



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

'ज्ञानतीर्थ', विष्णुपुरी, नांदेड - ४३१ ६०६ (महाराष्ट्र राज्य) भारत

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

'Dnyanteerth', Vishnupuri, Nanded - 431 606 (Maharashtra State) INDIA

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

Established on 17th September, 1994, Recognized By the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'B++' grade

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न्यू मॉडेल डिग्री कॉलेज हिंगोली येथील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी स्तरावरील सी.बी.सी.एस. पॅटर्नचे अभ्यासक्रम लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०९.०९.२०२१ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या बैठकीतील शिफारसी प्रमाणे व दिनांक २१ सप्टेंबर २०२१ रोजीच्या संपन्न झालेल्या ५२ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. ०२/५२-२०२१ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या न्यू मॉडेल डिग्री कॉलेज, हिंगोली येथील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी स्तरावरील तृतीय वर्षाच्या C.B.C.S. (Choice Based Credit System) Pattern नुसारचे खालील अभ्यासक्रमास शैक्षणिक वर्ष २०२१-२२ पासून लागू येत आहेत.

- 1) B. Com. III year.
- 2) B.B.A. III year.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब सर्व संबंधितांच्या निदर्शनास आणून द्यावी, ही विनंती.

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/वाणिज्य व
व्यवस्थापन/२०२१-२२/१६०

दिनांक : ११.१०.२०२१.

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. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधीक्षक, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, न्यू मॉडेल डिग्री कॉलेज, हिंगोली.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



स्वाक्षरित/-
सहाकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

**Swami Ramanad Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli**

**Syllabus
Bachelor of Commerce
(CBCS Semester System)**

Under The Faculty of Commerce

With effective from 2021-2022

**Swami Ramanand Teerth Marathwada University, Nanded's
NEW MODEL DEGREE COLLEGE, HINGOLI**

COURSE STRUCTURE

Bachelor of Commerce

Semester	Number of Subject	Credits	Total Marks
I	9	30	750
II	9	30	750
III	9	30	750
IV	9	30	750
V	8	30	750
VI	8	30	750
Total	52	180	4500

Swami Ramanand Teerth Marathwada University, Nanded's
NEW MODEL DEGREE COLLEGE, HINGOLI
COURSE STRUCTURE AND WORKLOAD
Bachelor of Commerce
B. com III Year V Semester

Paper	Subject Title	Number of Lectures per Week	Number of Credits per Course	Internal Examination Marks	External Examination Marks	Total Marks
I) Major Curriculum A. Major (Core)	1. Advanced Accounting-I	04	04	50	50	100
	2. Cost Accounting-I	04	04	50	50	100
	3. Online Trading	02	02	25	25	50
B. Major (Supportive)	Financial Management	04	04	50	50	100
C. Major (Applied / Innovative)	1. Practical Auditing	04	04	50	50	100
	2. Income Tax Law and Practice	04	04	50	50	100
II) Life Skill Curriculum A. Job Oriented Soft Skill	Business Management	04	04	50	50	100
B. Value Oriented Courses	Entrepreneurs hip	04	04	50	50	100
Total		30	30	375	375	750

Swami Ramanand Teerth Marathwada University, Nanded's
NEW MODEL DEGREE COLLEGE, HINGOLI
COURSE STRUCTURE AND WORKLOAD
Bachelor of Commerce
B. com III Year VI Semester

Paper	Subject Title	Number of Lectures per Week	Number of Credits per Course	Internal Examination Marks	External Examination Marks	Total Marks
I) Major Curriculum A. Major (Core)	1. Advanced Accounting-II	04	04	50	50	100
	2. Cost Accounting-II	04	04	50	50	100
	3. Export Import Documentation	02	02	25	25	50
B. Major (Supportive)	Investment Management	04	04	50	50	100
C. Major (Applied / Innovative)	1. Research Methodology	04	04	50	50	100
	2. Project Report	04	04	50	50	100
II) Life Skill Curriculum A. Job Oriented Soft Skill	Small Business Management	04	04	50	50	100
B. Value Oriented Courses	Corporate Social Responsibility	04	04	50	50	100
Total		30	30	375	375	750

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Advanced Accounting-I

LEARNING OBJECTIVES

After studying this subject students will be able to

To understand to prepare final accounts of commercial banks, General Insurance Company and Local self Government., Practice the accounting transactions and events related to investment.

