

॥ 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)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

ACADEMIC (1-BOARD OF STUDIES) SECTION

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न्यू मॉडेल डिग्री कॉलेज हिंगोली येथील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर विषयांचे सी.बी.सी.एस. पॅटर्नचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत. .

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, न्यू मॉडेल डिग्री कॉलेज, हिंगोली येथील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांच्या **C.B.C.S. (Choice Based Credit System) Pattern** नुसारच्या अभ्यासक्रमास शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याच्या दृष्टिने मा. कुलगुरू महोदयांनी विद्या परिषद मान्यतेच्या आधिन राहून मान्यता दिलेली आहे.

- 1) B.B.A. - II year Syllabus (New Model College, Hingoli)
- 2) B.Com.- II year Syllabus. (New Model Degree College, Hingoli)
- 3) M.Com. - II year Syllabus (New Model College, Hingoli)

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड — ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी व
पदव्युत्तर-सीबीसीएस
अभ्यासक्रम/२०२०-२१/१५४५
दिनांक : २५.११.२०२०.



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

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, न्यू मॉडेल कॉलेज, हिंगोली.
- ४) उपकुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) साहाय्यक कुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

Swami Ramanand Teerth Marathwada University, Nanded's

NEW MODEL DEGREE COLLEGE, HINGOLI

COURSE STRUCTURE AND WORKLOAD

With effect from **2020-21**

Bachelor of Commerce

B.com II Year III Semester

Paper	Subject Title	Number of Lectures per Week	Number of Credits per Course	Internal Examination Marks	External Examination Marks	Total Marks
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Corporate Accounting-I	04	04	50	50	100
	2. Management Accounting-I	04	04	50	50	100
	3. Retailing	02	02	25	25	50
B. Major (Supportive)	Corporate Law	04	04	50	50	100
C. Major (Applied/Innovative)	E-commerce	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Information Communication Technology	02	02	25	25	50
B. Value Oriented Courses	Business Ethics	02	02	25	25	50
Total		30	30	375	375	750

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: Corporate Accounting-I

Objective: - To understand knowledge of new trends in corporate accounting and to makes the students practically sound in maintaining accounting of corporates.

1) Issue & Forfeiture Of Shares :

Meaning And Types Of Shares, Procedure For Issue Of Shares, Meaning Of Issue Forfeiture And Reissue, Pro-Rata Allotment Shares, Journal Entries And Practical Problems.

2) Redemption Of Preference Shares :

Meaning ,Definition And Characteristics Of Preference Shares, Types Of Preference Shares, Accounting Journal Entries And Practical Problems.

3) Company Final Account :

Objectives Of Preparing Final Accounts, Preparation Of Profit & Loss Account, Profit & Loss Appropriation Account & Balance Sheet, Practical Problems.

4) Internal Reconstruction Account:

Meaning,Definition & Objectives Of Reconstruction, Types Of Reconstruction, Accounting Entries, Practical Problems.

Reference Books :-

- 1) An Introduction To Accountancy – S.N. Maheshwari, S.K.Maheshwari
- 2) Corporate Accounting – Dr.G.V.Kayande, Prof.Shimpi, Prof.Bhosale
- 3) Corporate Accounting – Dr.Dhaneshwar, Dr.Talekar

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: Management Accounting-I

OBJECTIVE: - The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. This course provides the students an understanding of the application of accounting techniques for management.

1) Management Accounting:

Introduction, Meaning, Nature, Scope And Functions Of Management Accounting, Decision Making & Management Accounting, Difference Between Management Accounting And Financial Accounting, Various Tools And Techniques Of Management Accounting.

2) Ratio Analysis:

Meaning, Functions, Classification, Advantages And Disadvantages Of Ratio Analysis, Calculations Of Ratios – Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Operation Ratio, Gross Profit Ratio, Net Profit Ratio, Fixed Asset Turnover Ratio, Debt To Equity Ratio, Capital Gearing Ratio And Results On The Basis Of Ratio.

3) Financial Statement Analysis:

Introduction, Meaning, Nature, Objectives, Methods And Limitations Of Financial Statement, Comparative Financial Statement, Common Size Financial, Statement And Trend Analysis.

4) Working Capital Management:

Concept, Nature, Significance And Factor Determining Requirement Of Working Capital, Management Of Working Capital, Working Capital Forecasting And Techniques Of Forecasting Working Capital.

