

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

ACADEMIC (1-BOARD OF STUDIES) SECTION

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वाणिज्य व व्यवस्थापन विद्याशाखेतील
येणाऱ्या B. Voc Course. या
विषयांचा च्या अभ्यासक्रमास शैक्षणिक
वर्ष २०२०-२१ पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, B. Voc या कोर्ससला दिनांक १८ मार्च २०२१ रोजीच्या अभ्यासमंडळाच्या बैठकीतील शिफारसीनुसार व मा. कुलगुरू महोदयांनी मा. विद्यापरिषदेच्या आधिन राहून खालील प्रमाणे **B. Voc** या अभ्यासक्रमास मान्यता दिली असून शैक्षणिक वर्ष २०१९-२०, प्रथम वर्ष आणि द्वितीय वर्ष २०२०-२१ पासून लागू करण्यात येत आहे.

1. Cost and Management Accountancy (I & II year.)

2. Financial Markets (I year)

सदरील परिपत्रक प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहे. तरी ही बाब सर्व संबंधितांच्या निदर्शनास आणून द्यावे, ही विनंती.

ज्ञानतीर्थ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/बी.व्होक/
२०२१-२२/३२६०
दिनांक : १९.०४.२०२१.



स्वाक्षरित/-
सहा कुलसचिव
शैक्षणिक (१-अभ्यासमंडळ) विभाग

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ४) मा. संचालक, परीक्षा व मुल्यमापन मंडळ, यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, संबंधित वाणिज्य व व्यवस्थापन महाविद्यालय, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे



Swami Ramanand Teerth Marathwada University, Nanded

Syllabus

UGC sanctioned Vocational Course

**Curriculum based on the
Choice Based Credit System (CBCS Pattern)
w.e.f. 2020-21**

**Name of the Programme:
B. Voc. (Cost and Management Accountancy)
Second Year (Sem. III & IV)**

Programme Code: B.Voc. (CMA)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY**Vishnupuri, Nanded – 431606****B.Voc. (CMA) Second Year (Semester III)****SYLLABUS**

w.e.f. 2020-21

Paper No.	Name of the Paper	Lecture Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
BV- CMA-3.1	Soft Skills (English)	4	54	25	75	100	4
BV- CMA-3.2	Hindi/ Computerized Accounting Tally-I	4	54	25	75	100	4
Core Subjects							
BV- CMA-3.3	Company Account and Audit-I	4	54	25	75	100	4
BV- CMA-3.4	Cost Accounting	4	54	25	75	100	4
BV- CMA-3.5	Company Law-I	4	54	25	75	100	4
BV- CMA-3.6	Direct Taxation Law & Practice - I	4	54	25	75	100	4
Elective (Any One)							
BV- CMA-3.7	Principles of Business Management	4	54	25	75	100	4
BV- CMA-3.8	Retail Management	4	54	25	75	100	4
(Any One)							
BV- CMA-3.9 (A)	NPTEL	4	54	25	75	100	4
BV- CMA-3.1 (B)	E-Commerce-I	4	54	25	75	100	4
BV- CMA-3.1 (C)	Supply Chain Management	4	54	25	75	100	4

B.Voc. (CMA) Second Year Syllabus (w.e.f. 2020-21)**(Semester III) (CBCS Patterns)****Paper No. BV- CMA-3.1****Paper: Soft Skills (English)****Objectives of the Course:**

- To develop interest among students regarding English language.
- To develop confidence level and personality skills.
- To make the students aware about their career planning.
- To motivate and increase speech level.
- To develop positive thinking and good manners to be helpful in personal, professional and social environment.
- To develop writing skills.

Course Contents:

- 1. Importance of English Language: (10 Periods)**
English as Global Language, English as Business language, English as language of Communication, English as language of Knowledge, English as language of Technology and Internet.
- 2. Career Development Skills (16 Periods)**
Self-Development – Etiquette & Manners, Positive Attitude & Self Confidence, Motivation Skills & Personality, Goal Setting, Career Planning.
- 3. Writing Skills: (12 Periods)**
Note Making, Memo, Notices/Circulars, Minutes of a Meeting, E-Mail etiquette
Drafting of business letters: Sales Letter, Enquiry Letters, Request Letters
- 4. Parts of speech (Grammar): (08 Periods)**
Noun, Adjective, Pronoun, Verb, Adverb, Preposition, Conjunction, Interjection.
- 5. Direct –Indirect Narration (Grammar): (08 Periods)**
Questions, Commands and Requests, Exclamation and Wishes.

Reference Books:

1. Barun K. Mitra. Personality Development and Soft Skills. London: Oxford University Press, 2016.
2. Butterfield, Jeff. Soft Skills for Everyone. New Delhi: Cengage Learning, 2010.
3. Meenakshi, Raman, Sangeeta Sharma. Professional English. Oxford University Press: London, 2018.
4. O'Brien, Terry. Modern Writing Skills. New Delhi: Rupa & Company, 2011.
5. Wren & Martin. English Grammar and Composition. New Delhi: S. Chand & Company Ltd, 2000.
6. Business Communication by Dr.R.V.Ghadge, Asst.Prof.V.P.Varma, Asst.Prof.S.S.Sharma, Asst.D.J.Shaikh.