Note the difference between Single Entry and Double Entry System and to ascertain profit loss and to prepare Opening and Closing Statements of Affairs. , Recognize the difference between Holding Company and Subsidiary Company and to prepare the Consolidated Balance Sheet, Know the various types of branches and preparation of branch accounts.

UNIT- I FINAL ACCOUNTS OF COMMERCIAL BANKS

Meaning – Definition and major functions – Legal Provisions - Preparation of Profit and Loss account and Balance Sheet - Preparation of particular of advances.

UNIT- II HOLDING COMPANY ACCOUNTS (One Subsidiary only)

Meaning – Causes of Holding – Capital Profits – Revenue Profits - Minority Interest – reparation of Consolidated Balance Sheet.

UNIT- III SINGLE ENTRY SYSTEM

Meaning – Features – Merits and Demerits – Difference between Single Entry System and double Entry System - Ascertainment of profits – Net Worth System and Conversion in Double Entry System.

UNIT- IV INVESTMENT ACCOUNTS

Meaning – Need – Interest Yielding Investments – Investment in Shares cum Interest Dividend – Exentrate/Dividend transactions of purchase and sales – Entries for Interest receivable - ccount, Broker's Commission – Valuation of closing investments by FIFO Method and Market Price method.

Suggested Readings:

- 1. A new approach to accountancy by prof. H. R. Kotalwar, Discovery publishers, latur.*
- 2. Fundamentals of corporate accounting by j r monga, Mayoer paperback, noida.*
- 3. Advanced accountancy by R. L gupta and radhaswamy, Sultan chand and sons, new delhi.*
- 4. Advanced accountancy by m g patkar, dr. C m joshi, phadke Prakashan, kolhapur.*
- 5. Studies in advanced accountancy by dr s n maheshwari, Dr. S. K. maheshwari, sultan chand and sons, new delhi.*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Cost Accounting – I

Objective:

To understand knowledge of cost accounting, single output costing, material cost, labor cost and overhead

Chapter-I

Introduction to Cost Accounting : Meaning, Definition, Nature and Scope, Objectives, Concept of Cost, Elements of Cost & Classification, Methods & Techniques of Costing

Chapter-II

Single Output Costing : Meaning of Cost, Treatment of Stock of Raw Material, W I P, Finished Goods and Numerical Problems on Cost Sheet and Tender

Chapter-III

Material Cost : Material Control, Purchase Procedure, Methods of Pricing, 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)

Chapter-IV

Labour Cost : Meaning, Labour Cost Control, Time Keeping & Time Booking, Idle Time & Labour Turnover, Methods of Wage Payments; time Rate System, Incentive Plans of Halsey & Rowan, Taylor's Differential Piece Rate System

Chapter-V

Overheads : Meaning, Nature, Collection and Classification of Overheads, Numerical Problems on Machine Hour Rate

Recommended Book:

- 1) Cost Accounting- S. P. Jain and K. L. Narang
- 2) Cost Accounting, Dr. S. N Maheshwari
- 3) Cost Accounting – Ravi. M Kishore
- 4) Advance cost Accounting, P. Das Gupta
- 5) Practical Costing, Dr. Sanjivkumar S. Agggrawal, DR. V.K. Bhosale, Dr. Pankaj Aboti

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Online Trading

Course Objective:

The Objective of the course is to equip the student with necessary stock market theoretical and practical know-how so that students can apply the same in researching trade markets for wealth creation.

Unit I: - Basics of Share Market:

Investment, De-Mat Account, Different types of Charges, Primary & Secondary Market, IPO all information, NIFTY & SENSEX, Portfolio, Corporate Action: Dividend, Bonus, Split, Right Issue, Buyback, Record & Effective Date. Intraday Trading, Chart Study, Positional & Long-term Investment, Future & Option

Unit II: - Different Terms in Share Market:

Volume, Volatility, EPS, PE, Short-Long, Bull-Bear, Overbought-Oversold, BTST-STBT, Multi bagger-Penny, Blue Chip. Actual Trading: Bid & Ask Price, LTP, CMP, OHLC, Positions, square off, Disclose Quantity, Stoploss order.

Unit III: - Practical Session: Open De-Mat Account, How to BUY & SELL share on Live Platform, Wealth Creation.

Learning Outcome: After completing this course students would be able to have a basic understanding of Share Market and functioning of online trading.