Reference Books :-

- 1) Management Accounting – Manmohan Goyal, Sahitya Bhawan Publication, Agra.
- 2) Management Accounting – R.K.Sharma And S.K.Gupta, Kalyan Publication, Ludhiyana.
- 3) Management Accounting – Khan M.Y. & Jain R.K., Tata Mcgraw Hill, New Delhi.
- 4) Management Accounting – R.S.N. Pillai & V.Bhagvathi, S.Chand & Company.
- 5) Management Accounting – N.Vinayakan And I.B.Singh, Himalaya Publishing House.
- 6) Principles Of Management Accounting – Dr.S.N.Maheshwari, Sultan Chand And Sons.
- 7) Management Accounting – Dr.Nagori, Dr.Jadhav, Dr.S.S.Agrawal.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: Retailing

Objectives: - Provide students with a modest awareness of retailing and Enable students to become good retail planners and decision makers.

Unit I: - Retail Management: – Meaning of Retail and Retailing, Types of Retailers, Factors influencing the Growth of Retailers in India, Profiles of Retailers in India.

Retail Market Segmentation: – Meaning, Importance, and Benefit of Market Segmentation, Types of Market Segmentation, Elements, and Levels of Market Segmentation.

Unit II: - Consumer Buying Behavior: – Meaning, Stages in the Buying Decision Process, Buying Characteristics influencing Consumer Behavior.

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

Suggest Readings:

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

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: Corporate Law

Objective: - To acquired knowledge about law related to corporate and intends to create an understanding and to familiarize the students with the application of acts of corporate.

1) Company and Its Forms:

Definition, Essential Characteristics Of Company, Kinds Of Companies, Difference Between Private And Public Company, Conversion Of Private Into Public Company, Conversion Of Public Into Private Company.

2) Incorporation and Its Consequences:

Incorporation, Memorandum Of Association, Articles Of Association, Additional Documents Required For Incorporation, Certificate Of Incorporation, And Commencement Of Business. Promoters – Meaning and Importance, Position, Duties and Liabilities.

3) Financial Structure of Companies:

The Concept Of Capital, Financing Of Companies, Sources Of Capital, Classes And Types Of Shares, Equity With Differential Right, Issue Of Shares At Par, Premium And Discount, Bonus Issues, Right Issues.

4) Meeting And Proceedings:

Introduction, Types Of Meetings, Requisites Of Valid Meeting, Proxies, Voting And Poll, Resolutions, Kinds Of Resolutions.

5) Winding Up:

Introduction, Modes Of Winding Up, Procedure Of Winding Up, Consequences Of Winding Up Order, Procedures Of Winding Up, Liquidator, Powers And Duties, Types Of Voluntary Winding Up.

Reference Books:-

- 1) Elements Of Company Law – N.D.Kapoor, S.Chand Publication
- 2) A Manual Of Business Laws – Himalaya Publication – Dr.S.N.Maheshwari, Dr.S.K.Maheshwari.
- 3) Company Law – Agrawal Nair, Banerjee, Pragati Prakashan
- 4) Company Law – Ashok K. Bangrail, Vikas Publishing House.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: E-Commerce

OBJECTIVE: - The objective of the course is to learn types, process of e-commerce, the tools, channels and the related issue in implementing the e-commerce practices.

1. **E-Commerce:** Introduction, Meaning, Definitions, Scope Of E-Commerce, Perspective Of E-Commerce, Conceptual Framework Of E-Commerce, Advantages And Issues In E-Commerce, E-Commerce-Business Models. Channels of E-Commerce; Need for E-Commerce
2. **Technology Of E-Commerce:** How E-Commerce Works? What Is Network? Internet – Intranet Technology, E-Commerce and www, web Technology, Digital Technology, Internet Based E-Commerce Issues.
3. **E-Business Strategy:** E-Business Technology, New Business Strategy, E-Business Design, E-Business-Decision Support System and Knowledge.
4. **Electronic Payment System:** Types of E-Payment system; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications. Security Issues in E-Commerce
5. **E-Commerce In India:** Factors For Growth Of E-Commerce Business In India, E-Commerce Scenario In India, Impact Of E-Commerce On Indian Business, Scope Of E-Commerce In India, Future Prospects And Challenges.