B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)

(Semester III) (CBCS Pattern)

Paper No. BV- CMA-3.2

Tally

Chapter 1: Fundamentals of Accounting

(10 Lectures)

1.1. Introduction and Meaning of Business

Types of Business Organizations

Meaning and Types of Transactions

Meaning and Types of Vouchers

Parties/ Stakeholders Related to Business

Basic Accounting Concepts

Meaning of Book-keeping and Accountancy

1.8. Branches of Accounting

Systems of Accounting

Meaning and Types of Account

1.11 Golden Rules of Accountancy

Stages of Financial Accounting

Journal

Ledger

Trial Balance

Final Accounts

Chapter 2: Fundamentals Of Tally

(10 Lectures)

Introduction of Tally Software

Advantages of Tally Software

Difference between Manual Accounting & Computerized Accounting

Opening Screen of Tally

Company Creation

Company F11 Features

Company F12 Configuration

Shut & Select Company

Alter & Delete Company

Practical Assignments

Chapter 3: Accounting Information

(12 Lectures)

Meaning and Nature of Group

Predefined Groups in Tally

Primary Groups & Secondary Groups

Single Groups Creation

Multiple Groups Creation

Groups Display & Alteration

Single Ledger Creation
Multiple Ledger Creation
Ledgers Display & Alteration
Practical Assignments

Chapter 4: Accounting Vouchers

(12 Lectures)

Introduction to Accounting Vouchers
Contra Voucher
Purchase Voucher
Sales Voucher
Debit Note Voucher
Credit Note Voucher
Payment Voucher
Receipt Voucher
Journal Voucher
Practical Assignments

Chapter 5: Additional Features in Tally ERP 9

(8 Lectures)

Maintaining Bill wise Details in Tally ERP 9
New Reference
 Against Reference
Advance
On Account
Cost Centers
Cost Category
Cost Center
Creation of Cost Category
Creation of Cost Center
Practical Assignments

B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester III) (CBCS Patterns)****Paper No. BV- CMA-3.3****Company Account & Audit-I****Objectives:**

To familiarize the students about the basics of auditing

1. To help students to gain the conceptual knowledge of the accounting.
2. To make students capable of understanding the concept of shares
3. To grow the understanding about Redemption of shares and debentures and its types.
4. To aware the students about the basics of accounting.

Course Outcomes:

- It is beneficial for students to move into advance are as i.e. C.A,I. C.W.A, CS etc.
- It could help graduates to work as financial analyst
- It provides the knowledge of differentiating the profit prior and post Incorporation.
- It provides the basic concept of knowledge of forfeitures of shares.

Prerequisites:

Basic knowledge of financial accounting, Black board, E- Material, Books etc.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

Course Contents:**Chapter 1: Introduction to Auditing: (08 Lectures)**

Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Inherent Limitations of Audit, , Principles of Audit, Types of Audit, Advantages of Independent Audit, Auditing Vs Accounting, Auditing Vs Investigation.

Chapter 2: Issue of Shares: (14 Lectures)

Meaning and process of issue of shares, forfeiture and reissue of equity shares, practical problems on accounting entries of issue, forfeiture and reissue, considering pro-rata allotment of shares.

Chapter 3: Redemption of Preference Shares: (12 Lectures)

Meaning and procedure of redemption of preference shares, redemption out of fresh issue of equity shares, redemption out of revenue profit of company, practical problems on journal entries of redemption of preference shares and balance sheet after redemptions of preference shares.

Chapter 4: Liquidation of a Company: (10 Lectures)

Meaning and cause of liquidation of a company, process of liquidation of a company, Role of company liquidation, accounting treatment of voluntary liquidation of a company

Chapter 5: Profit Prior to Incorporation: (10 Lectures)

Meaning, allocation of expenses and incomes between pre and post period, finding profit or loss.

Recommended Books:

1. Advanced Accounting – Gupta & Rasheswamy – Sultan Chand & Sons
 2. Modern Accountancy – Hanif & Mukarjee – McGraw Hill Education
 3. A New Approach to Accountancy – H.R. Kotalwar – Discovery Publishers
 4. Advanced Accountancy – Jain & Narang – Kalyani Publishers
 5. Advanced corporate Accounting- Dr H W Kulkarni, Dr R.V. Ghadge. Dr S.S. Jadhav
 6. Auditing: Principles and Practice by N.K. Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai
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B.Voc. (CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester III) (CBCS Pattern)****Paper No. BV- CMA-3.4****Cost Accounting****Objectives of the course:**

1. To provide an in depth study of the Cost Accounting Principles and Methods of Costing.
2. To identification, analysis and classification of cost components to facilitate managerial decision making.
3. To understand knowledge of cost accounting, material cost, labour cost and overhead.
4. To understand the methods of cost accounting.

Course Contents:**1. Introduction Of Cost Accounting: (10 periods)**

Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting, Cost Objects, Cost centers and Cost Units, Elements of cost, Classification of costs, Practical Problem on Cost Sheet & Tender.

2. Material Cost: (10 Periods)

Concept, Objectives, Need, Essentials of Material Control, Purchase procedures Methods of Material Issues FIFO, LIFO, Simple & Weighted Average, Inventory Management-Fixation of Stock Levels-Minimum Level, Maximum Level, Reorder Level, Economic Order Quantity, ABC Analysis (Numerical Problems on Above)

3. Labour Cost: (10 Periods)

Accounting and Control of labour cost. Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

4. Overhead: (10 Periods)

Definition of Overheads, Importance of Overhead, Classifications of Overheads, Methods of Determination of Overhead Rate, Practical Problems on Machine HourRate.

5. Methods of Costing: (14 Periods)

Methods of Costing- Process Costing, Contract Costing, Operating Costing **Process Costing**- Meaning and Features of Process Costing, Treatment of Normal loss, Abnormal loss and Abnormal Gains, Joint Products By – Products and Practical Problems on above.

Contract costing- Meaning and features of Job and Contract costing, Job v/s contract costing Treatment of profit and Reserve Profit, value of work-in-progress and Practical Problems on Preparation of contract Account and Balance.

References:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Practical Costing, Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti

B.Voc. Second Year (CMA) Syllabus (w.e.f. 2020-21)**(Semester III) (CBCS Pattern)****Paper No. BV- CMA-3.5****Company Law-I****Objectives:**

1. To develop understanding of the necessary framework of companies with reference to various provisions of Company Act-2013.
2. To provide the knowledge of company, shares and types of the company.
3. To make students aware about the steps involve in formation of company.
4. To acquire details of memorandum of association, article of association and the prospectus and its contents.
5. To acquire the knowledge about company audits.