References:

<https://www.nseindia.com/>

<https://zerodha.com>

<https://www.angelbroking.com/>

<https://www.kotaksecurities.com/ksweb/account-types/demat-account>

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Financial Management

Objectives:

To enable and equip the students with the basic functions and tools of Financial management

Unit I Introduction to Financial Management :

Meaning, Nature/ Characteristics of Financial Management, Functions of Financial Management, Importance of Financial Management, Responsibilities of Financial Management

Unit II Financial Goals :

Goals of Financial Management- Profit Maximization and Wealth Maximization, Conflicts in Profit Maximization Goal v/s Wealth/Value Maximization Goal. Role of Financial Manager

Unit III Capitalization:

Meaning and definitions of capitalization, Over-capitalization-Meaning, Causes, evils and remedial measures , Under- Capitalization meaning, causes, evils and remedial measures. Over-Capitalization v/s Under- capitalization.

Unit IV Capital Structure:

Meaning and definitions of capital structure, qualities of optimum/sound capital structure, Factors affecting capital structure, capital structure Theories : NI Approach; NOI Approach; Traditional Approach and M.M. Approach.

Books Recommended:

- 1) Khan and Jain : *Financial Management, Tata McGraw Hills.*
- 2) I.M. Pandey : *Financial Management, Vikas Publications.*
- 3) S.N. Maheswari : *Financial Management, Principles and Practice, Sultan Chand & Sons*
- 4) John J. Hampton: *Financial Decision Making, Prentice Hall of India.*
- 5) V.N. Laturkar & Arpita Alvi : *Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.*
- 6) Lawrence J. Gilma : *Principle of Managerial Finance, Addisa Werly.*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Practical Auditing

Learning objectives

After studying following chapters students will be able to:

Understand meaning, types of audit, and difference between auditing and book keeping., Know the meaning of internal control, internal check and audit, Identify different types of vouchers, Understand qualification, Duties, Rights, and different types of auditors, Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

1. INTRODUCTION OF AUDITING

Origin and meaning of audit – Definitions – Objectives of audit – Essential Characteristics of Auditing – Advantages and disadvantages of audit – Difference between Auditing and Book Keeping Accountancy- ,Investigation – Types of Audit.

2. AUDIT PLANNING AND PROCEDURES

Audit planning – Audit Programming – Audit Note Book – Audit Working Papers – Audit Evidence – Commencement of New Audit – Preliminary work before audit – Test Checking – Routine Checking – Merits and demerits of Audit Programme.

3. INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Definition , Objectives and principles of good internal control, Meaning , Objectives and Essentials of Internal Check System – Meaning and Objectives of Internal Audit.

4. VOUCHING

Meaning – Definition and Importance of Vouching – Objects of Vouching – Voucher – Vouching of Cash transactions and Trading transactions.

Suggested Readings :

- 1. A HAND BOOK OF PRACTICAL AUDITING by B.N. TONDON, S. SUDHARSANAM, S. SUNDHARA BAHU, S. CHAND CO. LTD, NEW DELHI 110055 .*
- 2. FUNDAMENTALS OF PRACTICAL AUDITING by RAVINDER KUMAR, VIRENDER SHARMA, PRETICE HALL OF INDIA.PVT.LTD, NEW DELHI 110001*
- 3. AUDITING – THEORY AND PRACTICE by PRADEEP KUMAR, BALDEV SADDEVA, JAYWANT SINGH, KALYANI PUBLISHERS, NEW DELHI.*
- 4. AUDITING – PRINCIPLES AND PROBLEMS by Dr. T.R. SHARMA, SAHITYA BHAWAN, HOSPITAL ROAD, AGRA 282003*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Income Tax Law and Practice

Objectives:

To understand the various deduction to be made from total Income while calculating the tax, To understand the procedure and provisions made under GST Act for computing the tax, To make aware how many item and Services are come under the GST , To provide knowledge of GST rates to be charges according the nature of items and Services

Chapter 1: Income from Capital Gain

Meaning of capital asset (Sec. 2), types of capital assets (Sec. 48), period of holding, meaning of transfer (Sec. 2), cost inflation index, deductions under section 54, practical problems on computation of income from capital gain.

Chapter 2: Income from Other Sources

Meaning of income from other sources, charge-ability of income under Section 56, allowable deductions under Section 57, computation of income from other sources.

