



**SWAMI RAMANAND TEERTH MARATHWADA
UNIVERSITY,
NANDED,**

Vishnupuri, Nanded-431 606

B.Com. (Banking)-III Year (Semester VI)

Choice Based Credit System (C.B.C.S)

SYLLABUS

W.e.f. 2018-19

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
XXIX	E-Banking & Accounting-II	4	54	35	40	75	03
XXX	Banking & Banking Institution-II	4	54	35	40	75	03
XXXI	Banking Law-II	4	54	35	40	75	03
Group (Banking)							
XXXII	Banking Operation-II	4	54	35	40	75	03
XXXIII	Reserve Bank of India-II	4	54	35	40	75	03
XXXIV	Training & Project Work-II	4	54	35	40	75	03
Opt Any one Subject as Generic Elective of the following							
GE-II.1	Indian Economy-II	4	54	35	40	75	03
GE-II.2	Rural Management-II	4	54	35	40	75	03
GE-II.3	Labour Laws & industrial Laws-II	4	54	35	40	75	03
GE-II.4	Travel & Tourism-II	4	54	35	40	75	03
GE-II.5	The Right to Information Act-2005-II	4	54	35	40	75	03



	Opt Any one Skill Enhancement Course – III (SEC-III)						
SEC-IV.1	Self-Employment-II	3	45	25	25	50	02
SEC-IV.2	Tax Consultancy	3	45	25	25	50	02
SEC-IV.3	Intellectual Property Right-II	3	45	25	25	50	02
SEC-IV.4	Accounting & Auditing Practices	3	45	25	25	50	02
SEC-IV.5	Mutual Fund Distribution	3	45	25	25	50	02



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)

XXIX E-Banking & Accounting- II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning Objectives:- The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in Banking Technology.

Utility: Student can acquire knowledge of advance level of accounting for Bank.

Prerequisite: Basic knowledge of accounting and E- Banking & Accounting I

Chapter – I Electronic Clearing System 11

ECS, MICR Clearing System, Truncation Of Cheque System, Debit Clearing System, Credit Clearing System, RTGS [Real Time Gross Settlement] NEFT[National Electronic Fund Transfer]

Chapter – II Electronic commerce and banking 11

E-Business, E-Commerce, E-Banking, Mobile Payments, The Call Centers, EBPP [Electronic Bill Presentment And Payment] System

Chapter – III Accounting in computerized environment 11

Meaning Of Computerized Accounting, Features And Terms Used In Computerized Accounting, Difference Between Computerized Accounting And Manual Accounting, Advantages And



Disadvantages Of Computerized Accounting, Functions Of Performed By Computerized Accounting Software Available In The Market.

Chapter – IV Audit of Banking Companies: 11

Statutory Audit {CAMEL Rating}, Concurrent Audit, Inspection of Banking by RBI {CAMEL Rating}, Audit Report of Banking Companies.

Chapter &V Foreign Exchange 10

Foreign Exchange Management, Composition of Foreign Exchange, Reserves, Foreign Currencies – Gold and SDR

Books:-

1] Information Technology

2] Accounting AND FINANCE FOR BANKERS

[Both by Macmian publishers India Ltd] www.macmilanindia.com

3] “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

XXX Banking & Banking Institution-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning Objectives:-

- To equip with students with the banking and finance sector.
- To make awareness among them about banking sector reforms.
- To familiarizes students about Nationalisation of Bank
- To give Information to them about importance of financial Institutions in India

Utility: Student can acquire knowledge about Banking Awareness.

Prerequisite: Basic knowledge of Banking and Banking Institution I

Unit I: The State Bank of India. 11

Nationalisation Of Imperial Bank, Organization And Management Objectives, Information Technology Internal Control, State Bank Group – The State Bank Of India [Amendment] Bill 2010.

Unit II: Co-Operative Banking. 11

Urban Co-Operative Banks, A Profile Of Urban Co-Operative Bank Conclusion, Draft Vision Document For Urban Co-Operative Banks. Rural Co-Operative Banks- State Co-Operative Bank, [Maharashtra State Co-Operative Bank] District Central Co-Operative Banks.