Reference Books:-

- 1) Information Technology E-Commerce and E-Business By V. D. Dudheja, Commonwealth Publishers, New Delhi.
- 2) Business On The Net And E-Commerce By Kamlesh Agrawal And Amit Lal, Mcmillan India Ltd
- 3) Electronic Commerce by Elias M Awad, Prentice Hall Of India, New Delhi.
- 4) E-Commerce By Dr.Sanjivkumar Agrawal, Dr.Shubhangi Dive, Chinmay Prakashan, Aurangabad.
- 5) E-Commerce by Kamlesh Bajaj.

**Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus**

Subject: Information Communication Technology

Objective: - Objective of this course is to provide computer techniques applied in solving Business problems.

1) Introduction: Definition of Computer, Characteristics of Computer, Computer Generation, Classification of Computers

Main Memory: Storage Evolution criteria, Main Memory Organisation, Main Memory Capacity, Types of Memory Chips, Cache Memory.

Secondary Memory: Sequential and Direct Access Devices, Magnetic Tapes, Magnetic Chips, Optical Disks, Memory Storage Devices (Pen Drives, SD/MMC), Mass Storage Devices

Input Devices and Output Devices

2) Computer Software: Software, Relationship between Hardware and Software, Types of Software.

Internet: Definition, History, Basic Services (E-mail, FTP, Telnet, Usenet News), WWW, Search Engine, Use of Internet.

Recommended Books:

- 1) Computer Fundamentals (Sixth Edition), P.K. Sinha & Priti Sinha
- 2) Foundation of Computer, P.K. Sinha

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year III Semester
Syllabus
Subject: Business Ethics

Objective: - The objective is to provide basic knowledge of business ethics and values and its relevance in modern context and To acquaint the students with Business Ethics in various functional areas.

1) Business Ethics: Concept of Business Ethics: Definitions and Scope, Relationship between Business and Ethics, Importance of Business ethics, Social responsibilities of business, Fair Trade Practice

Social and Public Morality: Moral issues in business- Environmental protection and role of business - Responsibility regarding optimum utilization of national resources- Social culture and ethics.

2) Ethics and Corporate Excellence: Corporate Mission Statement Concept- Mission Statement and Code of Ethics - Professional Codes: Concept – need importance of Professional Codes- Total Quality Management (TQM) and ethics- Ethics in corporate governance -

Ethics in Marketing: Competition, Creating monopolies, Manipulative and coercive advertisements.

Reference Books:

- 1) “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
- 2) “Management Ethics - integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
- 3) “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
- 4) “Business Ethics” by W.H. Shaw.
- 5) sturdevant, F.D. - Business and Society – A Managerial Approach.
- 6) Doasgupta & Sangupta – Government and Business in India Kuthials, S.K. - from tradition to Modernity.
- 7) Beeslory, Michel and Evens – Corporate Social Responsibility.

Swami Ramanand Teerth Marathwada University, Nanded's

NEW MODEL DEGREE COLLEGE, HINGOLI

COURSE STRUCTURE AND WORKLOAD

With effect from 2020-21

Bachelor of Commerce

B.com II Year IV Semester

Paper	Subject Title	Number of Lectures per Week	Number of Credits per Course	Internal Examination Marks	External Examination Marks	Total Marks
I) Language Curriculum	Indian Languages	04	04	50	50	100
	English	04	04	50	50	100
II) Major Curriculum A. Major (Core)	1. Corporate Accounting-II	04	04	50	50	100
	2. Management Accounting-II	04	04	50	50	100
	3. Corporate Tax Planning	02	02	25	25	50
B. Major (Supportive)	Mercantile Law	04	04	50	50	100
C. Major (Applied/Innovative)	Goods and Service Tax	04	04	50	50	100
III) Life Skill Curriculum A. Job Oriented Soft Skill	Management Information System	02	02	25	25	50
B. Value Oriented Courses	Human Rights	02	02	25	25	50
Total		30	30	375	375	750

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Corporate Accounting-II

Objective: - To understand knowledge of new trends in corporate accounting and to makes the students practically sound in maintaining accounting of corporates.

1) Profit prior to incorporation:

Meaning of Profit prior to incorporation, Allocation of expenses and incomes between pre and post period, Ascertaining pre and post incorporation profit or loss.

2) Amalgamation of Companies:

Meaning And Causes Of Amalgamation, Methods Of Purchase Consideration, Opening And Closing Entries In The Books Of Companies And Preparation Of Balance Sheet.