Learning Outcomes:

After completion of the course, Students will be able to –

- Know about the concept of company and shares.
- Know about the process of company formation.
- They also learn the applicability of the memorandum of association and article of association in a company.
- They know about the use of prospectus in a company.
- They understand process involve in company audits.

Course Contents:**Chapter 1 Introduction:****(No of Lecture 08)**

Company Definition, meaning, nature and its Characteristics; Types of Companies: Private Company, Public Company, Foreign Company, Government Company, One Man Company. Promoters, their legal position, pre-incorporation contract and provisional contracts; online registration of a company.

Chapter 2 Formation of a Company:**(No of Lecture 12)**

Incorporation of private companies, public companies, company limited by guarantee and unlimited companies and their conversion/reconversions/re-registration. Concept of Nidhi companies, membership and dissolution. Formation of Not for Profit making companies. Procedure relating to foreign companies carrying on Business in India.

Chapter 3 Documents of Company:**(No of Lecture 10)**

Memorandum of Association and its Alteration and effects of alteration,
Articles of Association its Alteration and effects of alteration,
Prospectus – Definition, Abridged Prospectus, Misrepresentations and Penalties

Chapter 4 Issue of Shares and Securities:**(No of Lecture 14)**

Issue of Shares: public issue, Rights Issue, Bonus Shares, Issue of Shares at Par / Premium / Discount; issue of shares on preferential or private placement basis. Concept of Sweat Equity Shares, Employees Stock Option Scheme (ESOPs), Employees Stock Purchase Scheme (ESPS), Shares with differential voting rights, Issue and redemption of preference shares. Alteration of share capital – forfeiture of shares, reissue of forfeited shares, Buy back of shares.

Chapter 5 Company Audits:

(No of Lecture 10)

Audits under companies Act, CARO, Statutory cost auditors and statutory financial auditors- appointment, resignation, removal, qualification, disqualification, rights, duties and liabilities.

Recommended Books:

- 1) Company Law: The Institute of Company Secretaries of Indian, Module1
 - 2) A text of company law, P.P.S Gavgan, Jain Book Agency, Delhi
 - 3) The company Act 2013 Bare Act
 - 4) Companies law and secretarial practice by N.D. Kapoor, Sultan chand& sons New Delhi
 - 5) Company law by rattan Nolakha, Sultan chand& sons New Delhi
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B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester III) (CBCS Pattern)****Paper No. BV- CMA-3.6****Direct Taxation Law & Practice-I****Course objectives:**

- 1) To impart the student with knowledge of various concepts and provisions of Direct Tax.
- 2) To acquire the Skill on computation of Direct Taxation.

Course Contents:**1. Income from other sources:****(10 Periods)**

Basis of chargeability (Sec.145), casual income and treatment of casual income, various kind of securities and their tax treatment, deductions that cannot be claimed as deductions under the head income from other sources. Numerical problems on income from other sources.

2. Set off and carry forward of Losses:**(10 Periods)**

Introduction, Intra-Head adjustment (Sec.70) and Inter Head adjustment (Sec. 71), meaning of carry forward of losses. Numerical problems on set off and carry forward of losses of an individual.

3. Computation of total Income of an individual:**(12Periods)**

Deductions U/S 80C to 80U, Computations of Gross Total Income and total Income of an individual considering the deductions U/S 80C to 80U.

4. Computation of Tax liability:**(12 Periods)**

Provisions and tax liability in respect of individual (different tax slabs), computation of tax liability of an individual.

5. Provisions regarding advance TAX, TDS, and filling of return of Income:(10 Periods)

Meaning, Procedure to pay advance tax, advance tax liability under different situations, scheme of tax deduction at source, provisions for filling of return of income, due date to filling return of Income, permanent Account Number (PAN) what is Self-Assessment

Reference Books:

1. Taxman : Student guide to income tax by Dr. VinodSinghaniya, Dr. Monica Singhaniya.
 2. Sahitya Bhawan : Direct Tax Law and Practices By Dr. H.C. Mharotra , Dr.S.P.Goyal.
 3. Direct Taxes: Ravi Kishore.
 4. Kalyani Publishers: Income Tax Law and Practice by V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri.
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Elective- I (Any One)**B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)****(Semester III) (CBCS Pattern)****Paper No. BV- CMA-3.7****Principles of Business Management****Objectives:**

1. To make students capable of understanding the evolution of management.
2. To help the students to gain the knowledge of the functions and uses of management principles in organizations.
3. To study the systems and processes of effective Controlling in organisation.
4. To understand the concept and relation of manager to manage the business organisation in the dynamic and global environment.
5. It helps to learn the effective and barriers of communication in the organisation.

Course Outcomes:

1. Successfully completion of this course, students will be able to understand the Managerial functions.
2. To understand the way of implementation of the planning process within the organisation.
3. It would help the students to clarify the basic and fundamental concepts of the management systems.
4. To illustrate the ability to directly leading and communicating effectively.
5. It would be useful for analyzing, evaluating and synthesizing the information of management.

Prerequisites: Classrooms, Board, Video presentations, MCQ's, In Plant training, Industrial visits, Guest lectures etc.

Course Contents:**Unit-I Introduction to Management (12 Periods)**

- Introduction, Meaning & Definition of Management.
- Characteristics or Features of Management.
- Functions of Management.
- Importance of Management, Scope of Management
- Difference between Administration and Management.

