

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
(Affiliated to Savitribai Phule Pune University, Pune)



Choice Based Credit System (CBCS)

Bachelor of Commerce (B. Com.)

Syllabus of

T. Y. B. Com.

Implemented from

Academic year 2023 -24

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Board of studies in Commerce and Management**

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Prof. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. A. A. Kulkarni	Member(co-opt)

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Board of studies in Costing, Accounting, taxation and Law**

Sr. No.	Name	Designation
1.	Prof. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M. D. Sayyad	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert

- **Prologue/ Introduction of the programme:**

The Bachelor of Commerce (B.Com) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills and attitude to meet the challenges of the modern day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing quality higher education. Though quality may be viewed through different lenses, B.Com. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. This course is designed to help cultivating entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

Bachelor of Commerce programme is a progressive programme that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives and skill enhancement courses. Students are required to complete practical and add on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

- **Programme outcomes (Pos) (B.Com)**

1. The students will be able to develop academic expertise in a global context in the discipline.
2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet their requirements.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing employability options of the students.
6. The curriculum helps instill learnability among students for upskilling and reskilling even in later part of life.
7. It will develop critical thinking abilities of the students along with ethical values.
8. The course will nurture skills to contribute effectively towards societal

Faculty of Commerce and Management

Bachelor of Commerce (B. Com.)

Rules and Regulations:

The B.Com. programme is of 3 academic years and 6 semesters. The minimum total number of credits requirements for each programme is 132 credits and 08 supplementary credits.

Bachelor of Commerce (B. Com.)

Class	Semester	Courses	DSCC	AECC	DSEC	SEC	Total Credits
B. Com.	I	08	07	-	-	01	22
B. Com.	II	08	07	-	-	01	22
B. Com.	III	09	05	Moral and Ethical Reasoning	01	02	22
B. Com.	IV	09	05	Environmental Awareness	01	02	22
B. Com.	V	10	04	Understanding India	02	03	22
B. Com.	VI	10	04	Critical Thinking	02	03	22
Total							132

Credit Distribution

Class	Semester	Courses	DSCC	AECC	DSEC	SEC	Total Credits
F.Y. B. Com.	I	08	21	00	00	01	22
F.Y. B. Com.	II	08	21	00	00	01	22
S.Y. B. Com.	III	09	15	02	03	02	22
S.Y. B. Com.	IV	09	15	02	03	02	22
T.Y. B. Com.	V	10	12	01	06	03	22
T.Y. B. Com.	VI	10	12	01	06	03	22
Total							132

1. Each theory credit is equivalent to 15 clock hours of teaching.
2. The duration of each theory semester is 15-18 weeks in which at least 12-week classroom teaching.

Marking Scheme under Choice Based Credit System for B.Com. Programmes

F.Y. B. Com. -Semester -I

Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
DSCC - 01	Compulsory English	03	30	70	-	100
DSCC -02		03	30	70	-	100
DSCC -03		03	30	70		100
DSCC -04		03	30	70	-	100
DSCC -05		03	30	70	-	100
DSCC -06		03	30	70	-	100
DSCC -07	Additional Language	03	30	70	-	100
SEC-01		01	-	-	50	50
			210	490	50	750

F.Y. B. Com. -Semester - II

Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
DSCC -08	Compulsory English	03	30	70	-	100
DSCC -09		03	30	70	-	100
DSCC -10		03	30	70		100
DSCC -11		03	30	70	-	100
DSCC -12		03	30	70	-	100
DSCC -13		03	30	70	-	100
DSCC -14	Additional Language	03	30	70	-	100
SEC-02		01	-	-	50	50
			210	490	50	750

S.Y. B.Com. Semester – III

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester III	DSCC -15		03	30	70		100
	DSCC -16		03	30	70		100
	DSCC -17		03	30	70		100
	DSCC-18		03	30	70		100
	DSCC-19		03	30	70		100
	DSEC -01		03	30	70		100
	AECC-01	Moral and Ethical Reasoning	02	15	35		50
	SEC -03	Practical	01	-	-	50	50
	SEC -04	Practical	01	-	-	50	50
				22	195	455	100

S.Y. B.Com. Semester – IV

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester IV	DSCC -20		03	30	70		100
	DSCC -21		03	30	70		100
	DSCC -22		03	30	70		100
	DSCC-23		03	30	70		100
	DSCC-24		03	30	70		100
	DSEC -02		03	30	70		100
	AECC-02	Environmental Awareness	02	15	35		50
	SEC -05	Practical	01	-	-	50	50
	SEC -06	Practical	01	-	-	50	50
				22	195	455	100

T.Y. B. Com. Semester - V

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester V	DSCC -25		03	30	70	-	100
	DSCC -26		03	30	70	-	100
	DSCC -27		03	30	70		100
	DSCC-28		03	30	70		100
	DSEC -03		03	30	70		100
	DSEC- 04		03	30	70		100
	SEC-07	Practical	01	-	-	50	50
	SEC- 08	Practical	01	--	-	50	50
	SEC- 09	Practical	01	-	-	50	50
	AECC- 03	Understanding India	01	-	50		50
			22	180	470	150	800

T.Y. B. Com. Semester - VI

Class	Subject	Course Name	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
Semester VI	DSCC -29		03	30	70	-	100
	DSCC -30		03	30	70	-	100
	DSCC -31		03	30	70		100
	DSCC-32		03	30	70		100
	DSEC -05		03	30	70		100
	DSEC- 06		03	30	70		100
	SEC-10	Practical	01	-	-	50	50
	SEC- 11	Practical	01	--	-	50	50
	SEC- 12	Practical	01	-	-	50	50
	AECC- 04	Critical Thinking	01	-	50		50
			22	180	470	150	800

Distribution of Internal and External Marks

Class	Semester	Credit	Internal Evaluation	External Evaluation	Practical	Total Maximum Marks
F.Y. B.Com.	I	22	210	490	50	750
F.Y. B.Com.	II	22	210	490	50	750
S.Y. B.Com.	III	22	195	455	100	750
S.Y. B.Com.	IV	22	195	455	100	750
T.Y. B.Com.	V	22	180	470	150	800
T.Y. B.Com.	VI	22	180	470	150	800
	06	132	1170	2830	600	4600

Additional grade-based credits for all UG Programmes

Sr. No.	Title	Credits	Remark
1.	Democracy, Election and Governance: Semester-I	02	Compulsory
2.	Physical Education: Semester-II	02	Compulsory
3.	Completion of skill-based certificate programme organized by any department of the college	02	Compulsory
4.	SWAYAM certificate course	02	Optional
5.	Participation in NSS Winter Camp	02	Optional
6.	'C' Certificate in NCC	02	Optional
7.	Selection and participation in RDC parade at New Delhi	02	Optional
8.	Representation at State/ National level Co-curricular Activities	02	Optional
9.	Representation at State/ National level Extra-curricular Activities	02	Optional
10.	Winning Medal/ Prize at International/National level Co-curricular/ Extracurricular activities	02	Optional
11.	Prize in Curricular/ Extracurricular/ Cultural Activities at college level	01	Optional
12.	Active participation in Excursion tours/Study tours and Experiential Learning Activities	01	Optional
13.	Survey Report	02	Optional
14.	Book Review on a book suggested by the Academic Council	02	Optional

Programme Structure and Course Titles

Sr. No.	Class	Sem ester	Course Code	Course Title	Credits
1	F.Y. B.Com.	I	BCOM 101 T	Compulsory English-I	03
2	F.Y. B.Com.	I	BCOM 102 T	Financial Accounting-I	03
3	F.Y. B.Com.	I	BCOM 103 T	Business Economics (Micro) -I	03
4	F.Y. B.Com.	I	BCOM 104 T	Business Mathematics and Statistics-I	03
5	F.Y. B.Com.	I	BCOM 105 T	Banking and Finance-I	03
6	F.Y. B.Com.	I	BCOM 106 T	Marketing and Salesmanship-I	03
7	F.Y. B.Com.	I	BCOM 107 T	A. Additional English-I B. Additional Hindi-I C. Additional Marathi-I	03
8	F.Y. B.Com.	I	BCOM 108 P	Financial Accounting-I (Practical)	01
9	F.Y. B.Com.	II	BCOM 201 T	Compulsory English-II	03
10	F.Y. B.Com.	II	BCOM 202 T	Financial Accounting-II	03
11	F.Y. B.Com.	II	BCOM 203 T	Business Economics (Micro)-II	03
12	F.Y. B.Com.	II	BCOM 204 T	Business Mathematics and Statistics-II	03
13	F.Y. B.Com.	II	BCOM 205 T	Banking and Finance-II	03
14	F.Y. B.Com.	II	BCOM 206 T	Marketing and Salesmanship-II	03
15	F.Y. B.Com.	II	BCOM 207 T	A. Additional English-II B. Additional Hindi-II C. Additional Marathi-II	03
16	F.Y. B.Com.	II	BCOM 208 P	Financial Accounting-II (Practical)	01
17	S.Y. B.Com.	III	BCOM 301 T	Business Communication -I	03
18	S.Y. B.Com.	III	BCOM 302 T	Corporate Accounting-I	03
19	S.Y. B.Com.	III	BCOM 303 T	Business Economics (Macro)-I	03
20	S.Y. B.Com.	III	BCOM 304 T	Business Management -I	03
21	S.Y. B.Com.	III	BCOM 305 T	Elements of Company Law-I	03
22	S.Y. B.Com.	III	BCOM 306 T	A Cost and Works Accounting-I B. Marketing Management-I	03
23	S.Y. B.Com.	III	BCOM 307 P	Business Communication -I (Practical)	01
24	S.Y. B.Com.	III	BCOM 308 P	A Cost and Works Accounting-I B. Marketing Management-I	01

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25	S.Y. B.Com.	III	BCOM 309 T	Moral and Ethical Reasoning.	02
26	S.Y. B.Com.	IV	BCOM 401 T	Business Communication -II	03
27	S.Y. B.Com.	IV	BCOM 402 T	Corporate Accounting-II	03
28	S.Y. B.Com.	IV	BCOM 403 T	Business Economics (Macro)-II	03
29	S.Y. B.Com.	IV	BCOM 404 T	Business Management -II	03
30	S.Y. B.Com.	IV	BCOM 405 T	Elements of Company Law-II	03
31	S.Y. B.Com.	IV	BCOM 406 T	A Cost and Works Accounting-II B. Marketing Management-II	03
32	S.Y. B.Com.	IV	BCOM 407 P	Business Communication -II (Practical)	01
33	S.Y. B.Com.	IV	BCOM 408 P	A Cost and Works Accounting-II (Practical) B. Marketing Management-II (Practical)	01
34	S.Y. B.Com.	IV	BCOM 409 T	Environment Awareness	02
35	T.Y. B.Com.	V	BCOM 501 T	Business Regulatory Framework-I	03
36	T.Y. B.Com.	V	BCOM 502 T	Advanced Accounting-I	03
37	T.Y. B.Com.	V	BCOM 503 T	Indian and Global Economic Development-I	03
38	T.Y. B.Com.	V	BCOM 504 T	Auditing and Taxation-I	03
39	T.Y. B.Com.	V	BCOM 505 T	A. Cost and Works Accounting-III B. Marketing Management-III	03
40	T.Y. B.Com.	V	BCOM 506 T	A. Cost and Works Accounting-IV B. Marketing Management-IV	03
41	T.Y. B.Com.	V	BCOM 507 P	Auditing and Taxation-I(Practical)	01
42	T.Y. B.Com.	V	BCOM 508 P	A. Cost and Works Accounting-III (Internship) B. Marketing Management-III (Internship)	01
43	T.Y. B.Com.	V	BCOM 509 P	A. Cost and Works Accounting-IV (Practical) B. Marketing Management-IV (Practical)	01
44	T.Y. B.Com.	V	BCOM 510 T	Understanding India	01
45	T.Y. B.Com.	VI	BCOM 601 T	Business Regulatory Framework-II	03
46	T.Y. B.Com.	VI	BCOM 602 T	Advanced Accounting-II	03
47	T.Y. B.Com.	VI	BCOM 603 T	Indian and Global Economic Development-II	03

Bachelors of Commerce (Sem-V and VI), Department of Commerce and Management, 2023-24

48	T.Y. B.Com.	VI	BCOM 604 T	Auditing and Taxation-II	03
49	T.Y. B.Com.	VI	BCOM 605 T	A. Cost and Works Accounting-V B. Marketing Management-V	03
50	T.Y. B.Com.	VI	BCOM 606 T	A. Cost and Works Accounting-VI B. Marketing Management-VI	03
51	T.Y. B.Com.	VI	BCOM 607 P	Auditing and Taxation-II (Practical)	01
52	T.Y. B.Com.	VI	BCOM 608 P	A. Cost and Works Accounting-V (Practical) B. Marketing Management-V (Practical)	01
53	T.Y. B.Com.	VI	BCOM 609 P	A. Cost and Works Accounting-VI (Internship) B. Marketing Management-VI (Internship)	01
54	T.Y. B.Com.	VI	BCOM 610 T	Critical Thinking	01

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Syllabus of T. Y. B.Com.**

Board of studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –V
Course Code: BCOM 501 T	Title of the Course: Business Regulatory Framework-I
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. It will provide conceptual knowledge about the framework of business Law in India.
2. It will create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India
3. The students will be able to understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts.
4. Students will understand the basic concepts, terms & provisions of Mercantile and Business Laws.