Chapter 3: Deductions from Gross Total Income

Meaning of Gross Total Income, deduction under chapter VI A, under Section 80C, 80D, 80DD, 80E and 80U

Chapter 4: Computation Of Total Income

Computation of Total Income

Chapter 5: Computation of Tax Liability

Computation of tax liability for assessee age below 60.

Note: For Academic Year 2020-21, the rules of income tax Previous Year 2019-20 & Assessment Year 2020-21 shall be followed i.e., current academic year shall be considered as assessment year.

Recommended Books:

1. *Student's Guide to Income Tax – Singhania & Singhania – Taxmann*
2. *Income Tax Law and Practice – Gaur, Narang, Gaur & Puri – Kalyani Publishers*
3. *Direct Tax Law and Practice – Mehrotra & Goyal – Shitya Bhawan*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Business Management

Learning Objective:

The course will enable student to develop awareness about the Business Management.

Unit 1 Introduction of Management:

Role of Management, Definition, Nature, Scope, Functions of Management, Different Approaches to Study of Management, Management Thinkers: Frederick Taylor, Henry Fayol, and Peter F. Drucker.

Unit 2 Managerial Planning:

The Concept of Planning, Nature, Importance of Planning, Types of Planning, Benefits of Planning, limitations of Planning, Requisites of Making effective Planning, Decision Making, Decision Making Process.

Unit 3 Organizing:

Definition, Importance of organization, Steps in organization, Principles, Types of organization, Centralization & Decentralization, Advantages & Disadvantages of Centralization & Decentralization.

Unit 4 Staffing:

Nature of Staffing, Definition, Nature of Personal Management, Functions, Selection Procedure, Steps in Selection Process, Training, and Performance Appraisal.

References:

1. *Principles of Management by - Dr. K. Natarajan and Dr. K.P. Ganesan.*
2. *Principles of Management by P. Subba Rao*
3. *Principles of Management-Dr. T.Ramaswamy*
4. *Principles of Management-B.P. Singh / T.N.Chhabra*
5. *व्यवसाय व्यव:थापन - डॉ. प्रभाकर देशमुख*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year V Semester
Syllabus
Subject: Entrepreneurship

Objectives of the Course

It provides exposure to the students to the entrepreneurial culture and Industrial growth so as to preparing them to set up and manage their own small units.

Unit I – Entrepreneurial Development

Definition , Characteristics, Functions and Types of Entrepreneur - Entrepreneurship
Definition – Characteristics – Obstacles Inhabiting Entrepreneurship Development –
Qualities of Entrepreneur.

Unit II - Entrepreneurial Development Programme

Meaning of EDP – Objectives – Need of EDP – Phase of EDP – Institution for
Entrepreneurship Development – MCED – NIESBUD

Unit III – Innovation and Entrepreneur

Concept – Sources of Innovation – Principles of Innovation – Need and Role of
Innovation – Pre requisites for Effective Innovator – Innovation and Entrepreneur.

Unit IV – Biographies and Entrepreneurial Abilities of the Business Leaders

Ratan Tata – Bhavarlal Jain – Shriram Bhogale – Narayan Murthi – Kishor Biyani –
Bhairavnath Thomabare.

Reference Books

- i. Environment and Entrepreneur by Tandon B.C., Chugh Pub, Allahabad.*
- ii. Entrepreneur and Entrepreneurship Development by Mishra D. N., Chugh Pub. Allahabad*
- iii. Entrepreneurship Development in India by Sultan Chand & Sons, New Delhi.*
- iv. Fundamentals of Entrepreneurship by Ramesh Book Depot, Jaipur.*
- v. Entrepreneurship Development and Project Management by Neeta Boparikar, Himalaya Pub. New Delhi.*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

New Model Degree College, Hingoli

B. Com. III Year VI Semester

Syllabus

Subject: ADVANCED ACCOUNTINGS – II

LEARNING OBJECTIVES

After studying this subject students will be able to

To understand to prepare final accounts of commercial banks, General Insurance Company and Local self Government, Practice the accounting transactions and events related to investment.

Note the difference between Single Entry and Double Entry System and to ascertain profit loss and to prepare Opening and Closing Statements of Affairs, Recognize the difference between Holding Company and Subsidiary Company and to prepare the Consolidated Balance Sheet, Know the various types of branches and preparation of branch accounts.

1. FINAL ACCOUNTS OF GENERAL INSURANCE COMPANY

Meaning and types of Insurance – Nationalization of General Insurance – Preparation of Revenue Accounts – Profit and Loss Accounts – Profit and Loss Appropriation A/C and Balance Sheet.