Unit-II Planning & Decision Making: Concept and Process (12 periods)

- **Planning:** Introduction, Meaning & Definition, Characteristics of planning, Objectives, Types of Planning, Essentials of Good Planning, Effective Planning process.
- **Decision Making:** Concept, Types of decisions, Decision Making Process

Unit-III Organization and Staffing (10 Periods)

- Introduction, Definition, Importance of Organization, Types/Forms of Organization.
- Principles of Organization, Centralization and Decentralization.
- Staffing: Meaning, Definition, Functions, Advantages of Proper Staffing

Unit IV: Direction & Motivation :(12 Lectures)

- Introduction, Definition, Principles of Direction, Importance of Direction
- Introduction, Definition, Nature of Motivation, Importance, Types of Motivation
- Theories of Motivation: Maslow's Theory of Motivation, Theory of X & Y

Unit-V Leadership:

Introduction, Definition, Need or importance of Leadership, Functions of Leader, Styles of Leadership, Qualities of leadership

Books Recommended:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
 2. Principles of Management – Govindrajan & Natrajan – PHI Learning
 3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
 4. Principles of Management – P. Subbarao – Himalaya Publishing House
 5. Principles of Management by Dr.K.Natarajan & Dr.K.P.Ganesan.
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Elective -II (Any One)**B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)****(Semester III) (CBCS Pattern)****Paper No. BV- CMA-3.8****Retail Management**

The objective of this course is to acquaint the students with emerging trends and opportunities in Retail Management.

Unit-I

Retail Management – Meaning of Retail and Retailing, Types of Retailers, Factors Attracting Global Retailers to India, Factors influencing the Growth of Retailers in India, Profiles of Retailors in India- Food Bazar, Reliance Group.

Unit-II

Consumer Buying Behavior – What is Consumer Behavior? Stages in the Buying Decision Process, Buying Characteristics influencing Consumer Behavior.

Unit-III

Retail Market Segmentation – Meaning, Benefit of Market Segmentation, Criteria for evaluating Market Segments, Dimensions for segmenting Markets, Market Targeting, Customer Profile.

Unit-IV

Customer Relationship Management – Meaning, Importance of CRM, Steps involved CRM Process, Relationship based Buying, Importance of Customer Retention Management.

Unit-V

Mall Management – Introduction, The rising Mall Culture, Impulse Buying at Malls, Factors affecting the Success of Mall.

Suggest Readings:

1. J.N. Jain and Singh – Modern Retail Marketing, Regal Pub., New Delhi.
2. C.B. Gupta – Marketing Management, Sultan Chand and Sons, New Delhi.
3. Suja Nair – Retail Management, Himalaya Pub. House, New Delhi.
4. K. Karunakaran – Marketing Management, Himalaya Pub. House, New Delhi.
5. Micheal, Levy, Barton. A, Weitz – Retail Management, Tata Mcgraw Hill Pub., New Delhi.
6. David Gilbert – Retail Marketing Management, Pearson Education Ltd., New Delhi.
7. Rajan Saxena – Marketing Management, TATA McGraw Hill Pub,. Co. Ltd. New Delhi

**SWAYAM-NPTEL Course OR (B) E-Commerce-I OR
(C) Supply Chain Management (Choose Any One)
B.Voc. (CMA) Second Year Syllabus (w.e.f. 2020-21)
(Semester III) (CBCS Pattern)**

Paper No. BV- CMA-3.9 (A)

SWAYAM NPTEL COURSE

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum up to 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

OR

Paper No. BV- CMA-3.9 (B)

B) E-Commerce-I

Objectives:

1. To understand the process of setting up an interactive website.
2. To understand the process of maintaining the security of E-commerce site.
3. To be able to work as a team
4. To be able to work with an online store and modify when necessary.

Course Outcomes:

1. It enables students to evaluate the information on the Need of business entity to adhere the ECommerce.
2. The course is useful for the In application technologies and tools in commerce which are used to conduct the business.

3. E-commerce has posed the new issues in the development of Business information systems
4. The scheme is to understand the new content and practice regarding web-based technologies.
5. It impacts on business process. Prerequisites: LAN connection, Internet facility, Projectors, Computer system lab, E-resources.

Course Contents:

Unit I: Introduction

Overview of E-Commerce, Concept, features, and functions of e-commerce, e-commerce practices v/s traditional practices, scope and limitations of e-commerce.

Unit II: Fundamental of e-commerce.

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

Unit III: Infrastructure.

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on Internet.

Unit IV: E-Payment:

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services. Security of e-commerce: IT Act 2000, setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.

Suggested Reading Books:

1. Kalakafa Winston Pearson - Frontiers of electronic Commerce 1996
2. P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
3. Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce; Macmillan, New Delhi. 2006
4. Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront; Macmillan, New Delhi. 2000.
5. Cady, Glcc Harrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
6. Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, Vanity Books International, Delhi. (Out of published) 2002.
7. O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008
8. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

OR

Paper No. BV- CMA-3.9 (C)

C) Supply Chain Management

Learning Objectives:

- To make acquainted the students in supply chain management.
- To develop the planning and decision making ability among the students in respect of supply chain management.
- To develop the skills among the students for efficient supply chain management.

Outcomes:

The supply chain management is differentiated by providing a full-scope perspective and an unprecedented level of external third-party assurance to your organization or supply chain's adoption of best practices in corporate responsibility. Utility: The study of supply chain management will be useful for the students as well as future suppliers to know how to manage the supply of goods and take care of their business.

Course Contents:**Unit I:**

Introduction to Supply Chain Management What is supply chain management? Advantages of supply chain management, goals supply chain management

Unit II:

Supply Chain Management Process Supply Chain Management process, Process flow types- Material, Information and Money, Flow Components- Transportation, Warehousing, Sourcing & Procurement, Returns management and post sales service

Unit III:

Supply Chain Management Planning and Decision Making

Supply chain planning, supply chain Strategy supply chain operation, Performing Measures – Quantitative, Financial and Nonfinancial Measures

Unit IV:

Supply Chain Management Inventory Management Inventory Management Models, Network models, Pricing and Revenue Management, Role of IT in supply chain management.