Unit III: Industrial Development Bank of India	11
Organization, Objectives & Management, Functions, ICICI-Organization, Objectives, Management, Functions, Small Industries Development Bank Of India- Organization, Objectives, Management & Function.	
Unit IV: Export Import Bank of India.	11
Organization, Objectives, Management & Functions, the World Bank Organization, Objectives, Management & Functions.	
Unit V: Central Banking.	10
Evaluation, Definition, Concepts, Functions, Qualitative Methods of Credit Control	

Books:-

- 1) S. Natrajan and Parmeswarn- Indian Banking, S.Chand New Delhi
- 2) Mukund Mahajan – Indian Banking system Nirali Prakashan,Pune
- 3) Gordon and Natranjan – Financial markets and services
Himalaya publication house, Mumbai
- 4) Khan.M.Y Indian Markets and institutions , TataMcgraw Hill, New Delhi
- 5) Ruddar datt and Sundharam – Indian economy.



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXI Banking Law-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Objectives: To acquire knowledge and develop understanding of the necessary framework of Bank with reference to various provisions or Banking Law.

Utility: Student can acquire knowledge of Law of Banking

Prerequisite: Basic knowledge of banking law.

Unit I: Banking Related Laws. 11

Law Of Limitation- Provision Of Banker's Book Evidence Act, Special Features Of Recovery Of Debts Due To Bank And Financial Institution Act 1993, Consumer Protection Act 1986, Banking Ombudsman, Lenders Liability Act.

Unit II: Mode of Charging Security. 11

Lien, Pledge, Mortgage, Assignments Hypothecation - Merits and Demerits of Different Type of Charges.

Unit III: Banking Regulatory Framework. 11

Provisions Of RBI Act 1935, Prevention Of Money Laundering Act 2002, Government And RBI Powers Opening Of New Bank And Branches Licensing Constitution Of Board Of Directors And Their Rights, Bank Share Holders And Their Rights.



Unit IV: Tax Laws 10

Income Tax, Banking Cash Transaction Tax, Fringe Benefit Tax and Service Tax.

Unit V: The legal services authorities Act 1987 Introduction, Lok Adalats 11

Book:

1] Legal and regulatory aspects of banking by macmilan publishers India
Ltd www.macmilanindia.com

2] “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.

3] “Business Law for management” by K.R. Bylchandani, , Himalaya Publishing House, Mumbai.



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

XXXII Banking Operations –I I

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning Objectives: The objective of this course is to bring awareness of banking operations among the students.

Utility: Practical Knowledge of Banking Policies.

Prerequisite: Basic Knowledge of Bank Subsidiary.

Unit I:	Loan and Advances.	11
	Principles of sound lending, Secured and unsecured Advances, forms of Advances, Procedure for Sanctioning Advances.	
Unit II:	Credit Creation.	11
	Primary v/s derivative deposit, Multiple Creation of credit, techniques of credit Creation, Limitations of Credit Creation.	
Unit III:	Subsidiary Services.	11
	Agency Services- Payment and Collection, Purchase and Sale of Securities, Role of Banker as-an Executor, Administrator and Trustee, Miscellaneous Services.	
Unit IV:	Corporate Finance.	10
	Project Finance, Appraisal, Assessment, Documentation Disbursement, Monitoring, Creation Charges	
Unit V:	Foreign Exchange.	11
	Meaning and definition of Foreign Exchange Market, Rate of Exchange, Kinds of Exchange Rate, Determination of Exchange Rate, RBI and Foreign Exchange Control, Role of FEMA in Foreign Exchange.	

References:

1. E Gordon and K Natrajan- Banking-Theory, Law and Practice- Himalaya Publishing House.



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)
Semester VIth (CBCS Pattern)
XXXIII Reserve Bank of India II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning Objectives: The objective of this course is Advance Knowledge about RBI.

Utility: Actual Working Procedure of RBI.

Prerequisite: Basic Knowledge of RBI.

Unit I: Control & Regulation 11

Control & Regulation of Banking and RBI main provisions of Banking Regulation Act 1949, Supervision of Banks in India.

Unit II: Foreign Exchange Management By RBI 11

Foreign Exchange Management by RBI, Foreign Agency, Open Market Policy.

Unit III: Payment Systems. 11

Payment settlement systems & information Technology trends in payments system, policy initiatives, IT initiatives for Banking system and it within RBI.



Unit IV: Credit Delivery & Financial inclusion 11

Credit delivery, financial inclusion, financial literacy, Bank notes & coins in circulation, RBI & customer service in Banks.

Unit V: KYC norms & Anti money laundering. 10

RBI policy on KYC, objectives & key elements of policy concept of money laundering, obligations of banks institutions, under prevention of money laundering Act 2002.

