



॥ 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

Fax : (02462) 215572

Academic-1 (BOS) Section

website: srtmun.ac.in

Phone: (02462)215542

E-mail: bos.srtmun@gmail.com

प्रस्तुत विद्यापीठाच्या अंतर्गत संलग्नित महाविद्यालयातील वाणिज्य व व्यवस्थापन विद्याशाखेतील तृतीय वर्षाचे खालील अभ्यासक्रम शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० एप्रिल २०२३ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या बैठकीतील शिफारसी प्रमाणे व दिनांक २४ एप्रिल २०२३ रोजीच्या संपन्न झालेल्या ५५ व्या मा. विद्यापरिषद बैठकीतील ऐनवेळचा विषय क्र. ०७/५५-२०२३ च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील प्रमाणे अभ्यासक्रमांना शैक्षणिक वर्ष २०२३-२४ पासून मान्यता देण्यात येत आहे.

1) B.Com. (Account & Taxation) III year (V & VI Sem.)

2) B.Com. (Management and Entrepreneurship) III year (V & VI Sem.)

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/बी.कॉम/वाणिज्य व

व्यवस्थापन/ अभ्यासक्रम/२०२३-२४/६४

दिनांक : २४.०५.२०२३.

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) मा. संचालक, वाणिज्य व व्यवस्थापनशास्त्र संकुल, प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, संबंधित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ६) अधीक्षक, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ७) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



C. J. J.

सहा.कुलसचिव

शैक्षणिक(१)-अभ्यासमंडळ विभाग)



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED
[M.S.]**

Faculty of Commerce and Management
Revised Curriculum based on the
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

Name of the Programme:

**Bachelor of Commerce
(Management & Entrepreneurship)**

Programme Code: **B.Com. Third year (V & VI Sem.)**

at

Dayanand College of Commerce, Latur



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Vishnupuri, Nanded - 431606

B.Com. Third Year (Management & Entrepreneurship) (Semester-V)

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

w.e.f. 2023-24

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End of Semester Exam (ESE)	Total Marks	Total Credit
BC-ME-5.1	Advanced Accounting - I	4	54	25	75	100	4
BC-ME-5.2	Accounting for Management- I	4	54	25	75	100	4
BC- ME -5.3	Advanced Auditing- I	4	54	25	75	100	4
Discipline Specific Electives-Management & Entrepreneurship (Only for Approved College)							
BC-ME-5.4	Marketing Management	4	54	25	75	100	4
BC-ME-5.5	Training & Field Work	4	54	100	---	100	4
Opt. Any one Subject as Generic Elective of the following							
BC-ME-5.6A	Indian Economy - I	4	54	25	75	100	4
BC-ME-5.6B	Security Analysis & Portfolio Management - I	4	54	25	75	100	4
Opt. Any one Skill Enhancement Course– (SEC-III)							
SEC 3.1	Financial Literacy Skill	3	45	25	25	50	2
SEC 3.2	Tax Procedure & Practice	3	45	25	25	50	2
SEC 3.3	Self Employment - I	3	45	25	25	50	2
Compulsory Paper							
	Environmental Studies	02	45	50	50	50	2



Examination Pattern **Continuous Assessment**

1) Core and Elective Subjects (CA)-25 Marks

1. Two Class Test of 10 Marks Each
2. Assignment/Tutorial/Seminar Presentation for 5 Marks in the particular Subject

2) Skill Enhancement Course Subjects (CA)- 25 Marks

1. Two Test of 05 Marks Each
2. Assignment/Tutorial/Seminar Presentation for 15 Marks in the particular Subject
3. Continuous Assessment of SEC be assessed in particular semester by the subject teacher-25 Marks.

End of Semester Exam.

1) Core and Elective Subjects (ESE)-75 Marks

1. Question No. 1 is Compulsory on any topic for 20 Marks
2. Question No. 2 to 4 are alternative type questions for 15 Marks each
3. Question No. 5 is short note any two out of Four for 10 Marks

2) Skill Enhancement Course Subjects (ESE)-25 Marks

End of Semester of SEC should be evaluated annually. Semester V and Semester VI are to be assessed by the external examiner at the end of VI semester-25 Marks each semester.

Training and Field Work (CA)-100 Marks for V Semester

Under Training and Field Work each and every student has to complete one-month training and field work under the guidance of concerned subject teacher and should submit Training Completion Certificate. The concerned subject teacher has to assess the performance of student's Training and Field Work on continuous basis throughout the Vth Semester for 100 Marks.

Project Work (CA)-50 Marks (ESE)-50 Marks for VI Semester

1. Project Work book writing based on the completed training and field work under the guidance of concerned subject teacher for 50 Marks (**Continuous Assessment**).
2. Viva-Voce Examination on Project Work is to be conducted by the external examiner for 50 Marks (**End of Semester Exam**).



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management Bachelor of Commerce (Management & Entrepreneurship)

**B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24**

ADVANCED ACCOUNTING-I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objectives:

- To be familiar with the all the accounting concepts
- To understand the meaning of shares and methods of valuation of shares.
- To prepare the final accounts of Agriculture Accounting.