2. FINAL ACCOUNTS OF LOCAL SELF GOVERNMENT

Meaning and Importance of Local Self Government maintenance of books - Preparation of Final Accounts of Grampanchayat – Municipality and Zilla Parishad.

3. BRANCH ACCOUNTING

Difference between Branch and Departmental Accounts – Types of Branches – Home Branches and Foreign Branches – Dependent Branches – Sale of Goods above/below invoice price - Final Accounts System – Independent Branch – Incorporation of Branch Assets and Liabilities – Preparation of Branch Account by Debtors System – Stock Debtors System – Final Accounts System in case of Dependent Branches and also preparation of accounts in case of independent branches.

4. UNDERWRITING OF SHARES AND DEBENTURES

Meaning of Underwriting – Need - Sub underwriting – Underwriting Commission – Provisions in The Companies Act, 1956 – SEBI Guidelines – Determination of Underwrites Liability when the issue is partially underwritten without firm underwriting and with firm underwriting.

Suggested Readings:

- 1. a new approach to accountancy by prof. h r kotalwar, discovery publishers, latur.*
- 2. fundamentals of corporate accounting by j r monga, mayoor paperback, noida.*
- 3. advanced accountancy by r l gupta and radhaswamy, sultan chand and sons, new delhi.*
- 4. advanced accountancy by m g patkar, dr. c m joshi, phadke prakashan, kolhapur.*
- 5. studies in advanced accountancy by dr s n maheshwari, Dr. S. K. maheshwari, sultan chand and sons, new delhi.*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Cost Accounting-II

Objectives:

To understand knowledge of cost, process, contract and operation

Chapter 1 Cost Accounting Records of cost Audit

Nature of scope of cost audit. Cost Accounting Records and cost Audit. Under company Act- Purpose, scope and Advantages of cost Account, Implementing Authorities of cost Audit, Cost Audit Techniques and Programs, Cost Audit Report, Cost Auditor – Appointment Rights and responsibilities.

Chapter 2 Process Costing

Meaning and Features of Process Costing Treatment of Normal loss. Abnormal loss and Abnormal Gains Joint Products By –Products and Accounting Practical Problems on above.

Chapter 3 Contract costing

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

Chapter 4 Operating Costing:

Meaning and Features of operating costing service cost unit. Single and Compound unit. Practical Problems on Transport Industry.

Chapter 5 Reconciliation of Cost and Financial Account

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.

Books Recommended :

- | | |
|-------------------------------|----------------------------------|
| 1. Cost Accounting : | <i>S. P. Jain, K.L. Narang.</i> |
| 2. Cost Accounting : | <i>Dr. S. N. Maheshwari</i> |
| 3. Cost Accounting : | <i>Ravi M. Kishore.</i> |
| 4. Advanced Cost Accounting : | <i>P. Das Gupta</i> |
| 5. Practical costing : | <i>Khanna ,Pande,Ahuja,Arora</i> |
| 6. Practical Costing: | <i>Dr. Sanjvkuar Agrwal</i> |
| | <i>Dr.V.K Bhosle</i> |
| | <i>Dr. Pankaj Aboti</i> |

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Export import documentation

Objectives: *To provide necessary knowledge, skills and foundations for acquiring wide range of careers into expanding world of Import & Export Management.*

Unit-I Preliminaries for Exports and Imports:

Meaning and Definition of Export, Classification, Strategy and Preparation for Export Marketing – Export Marketing Organizations, Registration Formalities, Export Licensing, Selection of Export Product, Identification of Markets, Methods of Exporting, Pricing Quotations, Payment Terms, Letter of Credit. Liberalization of Imports, Categories of Importers, Special Schemes for Importers

Unit-II Export-Import Procedure

Steps in Export Procedure, Export Contract, Forward Cover, Export Finance, Institutional framework for Export Finance, Pre-shipment Inspection, Methods of Pre-shipment Inspection, Marine Insurance, Negotiation of Documents, Realizations of Exports Proceeds. Pre-Import Procedure, Steps in Import Procedure, Legal Dimensions of Import Procedure, Customs Formalities for Imports, Warehousing of Imported goods, Exchange Control Provisions for Imports, Retirement of Export Documents.