Reference Book

1. RBI Annual Report 2013-14
2. Banking – Iyengar vijayaragavan, fixel pub. New delhi.
3. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.



B. Com. (Banking) Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

XXXIV Training & Project Work-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

1. Training based project works.
2. Project Works is prepared up to 40 pages.
3. Project Works including specimen / pro forma of forms.
4. Objectives of Training
5. Output of Training.
6. Conclusion of Project Works.



‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

GE-I.1 Indian Economy-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Objective:

To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.

Utility: To be familiar with the Indian Economic system.

Prerequisite: Basics of Business Economics.

Unit I: Objectives and Strategy of Economic Planning No. Of Lectures 11

Objectives of Economic Planning in India, Mixed Economy and Economic Planning, Models of Economic Development-Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhi an Approach to Development.

Unit II: Industrial Policy and Economic Development 11

Key Features of Industrial Policy-1956, 1977, 1980, 1991 & Onwards.



Unit III: Public Sector and Disinvestment Policy **11**

Role of the Public Sector in India, Shortcomings of Public Sector, Rational of Disinvestment, Emergence of Disinvestment Policy, New Directions of Policy on the Public Sector.

Unit IV: Privatisation and Globalization of Indian Economy **11**

Comparison of the Public Sector and Private Sector, Economic Reforms since 1991, Privatization-The Alternative Models, Globalization and its Impact on Indian Economy.

Unit V: The Parallel Economy **10**

Meaning of Parallel Economy, Impact of Black Money, Incomes on the Economic and Social System, Factors Responsible for Generation of Black Money, Evaluation of Policy Package to Control Parallel Economy

Reference Books

3. Indian Economy – by Misra Puri
4. Indian Economy- by Datt Ruddar, KPM Sundharam



‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

GE-II.2 Rural Management-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Objective

To adequate the basic knowledge about Indian rural structure and the various Institution regarding to rural development, politics in the rural Institutions.

Utility: To get the knowledge in respect of Rural areas and other relevant things.

Prerequisite: Basics of Management and rural study of India.

Unit I: Strategic Rural Management No. Of Lectures. 11

Concept & Nature of Strategy and Strategic Decisions; Context and Practices of Strategic Management.

Unit II: Strategic Development. 11

Methods of Strategic Development, Strategy Implementation, Strategic Analysis and Evaluation.

Unit III: Rural Project management. 11

Concept of Rural Project Management, Project Designing, Participatory Project Planning.



Unit IV: Skills for Planning Development. 11

Framework and Steps for designing public communication campaign for development.

Unit V: Recent trends in agriculture growth in India 10

Inter-regional variations in growth of output and productivity, Strategy of agricultural development and technological progress.

Reference Books:

- Ambedkar, J.B. (1992). *Communication and Rural Development*, Mittal Publications, New Delhi.
- Austin Vincent. (2000). *Rural Project Management*. Bats ford Academic and Educational Ltd., London.
- Cleand David I. (1988). *System Analysis and Project Management*. McGraw- Hill Publisher, New Delhi
- Goel B.B. (1987). *Project Management – A Development Perspective*. Deep & Deep, New Delhi.
- Maylor Harvey. (2000). *Project management*. Pitman Publishing; London.
- Nair B.M. (1985). *Project Management – Scheduling and Monitoring PERT/CPM*. VanSahibabad.
- Ranjit Singh. (1993). *Communication Technology for Rural Development*. B. R. Publishing Corporation, Delhi.



‘Generic Elective’ (Any One)

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Semester VIth (CBCS Pattern)

GE-II.3 Labour Laws and Industrial Laws-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning Objective: The objective of the course is to provide the candidates with sound Knowledge of the important provisions of the Labour laws and Industrial laws and their applications in practice.

Utility: To introduce and apply laws regarding business and implement them in the businesses.

Prerequisite: Basics of Law and fundamental acts.

UNIT I: Payment of Wages Act, 1936

11

Introduction, Meaning of Industrial and Other Establishments, Timely Payment of Wages (Sec.4, 5, &6)

UNIT II: Child & Adolescent Labour (Prohibition and Regulation) Act, 1986

11

Introduction, Prohibition of Employment of Children in any Occupation or Process (Sec.3), Maintenance of Register Sec.11, Penalty (Sec.14)



UNIT III: Factories Act, 1948

11

Introduction Meaning of Factory, Manufacturing Process, Definition of Worker (Sec 2(I)), Meaning of Occupier of Factory, Facilities and Conveniences, Welfare Measures, Working Hour, Overtime Wages, Leave, Employment of Women, Adult, Young Person, Display on Notice Board, Punishment To Welfare Officer

UNIT IV: The Industrial Employment (Standing Orders) Act, 1946

11

Introduction, Meaning of Standing Orders, Applicability, Approval of Standing Orders

UNIT V: Industrial Disputes Act, 1947

10

Introduction, Meaning of Industry, Meaning of Industrial Disputes, Adjudication of Disputes, Arbitration And Adjudication, Meaning of Award, Settlement, Lay Off, Retrenchment, Strike, Lock-Out. Distinction between Lay –Off and Lock-Out.

