem. VI)

Entrepreneurship Development- III(w.e.f. June 2022)

Course Title: Special Fields of Entrepreneurship

No. of Periods per week: 04

Course Code: U-END-695-E

Marks: 75

Credits: 03

Learning Objectives:

1. To understand the students with Women Entrepreneurship in India.
 2. To understand Rural and Agricultural entrepreneurship in India.
 3. To identify the opportunities in Tourism Entrepreneurship.
 4. To motivate the students to become rural entrepreneur.
-

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

1. Understand the problems of women, rural and agricultural entrepreneurship.
 2. Know the potentials of tourism entrepreneurship in India.
 3. Apply the gained knowledge to become entrepreneur.
 4. Know the requirements to become social entrepreneur.
-

Unit I: Women Entrepreneurship in India

(13 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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 of Capt. Gopinath.

Unit IV: Social Entrepreneurship

(12 Lectures)

- 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:

- 1) Vasant Desai-Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Mumbai.
- 2) Dr. C.B. Gupta & Dr. P.N. Srinivasan- Entrepreneurship Development in India, Sultan Chand & Sons, Educational Publishers, New Delhi.
- 3) David H. Holt - Entrepreneurship – New Venture Creation, Prentice Hall of India, Pvt. Ltd, New Delhi.
- 4) Anitha H.S.-Entrepreneurship Development- Role of Commercial Banks-Mangal Deep Publications, Jaipur.

Department of Commercial & Mercantile Law
B.Com. III Year (Sem. VI)
Banking and Finance – IV (w.e.f. June 2022)
Course Title: Derivatives and Risk Management

No. of Periods per week: 04

Course Code: U-BAF-696-B

Marks: 75

Credits: 03

Learning Objectives:

1. To learn and understand the concept of risk management and techniques in measurement and control of credit risk, operational risk and market risk.
2. To understand the evolution, growth, structure, components of the Forex Market.
3. To understand various financial terminologies and transactions involved in the forex market.
4. To understand the portfolio management techniques for minimizing the risk.

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

1. Understand the techniques in measurement and control of credit risk, operational risk and market risk.
2. Understand how foreign exchange market operates.
3. Know the transactions how forex transactions are done.
4. Understand how to minimize risk by using portfolio analysis.

Unit I: Introduction to Risk Management

(13 Lectures)

- 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 Lectures)

- 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: Foreign Exchange Market.

(12 Lectures)

- 3.1 Meaning and Characteristics of Foreign Exchange Market.
- 3.2 Constituents and Participants of Foreign Exchange Market
- 3.3 Transactions:
 - i) Spot Market, ii) Swap Market, iii) Forward Contract, iv) Future Contract, v) Option Market.
- 3.4 Foreign Exchange Risk – Meaning and Payment Methods.
- 3.5 Risk Management Tools.

Unit IV: Portfolio Analysis

(12 Lectures)

- 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. Dr. R. D. Sikchi, Risk Management in Indian Banks, International Publications, Kanpur-208021
2. C. Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons, Educational Publishes, New Delhi.
3. Vijayaragavan Iyengar, Introduction to Banking, Excel Books, New Delhi.
4. The Indian Institute of Bankers, Modern Banking, Mumbai.
5. Uppal R.K., Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi.

Department of Business Studies
B.Com. III Year (Sem. VI)
Entrepreneurship Development- IV(w.e.f. June2022)
Course Title: Entrepreneurial Motivation in India

No. of Periods per week: 04

Course Code: U-END-696-E

Marks: 75

Credits: 03

Learning Objectives:

1. To learn various aspects of entrepreneurial motivation.
2. To acquaint students with Intellectual Property Rights for MSMEs.
3. To understand the TQM, FSSAI and KAIZEN techniques.
4. To familiarize students with Export Documents & Procedure.

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

1. Get motivated to entrepreneurship.
2. Learn about various intellectual property laws affecting business.
3. Understand various quality initiatives such as TQM, FSSAI and KAIZEN techniques.
4. Know the procedure involved in export procedure.

Unit I: Entrepreneurial Motivation

(13 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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 Lectures)

- 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.
- 4.5 Payment options available in export/import.

Reference Books:

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

B.Com. III Year (Semester – V & VI)
Subject : Goods and Services Tax (w.e.f. : June 2022)

No. of periods per week : 04
Course Code : U-ADC-640-G

Max Mark : 75
Credits : 03

Learning Objectives –

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

Course Outcomes -

1. Acquire knowledge of provisions of GST.
2. Able to file GSTR.
3. Able to make the registration, cancellation & revocation of GSTR.

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**

Department of Accounts and Applied Statistics

B. Com. III Year (Sem. V and VI)

Soft Skill (w.e.f. June 2022)

No. of periods per week: 04

Marks: 75

Course Code - U-SEC- 304

Credits: 03

Learning Objectives:

1. To familiarize students with the Concept of Team Building.
2. To familiarize students with the concept of Stress Management.
3. 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.
2. Know the concept Stress Management.
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)

- 3.1 Telephonic etiquettes and tone and pitch of the voice
- 3.2 Voice mail
- 3.3 Goal setting
- 3.4 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.