References:

1. Supply Chain Management – By S. Chopra and P. Meindl. Pearson Publication
2. Supply Chain Management –By Daniel Stanton WILEY Publication LINKS - www.tutorialspoint.com
3. Supply Chain Management: Strategy, Planning, and Operation 6th edition by Chopra and Meindl. Pearson (ISBN 978-0-13-380020-3)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY**Vishnupuri, Nanded - 431606****B.Voc. (CMA) Second Year (Semester IV)****SYLLABUS**

w.e.f. 2020-21

Paper No.	Name of the Paper	Lecture Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
BV- CMA-4.1	English	4	54	25	75	100	4
BV- CMA-4.2	Hindi/ Computerized Accounting Tally-II	4	54	25	75	100	4
Core Subjects							
BV- CMA-4.3	Company Account and Audit-II	4	54	25	75	100	4
BV- CMA-4.4	Cost and Management Accounting	4	54	25	75	100	4
BV- CMA-4.5	Company Law-II	4	54	25	75	100	4
BV- CMA-4.6	Direct Taxation Law & Practice – II (Corporate Tax)	4	54	25	75	100	4
Elective (Any One)							
BV- CMA-4.7	Recent Trends in Management	4	54	25	75	100	4
BV- CMA-4.8	Fundamentals of Entrepreneurship	4	54	25	75	100	4
Any One							
BV- CMA-4.9(A)	NPTEL	4	54	25	75	100	4
BV- CMA-4.9(B)	E-Commerce-II	4	54	25	75	100	4
BV- CMA-4.9(C)	Business Ethics	4	54	25	75	100	4

B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester IV) (CBCS Pattern)****Paper No. BV- CMA-4.1****Paper: English****Objectives of the Course:**

- To develop professional skills among students.
- To develop communication skills.
- To motivate the students to learn foundational skills of language.
- To develop vocabulary of students and to bring perfection in their speaking abilities.
- To make the students strong in problem solving and decision making skills.

Course Contents:

- 1. Communication Skills: (10 Periods)**
Communication Cycle, Verbal communications; Oral communication and Written communication, Non-verbal communication; Body language and Graphic language.
- 2. Barriers in Communication: (08 Periods)**
Language Barrier, Psychological Barriers, Physiological Barriers, Physical Barriers, Attitudinal Barriers.
- 3. Professional Skills: (12 Periods)**
Importance of Interpersonal Skills, Emotional intelligence , Team-working, Negotiation, Persuasion and Influencing skills , Conflict resolution and Mediation , Problem solving and Decision-making.
- 4. Foundational Skills of Language Learning: (10 Periods)**
Reading, Writing, Speaking, Listening
Speaking: Principles of Effective Speaking
Listening: Factors affecting Listening Skills, Principles of Effective Listening
- 5. Grammar: (14 Periods)**
Tenses; Present, Past, and Future tense, Phrases and Clause, Sentence Types, Word meanings, Synonym, Antonym, Root words, One word substitutes, Phrasal Verbs, Idioms.

Reference Books:

1. Burke, Daniel. Improve Your Communication Skills. New Delhi: Maanu Graphics Publishers, 2013.
2. Hewings, Martin. Advanced Grammar in Use. London: Cambridge University Press, 2013.

3. Hugh Brayne, Richard H. Grimes. The Legal Skills Book: A Student's Guide to Professional Skills. Oxford: Butterworths, 1998.
4. Kumar, Parmod Singla, N Dhillon. Text Book of English and Communication Skills 1. Chandigarh: Abhishek Publications, 2012.
5. Kumar, Sanjay and PushpLata. Communication Skills. New Delhi: OUP, 2011.
6. Business communication by Dr.VR.Ghadge, Asst.Prof.V.P.Varma, Asst.Prof.S.S.Sharma, Asst.D.J.Shaikh.

B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)

(Semester IV) (CBCS Pattern)

Paper No. BV- CMA-4.2

TALLY-II SYLLABUS

Chapter 1:- Inventory Information

(10 Lectures)

Introduction to Inventory
Inventory Masters in Tally
Creation of Stock Group
Creation of Units of Measure
Creation of Stock Item
Creation of Godown
Creation of Stock Category
Practical Assignments

Chapter 2:- Inventory Vouchers

(10 Lectures)

Introduction to Inventory Vouchers
Purchase Order
Sales Order
Receipt Note
Delivery Note
Rejection In
Rejection Out
Physical Stock
Stock Journal
Practical Assignments

Chapter 3:- Mis Reports

(10 Lectures)

Introduction
Advantages of Management Information Systems
MIS Reports in Tally.ERP 9
Trial Balance
Profit and Loss Account
Balance Sheet
Daybook
Purchase Register
Sales Register
Bills Receivable and Bills Payable
Practical Assignments

Chapter 4 :- Introduction To Gst With Service Business (12Lectures)

Introduction to Goods and Services Tax
Enabling GST and Defining Tax Details
Intrastate Supply of Services
Intrastate Inward Supply
Intrastate Outward Supply
Inter State Supply
Inter State Inward Supply
Inter State Outward Supply
GST Reports
Generating GSTR-1 in Tally.ERP 9
Generating GSTR-2 in Tally.ERP 9
Input Tax Credit Set Off
GST Tax Payment
Practical Assignments

Chapter 5 :- Introduction To Gst With Trading Business(12Lectures)

Introduction to Goods and Services Tax
Enabling GST and Defining Tax Details
Intrastate Supply of Goods
Intrastate Inward Supply
Intrastate Outward Supply
Inter State Supply
Inter State Inward Supply
Inter State Outward Supply
GST Reports
Generating GSTR-1 in Tally.ERP 9
Generating GSTR-2 in Tally.ERP 9
Input Tax Credit Set Off
GST Tax Payment
Practical Assignments

B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester IV) (CBCS Pattern)****Paper No. BV- CMA-4.3****Company Account & Audit-II****Objectives:**

To aware the students about company audit & its procedure

1. To set an idea about how to publish the company's final accounts.
2. To impart the students in expertise in the preparation of corporate accounts.
3. To learn the techniques of preparing the financial statements.