References:

- 1) Industrial , labour & General law - Sangeet kedia's
- 2) Labour & Industrial law - P. K. Padhi, PHI Learning Pvt. Ltd.
- 3) Labour Laws – Ajit Prakashan's
- 4) Labour & Industrial laws – Ravi Shinde, Asian law House
- 5) Industrial & labour law - CA Shivangi Agrawal, Study At Home
- 6) Labour & Industrial Law - Mishra and Puri.



‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

GE-I.4 Travel and Tourism-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Learning objectives: A Study of Travel agents & Tour guide and its application.

Utility: Familiarized with the concepts of natural beauties and gifts to the countries.

Prerequisite: Natural heritage of India.

Unit I: Travel Agency No. Of Lectures. 11

Travel Agents, Tour operators, Function of a travel agent – Travel information, Ticketing, Insurance, Information on destination, package tour, Tours and excursion Travel agency commission How to set up a travel agency.

Unit II: Guiding Concept 11

Meaning, Concepts & Types of Guides: Conceptual meaning of Tourist Guide, duties and responsibilities. How guides are appointed in tour.

Unit III: Responsibilities of Guides 11

Preparation of a tour: Review of itinerary, Participant list, accuracy, timings and practicality, Identifying the group or individual traveler’s special needs. Checking Vehicle, Locating Vehicle and contacting driver; standard of dress and personal



grooming; Greeting participants and introducing self; Leading the participant:
Skills in leading the group, General instruction to Participants at monuments.

Unit IV: Personality Developments of Travel agent, Tour operator, Guide 11

Introduction: Meaning of Personality, Personality Factors- external, internal.
Effective or winning personality, developing a selling personality.

Unit V: Recent Trends in Tourism Business 10

Communication skills Personality grooming, physical fitness, dressing sense, formal and informal clothing, behavior with male and female clients, behavior in office.

Reference Book:

- 1) Tourism development by A. K. Bhatia
- 2) Successful Tourism management by Pran Math Seth.



‘Generic Elective’ (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester VIth (CBCS Pattern)

GE-II.5 The Right to Information Act-2005-II

No. of lectures	54
End of Semester (University Exam)	40
Continuous Assessment (CA) Internal	35
Total	75
Total Credit	03

Objective: To develop the RTI Knowledge and its application in different departments of state and central Govt. for transparent Administration.

Utility: To know ones basic rights.

Prerequisite: Basics of laws and Indian act.

Unit I: Process of Information Collection Lectures: 11

Functions of Information Officer, Process of Information Collection, First Application – Format, First Appeal – Format – Section. 19 (1), Second Appeal Section 19 (3) Fess Structure and Time Limits

Unit II: The Central Information Commission 11

Constitution of Central Information Commission, Term of Office and Conditions of Service, Removal of Chief Information Commissioner or Information Commissioner

Unit III: The State Information Commission 11

Constitution of State Information Commission, Term of Office and Conditions of Service Removal of State Chief Commissioner or State Information Commissioner



Unit IV: Powers and Function of the Information Commissions 11

Powers and Functions of Information Commissions, Appeal and Penalties, Current Issues and Amendment in RTI, Successive Stories of RTI, Reforms in RTI

Unit V: Right to Information Act, 2005 10

Basic terms in Right to Information Act 2005, Provisions regarding Information Collection, Procedure of information collection, various information officers