Detailed Syllabus-

Unit I : Law of Contract. - General Principles. (Indian Contract Act, 1872) (20)

- Definition, Concept and kinds of contract
- Offer and Acceptance.
- Capacity of parties.
- Consideration.
- Consent and free consent.
- Legality of object and consideration.
- Agreement expressly declared void.
- Discharge of contract.
- Special Contracts: Quasi Contract, Indemnity and guarantee, Bailment and pledge.

Unit II : Indian Partnership Act 1932 (10)

- General Nature of Partnership , Rights, and duties of partners, Types of partner
- Registration and dissolution of a firm
- Limited Liability Partnership Act 2008: -Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company

- Incorporation of LLP, Partners and their relations, Liability of LLP and Partners (Section 27). Financial Disclosure by LLP, Contributions (Section 32), Assignments and Transfer of Partnership Rights (Section 42) Conversion to LLP (Section 55), Winding-up.

Unit III :Sale of Goods. (Sale of Goods Act, 1930) (10)

- Contract of sale - Concept and Essentials.
- Sale and agreement to sale.
- Goods - Concept and kinds.
- Conditions and warranties.
(Definition, Distinction, implied conditions and warranties)Transfer by non-owners

Unit IV : E-Contracts (E-Transactions/ E-Commerce) (05)

- Significance of E-Transactions /E-Commerce.
- Nature, Formation, Legality. Recognition. (Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)
- Digital Signatures –Meaning & functions,
- Digital Signature, certificates [Sections 35-39]
- Legal issues involved in E-Contracts and personal data protection (Sec.43 A)

References

1. Negotiable Instruments Act :-Khergamwala , Lexis Nexis,(2017)
2. Intellectual Property Law:-Narayan, Eastern Law House, (2020)
3. The Consumer Protection Act 2019 Bare Act With Amendments 2020 Edition, Government of India,(2020)
4. Law Relating To Electronic Contracts, R. K.Sing, Lexis Nexis (2019)
5. Business regulatory framework, Chaudhari, Bhawari,Zalte,Dagade, Prashant Publication (2021)
6. Law Relating to Intellectual Property Rights,V.K.Sing, Lexis Nexis,(2017)
7. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).
8. An Introduction to Mercantile Laws :-N.D.Kapoor
9. Business Laws :- N.M.Vechalekar
10. Company Law :-Avtar Singh
11. Business Law for Management :-Bulchandani K.R

12. Negotiable Instruments Act :-Khergamwala
13. <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
14. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
15. <https://ipindia.gov.in/acts-patents.htm>

मराठी रूपांतर

प्रकरण I करार कायदा-मूलभूत तत्त्वे भारतीय करार कायदा ,1872

- करार :संकल्पना ,अर्थ, व्याख्या व प्रकार
- प्रस्ताव व प्रस्तावाची स्वीकृती
- करार करण्याची पात्रता
- प्रतिफल
- संमती आणि मुक्त संमती
- उद्दिष्ट्ये आणि प्रतिफल यांची कायदेशीरता
- भारतीय करार कायद्यानुसार अवैध करार
- कराराची समाप्ती
- विशेष करार - आभासी करार , जमीनकी आणि हमीचे करार, तारण आणि गहाण

प्रकरण II भारतीय भागीदारी कायदा 1932

- भागीदारी संस्थेचे स्वरूप , भागीदारीचे हक्क , भागीदारीचे कर्तव्य, भागीदारांचे प्रकार.
- मर्यादित जबाबदारी भागीदारी कायदा 2008- संकल्पना, व्याख्या, स्वरूप ,फायदे ,मर्यादित जबाबदारी भागीदारी आणि भागीदारी संस्था यांच्यातील फरक , मर्यादित जबाबदारी भागीदारी आणि संयुक्त भांडवली प्रमंडळ यांच्यातील फरक
- मर्यादित जबाबदारी भागीदारीची नोंदणी,भागीदारी आणि त्यांचे संबंध, मर्यादित जबाबदारी भागीदारी संस्थेचे आणि भागीदारांचे जबाबदारी (कलम 27) एल एल पीकडून आर्थिक कागदपत्रे प्रसिद्ध करणे (कलम 34)योगदान (कलम 32) भागीदारी हक्काचे वेचन व हस्तांतरण(कलम 42)भागीदारी संस्थेचे अथवा कंपनीचे एलएलपी मध्ये रूपांतर (कलम 55)
- समापन व विसर्जन (कलम 63 व 65)

प्रकरण III मालविक्री कायदा 1930

- माल विक्री करार- संकल्पना, आवश्यक अटी /लक्षणे
- मालविक्री व मालविक्री चा करार

- वस्तु/माल- संकल्पना, प्रकार /वर्गीकरण
- अटी आणि शर्ती (आश्वासने)- संकल्पना ,व्याख्या व अर्थ प्रमुख अटी ला केव्हा दुय्यम अट समजता येते गर्भित (गृहीत)अटी व आश्वासने खरेदीदारांकडून वस्तूची स्वीकृती

प्रकरण IV ई-करार

- ई- करार: अर्थ आणि व्याख्या ई- कराराची निर्मिती ई-कराराची वैधता ई-कराराची मान्यता इलेक्ट्रॉनिक अभिलेखांचे आरोपण / उगम (उपार्जन), अभिस्वीकृती व पाठवणी
- डिजिटल / इलेक्ट्रॉनिक सही -अर्थ आणि व्याख्या
- डिजिटल / इलेक्ट्रॉनिक सहीचे कार्य
- डिजिटल सही प्रमाणपत्रे (कलम ३५ ते ३९)
- ई- करारात असणाऱ्या (उदभवणाऱ्या) काही कायदेशीर बाबी-
- वैयक्तिक माहिती संरक्षण (कलम ४३-अ)
- वैयक्तिक माहिती संरक्षण - गुन्हा व शिक्षा

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of T. Y. B.Com.**

Board of studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –V
Course Code: BCOM 502 T	Title of the Course: Advanced Accounting-I
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Students will understand the knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949
2. It will develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. It will empower the students with skills to prepare the investment account in a simple and summarized manner.
4. It will instill knowledge about accounting procedures, methods and techniques.

Detailed Syllabus-

Unit I : Final Accounts of Banking Companies (15)

- Introduction of Banking Company,
- Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund
- Acceptance, Endorsements & Other Obligations - Bills for Collection
- Rebate on Bills Discounted – Provision for Bad and Doubtful Debts.
- Vertical form of Final Accounts as per Banking Regulation Act 1949.
- Simple Numerical on Preparation of Profit & Loss A/c and Balance Sheet in vertical form

Unit II : Accounting for Capital Restructuring (Internal Reconstruction) (10)

- Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction
- Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc. Preparation of Balance Sheet after Internal Reconstruction

Unit III : Investment Accounting (10)

- Meaning & Introduction, Classification of Investments,
- Meaning & Calculation of the Concept of Acquisition Cost & Carrying Cost of Investment,
- Calculation of Profit/loss on disposal of investments.

Unit IV : Accounting Standards & Financial Reporting (10)

- Brief Review of Indian Accounting Standards
- Introduction to AS- 3, AS-12 and AS-19 with simple numerical.
- Introduction to IFRS - Fair Value Accounting.

Teaching Methodology

- Use of e- contents,
- Online lectures
- PowerPoint Presentations
- MCQ based Quiz,
- Traditional Lecture
- Group Discussion
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

References:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

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Economics under Faculty of Humanities

Semester - V	Paper - III
Course Code: BCOM- 503T	Title of the Course: Indian and Global Economic Development - I
Credits: 3	Total Lectures: 45 Hrs.

Course Outcomes (COs):

- a. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
- b. Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
- c. Student will be able to critically evaluate the role of India in international economy.
- d. Students will be able to evaluate the working of international financial organization and institutions.

Detailed Syllabus:

Unit 1: Indian and Global Economy	10
1.1 Economic Development: Meaning and Indicators	
1.2 Developed and Developing Countries: Meaning	
1.3 Characteristics of Indian Economy as an Emerging Economy	
1.4 Comparison of the Indian Economy with Developed Economy with reference to: National Income, Per-Capita Income, Population, Agriculture, Industry and Service Sector	
Unit 2: Agricultural Development In India	14
2.1 Role of Agriculture in Economy Development of India	
2.2 Low Productivity of Indian Agriculture: Causes and Measures	
2.3 Agricultural Finance: Need and Sources	
2.4 Agricultural Marketing: Problems and Measures	

2.5	Organic Farming and Contract Farming: Meaning and Advantages	
Unit 3:	Industrial Development in India	11
3.1	Role of Industrialization in Indian Economic Development	
3.2	New Industrial Policy 1991: Objectives and Characteristics	
3.3	Role of Small, Medium and Large Scale Enterprises (SMLEs) in India	
3.4	Role and Problems of Public Sector Enterprises in India	
3.5	New Schemes for Industrial Development: Make in India, Start- up India and Stand up India	
Unit 4:	Service Sector and Infrastructural Development in India	10
4.1	Role of Service Sector in India	
4.2	Meaning, Advantages and Disadvantages of Digital Economy, E-Commerce and E-Finance	
4.3	Role of Basic Infrastructure in Economic Development of India	
4.4	Role of Public and Private Sector in Infrastructural Development	

Suggested Readings:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Gupta K.R, Sharma Manoranjan, Indian Economic Policies and Data, Atlantic Publishers and Distributers (P) Ltd.
6. Ann Larkin Hansen, The Organic Farming Manual, Storey Publishing, North Adams.
7. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8. Ruddar Datta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.84
9. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.

10. Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11. Kayndepatil G.V, Agricultural Economies: Theory and Policy, Chaitanya Publication
Nashik
12. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.