Course Outcomes:

It is beneficial for students to move in to advance areas i.e. C.A, I.C.W.A, CS etc.

Course Contents:**Chapter 1: Company Audit:****(08 Lectures)**

Audit Procedure, Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit;

Chapter 2: Amalgamation of Companies:**(12 Lectures)**

Meaning and causes of amalgamation of companies, methods of purchase consideration opening and closing entries in the books of companies and preparation of balance sheet

Chapter 3: Reconstruction of a Company:**(10 Lectures)**

Meaning and need of reconstruction of company, types of reconstruction, Accounting entries related to internal reconstruction only preparation of revised balance sheet.

Chapter 4: Holding Company Account:**(12 Lectures)**

Meaning of holding company and subsidiary company, holding company accounts with its only one subsidiary company, consolidated balance sheet, pre-acquisition and post- acquisition of profit intercompany debt and bills and debenture, cost of control, minority interest, and practical problem on consolidated balance sheet.

Chapter 5: Company Final Accounts:**(12 Lectures)**

Introduction to company final accounts provisions, preparation of profit & loss account, profit & loss appropriation account, balance sheet as per revised prescribed format Company Act 2013.

Recommended Books:

1. Practical problem in Advanced Account only S.P.Jain and K.L. Narang, Kalyani Publishers
 2. Advanced Accounting–J.RB atlisoj the standard account only publication private Ltd Mumbai.
 3. Advanced Accountancy: R.L.Gupta, MR Adna Swami Sultan Chand and Sons New Delhi
 4. A New approach to Accountancy: H.R Kotalwar discovery publishers, Latur
 5. Auditing: Principles and Practice by N. K.Jha, CA Purva Jain, Himalaya Publishing Pvt. Ltd., Mumbai.
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B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)**(Semester IV) (CBCS Pattern)****Paper No. BV- CMA-4.4****Cost and Management Accounting****Objectives of the course:**

1. To provide an in depth study of the Cost Accounting Principles and Techniques.
2. To identification, analysis and classification of cost components to facilitate managerial decision making.
3. To understand the methods of cost accounting.
4. The student is expected to have a good working knowledge of the subject

Course Contents:

- 1. Methods Of Costing-: (11 Periods)**
Methods of Costing- Process Costing, Contract Costing, Operating Costing Operating Costing or Service Costing- Meaning and Features of operating costingservice cost unit. Single and Compound unit. Practical Problems on Transport Industry Only.
- 2. Reconciliation Of Cost And Financial Accounts: (11 Periods)**
Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts, Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement.
- 3. Marginal Costing And Break Even Analysis: (11 Periods)**
Meaning, Advantages and Disadvantages of Marginal Costing, Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ration, Margin of Safety and Maintaining the Desire Level of Profit.
- 4. Standard Costing & Variance Analysis (11 Periods)**
Meaning, Advantages and Disadvantages of Standard Costing, Process of Standard Costing, Types of Variances, Material Variance, Labour Variance, Practical Problem on Standard Costing & Variance Analysis.
- 5. Budget And Budgetary Control: (11 Periods)**
Meaning, Objective, Advantages and Limitations of Budget and Budgetary Control, Preparation of Production Budget, Sales Budget, Practical Problem on Sales Budget, Flexible Budget, Production Budget, Cash Budget.

References:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
 2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications Cost & Management Accounting – Ravi. M Kishore - Taxmann
 3. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
 4. Practical Costing, Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti
 5. Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
 6. Management Accounting by Manmohan Goyal, Sahitya Bhavan Publication, Agra
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B.Voc. Second Year (CMA) Syllabus (w.e.f. 2020-21)**(Semester IV) (CBCS Pattern)****Paper No. BV- CMA-4.5****Company Law-II****Objectives:**

1. To develop understanding about company management.
2. To provide the knowledge of Board of Directors, Meetings and Procedures.
3. To make students aware about the laws and procedure of corporate restructuring.
4. To provide the knowledge of winding up and dissolution of company.
5. To acquire the knowledge about corporate governance.

Learning Outcomes:

After completion of the course, Students will be able to

- Know about the process involve in company management
- To apply the knowledge of corporate restructuring.
- Know about the laws of company winding up and its dissolution of company.
- Understand the conceptual knowledge about corporate governance.
- Be competent in the field of Company Law.

Course Contents:**Chapter 1 Board of Directors:****(No of Lecture 10)**

Director-Role, Responsibilities, Qualification and Disqualification, Appointment, Retirement, Resignation, Removal, Remuneration, DIN.Waiver of recovery of remuneration Making loans to Directors, Disclosure of interest of a Director, Holding of Office or Place of Profit by a Director/relative, Interested Directors

Chapter 2 Board Meetings and Procedures:**(No of Lecture 12)**

Board Meetings/types, Minutes and Registers, Powers of the Board, Corporate Governance & Audit Committee, Duties and Liabilities of Directors, Powers related to – political contributions, sole selling agent, loans to Directors, Interested Directors, Office or Place of Profit.

Chapter 3 Laws and Procedures of Corporate Restructuring: (No of Lecture 12)

(a) Mergers; Amalgamations, Takeovers / Acquisitions, Joint Ventures, LLPs, Corporate restructure, Demerger, Reorganization through compromise or an arrangement (b) Reconstruction Vs. Amalgamation (c) Sale of undertaking of the Company (d) Acquiring Shares in another company (e) Compulsory Amalgamation in public interest.