Course Outcomes:

After the completing the course, students will be able to –

1. Compute the value of shares as per different methods of its valuation
2. Understand the meaning of Royalty, Minimum rent, Short Working
3. To prepare the final accounts of Hotel Business.

UNIT I: Accounting Concepts

(10 Lectures)

Business entity concept, Money measurement concept, Going concern concept, Accounting period concept, Accounting cost concept, Duality aspect concept, Realisation concept, Accrual concept, Matching concept

UNIT II: Hotel Business Accounting

(11 Lectures)

Meaning, Importance of Hotel Business Accounting, Preparation of Final Accounts of Hotel Business.



UNIT III: Royalty Accounts

(11 Lectures)

Meaning of Royalty, Nature of Royalty, Minimum rent, Short Working, Recoupment of short working, surplus, Sub- lease Numerical Problems on Royalty.

Unit IV Valuation of Shares

(11 Lectures)

Meaning and Need for Valuation, Factors affecting Valuation, Methods of Valuation a. Asset Backing or Intrinsic Value Method b. Yield Valuation Method, Practical Problems

UNIT V: Agriculture Accounting

(11 Lectures)

Introduction, Meaning, Importance of Agriculture Accounting, Preparation of Agriculture Account. Problems on Farm Accounting.

References:

- 1) Advanced Accounting - (S. N. Maheshwari)
 - 2) Advanced Accountancy. (SP Jain & KN Narang)
 - 3) Advanced Accounts (Mc Shukla & Sp Grewal)
 - 4) Advanced Accounting (Dr Ashok Sehgal & Dr.Deepak Sehgal)
 - 5) Accountancy KHR Kotal war)
 - 6) Principles and Practices of Insurance and Banking. Deep& Deep Publication. - Bodla, B.S.(2012).
 - 7) Banking. Mangalore, United Publishers - Raman B.S.(2014).
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management Bachelor of Commerce (Management & Entrepreneurship) B.Com. T.Y. Semester-V Choice Based Credit System (CBCS Pattern) W.e.f.2023-24

ACCOUNTING FOR MANAGEMENT-I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Course Objective:

- 1) To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- 2) To enable the learners to understand, develop and apply the techniques of management accounting
- 3) To develop the understanding of accounting tools and information and their uses in Decision making
- 4) Practice to analyze the changes in financial position

Course Outcome:

Student will able to understand the basic concept of various tools and techniques of Management Accounting.

1. Introduction to Management :

(10 Lectures)

Meaning & Concept of Management Accounting, Definitions, Characteristics, Functions, Tools of Management Accounting, Role of Management Accounting in Decision Making, Difference between Management Accounting and Financial Accounting.

2. Fund Flow Statement:

(11 Lectures)

Introduction, Meaning, Definitions, Significance and Limitations of Fund Flow Statement, Practical Problems on Statement Showing Changes in Working Capital and Fund Flow Statement.



3. Cash Flow Statement:

(11 Lectures)

Introduction, Meaning, Definitions, Importance and Limitations of Cash Flow Statement, Practical Problems on Cash Flow Statement (with reference to Accounting Standard - AS-3 - Indirect Method Only).

4. Marginal Costing:

(11 Lectures)

Introduction, Meaning, Advantages and Disadvantages of Marginal Costing, Break Even Analysis, P/V Ratio, Contribution, Margin of Safety and Maintaining the Desired Level of Profit.

5. Budget and Budgetary Control:

(11 Lectures)

Introduction, Meaning, Definitions, Objectives, Scope and Types of Budget, Practical Problems on Production Budget and Sales Budget.

Recommended Books:

1. Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
2. Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi
3. Management Accounting by Jha & Naik, Himalaya Publication
4. Management Accounting by Khan M. Y. & Jain R. K. Tata McGraw Hill, New Delhi.
5. Management Accounting by M. Wilson, Himalaya Publication House
6. Management Accounting – Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan Latur
7. Management Accounting – Dr. S.S. Agrawal & Dr. S. R. Agrawal – Chinmay Prakashan Aurangabad
8. Dr. Maroti Kachave, Dr. Balaji Kamble, Prof. Shrawan Bansode – Management Accounting – Suman Prakashan, Latur



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
W.e.f.2023-24

ADVANCED AUDITING-I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Course Objective:

- 1) To introduce the concept of auditing and to enable students to understand its various aspects.
- 2) To enable the learners to understand, develop and apply the techniques of Auditing

Course Outcome:

- 1) Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audit.
- 2) Students would construct the factors involved in preparation of Audit plan and Audit programme. They would also understand the concept and importance of Audit working papers.