3) Holding Company:

Definition, Legal framework, Consolidate Balance Sheet, Investment In Subsidiaries, Minority Interest; pre and post, Acquisition Profit, Goodwill or Cost of Control, Inter Company Transaction, Unrealised Profits, Revaluation of Assets and Liabilities.

4) Liquidation:

Meaning, Modes of Winding Up; Compulsory winding Up; Voluntary Winding Up; Winding Up Under The Supervision of Court, liquidation Procedure, Liquidator's Remuneration.

Reference Books :-

- 1) An Introduction To Accountancy – S.N. Maheshwari, S.K.Maheshwari
- 2) Corporate Accounting – Dr.G.V.Kayande, Prof.Shimpi, Prof.Bhosale
- 3) Corporate Accounting – Dr.Dhaneshwar, Dr.Talekar

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Management Accounting-II

OBJECTIVES: - The objective of this course is to acquaint the students regarding various Management accounting concepts and its application in managerial decision making.

1) Fund Flow Statement:

Introduction, Meaning, Importance and Limitations of Fund Flow Statement, Preparation, Statement of Changes in Working Capital and Fund Flow Statement.

2) Cash Flow Statement:

Meaning, Significance and Limitations of Cash Flow Statement, Preparation Of Cash Flow Statement According To Accounting Standard Iii (As Iii).

3) Marginal Costing and Break Even Analysis:

Meaning, Advantages And Disadvantages Of Marginal Costing And Break Even Analysis, Cost Volume Profit Analysis, Break Even Analysis, Profit Volume Ratio, Margin Of Safety And Maintaining A Desire Level Of Profit.

4) Budget and Budgetary Control:

Meaning ,Objectives, Advantages And Limitations Of Budget And Budgetary Control, Preparation Of A Production Budget, Sales Budget And Control Ratios, Activity Ratios, Capacity Ratios, Efficiency Ratios And Calendar Ratios.

Reference Books :-

- 1) Management Accounting – Manmohan Goyal, Sahitya Bhawan Publication, Agra.
- 2) Management Accounting – R.K.Sharma and S.K.Gupta, Kalyan Publication, Ludhiyana.
- 3) Management Accounting – Khan M.Y. & Jain R.K., Tata Mcgraw Hill, New Delhi.
- 4) Management Accounting – R.S.N. Pillai & V.Bhagvathi, S.Chand & Company.
- 5) Management Accounting – N.Vinayakan and I.B.Singh, Himalaya Publishing House.
- 6) Principles Of Management Accounting – Dr.S.N.Maheshwari, Sultan Chand And Sons.
- 7) Management Accounting – Dr.Nagori, Dr.Jadhav, Dr.S.S.Agrawal.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Corporate Tax Planning

Objective: - To provide Basic knowledge of corporate tax planning and its impact on decision-making.

1) Tax Planning - I

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Residential status of companies and tax incidence;

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;

Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares;

2) Tax Planning - II

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace

Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

Tax planning with reference to business restructuring

Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Mercantile Law

Objectives: - To acquired knowledge about various laws and acts of business and to provide a brief idea about the framework of Indian Business Law.

1) The Indian Contract Act, 1872:

Introduction, Meaning Of Contract, Meaning of Agreement, Essential Elements Of Valid Contract, Classification Of Contract, Offer-Legal Rules for to make a Valid Offer, Acceptance-Legal Rules for to make a Valid Acceptance, Capacity Of Parties, Free Consent, Meaning of Contingent Contract and Quasi Contract.

2) The Negotiable Instrument Act, 1881:

Introduction, Meaning, Characteristics Of Negotiable Instruments, Promissory Notes, Bill Of Exchange And Cheques, Crossing Of A Cheque, Types Of Crossing.

3) The Sale Of Goods Act, 1930:

Introduction, Important Definitions, Contract Of Sale, Sale And Agreement To Sale, Kinds Of Goods, Some Important Comparisons- Sale And Hire Purchase, Agreement To Sale And Hire Purchase, Sale And Bailment, Conditions And Warranties, Transfer Of Properties In Goods, Unpaid Seller.

4) Foreign Exchange Management Act, 1999:

Introduction, Definitions, Regulations And Management Of Foreign Exchange, Authorized Person, Directorate Of Enforcement.

Reference Books :-

- 1) Mercantile Law – Rohini Goel
- 2) Mercantile Law- R.C.Chawala, K.C.Garg
- 3) Business Law – M.C.Kuchal, Vikas Publishing House
- 4) Business Law – N.D.Kapoor, S.Chand Publication
- 5) The Foreign Exchange Management Act , 1999 – Commercial Law Publishers.