Chapter 4 Corporate winding up and dissolution:**(No of Lecture 12)**

Issues related to winding up, powers of the Court, Official Liquidator, and Reconstruction under Members' Voluntary Winding up, Reconstruction under Creditors' Voluntary Winding up, Reconstruction by arranging with Creditors in Voluntary Winding up

Chapter 5 Corporate Governance:**(No of Lecture 12)**

(a) Overview-Issues and Concepts (b) Corporate Governance Practices/Codes in India, UK, Japan, Germany and USA (c) Corporate governance in family business (d) Corporategovernance in state-owned business – the MOU system

Recommended Books:

- 1) Company Law: the institute of company secretaries of Indian, Module1
 - 2) A text of company law, P.P.S Gavgan, Jain Book Agency, Delhi
 - 3) The company Act 2013 Bare Act
 - 4) Companies law and secretarial practice by N.D. Kapoor, Sultan Chand & sons New Delhi
 - 5) Company law by rattan Nolakha, Sultan Chand & sons New Delhi
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B.Voc.(CMA)Second Year Syllabus (w.e.f. 2020-21)
(Semester IV) (CBCS Pattern)
Paper No. BV- CMA-4.6
Direct Taxation Law & Practice-II (Corporate Tax)

Course Objectives:

- 1) To impart the students with knowledge of various concepts and provisions of Direct Tax.
- 2) To acquired Skill on computation of Direct Taxation.

Course Contents:

- 1. Assessment of Partnership firm: (10 Periods)**
What is Partnership, Computation of GTI and Total Income of partnership Firm, Considering the deduction u/s 80, computation of tax liability of Firm.
- 2. Assessment of Association of Person or Body of Individuals: (10 Periods)**
Computation of Share of a member of AOP or BOI, Computation of Tax liability of Association of Person & Body of Individuals.
- 3. Assessment of Company: (12 Periods)**
What is mean by Company, Types of Companies Computation of Gross Total Income and Total Income of Company, Computation tax liability
- 4. Assessment of Co-operative Societies: (12Periods)**
Provisions regarding of co-operative societies. Computation of GTI & Total income of Co-operative Societies.
- 5. Tax Planning For Individuals: (10Periods)**
Meaning, objectives of tax Planning, Characteristics of tax Planning, Tax Management. Tax Evasion, Tax Planning, Tax Avoidance. Tax Planning under various heads

Reference Book:

1. Taxman: Student guide to income tax by Dr. Vinod Singhaniya, Dr. Monica Singhaniya.
 2. Sahitya Bhawan : Direct Tax Law and Practices By Dr. H.C. Mharotra Dr.S.P.Goyal.
 3. Direct Taxes: Ravi Kishore.
 4. Kalyani Publishers : Income Tax Law and Practice by V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri.
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Elective- I (Any One)**B.Voc. (CMA) Second Year Syllabus (w.e.f. 2020-21)****(Semester IV) (CBCS Pattern)****Paper No. BV- CMA-4.7****Recent Trends in Management****Objective:**

1. To make students able to manage the business with the help of theories of management.
2. To make acquaint to the students about management thinkers.
3. To develop management skills among the students.
4. To make aware to the students about recent management developments.

Course Outcomes:

1. It is beneficial to become successful manager.
2. It is very useful to apply theories and techniques of management in practical life.
3. It develops managerial skills among the students.

Prerequisites:

Basic knowledge of financial accounting, Black board, E- Material, Books etc.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

Course Contents:**Unit I Overview of Management:**

- Meaning, Definition, Evolution of Management Thought,
- Contribution of management thinkers:F.W.Taylor and his scientific approach,
- Henry Fayol and his scientific approach in management,
- Contingency Approaches

Unit- II : Training and Development (10 Lectures)

- Concept, Nature and Elements of Training
- Importance of Training
- Types of Training, On the Job Training, Off the Job Training
- Characteristics of Good Training Programme

Unit- III : Controlling (12 Periods)

- Introduction, Meaning & Definition of Controlling.
- Areas or Scope of Control, Steps in Control Process.
- PERT/CPM –Advantages and Limitations.
- Characteristics of control
- Advantages of Control, Limitations of Control

Unit- IV New Trends in Management (12 Periods)

- Total Quality Management
- Quality Circles
- Six sigma, Kaizen, Bench Marking
- Public Private Partnership Enterprise

Unit-V: Performance Appraisal: (10 Lectures)

- Meaning, need of performance appraisal, process of performance appraisal,
- Methods of performance appraisal, advantages of performance appraisal.

Recommended Books:

1. Principles of Management – T. Ramasamy – Himalaya Publishing House
2. Principles of Management – Govindrajan & Natrajan – PHI Learning
3. Principles of Management – R.N. Gupta – Sultan Chand & Sons
4. Principles of Management – P. Subbarao – Himalaya Publishing House
5. Principles of Management by Dr.K.Natarajan & Dr.K.P.Ganesan.
6. Business Management by S.M.Kolte

OR

Elective- II

Paper No. BV- CMA-4.8

Fundamentals of Entrepreneurship**Objectives:**

- To aware the students regarding entrepreneur & its types
- To aware the students regarding the concept, theories of entrepreneurship
- To acquaint students with the process of Entrepreneurship Development
- To highlight the importance of Entrepreneurship Development to students
- To understand the concept of Micro, Small and Medium Enterprises
- To understand the importance of MSMEs sector in economy and study its problems.

Course Outcomes:

Students become more familiar about the entrepreneurship Importance of MSME, MSME Policy in India, Role of SIDCO, Role of SIDBI, Role of District Industries Centres (DICs), Problems of Micro, Small and Medium Enterprises (MSMEs) and become the innovative entrepreneur

Course Contents:**Unit I: Entrepreneur:**

Introduction, Definition of entrepreneur, Types of entrepreneur, Functions of entrepreneur, Qualities of a successful entrepreneur, Role of entrepreneur in the area of Liberalization, Privatization & Globalization.