1. Introduction to Auditing :

(10 Lectures)

- Introduction
- Meaning & Definition
- Objectives of Auditing
- Basic Principles of Auditing
- Difference between Accounting & Auditing
- Difference between Auditing & Investigation



2. Classification of Audit: (11 Lectures)

- Kinds of Audit
- Company Audit
- Government Audit
- Audit of Partnership Firm
- Audit of Sole Proprietorship
- Audit of Private Institutions

3. Audit Planning, Procedure and Documentation: (11 Lectures)

- Auditing Planning : Meaning, Objectives
- Audit Notebook : Meaning, Advantages and Disadvantages
- Audit Programme : Meaning, Objectives
- Audit Working Papers
- Principles of Audit Working Papers

4. Vouching: (11 Lectures)

- Introduction
- Meaning & Definition
- Importance of Vouching
- Objectives of Vouching
- Difference between Vouching & Routine Checking
- Vouching of Payment Side of Cash Book
- Vouching of other Subsidiary Books

5. Standards on Auditing (11 Lectures)

- SA 200
- SA 230
- SA 240
- SA 300
- SA 310
- SA 500
- SA 510
- SA 600

Recommended Books:

1. Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
2. A Hand-Book of Practical Auditing by B.N. Tandon, S.Chandand Company, New Delhi
3. Fundamentals of Auditing by Kamal Guptaand Ashok Arora, Tata McGraw Hill, New Delhi



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Faculty of Commerce & Management

Bachelor of Commerce (Management & Entrepreneurship)

B.Com. T.Y. Semester - V

Choice Based Credit System (CBCS Pattern)

w.e.f. 2023-24

MARKETING MANAGEMENT

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Objective:

To acquaint the students with the basics of marketing.

Pedagogy: Classroom lecture

Course Outcome:

Students will gain knowledge and skills needed for success as a marketing professional.

Unit I: Introduction to Marketing:

(10 Lectures)

Meaning, Evolution of Marketing, Functions of Marketing, Scope of Marketing, Importance of Marketing, Difference between Marketing & Selling.

Unit II: Product & Pricing

(12 Lectures)

Product: Meaning and Features of Product and its classification, New Product Development Process, Product Life Cycle, Causes for failure of a New Product.

Price: Meaning & Its determinants, Objectives of Pricing, Factors influencing Pricing Decision.

Unit III: Promotion & Distribution Channel:

(10 Lectures)

Promotion Mix: Concept of Sales Promotion, Importance of Sales Promotion, Promotion Mix, Distribution Channel: Meaning, Importance of Distribution Channel, Factors influencing channel decisions



Unit IV: Market Segmentation & Consumer Behavior (12 Lectures)

Market Segmentation: Meaning, Benefits, Bases, Requisites of Sound Market Segmentation.

Consumer Behavior: Factors influencing Consumer Behavior and Buying Decision Process

Unit V: Recent Trends in Marketing: (10 Lectures)

- Digital Marketing: Meaning, Importance, Difference between Traditional Marketing & Digital Marketing
- Green Marketing: Concept, Effects of Green Marketing on Environment. Benefits of Green environment to the society.
- Social Marketing
- E-Mail Marketing

Reference Books:

- 1) Philip Kotler – Marketing Management (Prentice Hall of India, New Delhi)
 - 2) Sherlekar, S.A. – Marketing Management (Himalaya Publication House, Mumbai)
 - 3) Karunakaran, K – Marketing Management (Himalaya Publication House, Mumbai)
 - 4) Dr. Prabhakar Deshmukh – Marketing Management (Vidya Prakashan, Nagpur)
 - 5) Dr. Mahesh Kulkarni, & Dr. Pramod Biyani – Marketing and Salesmanship (Nirali Prakashan, Pune)
 - 6) Marketing Management – Dr. S.K.Khillare, Dr.S.L. Kundalwar, Aruna Publication Latur
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
W.e.f.2023-24

INDIAN ECONOMY-I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives:

1. To enhance student's knowledge about Indian Economy.
2. To let students know more about Indian economic system

Course Outcome:

1. Students will acquire the knowledge of Indian Economy.
2. Students will understand various challenges of Indian Economy.

Unit-I Introduction to Indian Economy

(10 Lectures)

- Meaning, Definitions of Underdeveloped, Developing and Developed Economy.
- Types of Economy.
- Basic Characteristics of Indian Economy.
- Major Issues of Development.
- The Determinants of Economic Development.

Unit-II Problems in Indian Economy

(10 Lectures)

- Population – Characteristics, Causes & Remedies
- Unemployment – Meaning, Types.
- Poverty – Concept, Nature, Causes & Measures.
- Inflation & Economic Imbalance –Meaning Causes & Remedies



Unit-III National Income of India

(10 Lectures)

- Meaning, Definitions of National Income.
- National Income Estimates in India.
- Trends in National Income – Growth and Structure.
- Limitations of National Income Estimation in India.

Unit-IV Infrastructure in Indian Economy

(12 Lectures)

- Meaning and Significance of Infrastructure.
- Energy – Sources of Energy, Importance of Energy in Economic Development.
- Transportation – Types of Transportations.
- Road Transport – Significance of Road Transport in Economic Development.
- Railway Transport – Significance of Railway Transport in Economic Development.
- Water Transport – Development and Problems, Remedies in India.
- Air Transport – Significance of Air Transport in Economic Development.