Unit-III Export Documentation

Aligned Documentation System, Commercial Invoice, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt, Bill of Lading, GR Form, ISO 9000, Procedure for obtaining ISO 9000, BIS 14000 Certification, and Types of Marine Insurance Policies.

Unit – IV: Import Documentation

Import Documents, Transport Documents, Bill to Entry, Certificate of Inspection, Certificate of Measurements, Freight Declaration.

Reference Books:

1. *Ministry of Commerce - Handbook of Import-Export Procedures –Government of India, New Delhi*
2. *Paras Ram - Export Import Finance & LC, Anupam Publishers, Delhi*
3. *Mahajan M.I. - Exports – Do it Yourself, , Snow White Publications, New Delhi*
4. *Mahajan M.I. - Imports – Do it Yourself, , Snow White Publications, New Delhi*
5. *TAS Balagopal - Export Marketing, Himalaya Publishing House*
6. *R.L. Varshney - International Marketing Management, Sultan Chand*
7. *D.C. Kapoor - Export Management, Vikas Publishing House*

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

New Model Degree College, Hingoli

B. Com. III Year VI Semester

Syllabus

Subject: Investment Management

Objectives:

To provide students an exposure to investment management as a career and Help the learner appreciate the various investment alternatives.

Unit-I Introduction: Investment: Concept, Investment and speculation, Nature and scope of investment analysis, Elements of investment: Return, risk and time; Objectives of investment; Security return and risk analysis, Measures of return and risk; Approaches to investment analysis.

Unit-II Investment Avenues: Types of Different Investment Avenues, Derivatives; Options and Futures; Non-financial investment: Real estate, Gold/Bullion and their characteristics. Valuation of fixed income Investments and equity shares

Unit-III Fundamental Analysis: Economic analysis – National and international factors affecting markets, Country risk rating, Economic cycles, Economic forecasting; Industry Analysis-Industry classification, Life cycle of industry, Entry-exit barriers, Company Analysis –Financial and non-financial parameters, Trend analysis, Ratio analysis, Cash flows, Dividend analysis, SWOT analysis.

Unit – IV Technical Analysis: Diversification-portfolio management-return and risk in the context of portfolio-portfolio selection portfolio theory-Harry Markowitz model-finding the efficient frontier, risk free lending and borrowing-capital market theory- Sharpe optimization model-selection of securities.

Unit-V Capital Assets Pricing Model And Arbitrage Theory: Systematic and unsystematic risks-interpretation of beta value-capital asset pricing model assumptions of CAPM-security market line-Capital market line-CAPM and valuation of investments-reward to risk ratio- beta of a portfolio-alpha factor-limitations of CAPM

Text Books:

1. Rustagi R.P., *Investment Analysis and Portfolio Management*, -Sultan Chand & Sons , New Delhi-2012. 2. Bhalla V. K., *Investment Management*, S.Chand, New Delhi-2011

Reference Books:

1. Avadhani .V.A.- *Security Analysis and Portfolio Management*- Himalaya Publishing House, 9th Edition
2. Dr.Preeti Singh- *Investment Management* –Himalaya Publishing House, 16th Edition
3. Prasanna Chandra - *Investment Analysis & Portfolio Management* – (Tata Mcgraw Hill) 3rd Edition

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Research Methodology

Objectives of the Course

To enable to student to understand and work methods and concepts related research, To enable the student to develop research project and work with research problem.

Unit I - Introduction

Meaning and Definition of Research , Characteristics of Research , Objectives of Research , Types of Research , Process and steps of Research.

Unit II - Process of Selection and formulation of Research problem

Problem Selection / Identification of the problem , Sources of research problems , Criteria of a good research problem , Principles of research problem , Hypothesis – Meaning – Sources of Hypothesis& Characteristics of good Hypothesis

Unit III - Research Design

Meaning of R/D , Types of R/D , Essential steps in preparation of R/D , Evaluation of the R/D – A Model Design.

Unit IV - Data Collection and analysis and interpretation of data

Main forms of Data Collection responses , Methods of data Collection , Analysis of data , Types of analysis, Statistical tools and analysis , Interpretation of data , Need and Importance , Technique of Interpretation

Unit V - Research Report

Meaning of R / R , Steps in Organization of R / R , Types of Report, Significance of Report Writing , Drafting of reports – Contents of a report.