Reference Book

- Right to Information Act, 2005 Anna Hazare, Ralegansiddhi Publication
- Right to Information Act. 2005 Pradhod Kochare 10th Editio – 2015, Shekhar Gaikwad, Yeshoda Publication, Pune.
- Right to Information Act – 2005, Dr. Balaji Kompalwar, Suryamudra Prakashan, Nanded 2017
- Right to Information Act- 2005, Mr. Ashok Sabbon, New Stethoscope Prokoshan, Nagar 2008
- The Right to Information Act, 2005, Diglot Edition, Sunil Sochdeva, Rajasthan Low House, Jodhpur- Rajasthan
- Right to Information Act and Good governance, Prof. Anand Paliwal
- Dr. Krishnakishor Trivedi , Himanshu Publication Ed. 2017
- Understanding Basics of RTI Act, Shailesh Gandhi- Moneylife Foundation.
- The Right to Information Act, P.K. Das, Universal Low Publishing
- The Right to Information Act. , Dr.S.S. Jadhav, Nanded
- Pailu Mahitechya Adhikarache, Vijay kumar 2012, Prajakta Prakashn Pune



‘Skill Enhancement Course – IV’ (SEC-IV) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vth (CBCS Pattern)

SEC-IV.1 Self Employment-II

No. of lectures	45
End of Semester (University Exam)	25
Continuous Assessment (CA) Internal	25
Total	50
Total Credit	02

Objective: To develop and adopt the various skills in the students for develop their career and take the self-employment skills.

Utility: “self-employment is best employment” to know the advantages of it.

Prerequisite: Employment opportunities and other relevant aspects.

UNIT I: Interpersonal Skill Development **No. Of Lectures: 11**

Positive Relationship, Positive Attitudes, Empathise : comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

UNIT II: Identification of Business Opportunity **11**

Environmental Scanning for identification and selection of business opportunity, Divergent Thinking Mode: Meaning and Objectives –Tools and Techniques, Convergent Thinking Mode: Meaning and objectives -Tools and Techniques.

UNIT III: Financial Assistance for Small Enterprise 12

Non-Institutional: own Fund –Family and Friends, Institutional: (a) Bank Loans Co-operative Banks-Nationalized Bank – Scheduled Banks, (b) Angel Funding (c) Venture Funding (d) Self-employment



Schemes of Government, (e) Government Financial Institutions : Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME), Rajeev Gandhi Udyami Mitra Yojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP), (g) For urban – Seed Capital Schemes.

UNIT IV: Field Studies

11

Study of the organizations engaged in self-employment activities, Study of the Business Enterprises of the self-employed persons.

Reference Books:

1. Entrepreneurship Development –New Venture Creations: By Taneja Satish and Gupta S.L.
2. Handbook for New Entrepreneurs Entrepreneurship Development: by Jain P.C.
3. Entrepreneurial Development: By Gupta C.B. & Srinivas.
4. Development of Soft Skills: By Menna K. and V. Ayothi
5. You Can Win: Shiv Khera.



‘Skill Enhancement Course – IV’ (SEC-IV) (Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vith (CBCS Pattern)
SEC-IV.2 Tax Consultancy

No. of lectures	45
End of Semester (University Exam)	25
Continuous Assessment (CA) Internal	25
Total	50
Total Credit	02

Learning Objectives:

To develop the skill among the students for tax consultancy practices.

Utility: To get oneself acquaint with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service tax etc.

UNIT I:	No. of Lectures: 12
Skill of filing the Income Tax Returns for Salaried Persons	
UNIT II:	11
Skill of filing the Income Tax Returns for Company	
UNIT III:	11
Skill of filing the Income Tax Returns for Firms	
UNIT IV: 11	
Skill of filing the GST Returns for Retailers	

Reference Books

- Dr. H.C. Mehrotra & Dr. S.P. Goyal-Income Tax Law and Accounts-Sahitya Bhavan Publication.
- Dr. Vinod K. Singhaniya-Taxman Publication.
- www.icaai.ac.in



‘Skill Enhancement Course – IV’ (SEC-IV) (Any One)
B. Com. Third Year Syllabus (w.e.f. 2018-2019)
Semester Vith (CBCS Pattern)
SEC-IV.3 Intellectual Property Right-II

No. of lectures	45
End of Semester (University Exam)	25
Continuous Assessment (CA) Internal	25
Total	50
Total Credit	02

Learning Objectives :

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

UNIT I: Trademarks

No. Of Lectures: 12

The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights, Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks), Non Registrable Trademarks, Procedure for Registration of Trademarks, Assignment/Transmission / Licensing of Trademarks

UNIT II: Copyrights

13

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights Copyright pertaining to Software/Internet and other Digital media



UNIT III: Industrial Designs

10

What is a Registrable Design, What is not a Design, Novelty & Originality, and Procedure for Registration of Designs, Copyright under Design