Unit-V Agriculture Sector in India

(12 Lectures)

- Significance of Agriculture in Indian Economy.
- Need and Types of Agriculture Credit.
- Sources of Agriculture Credit in India.
- Problems in Agricultural Credit in India.
- Green, Yellow, Purple and Sweet Revolution in India.
- Agriculture Marketing.

Books Recommended:

1. Indian Economy – Gaurav Datt & Ashwini Mahajan, S. Chand and Sons Co. Ltd.
2. Indian Economy – V.K. Puri & S.K.Mishra, Himalaya Publication House
3. Indian Economy – Ramesh Singh, McGraw Hill Education
4. Core Economics - Dr. Kiran G.Desale, Dipstambh Publication
5. Indian Economy – Dhingra Ishwar, S.Chand and Sons Co.Ltd.
6. Economic Development and planning in India – Dr.B.G. Khatal, Shradha Publication, Solapur.



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT- I

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Course Objectives:

- i) To enable the candidates to understand the importance of investment management.
- ii) To understand the structure and working of financial system.

Course Outcomes

After the completion of this course students will be able to receive detail knowledge about Investment management and also enriched with the working of financial systems.

Unit-I Investment Management

(10 Lectures)

- Introduction, Meaning and definition of Investment
- Investment Management- Concept and definition
- Types of investment
- Investment constraints

Unit-II Financial system and financial securities market

(12 Lectures)

- Financial system- Introduction and Structure
- Functions of financial system
- Financial market- Introduction and definition



Unit-III Money Market

(12 Lectures)

- Money Market- Definition, Objectives and Features
- Money Market Instruments- Treasury bill, commercial papers, certificate of deposits, Repo Instrument, Inter-bank participation certificate

Unit-IV Capital Market

(10 Lectures)

- Capital Market- Definition, Objectives and Features
- Stock Exchange
- NSE (National Stock Exchange)- Introduction & Features
- BSE (Bombay Stock Exchange)- Introduction & Features

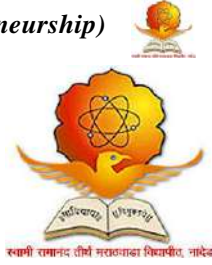
Unit-V Investment Planning

(10 Lectures)

- Meaning and need for investment planning
- Investment criteria- Liquidity, Safety and Profitability

Books Recommended:

1. Financial Markets & Services – By Gordan & Natarajan, Himalaya Publication House
2. The Indian Financial System & Development- By Vasant Desai, Himalaya Publication House
3. Investment Management – By Preeti Singh, Himalaya Publication House



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
W.e.f. 2023-24

FINANCIAL LITERACY SKILL

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

Course Objectives:

- To encourage the college students to obtain basic financial skills which are essential for their full participation in society and life time of well-being
- To know the financial aspects of business.

Course Outcomes

After the completion of this course students will be able to receive detail knowledge about financial studies and risk.

Unit-I Money Matters and Budgeting

(12 Lectures)

Money as medium of exchange and medium of storage, Net-worth- difference between money and wealth, assets and liabilities, Assets and income, liabilities and expenses, Importance of financial goals in personal financial planning, SMART Goals, Sources of income, professional income and investment income- Active income and passive income, Regular and lump-sum expenses, discretionary and non-discretionary expenses; Deficit and Surplus, saving and investing, What is Cash-flow Statement?-the structure, items, purpose, the different heads, the essence of Budget-Meaning, purpose and different heads, Opportunity Cost? Instant gratification and delayed gratification.



Unit-II Understanding insurance and Risk Management (12 Lectures)

“pure risk” and “investment risks”, Ways to manage risk: Avoid, Reduce, Retain, Share & Transfer, spreading the risks and sharing of losses, insurance premium an expense, insurance products and terminology, Term plan -the pure insurance, Hybrids- combination of insurance and investment, Critical illness, General insurance: Vehicle insurance, Medical insurance, Disability insurance and Property insurance, differences in the features of various products, Knowabout functions and powers of IRDA, the insurance regulator in India.

Unit-III Understanding Investments (11 Lectures)

The importance of Investment, diversification as a risk mitigation tool, Liquidity: definition, need and concept of Impact Cost, growth of money / concept of “returns”, Inflation- short term and long term impact of inflation on personal finances, real rate of returns, CPI, WPI, Time Value of Money, Interest- Simple Interest, Compound Interest, Annualized Interest and its calculations, Understanding the impact of different compounding frequencies, nominal interest and effective interest rate, the Rule of 72 and Rule of 144.

Unit-IV Introduction to stocks and bonds (10 Lectures)

Equity Stocks -face value, shares at a premium and at a discount, dividend, the market value of each share and how is it determined, Earnings per share (EPS), Price to Earnings Ratio (P/E ratio),Bonds and debentures-types of bonds / debentures: Issuers, Term to maturity, Interest rate -fixed or floating, Secured / unsecured, Convertible / nonconvertible, Understand credit risk and credit rating,; functions and powers of Securities and Exchange Board of India- the securities market regulator in India; stock exchanges- their main functions and stock exchanges in India;

Books Recommended:

1. <http://www.ncfeindia.org/NFLAT>
2. National Financial Literacy Assessment Test- Vidyabhartee Prakashan



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - V
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

TAX PROCEDURE & PRACTICE

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

Course Objectives:

- To develop the skill among the students for Assessment Procedure & Appeal
- To get oneself acquaint with the Assessment Procedure & Appeal.