Web sites:

1. www.mospi.gov.in/national-sample-survey-office-nssso-(Ministry of Statistics and Programme Implementation, GoI)
2. <https://www.toppr.com/ask/question/economic-development-is-characterized-by-which-of-the-following/>
3. <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
4. <https://www.iedunote.com/foreign-trade>
5. <https://www.vedantu.com/commerce/liberalisation>
6. <https://ncert.nic.in/textbook/pdf/keec103.pdf>

मराठी रूपांतर

Unit 1:	भारतीय आणि जागतिक अर्थव्यवस्था	10
1.1	आर्थिक विकास: अर्थ आणि निर्देशक	
1.2	विकसित आणि विकसनशील देश: अर्थ	
1.3	उद्योन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची वैशिष्ट्ये	
1.4	जागतिक अर्थव्यवस्थेशी भारतीय अर्थव्यवस्थेची तुलना : राष्ट्रीय उत्पन्न, दरडोई उत्पन्न, लोकसंख्या, कृषी, उद्योग आणि सेवा क्षेत्र	
Unit 2:	भारतातील शेती विकास	14
2.1	भारतीय अर्थव्यवस्थेच्या विकासात शेतीची भूमिका	
2.2	भारतीय शेतीची कमी उत्पादकता: कारणे आणि उपाय	
2.3	कृषी वित्तपुरवठा: गरज आणि स्रोत	
2.4	कृषी विपणन: समस्या आणि उपाय	
2.5	सॅद्रिय शेती आणि कंत्राटी शेती: अर्थ आणि फायदे	
Unit 3:	भारतातील औद्योगिक विकास	11
3.1	भारतीय आर्थिक विकासात औद्योगिकीकरणाची भूमिका	
3.2	नवीन आर्थिक धोरण 1991: उद्दिष्टे आणि वैशिष्ट्ये	
3.3	भारतातील लहान, मध्यम आणि मोठे उद्योग (SMLEs) यांची भूमिका	
3.4	भारतातील सार्वजनिक क्षेत्राची भूमिका आणि समस्या	
3.5	औद्योगिक विकासासाठीच्या नवीन योजना: मेक इन इंडिया, स्टार्ट-अप इंडिया आणि स्टॅंड अप इंडिया	
Unit 4:	भारतातील सेवा क्षेत्र आणि पायाभूत सुविधांचा विकास	10
4.1	भारतातील सेवा क्षेत्राची भूमिका	
4.2	डिजिटल अर्थव्यवस्था, ई-कॉमर्स आणि ई-फायनान्स- अर्थ, फायदे आणि तोटे	
4.3	भारताच्या आर्थिक विकासात पायाभूत सुविधांची भूमिका	
4.4	पायाभूत सुविधा विकासात सार्वजनिक आणि खाजगी क्षेत्राची भूमिका	

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Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com	Semester –V
Course Code: BCOM 504 T	Title of the Course: Auditing and Taxation-I
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. It will help in understanding the basic principles of auditing.
2. To enhance the ability of learning the techniques and procedures of auditing.
3. It will help students in understanding the provisions of company audit and tax audit.
4. To foster the knowledge of students in audit under EDP environment and Forensic Audit.

Detailed Syllabus-

Unit I: Introduction and Principles of Auditing (12)

- Introduction, Meaning and Definition of auditing
- Nature, Objectives and Advantages of Auditing
- Types of errors and frauds, reasons and circumstances of errors and frauds.
- Auditors Duties and Responsibilities in respect of errors and fraud
- Various types of audit, Principles of audit
- Internal Control, Internal Check and Internal Audit.

Unit II: Planning and procedure of auditing (12)

- Phases of Audit Process
- Important documentation under audit process-Audit programme, Audit Note Book, Working Papers.
- Checking, Test checking, Audit Sampling
- Vouching: Meaning, Vouching of Cash Book for different transactions.
- Verification and Valuation of Assets and Liabilities.
- Audit report: Meaning and types of Audit Report

Unit III: Company Audit and Tax Audit (12)

- Company Audit

Provisions for audit under Companies Act, Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor.

- Tax Audit

Provisions for Tax Audit under Income Tax Act 1961, Applicability of Tax Audit, Scope of work of Tax Auditor, Forms of Tax Audit Report.

Unit IV: Audit of Computerized Systems & Forensic Audit (09)

- Auditing in an EDP Environment

General EDP Control –EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)

- Forensic Audit

Definition, Importance of Forensic Auditor, Services Rendered by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report

Teaching Methodology:

- Traditional Lecture
- Group Discussion
- PowerPoint presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

Suggested Readings: -

1. Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
3. Practical Auditing Spicer and Peglar - Allied, 1975, H.F.L., 1978
4. A Handbook of Practical Auditing - B.N. Tondon S Chand & Co Ltd
5. Auditing assurance standards- The Institute of Chartered Accountants of India - ICAI
6. Company Accounts & Audit - The Institute of Cost Accountants of India -ICMAI
7. Fundamentals of Accounting and Auditing - The Institute of Company Secretaries

of India - ICSI

मराठी रूपांतर

प्रकरण १: अंकेक्षणाची ओळख आणि तत्त्वे

(12)

- अंकेक्षण: प्रस्तावना, अर्थ आणि व्याख्या
- अंकेक्षणाचे स्वरूप, उद्दिष्टे आणि फायदे
- चुक आणि फसवणूक आणि त्यांचे प्रकार, चुक त्रुटी आणि फसवणूकीची कारणे आणि परिस्थिती..
- चुक आणि फसवणूक संदर्भात लेखापरीक्षकांची कर्तव्ये आणि जबाबदाऱ्या
- अंकेक्षणाचे विविध प्रकार, अंकेक्षणाची तत्त्वे
- अंतर्गत नियंत्रण, अंतर्गत तपासणी आणि अंतर्गत लेखापरीक्षण.

प्रकरण २: अंकेक्षणाची योजना आणि प्रक्रिया

(12)

- अंकेक्षण प्रक्रियेचे टप्पे
- अंकेक्षण प्रक्रियेअंतर्गत महत्त्वाचे दस्तऐवज- अंकेक्षण कार्यक्रम, अंकेक्षण नोंदवही (ऑडिट नोट बुक), कार्यरत कागदपत्रे.
- तपासणी, चाचणी तपासणी, अंकेक्षण नमुना
- प्रमाणन : अर्थ, वेगवेगळ्या व्यवहारांसाठी कॅश बुकचे प्रमाणन.
- सत्यापन आणि मूल्यांकन.: मालमता आणि दायित्वांचे सत्यापन आणि मूल्यांकन
- अंकेक्षण अहवाल : अर्थ आणि प्रकार

प्रकरण ३: कंपनी अंकेक्षण आणि कर अंकेक्षण

(12)

- कंपनी अंकेक्षण
कंपनी कायदा, २०१३ अंतर्गत अंकेक्षण साठीच्या तरतुदी., अंकेक्षकाची पात्रता, अपात्रता, नियुक्ती, नियुक्ती रद्द करणे (काढून टाकणे), कंपनी अंकेक्षकाचे अधिकार, कर्तव्ये आणि दायित्व
- कर अंकेक्षण
आयकर कायदा, १९६१ अंतर्गत कर अंकेक्षणासाठीच्या तरतुदी, कर अंकेक्षणाच्या लागू अटी, कर लेखापरीक्षकाच्या कार्याची व्याप्ती, कर लेखापरीक्षण अहवालाचा नमुना.

प्रकरण ४ : संगणकीकृत प्रणाली अंकेक्षण आणि न्यायवैधिक अंकेक्षण

(09)

- संगणकीकृत प्रणाली अंकेक्षण
सामान्य नियंत्रणे, ई डी पी अनुप्रयोग नियंत्रण - संगणक सहाय्यक अंकेक्षण तंत्र (सी ए ए टी), सी.ए.ए.टी. चे घटक आणि तयारी
- न्यायवैधिक अंकेक्षण (Forensic Audit)
व्याख्या, न्यायवैधिक अंकेक्षकाचे महत्त्व, न्यायवैधिक अंकेक्षकाच्या सेवा, न्यायवैधिक अंकेक्षण न्यायवैधिक अंकेक्षणाची प्रक्रिया आणि न्यायवैधिक अंकेक्षणाची तंत्र, न्यायवैधिक अंकेक्षण अहवाल

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Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –V
Course Code: BCOM 505 T (A)	Title of the Course:-:Overhead and Accounting for Overheads (Cost and Works Accounting- Special Paper III)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Students will be able to relate the cost Accounting Standard with respective overheads.
2. Students will be able to calculate total departmental overheads after implementing Primary and Secondary Distribution.
3. Enable the learner with accounting treatment for under and over absorption.
4. Students will be able to identify overheads as per various activities.

Detailed Syllabus:

Unit I : Overheads (11)

- Meaning and definition of overheads.
- Classification of overheads
- Introduction to Cost Accounting Standard, Cost Accounting Standard Board
- Introduction to of CAS 3, CAS 11, CAS 15
- Cost Accounting Standard 3: Production and operation Overheads

Unit II. Accounting of Overheads (Part-I) (11)

- Collection and Allocation of overheads.
- Apportionment and Reapportionment of overheads
- Simple problem of primary distribution of Overhead
- Simple Problem of Secondary distribution of overheads

(Repeated & Simultaneous Equation method only)

Unit III. Accounting of Overheads (Part-II) (11)

- Absorption - Meaning, Rate and Methods of Overhead Absorption
- Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment
- Simple problems on the accounting treatment of under and over absorption of Overheads

Unit :IV. Emerging Trends in Cost Accounting (12)

- Activity Based Costing

Definitions, Stages in Activity Based Costing, Purpose and Benefits of Activity Based Costing, Cost Pools and Cost Drivers, Problems on Activity Based Costing [Simple Problems only]

- Target Costing

Definitions, Objectives, Advantages, Steps involved in Target Costing

- Life Cycle Costing

Definitions, Process of Life Cycle Costing

Teaching methodology:-

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

References:

1. Practice in Advanced costing and Management Accounting. -Prof. Subhash Jagtap Nirali Prakashan Pune
2. Advanced Cost Accounting and Cost Systems- Ravi Kishor Taxman's Allied Service Pvt. Ltd.New Delhi, 116
3. Cost Accounting Principles and Practice - S.P. Iyengar Sultan Chand & Sons Accounting, Taxman's New Delhi
4. Students Guide to Cost Accounting -Ravi Kishor Taxman's, New Delhi.
5. Cost Accounting Principles and Practice- M.N. Arora Vikas Publishing House Pvt. Ltd.New Delhi.
6. Cost Accounting, Theory and Problems- S.N. Maheshwari and S.N. Mittal Mahavir book Depot New Delhi

7. Theory and Techniques of Cost Accounting- B.L. Lall and G.L.Sharma Himalaya Publishing House, New Delhi.

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T.Y.B.Com.	Semester –V
Course Code: BCOM505 T(B)	Title of the Course: Marketing Management -III (Special Course Paper – III)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Students will be equipped with a comprehensive understanding of the key factors in demand and sales forecast.
2. The students will familiarize the students with the application of the concept and needs of marketing in non profit organization.
3. It will help in understanding the changing role of marketing.
4. It will help to understand the concept and importance of building brand strategy, as well as its relationship in reviewing to competitive advantages

Unit I Market Demand and Sales Forecasting (12)

1. Market Demand-Definition, Meaning and Determinants
2. Needs, Wants and Demands in Marketing.
3. Types of Demands in Marketing
4. Meaning of Sales Forecast, Sales Budget and Sales Quota
5. Sales Forecasting Methods
6. Forecasting Techniques

Unit II Marketing of Non-Profit Organization (10)

1. Non-Profit Organization-Concept,Characteristics ,Types and Problems
2. Need of Marketing of Non-Profit Organization
3. Non-Profit Organization in India.

Unit III Changing Role of Marketing Organizations (10)

1. Marketing Organization Meaning,Types
2. Factors affecting on Marketing Organization
3. Essentials of an effective Marketing Organizations

4. The changing role of marketing and marketers.

Unit IV Brand Building Strategy

(13)

1. Concept of Brand Strategy
2. Importance of Building a Brand Strategy
3. Brand Building Strategy key concepts and Steps
4. Various types of Brand Building Strategies
5. Reviewing Brand Building Strategies

Teaching methodology:-

- .Traditional Lecture Method
- .PPT
- Guest Lecture,
- .Presentation of the students
- Lectures available on YouTube
- .Group Discussion

Suggested Readings :

1. Marketing Management, Philip Kotler, Pearson Publication
2. Marketing Management, Rajan Saxena, McGraw Hill Education.
3. Marketing Management, V. S. Ramaswamy & S. Namakumari, Macmillan Publication.
4. 4 Strategic Brand Management, Building, Measuring and Managing Brand Equity. Keller .K Pearson Publication
5. Marketing Management, Dr.K.Karunakaran, Himalaya Publishing House.
6. Agriculture Marketing, J.W.Barker, Oxford University Press.
7. Sales Forecasting Management: A Demand Management Approach John T.Mentzer & Mark A. Moon Sage Publications
8. Global Marketing Carlyle Farrell Sage Publications.