Unit II: Entrepreneurship:

Introduction, Concept of entrepreneurship, Theories of entrepreneurship development Risk bearing theory of knight Innovation theory of Schumpeter ,Regional climate theory Entrepreneurial motivation theory institutional support to entrepreneurs- Factors stimulating entrepreneurship, Obstacles in entrepreneurial growth.

Unit III: Rural Entrepreneurship

Introduction, need for Rural Entrepreneurship, Rural Industrial environment, Need for agro-industrial enterprises in India, Entrepreneurs from rural industry, Problems of Rural Entrepreneurship, Development Strategies for Rural Entrepreneurship, Industrial Estates in Maharashtra-Objectives and Importance.

Unit IV: Entrepreneurship Development:

Introduction, Concept of Entrepreneurship Development, Objectives of Entrepreneurship Development, Process of Entrepreneurship Development, Problems & Measures, Institutions for Entrepreneurship Development, National Institute for Entrepreneurship & small business development, Maharashtra State for Entrepreneurship Development MCED Aurangabad

Unit V: Micro, Small and Medium Enterprises:

Introduction, Definitions of Micro, Small and Medium Enterprises, Importance of MSME, MSME Policy in India, Role of SIDCO, Role of SIDBI, Role of District Industries Centres (DICs), Problems of Micro, Small and Medium Enterprises (MSMEs)

Reference Books:

1. Entrepreneurship development, E gordan and K Natarajan, Himalaya Publishing house, Mumbai
2. Fundamentals of entrepreneurship, G.S. Sudha, Ramesh Book depo. Jaipur
3. Entrepreneurship development programme and practices, saini J.S. Deep and Deep publications, New Delhi
4. Entrepreneurship development programme and practices, saini J.S. Deep and Deep publications, New Delhi
5. Entrepreneurial development concept and practices, sarwate Dilip M, Everest publishing house, Pune 1996.

**SWAYAM-NPTEL Course OR (B) E-Commerce-II OR
(C) Business Ethics (Choose Any One)**

B.Voc. (CMA) Second Year Syllabus (w.e.f. 2020-21)

(Semester IV) (CBCS Pattern)

Paper No. BV- CMA-4.9 (A)

SWAYAM NPTEL

As per the UGC 'Credit Framework for online learning courses through SWAYAM, Regulation 2016'; maximum up to 20% online courses can be allowed to be counted for credit. Grades earned by successful students studying in conventional courses shall be transferred to the academic record of such Students. For SWAYAM-NPTEL Course 2 credits (1 course of 8 week or 2 courses of 4 week) will be based on the certificate given by the NPTEL and 2 credits will be given by the course mentor. If the online course is of 3 credits (12 week), the remaining 1 credit will be given by the course mentor on the basis of continuous evaluation of students.

If a student fails in the opted SWAYAM-NPTEL course, s/he will have two choices; he can opt for another SWAYAM course of equivalent credit in the next semester, or he can revert to the traditional exempted course offered by the university. Such student's claim to attend classes for the said course and undergo continuous assessment will remain unaffected. Such a student will be able to undertake the traditional course under the mentor in the immediate succeeding semester so as to avoid any loss of semester.

OR

Paper No. BV- CMA-4.9 (B)

(B) E-Commerce-II

Programme objectives:

The course aims to equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online, and to make the students aware and learn about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.

Programme Outcome:

students are able to demonstrate and understand the foundations and importance of E-Commerce and analyze the impact of E-Commerce on Business Models and Strategies. Students are also able to describe Internet trading Relationships also discuss legal issues and

privacy of E-Commerce.

Unit I: E-Marketing:

Marketplace v/s Market space, impact of e-commerce on market, marketing issues in emarketing, direct marketing, one-to-one marketing.

Unit II: Finance:

Areas of e-financing, e-banking, traditional vs/ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

Unit III: Digital economy:

Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.

Unit IV: E-Ticketing:

Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.

Reference Books:

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
3. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning 4. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
5. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
6. Sushila Madan, E-Commerce, Taxmann
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. 8. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive

OR

Paper No. BV- CMA-4.9 (C)

(C) Business Ethics

Objective:

- To understand ethic and responsibility of Business
- To enhance your capacity to think, act and lead ethically
- To having an ethical perspective means that you have capacity to maintain ethical attitude and behaviour in your personal and professional.

Pre requisites

- The present discipline is part of cycle of social and economic discipline
- Studying of the discipline is based on the following discipline i.e. Philosophy, Sociology, Psychology, History and Cultural Science
- Student should demonstrate the following knowledge and components ability to speak English and to write English

Chapter 1 Introduction to Business Ethics (No of lecture 12)

Meaning of Ethics and Business Ethics, Objectives of Ethics, Nature of Ethics, Sources of Ethics, Importance of Ethics, Factors Influencing Business Ethics, Types of Ethics

Chapter 2 Ethical Aspects in Marketing (No of lecture 12)

Introduction to Marketing, Direct Marketing, Marketing Ethics and Consumer Rights, Marketing Mix, Criticism of Ethics in Marketing

Chapter 3 Ethics in Finance (No of lecture 15)

Introduction, Accountability and Acquisition, Success, Fair value, Finance and Ethics, Financial Markets

Chapter 4**Ethics in Social Responsibility and Corporate Social Responsibility (No of lecture 15)**

Introduction, Material Ethics, Challenging Expectation of Social Responsibilities Concept of Corporate Social Responsibility, Nature of Corporation & Its Object

Recommended Books

1. Murthy C.S.V. (2014), "Business Ethics Text and Cases", Himalaya publishing Pvt. Ltd
 2. Prof. Bajaj P.S. and Prof. Agrawal Raj,(2012), "Business Ethics an Indian Perspective", Biztantra Management for the Flat world, New Delhi.
 3. Murthy C.S.V. (2013), "Business Ethics and Corporate Governance", Himalaya Publishing Pvt. Ltd., Girgaon Mumbai.
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