Course Outcomes

After the completion of this course students will be able to receive detail knowledge about Assessment Procedure & Appeal.

UNIT 1: Assessment under Income Tax

(11 Lectures)

- Assessment U/s 139(1)
- Assessment U/s 139(3)
- Assessment U/s 139(4)
- Revise Return U/s 139(5)
- Defective Returns U/s 139(9)

UNIT 2: Income Tax Authorities

(11 Lectures)

- Income Tax Inspector
- Income Tax Officer
- Assistant Commissioner
- Deputy Commissioner



- Joint Commissioner
- Additional Commissioner
- Commissioner

UNIT 3: Appeals and Revisions

(11 Lectures)

- Types of Appeals,
- Procedure to Appeal at Tribunal ,
- Procedure to Commissioner Appeal,
- Appeal to High Court
- Appeal to Supreme Court
- Revision of Orders

UNIT 4: Special provisions regarding survey, search and seizure

(12 Lectures)

- Meaning, Definition of Survey
- Meaning, Definition of Search & Seizure
- Survey Vs. Search & Seizure
- Authority to Issue notice under Survey, Search & Seizure.
- Procedure of Survey, Search & Seizure

Books Recommended:

1. Dr. H.C. Mehrotra & Dr. S.P. Goyal-Income Tax Law and Accounts-Sahitya Bhavan Publication.
2. Dr. Vinod K. Singhaniya-Taxman Publication.
3. www.icai.ac.in
4. ICMAI material



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester– V
Skill Enhancement Course
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

SELF EMPLOYMENT- I

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

Course Objectives:

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

Course Outcomes

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

UNIT I: Introduction

(10 Lectures)

Introduction, Meaning and Types of Unemployment, Caused and Remedies on unemployment, Meaning and Characteristic of Self Employment, Benefits of self-employment, Meaning and Characteristic of Skills.

UNIT II: Entrepreneurship for Self-Employment

(10 Lectures)

Need & scope of entrepreneurship development, Different approaches of entrepreneurship for self employment, Entrepreneurship & skill development, Developing skilled manpower.

UNIT III: Entrepreneurial Competencies for Self-Employment

(12 Lectures)

Motivating youth for self-employment as career option, Understanding behavioural competencies for self-employment, Developing behavioural competencies for self-employment.



UNIT IV: Government of India Support for Entrepreneurship (13 Lectures)

Overview of Startup India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment programme for Women (STEP), Jan Dhan-adhaar- Mobile (JAM), Digital India, Pradhan Mantri Kaushal Vikas Yojana (PMKVY), National Skill Development Mission

Reference Books :

1. Skill for Employability- By Rosalie Marsh
 2. Fundamental of Entrepreneurship – By Sanjay Gupta
 3. Skill Development & Entrepreneurship in India- By Rameshwari Pandya
 4. Opportunities For Women Entrepreneurship - By NIIR Board of Consultant and Engineers
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Vishnupuri, Nanded - 431606

B.Com. Third Year (Management & Entrepreneurship) (Semester-VI)

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

w.e.f. 2023-24

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
BC-ME-6.1	Advanced Accounting-II	4	54	25	75	100	4
BC-ME-6.2	Accounting for Management- II	4	54	25	75	100	4
BC- ME -6.3	Advanced Auditing- II	4	54	25	75	100	4
Discipline Specific Electives- Management & Entrepreneurship (Only for Approved College)							
BC-ME-6.4	Human Resource Management	4	54	25	75	100	4
BC-ME-6.5	Project Work	4	54	50	50	100	4
Opt. Any one Subject as Generic Elective of the following							
BC-ME-6.6A	Indian Economy - II	4	54	25	75	100	4
BC-ME-6.6B	Security Analysis & Portfolio Management - II	4	54	25	75	100	4
Opt. Any one Skill Enhancement Course (SEC-IV)							
SEC 4.1	Mutual Fund Distribution	3	45	25	25	50	2
SEC 4.2	Tax Consultancy	3	45	25	25	50	2
SEC 4.3	Self Employment -II	3	45	25	25	50	2



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. S.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

ADVANCED ACCOUNTING-II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Learning Objectives:

- To be familiar with the special features of Investment Accounting.
- To understand the meaning of Departmental Accounts
- To prepare the final accounts of Electricity Company Account

Course Outcomes:

After the completing the course, students will be able to–

1. Prepare the final accounts Electricity companies.
2. Prepare the investment account in the books of investors as per the cum-interest and ex interest methods.
3. Prepare the final accounts of co-operative society

Unit I Investment Account

(11 Lectures)

Introduction, need, investment in securities, cum-Interest and ex interest, transactions of purchase and sales, entries for interest received, Brokerage, Expenses on purchase and sales Practical problems on investment Account.