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Goods and Service Tax

Objective: - The Objective of the course is to provide the candidates with sound Knowledge of the important provisions of the GST Act and their applications in practices.

Unit I: - Introduction of Goods and Service Tax

Genesis of GST in India, Power to tax GST (Constitutional Provision). Title, extent and commencement, Definition of GST, What is GST, Benefits of GST, Number of Legislations, Rates of CGST/SGST and IGST.

Unit II: - Registration under Goods and Service Tax

Person liable to be Registered, Requirement and Procedure for Registration, Registration of person having multiple businesses, Registration of non-resident Taxable person

Unit III: - Administration and Levy of Goods and Service Tax

Levy & Collection of GST [Sec.9 CGST Act], Composition Scheme under GST [Sec.10 CGST Act] Power to grant Exemptions [Sec.11 of CGST Act]

Unit IV: - Concept of Supply and Time of Supply

Taxable Event – Supply' Meaning and Scope of Supply [Sec.7] Schedule I,II,III Composite and Mixed Supplies [Sec.8]Time of Supply in case of Goods & Services, Input Tax Credit Conditions for Input Tax Credit, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD] Input tax credit ailment, computation of ITC and Tax Liability under GST.

References: -

1. CA Raj K Agrawal Study AT Home.
2. Dr.Vinod K Singhania: Taxman publications.
3. T.N.Manoharan: Snow White.
4. Public Economic & GST, Dr. Anand Shewale, Dr. Shivprasad Dongare, Dr. Asha Bhairat, Prof. Sayyed Shabnam, Vidya Books Publishers, Aurangabad.
5. www.icai.ac.in

**Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Management Information System**

Objective: - To equip the students with finer fundamentals of MIS.

1) Introduction: - Need, Purpose and objectives- contemporary approaches to MIS – Information as a strategic resources- use of information for competitive advantage

Information Technology: - Definition, IT Capabilities and their organizational impact – Telecommunication and Networks – Types and Topologies of Networks.

2) Systems Analysis and Design: - System Development Life Cycle – Alternative Systems Building Approaches – Proto Typing Development Strategies-Structured Analysis– Prototyping.

Decision Support System: - Group Support System – Executive Information Systems - Executive Support Systems – Experts Systems and Knowledge based Experts Systems.

Recommended Books: -

- 1) Laudon and Laudon , Management Information Systems,7th Edition, Pearson Education Asia
- 2) Jawadekar, Management Information Systems, Tata McGraw Hill
- 3) Turban and Aronson, Decision Support Systems and Intelligent Systems, Pearson Education Asia.
- 4) Jayant Oke ,Management Information Systems

Swami Ramanand Teerth Marathwada University, Nanded's
New Model Degree College, Hingoli
B. Com. II Year IV Semester
Syllabus
Subject: Human Rights

Objectives: - The course provides an introduction to basic human rights philosophy, principles, instruments and institutions, and also an overview of current issues in the field.

Unit: - I Nature and Significance of Human Rights

A) Human Right: Definition, Meaning, B) Different Types of Human Right, C) Understanding Nature of Human Rights in Everyday Life.

Evolution of Human Rights: - A) Evolution of Human Rights in India, B) Classification of Human Rights, C) Changing Nature of Human Rights.

Unit: - II Violation of Human Rights in Everyday Life

A) The Nature of Violation of Human Rights: B) Violation of Child Rights and Violation of Women Rights, C) Violation of Minority Rights and Vulnerable Groups.

Theoretical Approaches of Human Rights : - Marxist, Feministic, Socialistic, Liberal.

Recommended Books: -

1. Desai, A.R, 1986, 'Violation of Democratic Rights in India,' Vol. I, Popular Prakashan, Bombay.
2. Devasia V.V, Women, Social Justice and Human Rights, APH, New Delhi, 2009.
3. G. Haragopal, 1998, "Political Economy of Human Rights", Gurpreet Mahajan Ed., Democracy, Difference and Social Justice, Oxford University Press New Delhi.
4. Human Development Report, 1997
5. John Rawls, 2001, Law of the People, Harvard University Press Cambridge.
6. Kevin Boyle (ed.), 2009, 'New Institutions for Human Rights Protection,' OUP, Clarendon.