मराठी रूपांतर

प्रकरण. I बाजार मागणी आणि विक्री अंदाज

1. बाजार मागणी, मागणीचा अर्थ, व्याख्या आणि बाजार मागणीचे घटक
2. विपणनातील गरज इच्छा आणि मागणी समजून घेणे
3. विपणनामधील मागणीचे प्रकार
4. विक्री अंदाज-विक्री अंदाज विक्री अंदाजपत्रक आणि विक्री हिस्सा अर्थ
5. विक्री अंदाजाच्या पद्धती
6. विक्री अंदाजाची तंत्र

प्रकरण. II विना नफा संस्थांचे विपणन

1. विना नफा- संकल्पना - वैशिष्ट्ये, संस्थेचे प्रकार, समस्या
2. विना नफा संस्थांची विपणनाची गरज
3. भारतातील विना नफा संस्था

प्रकरण. III विपणन संघटनेची बदलती भूमिका

1. विपणन संघटना-अर्थ, प्रकार
2. विपणन संघटनेवर परिणाम करणारे घटक
3. प्रभावी विपणन संस्थेचे घटक महत्त्व
4. विपणन व विपणनाची बदलती भूमिका

प्रकरण. IV चिन्हांकन निर्मिती व्युहरचना

1. चिन्हांकन व्युहरचना संकल्पना
2. चिन्हांकन निर्मिती व्युहरचनेचे महत्त्व
3. चिन्हांकन निर्मिती व्युहरचना मूलभूत संकल्पना व पायऱ्या
4. चिन्हांकन निर्मिती व्युहरचनेचे विविध प्रकार
5. चिन्हांकन निर्मिती व्युहरचनेचे पुनर्वलोकन

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(Autonomous)**

**Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –V
Course Code: BCOM 506 T (A)	Title of the Course:-:Techniques of Cost Accounting-IV (Cost and Works Accounting- Special Paper IV)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Students will be able to understand the basic techniques in Cost Accounting.
2. Students will understand the application of Cost Accounting techniques in cost control and decision making.
3. It will enable the learners to prepare various types of Budgets.
4. Students will learn the basic concept of Uniform Costing and Inter-firm comparison.

Detailed Syllabus:

Unit I : Marginal Costing (11)

1. Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety. and Angle of Incidence.
2. Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis
3. Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.
4. Ethical and Non-Financial Considerations relevant to decision making.

(Simple practical problems based on marginal costing excluding decision making)

Unit II. Budgetary Control (11)

- 1 Definition and Meaning of Budget & Budgetary control
- 2 Objectives, essentials, and procedure of Budgetary control

3 Advantages and limitations of Budgetary Control.

4 Types of Budgets.

5. Zero Base Budgeting.

(Simple Practical Problems on preparation of Flexible Budget /Cash Budget)

Unit III. Uniform Costing and Inter Firm Comparison (11)

1 Meaning, objectives, advantages, and disadvantages of Uniform Costing.

2 Uniform Cost Manual

3 Meaning, prerequisite, advantages, and disadvantages of Inter-firm comparison.

Unit :IV. MIS and Supply Chain Management (12)

1 Management Information System- Introduction, features and procedure preparation.

2. Supply Chain Management(SCM)- Meaning, features, and Models of SCM.

Teaching methodology:-

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

Suggested Readings :-

1. Theory and Techniques of costing, B.L. Lall and G.L. Sharma, Himalaya Publishing House, New Delhi.
2. Strategic Cost Management and Performance Evaluation, Board of Studies ICAI, New Delhi.
3. Advanced Cost Accounting, Dr. D.M. Gujrathi, Idol Publication, Pune.
4. Advanced Cost Accounting, Dr.Kishor. M. Jagtap, Tech-Max Publication, Pune.
5. Cost Accounting- Principles & Practices, Dr.M.N. Arora, Vikas Publishing House, New Delhi.
6. Advanced Cost Accounting, S. P. Jain and K. L. Narang, Kalyani Publication, New Delhi
7. Cost Accounting-Principles & Practices, Jawahar Lal & Seema Shrivastava, Tata Mcgraw Hill, New Delhi.
8. Advanced Cost Accounting, N.K. Prasad, Book Syndicate Pvt. Ltd. Kolkata
9. Cost Accounting, P. V. Rathnam and P. Lalitha, Kitab Mahal, Delhi.
10. Practice in Advanced Cost Accounting and Management Accounting, Prof. Subhash Jagtap, Nirali Prakashan, Pune.
11. Practical Costing, R.K. Motwani, Pointer Publisher, Jaipur

12. Cost Accounting, R.S.N. Pillai and V.Bhagavati, Sultan Chand and Sons, New Delhi.
13. Advanced Cost Accounting and Cost Systems, Ravi Kishor, Taxman's Allied Service Pvt. Ltd., New Delhi.
14. Cost Accounting, Theory and Problems, S.N. Maheshwari and S.N.Mittal, Mahavir book Depot, New Delhi.
15. Cost Accounting Principles and Practice.S.P. Iyengar, Sultan Chand & Sons
16. Accounting, Taxman's
17. Cost Audit and Management Audit, V.K. Saxena and Vashista, Sultan Chand and Sons, New Delhi.

Web References :

1. <https://icmai.in>
2. <https://icmai.in>
3. Eclm.unpune.ac.in

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)**

**Syllabus of T. Y. B.Com.
Board of Studies in Marketing Management**

T.Y.B.Com.	Semester –V
Course Code: BCOM506 T(B)	Title of the Course: Marketing Management -IV (Special Course Paper – IV)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Introduce the concept of advertising and advertising media.
2. Provide the students the knowledge about appeals and approaches in advertisement.
3. Acquaint the students to the economic ,social and regulatory aspects of advertising.
4. To make the student understand the role of Brand Management in marketing.
5. Enable the students to apply this knowledge in precise by enhancing their skills in the field of advertising

Detailed Syllabus:

Unit I . Introduction to Advertising (13)

1. Fundamentals of Advertising: Definition of Advertising.
2. Objectives of Advertising, Functions of Advertising.
3. Types of Advertising, Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix.
4. Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media.
5. Factors affecting Selection of Advertising Media, Media Mix, E-Advertising
6. Elements of Advertising, Measurement of advertising effectiveness.

Unit II. Appeals and Approaches in Advertisement (10)

1. Introduction of Different Appeals and their Significance, Advertising Message, Direct and Indirect Appeal,
2. Relation between Advertising Appeal and Buying Motive.
3. Positive and Negative Emotional Approaches to Advertisement.

Unit III. Economic, Social and Regulatory Aspects of Advertising (12)

1. Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs
2. Effects of Advertising on Consumer Prices, Advertising and Monopoly, Wastes in Advertising.
3. Ethics in Advertising, “Truth” in Advertising, Regulatory Aspects-Role of Advertising Standards Council of India (ASCI)

Unit :IV.Brands and Brand Management

(10)

1. Meaning & definitions of brand, Characteristics of brands.
2. Types of brands,Advertising and Branding.
3. Brand Extension, Brand identity, Identity Sources – symbols, logos, trademarks.
4. Brand loyalty. Brand Management Process, Challenges in New Branding.

Teaching methodology:-

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

Suggested Readings :

1. Marketing Management, Philip Kotler, Pearson Publication, New Delhi
2. Marketing Management, Rajan Saxena McGraw Hill Education New Delhi
3. Principles of Marketing, Philip Kotler,Pearson Publication,New Delhi
4. Advertising Management, Rajiv Batra Pearson, Publication, New Delhi.

मराठी रुपांतर

प्रकरण I : जाहिरातीचा परिचय

(15)

1. जाहिरातीची मूलभूत तत्त्वे: जाहिरातीची व्याख्या.
2. जाहिरातीची उद्दिष्टे, जाहिरातीची कार्ये.
3. जाहिरातीचे प्रकार, जाहिरातीचे फायदे आणि मर्यादा, आधुनिक व्यवसायात जाहिरातीची भूमिका, विपणन मिश्रणात जाहिरातीची भूमिका.
4. जाहिरात माध्यम:- विविध जाहिरात माध्यमांची व्याख्या, वर्गीकरण आणि वैशिष्ट्ये
5. जाहिराती माध्यमांच्या निवडीवर परिणाम करणारे घटक, मीडिया मिक्स, ई-जाहिरात
6. जाहिरात घटक, जाहिरात परिणामकारकतेचे मापन .

प्रकरण II. जाहिरातीमधील आव्हाने आणि दृष्टिकोन

(10)

1. वेगवेगळ्या आव्हानांचा परिचय आणि त्यांचे महत्त्व, जाहिरात संदेश, प्रत्यक्ष आणि अप्रत्यक्ष अपील
2. जाहिरात आव्हान आणि खरेदी हेतू यांच्यातील संबंध.
3. जाहिरातींसाठी सकारात्मक आणि नकारात्मक भावनिक दृष्टिकोन.

प्रकरण III. जाहिरातीचे आर्थिक, सामाजिक आणि नियामक पैलू

(10)

1. उत्पादन खर्चावर जाहिरातीचे परिणाम, वितरण खर्चावरील जाहिरातीचे परिणाम,.
2. ग्राहकांच्या किमती, जाहिराती आणि मक्तेदारी, जाहिरातीमधील अपव्यय यावर जाहिरातीचे परिणाम.
3. ग्राहकांच्या किमती, जाहिराती आणि मक्तेदारी, जाहिरातीमधील अपव्यय यावर जाहिरातीचे परिणाम.
4. जाहिरातींसाठी सकारात्मक आणि नकारात्मक भावनिक दृष्टिकोन.

प्रकरण IV. चिन्हांकन आणि चिन्हांकन व्यवस्थापन

(10)

1. चिन्हांकन अर्थ आणि व्याख्या, चिन्हांकन वैशिष्ट्ये.
2. चिन्हांकन प्रकार, जाहिरात आणि चिन्हांकन
3. चिन्हांकन विस्तार, चिन्हांकन ओळख, ओळख स्रोत – चिन्हे, लोगो, ट्रेडमार्क.
4. चिन्हांकन निष्ठा. चिन्हांकन व्यवस्थापन प्रक्रिया, नवीन चिन्हांकनामधील आव्हाने

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Syllabus of T. Y. B.Com

Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com	Semester –V
Course Code: BCOM 507 P	Title of the Course: Auditing and Taxation-I (P)
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. It will help in understanding the basic principles of auditing.
2. To enhance the ability of learning the techniques and procedures of auditing.
3. It will help students in understanding the practical knowledge related to the provisions of company audit and tax audit.
4. To foster the knowledge of students in audit under EDP environment and Forensic Audit.

Detailed Syllabus-

List of Practicals

Topic	Mode of Practical
Introduction and Principles of Auditing	Library Assignment
Planning and procedure of auditing	Lecture based assignment
Company Audit and Tax Audit	Visit to CA or Tax Consultant Office
Audit of Computerized Systems & Forensic Audit	Use of Internet

Note: Content of Practical will be decided with consultation and by the subject teacher.

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**Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –V
Course Code: BCOM 508 P (A)	Title of the Course:-:Overhead and Accounting for Overheads (Internship) (Cost and Works Accounting- Special Paper III)
Credits: 01	Teaching Hours: 15

Course Objectives (Cos) :

1. Students have to undergo a minimum of thirty hours of practical training in business establishments.
2. The list of these establishments will be provided by the College. In case, a student is unable
3. To join the enlisted establishment, he/ she can choose an establishment in consultation with the concerned teacher.

Salient features of Internship Programme The fundamental framework of the internship is as below:

1. The internship is of one credit in the V semester
2. Internship will be of minimum thirty clock hours.
3. The Internship Programme is based on the contents that are prescribed for all the papers under relevant disciplines.
4. The Internship Programme shall be part-time or full-time depending on the nature of jobs
5. A student is entitled to a 'Completion Certificate' after successful completion of the Internship Programme.

6. Successful completion of the Internship Programme is mandatory; in case a student could not complete the internship as per prescribed standards he/she would have to undergo the Internship Programme again in different establishment.
7. The internship provider may select the apprentice student for regular employment depending on the skill set and nature of performance exhibited by the student.
8. A student is solely responsible for his behavior in the business establishment during the Internship Programme.

Types of Internships

1.On Job – Students can register with any organization, business, traders, or office.

2.Virtual internships - Another option is a virtual internship which can be completed remotely. This means the intern can work from home rather than in the office. Virtual internships can be attractive and flexible, Finance, HR, Marketing or from any discipline students can work as per the need of the employer.

3.Externships/Shadow–Internship- Observation-based internship – Instead of actually working in an organization the student can observe the employer while working and he/she will record the observations on working. This is another option for an internship. Externships provide brief experiential learning opportunities for students, typically consisting of few days or few weeks.

Outcome

Internship learning outcomes will focus on knowledge and abilities that prepare students for potential employment. This will enable students to demonstrate workforce professional abilities within the required domain of their chosen subject.