UNIT II: Accounts of Electricity Company

(11 Lectures)

The Double Entry Accounting System – Meaning & Advantages. Preparation of Electricity Company Accounts



UNIT III: Departmental Accounts

(11 Lectures)

Meaning, Importance of Departmental Account, Preparation of Departmental Profit and Loss, Balance Sheet and General Profit & Loss Account (with Loading, internal transfer)

Unit IV: Accounts of Co-operative Societies

(11 Lectures)

Meaning of Co-operative Societies, Preparation of Final Accounts of Co-operative Society

UNIT V: Insolvency Accounts

(10 Lectures)

Meaning, Importance, Procedures of Insolvency.

References:

- 1) Advanced Accounting - (S. N. Maheshwari)
 - 2) Advanced Accountancy. (SP Jain & KN Narang)
 - 3) Advanced Accounts (Mc Shukla & Sp Grewal)
 - 4) Advanced Accounting (Dr Ashok Sehgal & Dr.Deepak Sehgal)
 - 5) Accountancy KHR Kotal war)
 - 6) Principles and Practices of Insurance and Banking. Deep& Deep Publication- Bodla, B.S.(2012).
 - 7) Banking. Mangalore, United Publishers - Raman B.S.(2014).
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management **Bachelor of Commerce (Management & Entrepreneurship)** **B.Com. T.Y. Semester - VI** **Choice Based Credit System (CBCS Pattern)** **w.e.f. 2023-24**

Accounting for Management-II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
Total Credit	04

Course Objective:

1. To understand the various application of accounting techniques for management.
2. To enhance the abilities of learners to analyze the financial statements.
3. To make the students develop competence with their usage in managerial decision making and control.

Course Outcomes:

Students will able to gain detail knowledge about applications of Management Accounting.

1) Financial Statement Analysis:

(11 Lectures)

Introduction, Meaning, Objectives, Nature and Scope of Financial Statement, Methods of Financial Statement Analysis. Practical Problems on Comparative Financial Statement, Common Size Statement and Trend Analysis.

2) Ratio Analysis:

(11 Lectures)

Meaning, Advantages and Limitations of Ratio Analysis, Classification of Ratio, Practical Problems on : Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtor Turnover Ratio, Creditor Turnover Ratio, Operating Ratio, Gross Profit Ratio, Net Profit Ratio, Debt- Equity Ratio, Proprietary Ratio, Fixed Asset Turnover Ratio, Capital Gearing Ratio.



3) Capital Budgeting: (11 Lectures)

Introduction, Meaning, Nature and Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting: Pay Back Period Method, Accounting Rate of Return Method, Discounted Cash Flow Method, and Profitability Index Method.

4) Responsibility Accounting (11 Lectures)

Meaning and Concept, Advantages and Limitations of Responsibility Accounting, Practical Problems on Cost Centre and Profit Centre.

5) Reporting to Management and Management Information System (10 Lectures)

Meaning, Definitions, Objectives, Principles of Good Report, Method of Reporting, Types of Reporting, Advantages, Disadvantages, Management Information System (MIS), Types of Management Information System.

Recommended Books:

- 1) Management Accounting by M. Wilson, Himalaya Publication House
- 2) Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
- 3) Management Accounting by Jha & Naik, Himalaya Publication
- 4) Management Accounting by Khan M. Y. & Jain R. K. Tata McGraw Hill, New Delhi.
- 5) Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi
- 6) Management Accounting by Dr.H.W. Kulkarni, Dr.V.K. Bhosle, Dr.S.M. Kolhe, Aruna Prakashan, Latur.
- 7) Management Accounting by Dr.S.S.Agrawal & Dr.S.R.Agrawal Chinmay Prakashan Aurangabad



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

ADVANCED AUDITING-II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Course Objective:

- 1) To develop conceptual understanding of the fundamentals of Auditing. To impart skills in Development.
- 2) To introduce the concept of auditing and to enable students to understand its various aspects.

Course Outcome:

Student will able to understand the basic concept of various tools and techniques of Auditing.

1. Company Audit :

(12 Lectures)

- Introduction
- Meaning & Definition
- Qualification & Disqualification of Company Auditor
- Appointment of Company Auditor
- Powers and Duties of Company Auditor
- New rules regarding Company Audit.

2. Bank Audit:

(11 Lectures)

- Introduction
- Difference between Bank Audit & Company Audit



- Steps in Bank Audit
- Types of Bank Audit
- Management of Non-Performing Assets (NPA)
- Impact of NPA & Recovery of NPA

3. Audit Evidence: (10 Lectures)

- Introduction
- Meaning & Definitions
- Types of Audit Evidences
- Audit Technique to Collect Audit Evidences
- Types of Audit Sampling

4. Management Audit: (10 Lectures)

- Introduction
- Meaning & Definition
- Nature & Scope of Management Audit
- Energy Audit
- Efficiency Audit
- System Audit

5. Audit of Ledger (11 Lectures)

- Introduction
- Frauds with Ledger
- Audit of Purchase Ledger
- Audit of Sales Ledger
- Audit of General Ledger

Recommended Books:

1. Auditing and Assurance By CA Pankaj Garg. Taxman
2. Auditing Practices By Abhishek Mittal.Pooja Law Publication
3. Auditing and Assurance By Best Ward Publication
4. Auditing by Dr.Jitendra Ahirrao, Dr.Vasan Mahajan, Dr.Nandkumar Rathi, Chinmay Prakashan, Aurangabad



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

HUMAN RESOURCE MANAGEMENT

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Objective:

To provide knowledge about management issues related to staffing, training, performance, compensation, human factors consideration and compliance with human resource requirements.