Reference Books

1. *Research Methodology and Project Work* by Dr Mahesh A Kulkarni, Nirali Prakashan, Mumbai.
2. *Research Methodology* by N Thanulingon, Himalaya Publication, Mumbai
3. *Methodology of Research in Social Sciences* by O. R Krishnaswami, M. Rangnathan.
4. *Research Methodology* by Dipak Kumar Bhattacharya, Excel Books, New Delhi.
5. *Research Methodology in Commerce and Management* by Dr. Roshan Kumar Bhangdiya.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Training And Project Report

50 Marks Training

The Student of B. Com have acquired The Knowledge of Research Methodology. They have also acquired The Knowledge of various subjects in the area of business administration. These students must have their vision broadened. They are expected to visit the Business Activities/Firms/Industries and undertake small research to know the practical aspects of the theory they have learnt in the class. They should use the Research Methodology, collect some data, analyses it and draw some Conclusion based on this minor research. They may give some suggestions, recommendation for improvements.

Note :

The project report should be prepared, type written and submitted in the following format only.

Project Format

Project work Report

The report is to be submitted in the following format only.

1. Brief introduction of the organization where the student has worked for the training
(Not more than 4-5 types pages)
2. Objectives of the study.
3. Data tables : May contain primary or secondary data.
4. Data Analysis : (Data analysis tools used and results obtained)
5. Interpretation of results and inferences drawn
6. Conclusion/ Recommendations.
7. Annexure (A copy of the questionnaire and other, if any)
8. Bibliography & References.

Division of Marks

a. Report Writing :

Project Report Writing will carry 30 Marks.

b. Viva – Voce :

Project Viva – Voce will be conducted at the end of the academic year (VI Semester). It will carry **20 Marks**. It will be conducted by the Internal and External examiners appointed by the University authorities.

Thus **50 Marks** (*Project Report + Project Viva – Voce*) shall be divided as –

Project Report Writing : 30 Marks

Project Viva – Voce : 20 Marks

Total Marks : 50 Marks

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Small Business Management

Chapter- I

Modern Small Business Enterprises: Role of small scale industries, Concept and Definition of SSI, Problems of small-scale industries, prospects of the small scale industries, prospects of the small scale industries in a free economy.

Chapter- II

Setting up a Small Business Enterprises: Identifying the business opportunity, business opportunities in various sectors, formalities for setting up of a small business enterprise.

Chapter- III

Entrepreneurship: Meaning, importance of entrepreneurship, concept of entrepreneurship, characteristics of successful entrepreneur, function of entrepreneurs, types of startup from E.D.P (Entrepreneurship Decision Process).

Chapter- IV

Sickness in Small Business Enterprises: Definition of sickness and status of sickness of SSI in India, courses of sickness/ Incipient sickness in SSI, symptoms of sickness, cures for SSI's sickness.

Chapter- V

Strategic Management in Small Business: Organization life cycle, strategic management- strategic planning, five steps strategic planning process, benefits of strategic plan, . the essence of business ethics.

Reference Books:

1. Dynamic of Entrepreneurship Development- Vasant Desai.
2. Entrepreneurship Development new Venture Creation- Satish Taneja , S. L. Gupta
3. Entrepreneurship and Small Business Management- Siropolis

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED
New Model Degree College, Hingoli
B. Com. III Year VI Semester
Syllabus
Subject: Corporate Social Responsibility

Chapter I

Corporate Social Responsibility: Introduction , definition of CSR, the effect of organization activity, the principal of CSR, changing emphasis in companies, Environmental issues and their effects and implications, stakeholders and social contract, issue concerning sustainability

Chapter II

Ethics, CSR and Corporate Behavior:

What is ethics, ethical philosophic, corporate behavior, corporate reputation, performance evaluation and performance reporting

Chapter III

Globalization and CSR:

Globalization, how Globalization affects CSR, CSR in non- profit organization, types of NFP , CSR issues in NFP's

Chapter IV

CSR and strategy:

Role of business manager, Managers and Business Ethics, Corporate Governance, Corporate Governance principles

Chapter V

Corporate Social Responsibility and leadership:

Concept of Leadership, Style of Leadership, Motivation , Corporate planning.

Reference books:

1. Corporate Social Responsibility- Filip Kotlar and Nancey Lee
2. Prospective on Corporate Social Responsibility-David Crowther, Lez Rayman Bacchus
3. Corporate Social Responsibility in India- Sanjay k Agrawal
4. Corporate Social Responsibility Concepts and Cases- The Indian Experience C. V Baxi, Ajit Prasad