For More details refer Internship Manual

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(Autonomous)**

**Syllabus of T. Y. B.Com.
Board of Studies in Commerce and Management**

T.Y.B.Com.	Semester –V
Course Code: BCOM508 P (B)	Title of the Course: Marketing Management -III (Special Course Paper – III) (Internship)
Credits: 01	Teaching Hours: 15

Course Objectives (Cos) :

1. Students have to undergo a minimum of thirty hours of practical training in business establishments.
2. The list of these establishments will be provided by the College. In case, a student is unable
3. To join the enlisted establishment, he/ she can choose an establishment in consultation with the concerned teacher.

Salient features of Internship Programme The fundamental framework of the internship is as below:

1. The internship is of one credit in the V semester
2. Internship will be of minimum thirty clock hours.
3. The Internship Programme is based on the contents that are prescribed for all the papers under relevant disciplines.
4. The Internship Programme shall be part-time or full-time depending on the nature of jobs

5. A student is entitled to a 'Completion Certificate' after successful completion of the Internship Programme.
6. Successful completion of the Internship Programme is mandatory; in case a student could not complete the internship as per prescribed standards he/she would have to undergo the Internship Programme again in different establishment.
7. The internship provider may select the apprentice student for regular employment depending on the skill set and nature of performance exhibited by the student.
8. A student is solely responsible for his behavior in the business establishment during the Internship Programme.

Types of Internships

1.On Job – Students can register with any organization, business, traders, or office.

2.Virtual internships - Another option is a virtual internship which can be completed remotely. This means the intern can work from home rather than in the office. Virtual internships can be attractive and flexible, Finance, HR, Marketing or from any discipline students can work as per the need of the employer.

3.Externships/Shadow–Internship- Observation-based internship – Instead of actually working in an organization the student can observe the employer while working and he/she will record the observations on working. This is another option for an internship. Externships provide brief experiential learning opportunities for students, typically consisting of few days or few weeks.

Outcome

Internship learning outcomes will focus on knowledge and abilities that prepare students for potential employment. This will enable students to demonstrate workforce professional abilities within the required domain of their chosen subject.

For More details refer Internship Manual

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –V
Course Code: BCOM 509 P (A)	Title of the Course:-:Techniques of Cost Accounting (Practical) (Cost and Works Accounting- Special Paper IV)
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. Students will understand the application of Cost Accounting techniques in cost control and decision making.
2. It will enable the learners to prepare various types of Budgets and its use for cost control.
3. Students will learn the basic concepts of Uniform costing and Inter Firm Comparison and its use.
4. Students will understand the importance of MIS and its application in business enterprise.

Pattern of Practical Examination :-

Practical No.	Name of the Practical	Mode of the Practical
1	Marginal Costing	Library Visit
2	Budgetary Control	Guest Lecture
3	Uniform Costing and Inter Firm Comparison	Industrial Visit
4	MIS and Supply Chain Management	Industrial Visit

Note: Completion of the credit of this course can be done with practicals in related area as per the guidelines of the Hon.Board of Studies and Subject Teacher.

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**Syllabus of T. Y. B.Com.
Board of Studies in Marketing Management**

T.Y.B.Com.	Semester –V
Course Code: BCOM509 P(B)	Title of the Course: Marketing Management -IV (Special Course Paper – IV)
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. Students will understand the concept of Advertising
2. It will help to enhance the knowledge of students about Appeals and Approaches in Advertisement
3. Students will understand Economic, Social and Regulatory Aspects of Advertising
4. Students will understand the concepts of Brands and Brand Management.

Pattern of Practical Examination :

Practical No	Name of Practical	Mode of the Practical
1	Introduction to Advertising	Group Discussion
2	Appeals and Approaches in Advertisement	Group Discussion
3	Economic, Social and Regulatory Aspects of Advertising	Use of Internet
4	Brands and Brand Management	Seminar, Guest Lecture

Note: Completion of the credit of this course can be done with practicals in related area as per the guidelines of the Hon.Board of Studies and Subject Teacher.

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Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com	Semester –V
Course Code: BCOM 510 T	Title of the Course: Understanding India
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. It will help students in understanding the geographical background of India.
2. It will help students in understanding the History of India
3. It will enhance the ability to understand the Indian Constitution, Rights and Duties of Indian Citizens..

Detailed Syllabus-

Unit I: Geography of India (05)

1. Location and Extent
2. Geographical Background
3. International boundaries of India and related issues
4. States and Union Territories
5. Relationship with Neighbouring Countries

Unit II: History of India (05)

1. Indus Valley Civilisation
2. Golden Era of Ancient India-Gupta Empire
3. Mughal-Maratha Conflict
4. Indian National Movement
5. India after Independence
6. India in 21st Century

Unit III: Governance of India (05)

1. Legislative system of India
2. Executive system of India

3. Judiciary system of India

Teaching Methodology:

- Traditional Lecture
- Group Discussion
- PowerPoint presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student

Suggested Readings: -

1. D. R. Khullar, “India: A Comprehensive Geography”, Kalyani Publishers, New Delhi.
2. Prof. P. L. Kharate, “Geography of India”, Prashant Publication, Jalgaon
3. Romila Thapar (1965), “Early India”, Penguin Publication, New Delhi.
4. Satishchandra (1975), “Medieval India”Penguin Publication, New Delhi.
5. Shanta Kothekar & Suman Vaidya, “आधुनिक भारताचा इतिहास”, Sainath Prakashan, Nagpur
6. Bipin Chandra (1999), “India after Independence”, Penguin Publication, New Delhi, 1999
7. घांगरेकर ची. ग., " भारताचे घटनात्मक शासन व राजकारण, श्री मंगेश प्रकाशन , नागपूर
8. Austin Granville (199), “ Working a Democratic Constitutio: The Indian Experience”, OUP, New Delhi.
9. Reddy O. Chinnappa (2010), “ The Court and the Constitution of India: Summits and Shallows” OUP, New Delhi.

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New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of T. Y. B.Com.**

Board of studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –VI
Course Code: BCOM 601 T	Title of the Course: Business Regulatory Framework-II
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. It will develop general awareness of Business Law among the students.
2. Students will understand the various statutes containing the regulatory mechanism of business and its relevant provisions including different types of partnerships.
3. It will help in understanding about the landmark cases/decisions having impact on business laws
4. It will create awareness among the students about the legal environment relating to the business activities and new ways dispute resolutions provided under Arbitration Act.

Detailed Syllabus-

Unit I : Negotiable Instruments Act,1881 (15)

- Concept of Negotiable Instruments: Characteristics,
- Meaning Important relevant definitions under the Act Definitions,
- Essentials of promissory note, bill of exchange and cheque.
- Distinction between these instruments.
- Crossing of cheques – It's meaning and types.
- Holder and holder in due course,
- Privileges of holder in due course.Negotiation,
- Endorsement, kinds of Endorsement.
- Liabilities of parties to negotiable instruments.
- Dishonor of N. I., kinds, law relating to notice of dishonor.

Unit II : The Consumer Protection Act,2019 (10)

- The Consumer Protection Act, 2019 Salient features of the C.P. Act,2019
- Definitions-Consumer, Complainant, Services, Defect & Deficiency,Complainant, unfair trade practice, restrictive trade practice, unfair contract.
- Consumer Protection Councils.
- Procedure to file complaint & Procedure to deal with complaint in commissions

& Reliefs available to consumers. (Sec.39)

- Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.)

Unit III : Intellectual Property Rights (10)

- Intellectual Property Rights : (IPRs) Meaning & importance of IPRs,
- International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.
- Patent: Definition & concept, Rights & obligation of Patentee, its term.
- Copyright: Characteristics & subject matter of copyright, Author & his Rights, term.
- Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.
- Design: Importance, characteristics, Rights of design holder.

Unit IV : Arbitration and Conciliation. (10)

- Concept of Arbitration & Conciliation.
- Definition & Essentials of Arbitration Agreement.
- Power and Duties of Arbitration. Conciliation proceeding. (Provisions of Arbitration & Conciliation Act,1996 in nutshell with Amendment of 2021 to be covered.)

References

1. Negotiable Instruments Act :-Khergamwala , Lexis Nexis,(2017)
2. Intellectual Property Law:-Narayan, Eastern Law House, (2020)
3. The Consumer Protection Act 2019 Bare Act With Amendments 2020 Edition, Government of India,(2020)
4. Law Relating To Electronic Contracts, R. K.Sing, Lexis Nexis (2019)
5. Business regulatory framework, Chaudhari, Bhawari,Zalte,Dagade, Prashant Publication (2021)
6. Law Relating to Intellectual Property Rights,V.K.Sing, Lexis Nexis,(2017)
7. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).
8. An Introduction to Mercantile Laws :-N.D.Kapoor
9. Business Laws :- N.M.Vechalekar
10. Company Law :-Avtar Singh
11. Business Law for Management :-Bulchandani K.R

12. Negotiable Instruments Act :-Khergamwala
13. <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
14. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
15. <https://ipindia.gov.in/acts-patents.htm>

मराठी रूपांतर

प्रकरण १: चलनक्षम दस्तऐवज -

चलनक्षम दस्तऐवज - संकल्पना

चलनक्षम दस्तऐवज- अर्थ व व्याख्या

चलनक्षम दस्तऐवजाची वैशिष्ट्ये

कायद्यातील महत्वाच्या व्याख्या

चलनक्षम दस्तातील गृहीत बाबी

चलनक्षम दस्तांच्या पक्षांची पात्रता

वचनचिठ्ठी : अर्थ व व्याख्या

वचनचिठ्ठीचे आवश्यक घटक / वैशिष्ट्ये

वचनचिठ्ठीचा नमुना

वचनचिठ्ठीचे पक्ष

हुंडी : अर्थ व व्याख्या

हुंडीचे आवश्यक घटक व हुंडीचा नमुना

हुंडी / विनिमय पत्राचे पक्ष

धनादेश : अर्थ व व्याख्या

धनादेशाचे आवश्यक घटक व धनादेशाचा नमुना

रेखांकित धनादेश : अर्थ व प्रकारे

चलनक्षम दस्तऐवजांमधील फरक -

चलनक्षम दस्तऐवजाची स्वीकृती व पैसे मिळविणे

चलनक्षमदस्ताचा धारक व यथाविधीधारकास

चलनक्षम दस्तऐवजांचे हस्तांतर व पृष्ठांकन -

हस्तांतर : अर्थ व पध्दती

पृष्ठांकन : अर्थ व पध्दती

पृष्ठांकनाचे प्रकार

चलनक्षम दस्तऐवजाच्या पक्षांची जबाबदारी

चलनक्षम दस्तऐवजांचा अनादर-

चलनक्षम दस्तऐवजांचा अनादर : अर्थ व पध्दती

अनादराची सूचना किंवा नोटीससंबंधी कायदेशीर तरतुदी

जबाबदारीतून मुक्तता

धनादेशाचा अनादर झाल्याबद्दलची जबाबदारी

प्रकरण २: ग्राहक संरक्षण कायदा, २०१९

ग्राहक संरक्षण कायदा, २०१९

ग्राहक संरक्षण कायदा, २०१९ची वैशिष्ट्ये

ग्राहक संरक्षण कायदा, २०१९- महत्वाचे शब्द व त्यांच्या व्याख्या

ग्राहक संरक्षणाची आवश्यकता

ग्राहकांचे हक्क / अधिकार

ग्राहकांची कर्तव्ये आणि जबाबदाऱ्या

ग्राहक संरक्षण परिषदा

तक्रार दाखल करणे, तक्रार निवारणाची कार्य पध्दत व ग्राहकांना मिळणारी नुकसानभरपाई (कलम ३९)

ग्राहक तक्रार निवारण आयोग

जिल्हा ग्राहक मंच

राज्य आयोग

राष्ट्रीय आयोग

प्रकरण ४: बौद्धिक संपदा अधिकार

बौद्धिक संपदा अधिकार

अर्थ व व्याख्या, बौद्धिक संपदा अधिकाराचे महत्व

जागतिक बौद्धिक संपदा संघटन - बौद्धिक संपदा अधिकाराच्या संरक्षणासाठी आंतरराष्ट्रीय तरतुदी