Course Outcome:

Students will gain knowledge and skills needed for success as a human resource professional.

Unit I - Perspectives in Human Resource Management: (10 Lectures)

HRM: Meaning, Definition, Evolution of HRM, Nature, Importance, Functions of HRM.
 Human Resource Manager: Role & Qualities of Human Resource Manager.

Unit II - The Concept of Best Fit Employee: (10 Lectures)

Human Resource Planning: Meaning, Definition and Importance of HRP, HRP Process.
 Job Analysis: Job Description, Job Specification.

Unit III –Human Resource Recruitment, Selection& Training: (12 Lectures)

- Recruitment: Meaning, Definition, Importance, Sources of Recruitment.
- Selection: Meaning, Definition, Importance & Process of Selection
- Training: Meaning, Definition, Need of Training, Methods of Training,



Unit IV- Employees Compensation & Performance Appraisal: (14 Lectures)

- Employees Compensation: Wages & Salary Definition, Types of Wages, Factors affecting Wages& Salary Level
- Performance Appraisal: Concept, Objectives of Performance Appraisal, Methods of Performance Appraisal, Performance Appraisal Process.

Unit V –Maintenance & Separation of Human Resource: (08 Lectures)

Healthy and safety Programmes, Statutory Provisions for safety & working conditions under the Factories Act,1948.

Reference Books:

1. S.Chand : Human Resource Management (Text & Cases) by Dr. S.S.Khanka.
 2. Sultan Chand & Sons: Human Resource Management by L.M. Prasad.
 3. Mac Grew Hill: Human Resource Management (Text & Cases) by K. Ashwathapa
 4. J.P.Mahajan.REETA: Human Resource Management.
 5. TAXMANN'S Fundamentals of Human Resource Management by Dr.Neeru Vasishth, Vibhuti Vasishth.
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management

Bachelor of Commerce (Management & Entrepreneurship)

B.Com. T.Y. Semester - VI

Choice Based Credit System (CBCS Pattern)

w.e.f. 2023-24

INDIAN ECONOMY– II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	100 Marks
TotalCredit	04

Course Objectives:

1. To acquaint the student with the development of knowledge about Indian Economy and various system of control the Economic crises in Indian Economy.
2. To provide knowledge about changes taken place in Indian Economy.

Course Outcome:

1. Students will be able to understand gradual development process in Indian Economy.
2. This syllabus will enable students to get insight about Economic Planning and Foreign Trade.

Unit-I Objectives and Strategy of Economic Planning

(10 Lectures)

- Objectives of Economic Planning in India.
- Mixed Economy and Economic Planning.
- Models of Economic Development – Nehru Vs Gandhi, LPG Model of Development, PURA-A Gandhian Approach to Development
- NITI Ayog – Objectives and Structure

Unit-II Industrial Policy and Economic Development

(10 Lectures)

- Key Features of Industrial Policy
- Industrial Policy, 1948 & 1956.
- Industrial Policy, 1977
- Industrial Policy, 1980
- New Industrial Policy, 1991 and onwards.



Unit-III Human Development in India

(10 Lectures)

- Meaning, Definitions of Human Development.
- Importance of Human Development
- Indicators of Human Development.
- Human Development Index – Dimensions, Hunger Index.
- Sustainable Development Goals

Unit-IV India's Foreign Trade

(12 Lectures)

- Meaning and Definitions of Foreign Trade.
- Foreign Direct Investment and It's Types.
- Role of Foreign Capital in Economic Development.
- Foreign Trade Policy – Structure and Features

Unit-V International Economics

(12 Lectures)

- Balance of Payment - Meaning, Components
- Economic Integration – Free Trade Area, Economic Union, Custom Union, Political Union, Common Market,
- European Union, ASEAN, USMCA, SAARC, G20
- International Finance – IMF, World Bank & WTO

Books Recommended:

1. Indian Economy – Gaurav Datt & Ashwini Mahajan, S. Chand and Sons Co. Ltd.
 2. Core Economics - Dr.Kiran G.Desale, Dipstambh Publication
 3. Indian Economy – Dhingra Ishwar, S.Chand and Sons Co.Ltd.
 4. Economic Development and planning in India – Dr.B.G.Khatal, Shraddha Publication, Solapur.
 5. Indian Economy – V.K. Puri & S.K.Mishra, Himalaya Publication House
 6. Indian Economy – Ramesh Singh, McGraw Hill Education
 7. International Business – Charles.W.L.Hill & G.Thomans M.Hult, McGraw Hill Education
 8. World Development Report, UNDP
 9. Indian Economy Its Development Experience, Mishra S.K. & Puri V.K., Himalaya Publishing House, Mumbai.
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT- II

No. of Lectures	54
End of Semester (University Exam)	75 Marks
Continuous Assessment (CA) Internal	25Marks
Total	100 Marks
Total Credit	04

Course Objectives:

- i) Students will acquaint with Portfolio management.
- ii) To make candidates aware about importance and structure of Derivatives market and mutual funds.