UNIT IV: Geographical Indications

10

Meaning and Nature, Who are entitled for registration, Conditions & Procedure for Registration, Offences and Penalties

List of Recommended Books and References:

- Aswani Kumar Bansal : Law of Trademarks in India
- B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
- G.V.G Krishnamurthy : The Law of Trademarks, Copyright, Patents and Design.
- Satyawrat Ponkse : The Management of Intellectual Property.
- S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer: A Conspectus
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Patent Office Practice and Procedure Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Designs Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Revised Draft Manual of Trademarks Practice and Procedure
- Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Trade Marks Agents



‘Skill Enhancement Course – IV’ (SEC-IV) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vith (CBCS Pattern)

SEC-IV.4 Accounting and Auditing Practices

No. of lectures	45
End of Semester (University Exam)	25
Continuous Assessment (CA) Internal	25
Total	50
Total Credit	02

Learning Objective:

The objective of this course is to develop the skill of Accounting and Auditing Practices among the students.

Utility: To know the advanced packages and time saving.

Prerequisite: ideologies of computer and accounting knowledge.

Unit I Accounts of Non-trading concern.

No. Of Lectures: 12

Maintaining Receipts and Payments Accounts and Final accounts of Non-trading Concern.

Unit II Accounts of Retail shop keepers

11

Maintaining Cash Book and Personal Accounts of Retail shop keepers.

Unit III Auditing standards

11

Maintaining Final Accounts of the Company considering the provisions of Auditing standards

Unit IV Auditing procedure

11

Auditing procedure: Vouching, verification of Assets and Liabilities, Standards on Auditing and preparation of Audit Reports.

References:

1. Advanced Accounting (C.A. Raj K Agrawal) : SahityaBhavanPublicaiton,Agra
2. Company Accounts & Auditing Practices (SangeetKedia's)
3. Corporate Accounting (C.A. Dr. P. C. Tulsian, C.A. Bharat Tulsian)
4. Advanced Accountancy (M. G. Patkar, PhadkePrakashan, Pune)
5. Auditing and Assurance By CA Pankaj Garg. Taxman
6. 2. Auditing and Assurance By CA Raj K. Agrawal. Study At Home.
7. 3. Auditing Practices By Abhishek Mittal. Pooja Law Publication



‘Skill Enhancement Course – IV’ (SEC-IV) (Any One)

B. Com. Third Year Syllabus (w.e.f. 2018-2019)

Semester Vith (CBCS Pattern)

SEC-IV.5 Mutual Fund Distribution.

No. of lectures	45
End of Semester (University Exam)	25
Continuous Assessment (CA) Internal	25
Total	50
Total Credit	02

Learning Objectives:

1. To understand the basics of mutual funds and the role of Mutual fund distributor
2. To prepare the students for the NISM Mutual Fund Distributors Certification Examination

Utility: To know the financial aspects of business.

Prerequisite: Basics of Financial studies & risk factors.

UNIT I : Concept and Role of a Mutual Fund:

12

Concept, History, Functions, Advantages and limitations of a mutual fund, Investment objectives, Assets under management (AUM), Fund running expenses, Net asset value (NAV), Closed end funds and open ended funds, Categorization of funds by: investment objective, investing horizon, asset class. International funds, Fund of Funds, Exchange Traded Funds (ETF)

UNIT II: Fund Structure, Constituents, Legal and Regulatory Environment:

13

Structure of mutual funds in India and related regulations, Role of the sponsor, trustee and Asset Management Company (AMC) and related regulations, Role of regulators in India, Role and functions of SEBI in regulating mutual funds, Self regulatory organizations, Role and functions of AMFI, AMFI Code of Ethics, Investment restrictions and related regulations, Investor rights and obligations



UNIT III : Offer Document: 10

Regulations with respect to drafting and filing of an Offer Document for NFO, Process of NFO and steps involved in marketing an NFO, Objectives of information disclosure in an offer document, Statement of Additional Information (SAI) and related regulations, Scheme Information Document (SID) and related regulations, Key Information Memorandum (KIM) and related regulations

UNIT IV : Fund Distribution and Sales Practices: 10

Types of investors and eligibility, Distribution channels for mutual funds, Pre-requisites to become a mutual fund distributor, Key elements of agreement between distributor and a mutual fund, Sales practices and commission structure, Types of commissions and transaction charges, AMFI Code of Conduct, Process for KYD

References:

Mutual Fund Distributors-National Institute of Securities Markets (NISM), Taxman Publications Private Ltd, Mumbai.