जागतिक बौद्धिक संपदा संघटनेची उद्दिष्ट्ये

जागतिक बौद्धिक संपदा संघटनेची साधने

जागतिक बौद्धिक संपदा संघटनेची क्रिया

बौद्धिक संपदेच्या व्यापारासंबंधीच्या अधिकाराविषयीचे करार

सद्यः स्थितीतील भारतातील बौद्धिक संपदा अधिकाराच्या संकल्पना व कायदे

पेटंट - संकल्पना व व्याख्या

पेटंटीला मिळणारे अधिकार

पेटंटीची जबाबदारी व पेटंटचा कालावधी

कॉपीराईट / लेखाधिकार- संकल्पना व व्याख्या

कॉपीराईटची वैशिष्ट्ये

कॉपीराइटमध्ये समाविष्ट करणाऱ्या बाबी

कॉपीराईट धारकास मिळणारे अधिकार

कॉपीराइटचा कालावधी

व्यापारी चिन्हे (ट्रेडमार्क)- संकल्पना व व्याख्या

व्यापारी चिन्हाची वैशिष्ट्ये, कार्ये

व्यापारी चिन्हाची उदाहरणे

व्यापारी चिन्हाचे विविध प्रकार

व्यापारी चिन्हाचा कालावधी

इंटरनेट डोमेन नेम, व्यापारी चिन्ह धारकाचे हक्क

आराखडा (संकल्पचित्र) / डिझाइन-

आराखडा / डिझाईन चे महत्व

डिझाईन ची वैशिष्ट्ये

डिझाईनधारकाचे अधिकार

प्रकरण ४: मध्यस्थी किंवा लवाद निर्णय व सलोखा किंवा समझोता

मध्यस्थी व सलोखा: संकल्पना

मध्यस्थी करार: व्याख्या

मध्यस्थ किंवा लवादाचे अधिकार

मध्यस्थाची कर्तव्ये

सलोखा /समझोता कार्यपद्धती

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of T. Y. B.Com.**

Board of studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –VI
Course Code: BCOM 602 T	Title of the Course: Advanced Accounting-II
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. It will update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949
2. It will develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. Students will empower with skills to prepare the investment account in a simple and summarized manner.
4. It will impart students' knowledge of various Advanced Accounting Concepts.

Detailed Syllabus-

Unit I : Final Accounts of Co-operative Societies (15)

- Meaning and Introduction,
- Allocation of Profit as per Maharashtra State Co- operative Societies Act.
- Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies

Unit II : Branch Accounting (12)

- Concept of Branches & their Classification from accounting point of view.
- Accounting treatment of dependent branches & independent branches.
- Methods of charging goods to branches.

Unit III : Analysis of Financial Statements (12)

- Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc.
- Simple Problems on following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - DebtEquity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.

Unit IV : Recent Trends in Accounting (06)

- Forensic Accounting
- Accounting for Corporate Social Responsibility
- Accounting for Derivative Contracts

- Artificial Intelligence in Accounting

Teaching Methodology

- Use of e- contents,
- Online lectures
- PowerPoint Presentations
- MCQ based Quiz,
- Traditional Lecture
- Group Discussion
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

References:

1. Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
2. Advanced Accountancy: By S. P. Jain & K.N. Narang (Kalyani Publishers)
3. Advanced Accountancy: By R. L. Gupta & M. Radhaswamy (Sultan Chand & Sons)
4. Company Accounts: By S.P. Jain & K.L. Narang
5. Advanced Accounts: By Paul Sr.
6. Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
7. Corporate Accounting: By Mukharji & Hanif
8. Accounting Standards –as issued by Institute of Chartered Accountants of India

Journals:-

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICAI Hyderabad

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar (Autonomous)
Syllabus of T.Y.B. Com.-
Economics under Faculty of Humanities

Semester – VI	Paper – III
Course Code: BCOM- 603T	Title of the Course: Indian and Global Economic Development - II
Credits: 3	Total Lectures: 45 Hrs.

Course Outcomes (COs):

- a. Students will be able to understand the concept of Human Resource Development.
- b. Students will be able to understand the role of foreign capital in Economic Development.
- c. Students will be able to critically evaluate the Indian Foreign Trade Policy.
- d. Students will be able to analyze the role of International Financial Institutions.
- f. To understand credit creation of banks and money measures of RBI.

Detailed Syllabus:

Unit 1: Human Resources and Economic Development	12
1.1 Role of Human Resources in Economic Development	
1.2 Concept of Human Development Index (HDI)	
1.3. Concept of Gender Development Index (GDI)	
1.4 Concept of Gender Inequality Index (GII)	
1.5 Concept of Human Poverty Index (HPI)	
1.6 Concept of Global Hunger Index (GHI)	
1.7 Concept of Happiness Index (GHI)	
Unit 2: Foreign Capital and Economic Development	10
2.1 Role of Foreign Capital in Economic Development	
2.2 Types of Foreign Capital	
2.3 Advantages and Disadvantages of Foreign Capital	
2.4 Limitations of Foreign Capital	

Unit 3: India's Foreign Trade and Balance of Payment 12

- 3.1 Role of Foreign Trade in Indian Economic Development
- 3.2 Free Trade V/S Protection Trade Policy: Advantages and Disadvantages
- 3.3 SEZ : Concept, Meaning, Advantages and Disadvantages
- 3.4 Balance of Payment : Concept, Meaning and Causes Unfavorable Balance of Payment
- 3.5 Concept of Convertibility of Indian Rupee

Unit 4: International Financial Institutions and Regional Economic Cooperation 11

- 4.1 International Bank for Reconstruction and Development (World Bank) - Objectives and Functions
- 4.2 International Monetary Fund (IMF) - Objectives and Functions
- 4.3 World Trade Organization (WTO) - Objectives and Functions
- 4.4 South Asian Association for Regional Co-operation (SAARC) – Objectives and Functions
- 4.5 BRICS: Objectives and Functions

Suggested Readings:

1. Misra S.K. and Puri V.K. Indian Economy, Himalaya Publishing House, Delhi.
2. Black and Sundaram, International Business Environment, Prentice Hall India.
3. Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
4. Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
5. Jhingan M.L., International Economics, Vrinda Publications, Delhi.
6. Ruddar Datta and K.P.M. Sundaram, Indian Economy, S. Chand and Co., New Delhi.
7. Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
8. Bhole, L.M., Impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
9. Ministry of Finance, Government of India (Oxford Press), Economic Survey 2020.

10. Arun Kumar, International Business- Competing in the Global Marketplace- Charles Hill.

Web sites:

1. www.mospi.gov.in/national-sample-survey-office-nsso- (Ministry of Statistics and Programme Implementation, GoI)
2. <https://www.yourarticlelibrary.com/economics/foreign-capital-in-india-need-and-forms-of-foreign-capital/23565>
3. <https://www.iedunote.com/foreign-trade>
4. <https://www.vedantu.com/commerce/liberalisation>
5. <https://ncert.nic.in/textbook/pdf/keec103.pdf>
6. <http://hdr.undp.org/en/content/latest-human-development-index-ranking>
7. <https://communitymedicine4all.com/2019/12/24/human-poverty-index-hpi-and-multidimensional-poverty-index-mpi/>
8. <https://resourcewatch.org/data/explore/Gender-Development-Index>
9. [https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20\(%2F%CB%88br%C9%9B,\(00%3A00%20CET\).](https://en.wikipedia.org/wiki/Brexit#:~:text=Brexit%20(%2F%CB%88br%C9%9B,(00%3A00%20CET).)
10. <https://www.sebi.gov.in>
11. <https://www.rbi.org.in> – (Reserve Bank of India)

मराठी रूपांतर

Unit 1:	मानव संसाधने आणि आर्थिक विकास	12
1.1	आर्थिक विकासात मानवी संसाधनांची भूमिका	
1.2	मानव विकास निर्देशांकाची संकल्पना (HDI)	
1.3	लिंगभाव विकास निर्देशांकाची संकल्पना (GDI)	
1.4	लिंग असमानता निर्देशांकाची संकल्पना (GII)	
1.5	मानवी दारिद्र्य निर्देशांकाची संकल्पना (HPI)	
1.6	जागतिक भूक निर्देशांकाची संकल्पना (GHI)	
1.7	आनंद निर्देशांकाची संकल्पना (HI)	
Unit 2:	परकीय भांडवल आणि आर्थिक विकास	10
2.1	आर्थिक विकासात परकीय भांडवलाची भूमिका	
2.2	परकीय भांडवलाचे प्रकार	
2.3	परकीय भांडवलाचे फायदे आणि तोटे	
2.4	परकीय भांडवलाची मर्यादा	
Unit 3:	भारताचा परकीय व्यापार आणि व्यवहारतोल	12
3.1	भारताच्या आर्थिक विकासात परकीय व्यापाराची भूमिका	
3.2	मुक्त व्यापार विरुद्ध संरक्षित व्यापार धोरण: फायदे आणि तोटे	
3.3	सेझची संकल्पना: फायदे आणि तोटे	
3.4	व्यवहारतोल : संकल्पना, अर्थ आणि व्यवहारतोल असमतोलाची कारणे	
3.5	भारतीय रुपयाच्या परिवर्तनीयतेची संकल्पना	
Unit 4:	आंतरराष्ट्रीय वित्तीय संस्था आणि प्रादेशिक आर्थिक सहकार्य	11
4.1	पुनर्निर्माण आणि विकासासाठी आंतरराष्ट्रीय बँक (जागतिक बँक) - उद्दिष्टे आणि कार्ये	
4.2	आंतरराष्ट्रीय नाणेनिधी (IMF) - उद्दिष्टे आणि कार्ये	
4.3	जागतिक व्यापार संघटना (WTO) - उद्दिष्टे आणि कार्ये	
4.4	प्रादेशिक सहकार्यासाठी दक्षिण आशियाई सहकार्य संघटना (SAARC)- उद्दिष्टे आणि कार्ये	

4.5 ब्रिक्स (BRICS) : उद्दिष्टे आणि कार्ये

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
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Syllabus of T. Y. B.Com

Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com	Semester –VI
Course Code: BCOM 604 T	Title of the Course: Auditing and Taxation-II
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. It will help in understanding the basic concept in income tax.
2. It will improve the knowledge of students about various heads of income
3. It enhance the knowledge of various deductions from total income
4. It will enable the student to understand the procedure of e-filing of income tax returns.

Detailed Syllabus-

Unit I: Income Tax Act- 1961- Important Definitions and Concepts (08)

- **Introduction-** Meaning of Tax, Types of Tax (Direct and Indirect), Income Tax, Income Tax Laws in India.
- **Concept and Definitions-** Income, Person, Assessee, Deemed Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Gross Total Income (GTI), Total Taxable Income (TTI), PAN, TAN, Scope of Taxable Income, Residential Status of an Assessee.

Unit II: Sources and Computation of Taxable Income under the various Heads of Income (16)

- **Income from Salary** – Meaning of salary, Allowances and its taxability-Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems)
- **Income from House Property** -Basis of Chargeability, Types of property, Annual Value of Self occupied, let out and deemed to be let out property, Deductions allowed (Theory and Problems)
- **Income from Profits and Gains of Business and Professions** –Definition of Business profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)

- **Income from Capital Gains** – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)
- **Income from other sources**- Chargeability Method of accounting, deductions, Amounts not deductible.(Theory And Problems)

Unit III: Computation of Total Taxable Income (TTI)and tax liability (12)

- Computation of Gross total Income
- Deductions under Chapter VI-A (sec u/s-80C, 80CCC to 80 U)
- Calculation of Total Taxable Income
- Income Tax calculation of Individuals.

Note: Tax Rates, Health and Education cess, surcharge, etc are applicable for respective Assessment year.

Unit IV: E-Filing and E-provisions (09)

- Due dates of filing return,
- E-filing of income tax return and different forms used,
- Advance tax, TDS (Tax deducted at source), TCS (Tax Collected at Source) Self Assessment Tax.
- Form 26AS, AIR (Annual information return), SFT(Specified financial transactions).