Course Outcomes

After the completion of this course students will gain detail knowledge about portfolio management.

Unit-I Portfolio Management

(10 Lectures)

- Concept of Portfolio
- Meaning and definition of Portfolio Management
- Importance of Portfolio Management
- Types of Portfolio Management

Unit-II Portfolio Management Theories

(14 Lectures)

- Traditional Approach theories – Dow Jones Theory, Random Walk-Theory, Formula Plans
- Modern Approach theories- Harry Markowitz's Modern theory, Sharpe single Index Model, Capital Asset pricing Model



Unit-III Risk and Return

(08 Lectures)

- Concept of Risk
- Types of Risk- Systematic Risk and Unsystematic risk
- Portfolio Risk and return – Concept
- Relationship between Risk & Return

Unit-IV Derivatives

(12 Lectures)

- Meaning, Definition and kinds of Financial Derivatives
- Forwards- Meaning, Features and types
- Futures- Meaning, Features and types

Unit-V Mutual Fund

(10 Lectures)

- Introduction, Meaning and definition
- Classification of Mutual Funds
- Importance of Mutual Funds

Books Recommended:

1. Security Analysis & Portfolio Management- Purithavathy Pandian, Vikas Publication
 2. Financial Markets & Services – By Gordan & Natarajan, Himalaya Publication House
 3. The Indian Financial System & Development- By Vasant Desai, Himalaya Publication House
 4. Investment Management – By Preeti Singh, Himalaya Publication House
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

MUTUAL FUND DISTRIBUTION

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

Course Objectives:

- i) To understand the basics of mutual funds and the role of Mutual fund distributor.
- ii) To prepare the students for the NISM Mutual Fund Distributors Certification Examination.

Course Outcomes

After the completion of this course students will gain detail knowledge about financial aspects of business.

Unit-I Concept and Role of Mutual Fund

(12 Lectures)

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

Unit-II Fund Structure, Constituents, legal and regulatory environment

(12 Lectures)

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



Unit-III Offer Document

(11 Lectures)

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

Unit- IV Fund Distribution and Sales practices

(10 Lectures)

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

Books Recommended:

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



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

TAX CONSULTANCY

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

Course Objectives:

- To develop the skill among the students for tax consultancy practices.
- To get oneself acquaint with the tax system.

Course Outcomes

After the completion of this course students will gain detail knowledge about tax consultancy practices

UNIT 1: Skill of filing the Income Tax Return for individual & HUF (11 Lectures)

- Eligibility of person to file income tax return,
- Types of return,
- Due date to file return,
- Online Procedure to file return.

UNIT 2: Skill of filing the Income Tax Return for Firm & company (11 Lectures)

- Types of return,
- Due date to file return,
- Online Portal to File Income tax Return,
- Online procedure to file return.



UNIT 3: Payment of Income tax

(11 Lectures)

- Meaning, applicability, calculation of Advance tax.
- Difference between income tax return & payment of tax.
- Claiming of TDS while payment of income tax.
- Calculation of interest if late payment of advance tax, normal tax
- late filing of income tax return
- Online procedure to pay advance tax

UNIT 4: Skill of filing the GST Return

(12 Lectures)

- Who is require to file GST return?
- Types of GST return.
- Online procedure to file GST return

Books Recommended:

1. Dr. H.C. Mehrotra & Dr. S.P. Goyal-Income Tax Law and Accounts-Sahitya Bhavan Publication.
 2. Dr. Vinod K. Singhaniya-Taxman Publication.
 3. www.icai.ac.in
 4. ICAI material
-



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

Faculty of Commerce & Management
Bachelor of Commerce (Management & Entrepreneurship)
B.Com. T.Y. Semester - VI
Skill Enhancement Course
Choice Based Credit System (CBCS Pattern)
w.e.f. 2023-24

SELF EMPLOYMENT-II

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

Course Objectives:

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

Course Outcomes

- “self- employment is best employment” to know the advantages of it.
- To Gain Knowledge about Employment Opportunities and other relevant aspects.

UNIT I: Skill Development

(11 Lectures)

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

UNIT II : Identification of Business Opportunity

(11 Lectures)

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



UNIT III: Financial Assistance

(12 Lectures)

Non-Institutional : own Fund –Family and Friends, Institutional: (a) Bank Loans – Cooperative Banks-Nationalized Bank – Scheduled Banks, (b) Angel Funding (c) Venture Funding (d) Selfemployment Schemes of Government, (e) Government Financial Institutions: Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME), Rajeev Gandhi UdyamiMitraYojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP), (g) For urban –Seed Capital Schemes.

UNIT IV: Field Studies

(11 Lectures)

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

Reference Books:

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