Teaching Methodology:

- Traditional Lecture
- Group Discussion
- PowerPoint presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Home Assignment
- Presentation of Student
- Practical Surveys

Suggested Readings: -

1. Practical Auditing Spicer and Peglar - Allied, 1975, H.F.L., 1978
2. A Handbook of Practical Auditing - B.N. Tondon S Chand & Co Ltd
3. Auditing assurance standards- The Institute of Chartered Accountants of India - ICAI
4. Company Accounts & Audit - The Institute of Cost Accountants of India -ICMAI

5. Fundamentals of Accounting and Auditing - The Institute of Company Secretaries of India - ICSI

मराठी रूपांतर

प्रकरण १: अंकेक्षणाची ओळख आणि तत्त्वे

(12)

- अंकेक्षण: प्रस्तावना, अर्थ आणि व्याख्या
- अंकेक्षणाचे स्वरूप, उद्दिष्टे आणि फायदे
- चुक आणि फसवणूक आणि त्यांचे प्रकार, चुक त्रुटी आणि फसवणूकीची कारणे आणि परिस्थिती..
- चुक आणि फसवणूक संदर्भात लेखापरीक्षकांची कर्तव्ये आणि जबाबदाऱ्या
- अंकेक्षणाचे विविध प्रकार, अंकेक्षणाची तत्त्वे
- अंतर्गत नियंत्रण, अंतर्गत तपासणी आणि अंतर्गत लेखापरीक्षण.

प्रकरण २: अंकेक्षणाची योजना आणि प्रक्रिया

(12)

- अंकेक्षण प्रक्रियेचे टप्पे
- अंकेक्षण प्रक्रियेअंतर्गत महत्वाचे दस्तऐवज- अंकेक्षण कार्यक्रम, अंकेक्षण नोंदवही (ऑडिट नोट बुक), कार्यरत कागदपत्रे.
- तपासणी, चाचणी तपासणी, अंकेक्षण नमुना
- प्रमाणन : अर्थ, वेगवेगळ्या व्यवहारांसाठी कॅश बुकचे प्रमाणन.
- सत्यापन आणि मूल्यांकन.: मालमता आणि दायित्वांचे सत्यापन आणि मूल्यांकन
- अंकेक्षण अहवाल : अर्थ आणि प्रकार

प्रकरण ३: कंपनी अंकेक्षण आणि कर अंकेक्षण

(12)

- कंपनी अंकेक्षण
कंपनी कायदा, २०१३ अंतर्गत अंकेक्षण साठीच्या तरतुदी., अंकेक्षकाची पात्रता, अपात्रता, नियुक्ती, नियुक्ती रद्द करणे (काढून टाकणे), कंपनी अंकेक्षकाचे अधिकार, कर्तव्ये आणि दायित्व
- कर अंकेक्षण
आयकर कायदा, १९६१ अंतर्गत कर अंकेक्षणासाठीच्या तरतुदी, कर अंकेक्षणाच्या लागू अटी, कर लेखापरीक्षकाच्या कार्याची व्याप्ती, कर लेखापरीक्षण अहवालाचा नमुना.

प्रकरण ४ : संगणकीकृत प्रणाली अंकेक्षण आणि न्यायवैधिक अंकेक्षण

(09)

- संगणकीकृत प्रणाली अंकेक्षण
सामान्य नियंत्रणे, ई डी पी अनुप्रयोग नियंत्रण - संगणक सहाय्यक अंकेक्षण तंत्र (सी ए ए टी), सी.ए.ए.टी. चे घटक आणि तयारी
- न्यायवैधिक अंकेक्षण (Forensic Audit)
व्याख्या, न्यायवैधिक अंकेक्षकाचे महत्त्व, न्यायवैधिक अंकेक्षकाच्या सेवा, न्यायवैधिक अंकेक्षण न्यायवैधिक अंकेक्षणाची प्रक्रिया आणि न्यायवैधिक अंकेक्षणाची तंत्र, न्यायवैधिक अंकेक्षण अहवाल

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)**

**Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –VI
Course Code: BCOM 605 T (A)	Title of the Course:-: Methods of Costing -V (Cost and Works Accounting- Special Paper V)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Student will understand the various methods of costing
2. It will help the Student to understand the concept of contract costing and to understand the process of calculation of profit on incomplete contracts
3. Students will get an idea of how to prepare process accounts.
4. The student will be able to understand the concept of service costing and the student will be able to prepare a cost sheet for transportation services, hospital and hotel organization.

Detailed Syllabus:

Unit I : Methods of Costing (11)

- Introduction to Methods of Costing.
- Job Costing Meaning, Features, Advantages and Limitations
(Simple problems Only)
- Introduction of Batch costing- (theory Only)

Unit II. Contract Costing (11)

- Meaning and Features of Contract Costing
- Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in progress
- Profit on incomplete contract

Unit III. Process Costing (11)

- Meaning and features of process costing

- Preparation of process accounts including normal and abnormal loss/gain
- Joint Products and By Products [Theory and Simple problems]
- Cost Accounting Standard 19: Joint Cost

Unit :IV. Service Costing

(12)

- Meaning, Features and Applications of service costing
- Cost Unit-Simple and Composite
- Cost Sheet for Transportation Service
- Cost Statement for Hospital and Hotel Organization
- Cost Accounting Standard 13: Cost of service cost center

Teaching methodology:-

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

References:

1. Cost Accounting Principles and Practice- Jain and Narang Kalyani Publishers Kolkata
2. Principles and Practice of Cost Accounting- N.K. Prasad Book Syndicate Pvt. Ltd. Kolkata
3. Advanced Cost Accounting- N.K. Prasad Book Syndicate Pvt. Ltd. Kolkata
4. Practical Costing- R.K. Motwani Pointer Publisher Jaipur
5. Cost Accounting- R.S.N. Pillai and V. Bhagavati Sultan Chand and Sons New Delhi.
6. Advanced Cost Accounting- Dr. D. M. Gujarati Idol Publication Pune

1. Meaning and Definition of Global Marketing
2. Features of Global Market
3. Elements of the Global Marketing
4. Factors Affecting Global Marketing
5. Global Marketing Strategies
6. Issues, Examples of global marketing
7. Global Vs. International Marketing

Unit IV Cyber Security in Marketing

(10)

1. Meaning of Cyber Security in Marketing
2. Emergence of Cyber Security in Marketing
3. Essentials to develop cyber security in marketing strategy
4. Need and Importance of Cyber Security in Marketing
5. Various Tactics used by Cyber Security Marketers
6. Advantages and Challenges

Teaching Methodology:-

1. Traditional Lecture Method
2. PPT
3. Guest Lecture,
4. Presentation of the students
5. Lectures available on YouTube
6. Group Discussion

Suggested Readings:

1. Marketing Management Philip Kotler Pearson Publication
2. Marketing Management Rajan Saxena McGraw Hill Education
3. Marketing Management V. S. Ramaswamy & S. Namakumari Macmillan Publication
4. Strategic Brand Management, Building, Measuring and Managing Brand Equity. Keller .K Pearson Publication
5. Marketing Management Dr.K.Karunakaran Himalaya Publishing House
6. Agriculture Marketing J.W.Barker Oxford University Press
7. Sales Forecasting Management: A Demand Management Approach John T.Mentzer & Mark A. Moon Sage Publications

8. Global Marketing Carlyle Farrell Sage Publications

मराठी रूपांतर

प्रकरण I कृषी विपणन

1. कृषी विपणन अर्थ
2. कृषी उत्पादनाचे प्रकार
3. कृषी उत्पादनाची वैशिष्ट्ये
4. कृषी विपणन प्रणालीतील कार्ये
5. कृषी विपणनातील उणिवा व त्यावरील उपाय योजना

प्रकरण II विपणन नियमन

1. विपणनामध्ये विपणन नियमनाचे महत्त्व
2. विपणन नियमाच्या दृष्टीने महत्त्वाचे कायदे
3. ग्राहक संरक्षण कायदा 2019
4. व्यापारी चिन्हे कायदा 2009
5. स्पर्धा कायदा 2002
6. भारतीय पेटंट दुरुस्ती कायदा 2005
7. भारतीय मानक कायदा

प्रकरण III जागतिक विपणन

1. जागतिक विपणन अर्थ व व्याख्या
2. जागतिक बाजाराची वैशिष्ट्ये
3. जागतिक विपणनाचे घटक
4. जागतिक विपणनावर परिणाम करणारे घटक
5. जागतिक विपणन धोरण समस्या व उदाहरणे
6. जागतिक व आंतरराष्ट्रीय विपणनातील फरक

प्रकरण IV. विपणातील सायबर सुरक्षा

1. सायबर सुरक्षा विपणन अर्थ
2. विपणातील सायबर सुरक्षितेचा उदय
3. विपणनातील सायबर सुरक्षा विकासाचे घटक
4. सायबर सुरक्षा विपणनाची गरज व महत्त्व
5. सायबर सुरक्षा विपणनाद्वारे वापरण्यात येणारे विविध डावपेच
6. सायबर सुरक्षेचे फायदे व आव्हाने

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Syllabus of T. Y. B.Com.

Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com.	Semester –VI
Course Code: BCOM 606 T (A)	Title of the Course:-:Techniques of Cost Accounting and Cost Audit (Cost and Works Accounting- Special Paper VI)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. Students will be able to understand techniques of Cost Accounting and Cost Audit
2. Students will understand the pricing policy and its implementation.
3. It will enable the learners to the related Cost Accounting Standards and Cost Management practices in specific sectors
4. Students will learn a conceptual understanding of procedures and Provisions of Cost Audit.

Detailed Syllabus:

Unit I : Introduction to Standard Costing (11)

1. Definition and meaning of standard cost and Standard Costing.
- 2.Types of standards, setting up of Material, Labour Standards
3. Difference between Standard Costing & Budgetary Control.
4. Advantages and Limitations of standard costing.
5. Variance Analysis & its Significance
6. Meaning, types, and causes of material & labour variances.
7. Simple practical problems based on Material and Labour variances excluding sub variance and overhead variances.

Unit II. Pricing Decisions (11)

- 1 Principles of Product Pricing
- 2 Pricing Policy
- 3 Pricing of New Products and Finished Products
- 4 Target Costing. Meaning ,Importance in Pricing decision
5. Pricing Methods - a. Competition Based, Cost Based, Value Based.(Simple Problems)

Unit III. Cost Accounting Standards and Cost Management for Specific Sector (11)

- 1 Cost Accounting Standards- a. CAS-6 Material Cost , b.CAS-7 Employee Cost
- 2 Cost Management for Specific Sector - a. Agricultural Sector, b. Information Technology (IT) Sector.

Unit :IV. Cost Accounting Record Rules & Cost Audit: (12)

- 1 Introduction to cost accounting record u/s 148 of the companies Act 2013.
2. Cost records and Verification of Cost Records
3. Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit
4. Cost auditor – Qualification, disqualification, rights, and duties.
5. Preparation and Submission (XBRL) Cost Audit Report.

Teaching methodology:-

- **Traditional Lecture Method**
- **PPT**
- **Guest Lecture,**
- **Presentation of the students**
- **Lectures available on YouTube**
- **Group Discussion**

Suggested Readings :-

1. Theory and Techniques of costing, B.L. Lall and G.L. Sharma, Himalaya Publishing House, New Delhi.
2. Strategic Cost Management and Performance Evaluation, Board of Studies ICAI, New Delhi.
3. Advanced Cost Accounting, Dr. D.M. Gujrathi, Idol Publication, Pune.
4. Advanced Cost Accounting, Dr.Kishor. M. Jagtap, Tech-Max Publication, Pune.
5. Cost Accounting- Principles & Practices, Dr.M.N. Arora, Vikas Publishing House, New Delhi.

6. Advanced Cost Accounting, S. P. Jain and K. L. Narang, Kalyani Publication, New Delhi
7. Cost Accounting-Principles & Practices, Jawahar Lal & Seema Shrivastava, Tata McGraw Hill, New Delhi.
8. Advanced Cost Accounting, N.K. Prasad, Book Syndicate Pvt. Ltd. Kolkata
9. Cost Accounting, P. V. Rathnam and P. Lalitha, Kitab Mahal, Delhi.
10. Practice in Advanced Cost Accounting and Management Accounting, Prof. Subhash Jagtap, Nirali Prakashan, Pune.
11. Practical Costing, R.K. Motwani, Pointer Publisher, Jaipur
12. Cost Accounting, R.S.N. Pillai and V. Bhagavati, Sultan Chand and Sons, New Delhi.
13. Advanced Cost Accounting and Cost Systems, Ravi Kishor, Taxman's Allied Service Pvt. Ltd., New Delhi.
14. Cost Accounting, Theory and Problems, S.N. Maheshwari and S.N. Mittal, Mahavir book Depot, New Delhi.
15. Cost Accounting Principles and Practice. S.P. Iyengar, Sultan Chand & Sons
16. Accounting, Taxman's
17. Cost Audit and Management Audit, V.K. Saxena and Vashista, Sultan Chand and Sons, New Delhi.

Web References :

1. <https://icmai.in>
2. <https://icmai.in>
3. [Eclm.unpune.ac.in](http://eclm.unpune.ac.in)

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Syllabus of T. Y. B.Com.**

Board of Studies in Marketing Management

T.Y.B.Com.	Semester –VI
Course Code: BCOM 606 T (B)	Title of the Course: Marketing Management -VI (Special Course Paper – VI)
Credits: 03	Teaching Hours: 45

Course Outcomes (Cos):

1. To introduce the concept of Marketing of Service.
2. To provide the students the knowledge of Creative Advertisements.
3. To acquaint the students with various social media marketing.
4. To make the student understand the technique and process of Marketing Control and Audit.
5. To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.

Detailed Syllabus:

Unit 1.Service Marketing

- 1.Introduction - Meaning, Definition, Characteristics, Components.
- 2.B2B Services and B2C Services, Importance of Services.
- 3.7P's concept of Service Marketing.
- 4.Challenges of Service Marketing.

Unit 2.Creative Advertisements

- 1.Introduction to Typography, Principles of Design.
- 2.Setting Advertising, Developing Advertising Strategy.
- 3.Introduction to copywriting.
4. Message, Making Radio Commercials, Television Advertising.

Unit.3 Introduction Social Media Marketing

- 1.Introduction -Meaning , Importance .
2. Myths about Social Media Marketing, Brief History.
3. Characteristics of Social Media Marketer
4. Various Social Media Marketing Careers in Social media marketing

Unit.4.Marketing Control and Audit

- 1.Marketing Control-Meaning and Definition, objectives of Marketing Control.
- 2.Benefits of Marketing Control, essential of an effective Marketing Control System.
- 3.Techniques of Marketing Control, Process of Marketing Control.
- 4.Marketing Audit – Meaning, characteristics, objectives, process of Marketing Audit

Teaching methodology:-

- Traditional Lecture Method
- PPT
- Guest Lecture,
- Presentation of the students
- Lectures available on YouTube
- Group Discussion

Suggested Readings :

1. Marketing Management, Philip Kotler, Pearson Publication, New Delhi
2. Marketing Management, Rajan Saxena McGraw Hill Education New Delhi
3. Principles of Marketing, Philip Kotler,Pearson Publication,New Delhi
4. Advertising Management, Rajiv Batra Pearson, Publication, New Delhi.

मराठी रूपांतर

प्रकरण . १. सेवा विपणन

- १.परिचय - अर्थ, व्याख्या, वैशिष्ट्ये, घटक.
- २.B2B सेवा आणि B2C सेवा, सेवांचे महत्त्व सेवा विपणन
- ३.7P ची संकल्पना.
- ४.सेवा विपणनाची आव्हाने

प्रकरण २.नाविन्यपूर्ण जाहिराती

१. टायपोग्राफीचा परिचय, डिझाइनची तत्त्वे.
- २.जाहिरात करणे, जाहिरात धोरण विकसित करणे.
- ३.कॉपी लेखनाचा परिचय.
४. संदेश, रेडिओ व्यावसायिक बनवणे, दूरदर्शन जाहिरात.

प्रकरण .3.सोशल मीडिया मार्केटिंगचा परिचय

- १..परिचय - अर्थ , महत्त्व .
२. सोशल मीडिया मार्केटिंग बदल मिथक, संक्षिप्त इतिहास.
३. सोशल मीडिया मार्केटरची वैशिष्ट्ये
४. सोशल मीडिया मार्केटिंगमधील विविध सोशल मीडिया मार्केटिंग करिअर

प्रकरण .4.विपणन नियंत्रण आणि लेखापरीक्षण

- १.विपणन नियंत्रण-अर्थ आणि व्याख्या, विपणन नियंत्रणाची उद्दिष्टे.
- २.विपणन नियंत्रणाचे फायदे, प्रभावी विपणन नियंत्रण प्रणाली आवश्यक.
- ३.विपणन नियंत्रणाचे तंत्र, विपणन नियंत्रणाची प्रक्रिया.
- ४.मार्केटिंग अंकेक्षण - अर्थ, वैशिष्ट्ये, उद्दिष्टे, मार्केटिंग ऑडिटची प्रक्रिया.

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Syllabus of T. Y. B.Com

Board of Studies in Costing, Accounting, Taxation and Law

T.Y.B.Com	Semester –VI
Course Code: BCOM 607 P	Title of the Course: Auditing and Taxation-II (P)
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. Students will understand the various concept related to taxation
2. It will enhance the knowledge of students about various sources and computation of taxable income under the various heads.
3. It will help students for computation of total taxable income and tax liability.
4. To enhance the practical knowledge of students in E-Filing and E-provisions.

Detailed Syllabus-

List of Practicals

Topic	Mode of Practical
Income Tax Act- 1961- Important Definitions and Concepts	Library Assignment
Sources and Computation of Taxable Income under the various Heads of Income	Lecture based assignment
Computation of Total Taxable Income (TTI)and tax liability	Classroom Assignment
E-Filing and E-provisions	Visit to CA or Tax Consultant Office

Note: Content of Practical will be decided with consultation and by the subject teacher.

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(Autonomous)**

**Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –VI
Course Code: BCOM 608 P (A)	Title of the Course:-: Methods of Costing (Practical) (Cost and Works Accounting- Special Paper V)
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. To develop Conceptual understanding and Conceptual Clarity of various methods of Costing in students.
2. Students will understand the applications of different methods of costing in manufacturing and service industries.
3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries
4. To build the applicability of cost accounting standards in the method of costing.

Pattern of Practical Examination :-

Practical No.	Name of the Practical	Mode of the Practical
1	Methods of Costing	Library Visit
2	Contract Costing	Guest Lecture
3	Process Costing	Industrial Visit
4	Service Costing	Industrial Visit

Note: Completion of the credit of this course can be done with practicals in related area as per the guidelines of the Hon.Board of Studies and Subject Teacher.

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Board of Studies in Marketing Management

S.Y.B.Com.	Semester –VI
Course Code: BCOM608 T (B)	Title of the Course: Marketing Management -V (Special Course Paper – V)
Credits: 01	Teaching Hours: 15

Course Outcomes(Cos)

1. The students will understand meaning of agriculture marketing , identify its problems and find solution of the same
2. The students will familiarize themselves with different marketing regulations in India.
3. It will provide an understanding of the factors that have led to growth of global marketing.
4. It will help to understand an insight on cyber security marketing in today's digital world.

Sr. No	Name of the Practical	Modes of the Practical
1	Agricultural Marketing	Library Visit
2	Marketing Regulations	Industrial Visit
3	Global Marketing.	Use of Internet
4	Cyber Security in Marketing	Guest Lecture

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New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus of T. Y. B.Com.
Board of Studies in Costing, Accounting, Taxation and Law**

T.Y.B.Com.	Semester –VI
Course Code: BCOM 609 P (A)	Title of the Course:-:Techniques of Cost Accounting (Internship) (Cost and Works Accounting- Special Paper VI)
Credits: 01	Teaching Hours: 15

Course Objectives (Cos) :

1. Students have to undergo a minimum of thirty hours of practical training in business establishments.
2. The list of these establishments will be provided by the College. In case, a student is unable
3. To join the enlisted establishment, he/ she can choose an establishment in consultation with the concerned teacher.

Salient features of Internship Programme The fundamental framework of the internship is as below:

9. The internship is of one credit in the VI semester
10. Internship will be of minimum thirty clock hours.
11. The Internship Programme is based on the contents that are prescribed for all the papers under relevant disciplines.
12. The Internship Programme shall be part-time or full-time depending on the nature of jobs
13. A student is entitled to a 'Completion Certificate' after successful completion of the Internship Programme.

14. Successful completion of the Internship Programme is mandatory; in case a student could not complete the internship as per prescribed standards he/she would have to undergo the Internship Programme again in different establishment.
15. The internship provider may select the apprentice student for regular employment depending on the skill set and nature of performance exhibited by the student.
16. A student is solely responsible for his behavior in the business establishment during the Internship Programme.

Types of Internships

1.On Job – Students can register with any organization, business, traders, or office.

2.Virtual internships - Another option is a virtual internship which can be completed remotely. This means the intern can work from home rather than in the office. Virtual internships can be attractive and flexible, Finance, HR, Marketing or from any discipline students can work as per the need of the employer.

3.Externships/Shadow–Internship- Observation-based internship – Instead of actually working in an organization the student can observe the employer while working and he/she will record the observations on working. This is another option for an internship. Externships provide brief experiential learning opportunities for students, typically consisting of few days or few weeks.

Outcome

Internship learning outcomes will focus on knowledge and abilities that prepare students for potential employment. This will enable students to demonstrate workforce professional abilities within the required domain of their chosen subject.

For More details refer Internship Manual

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New Arts, Commerce and Science College, Ahmednagar
(Autonomous)**

Syllabus of T. Y. B.Com.

Board of Studies in Marketing Management

T.Y.B.Com.	Semester –VI
Course Code: BCOM609 P (B)	Title of the Course: Marketing Management -VI (Special Course Paper – VI)
Credits: 01	Teaching Hours: 15

Course Objectives (Cos) :

1. Students have to undergo a minimum of thirty hours of practical training in business establishments.
2. The list of these establishments will be provided by the College. In case, a student is unable
3. To join the enlisted establishment, he/ she can choose an establishment in consultation with the concerned teacher.

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6. Successful completion of the Internship Programme is mandatory; in case a student could not complete the internship as per prescribed standards he/she would have to undergo the Internship Programme again in different establishment.
7. The internship provider may select the apprentice student for regular employment depending on the skill set and nature of performance exhibited by the student.
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Types of Internships

1.On Job – Students can register with any organization, business, traders, or office.

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Outcome

Internship learning outcomes will focus on knowledge and abilities that prepare students for potential employment. This will enable students to demonstrate workforce professional abilities within the required domain of their chosen subject.

For More details refer Internship Manual

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
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**Syllabus of T. Y. B.Com.
Board of Studies in Commerce and Management**

T.Y.B.Com.	Semester –VI
Course Code: BCOM 610T	Title of the Course:- Critical Thinking
Credits: 01	Teaching Hours: 15

Course Outcomes (Cos):

1. Students will learn critical thinking skills.
2. Students will be able to find the best alternative in decision with multiple objectives and uncertainty.
3. Students will understand the role and scope of decision making in organizations.

Detailed Syllabus:

Unit I : Introduction to Critical Thinking (05)

1. Introduction, Thinking carefully and deliberately,
2. Reasoning and Decision making,
3. Types of Reasoning Skills and Decision making models,
4. Evaluation of explanations and reasoning
5. Management of time and attention ,Clear Thinking, Persuasion

Unit II. Decision Making (05)

1. Decision Making- Introduction, Concept, Problem definition and framing.
2. Rational Models of decision making- OODA loop Model, Retrospective decision model.
3. Problem solving cycle, and approaches
4. Creative Decision Making Process.

Unit III. Inspiring Critical Thinking in Teams and Organizations (05)

1. Creativity and Intelligence.
2. Problem Solving cycle and approaches.
3. Using Teams to think critically and problem solving.

Teaching Methodology:

- Traditional Lecture
- Group Discussion
- PowerPoint presentation
- Guest Lectures
- Internet Resources
- Library Visit
- Case Studies
- Presentation of Student

Suggested Readings:

1. An Introduction to Critical Thinking, Sen Madhucchandra, Pearson, Delhi, 2010.
2. Decision and Risk Analysis for Construction Management, Melvin W. Lifson, Edward F. Shaifer, John Wiley & Sons 1 st. Edition, US.
3. Critical Thinking : A Begineer’s Guide to Critical Thinking, Better Decision Making and Problem Solving, Jennifer Wilson,
4. Think Smarter : Critical Thinking to Improve Problem- Solving and Decision- Making Skills, Michael Kallet, Wiley.
5. Brain Power : Learn to Improve Your Thinking Skills : Learn to Improve Your Thinking Skills Paperback.
6. Being Logical : A Guide to Good Thinking, D. Q. Maclnery, Paperback.
7. Predictably Irrational, Revised and Expanded Edition: The Hidden Forces That Shape Our Decisions, Dr. Dan Ariely, Paperback.

