

B. Com. III year, Semester : V

Sr. No.	Course/Subject Name	Course	Examination Scheme				Total Marks
			Max. Marks (Theory)	Max. Marks) (Internal)	Total Marks	Min. Passing Marks	
1	Financial Accounting-III	5T1	80	20	100	40	100
2	Tax Procedure and Practice	5T2	80	20	100	40	100
3	Human Resource Management	5T3	80	20	100	40	100
4	Agricultural Economics	5T4	80	20	100	40	100
5	Cost Accounting	5T5	80	20	100	40	100
6	Company Audit	5T6	80	20	100	40	100

B. Com. III year, Semester : VI

Sr. No.	Course/Subject Name	Course	Examination Scheme				Total Marks
			Max. Marks (Theory)	Max. Marks) (Internal)	Total Marks	Min. Passing Marks	
1	Financial Accounting-IV	6T1	80	20	100	40	100
2	International Economics	6T2	80	20	100	40	100
3	Advanced Statistics	6T3	80	20	100	40	100
4	Financial Management	6T4	80	20	100	40	100
5	Managerial Accounting	6T5	80	20	100	40	100
6	Marketing Process	6T6	80	20	100	40	100

Bachelor of Commerce
B.com- Sem V
Course Name: Financial Accounting – III
Course Type: CC 17
Course Code: 5T1

Course Outcome

C01	Student will be able to gain knowledge Amalgamation of Company, will be able to computation of purchase consideration and accounting Procedure of Amalgamation and Absorption.
C02	Student will be able to gain knowledge Reconstruction of Company, will be able to accounting Procedure of Reconstruction and Reorganization
C03	Student will be familiarized with Statutory provisions regarding preparation of Account of public Utility companies final accounts
C04	Student will be able prepare identify different types of shares, will be familiarize with the valuation of shares by different method.
CO5	Student will be able to gain knowledge as per Indian Company Act,2013 and Preparation of Indian Company and Public Utility Companies.

Unit I: Amalgamation of Companies:

Amalgamation of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard-14 (Including Amalgamation in the nature of purchase of the business and Absorption) Introduction, Meaning, Characteristics, Objectives, Methods of purchase Consideration. Accounting Procedure of Amalgamation and Absorption. (Theory & Numerical)

Unit II: Reconstruction of Companies:

Reconstruction of Companies as per Indian Companies Act, 2013 and Accounting treatment as per Accounting Standard-14 (Internal Reconstruction and External Reconstruction of Companies as per Accounting Standard-14) Meaning, Characteristics, Objectives, Difference between Reconstruction and Reorganization, Accounting Procedure of Reorganization and Reconstruction. (Theory & Numerical)

Unit III: Accounts of Public Utility Companies (Electricity, Gas and Water Supply Companies)

According to Double Accounting System- Meaning, Main features of Double Accounting system, Objective of Double Accounting System, Difference between Double Accounting System and Single Accounting System, Merit, Demerits of Double Accounting System, Preparation of Final Accounts (Theory & Numerical)

Unit IV: Valuation of Share:

Meaning, Need of Valuation of Shares, Factors affecting the valor of shares, Methods of valuation of shares, Net Assets Method/intrinsic Value Method, Yield Method. Based on the Indian Companies Act. 2013). (Theory & Numerical)

The Financial year ends on 31st March.

Reference Books: -

1. Gupta RL-Advanced Financial Accounting-S. Chand & Sons
2. Kumar, Anil S. Advanced Financial Accounting - Himalaya Publication House
3. Shukla and Grewal Advanced Accounts (5. Chand & Lid. Now Delhi)
4. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. K. Lele and Jawaharlal Accounting Theory (Himalaya Publication)
6. Dr. S.N. Maheshwari: corporate Accounting (Vikas Publishing House Pvt. Ltd. New Delhi)

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Question Paper pattern
B.com 5th Sem
Financial Accounting – III

Time: - 3 Hours

Maximum marks: -80

N.B: - 1) All questions are compulsory.

2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks

(b) Unit - I (Problem) 8 Marks

OR

(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks

(b) Unit- II (Problem) 8 Marks

OR

(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks

(b) Unit- IV (Problem) 8 Marks

OR

(c) Unit -IV (Problem) 16 Marks

Q5.


(a) Unit- I (Problem) 4 Marks

(b) Unit- II (Problem) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks


Dr. R. K. Karmore
(Chairman)


(Arunesh Chaudhari)


(R. K. N. Choudhary)


MM

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Tax Procedure and Practice
Course Type: CC 18
Course Code: 5T2

Course Outcome

C01	The students will able to Understand types of Direct Taxes
C02	The students will understand various types of ITR to be filed by Individual
C03	The students will critically analyse difference between old and new tax regime
C04	The students will able understand technical concept i.e. PAN, TAN, TDS, Tax Refund etc
CO5	The students will able to compute income from Business.

Unit I: Introduction to Tax system:

Meaning of Tax, Types of Taxes (Difference between Direct and Indirect Tax). Types of Direct Tax (Income Tax, Securities Transaction Tax, Capital Gains Tax, Professional Tax, Property Tax, and Agricultural Tax.) Advantages and Disadvantages of Direct Tax. Procedure of Assessment of Income tax, Types of Assessment, Types of Income Tax Returns (ITR) 1 to 7 for individuals, Mandatory Returns, Voluntary Returns, Dates of filling returns etc. Comparison between old Tax Slabs and new tax regime slabs, Online Return filling (e-filling). **(Theory)**

Unit II: Income from Business and Profession:

Introduction Income from Business and Profession, Concept of Income from Business and Profession, Features and Characteristics of Income from Business and Profession. Introduction of Capital Gain Tax, Concept of Capital Gain Tax, Features and Characteristics of Capital Gain Tax. Exempted Incomes (Income which do not part of Total Income)

PAN, TAN, TDS, Advantages of TDS, TDS exemptions, Advance payment of Tax, Tax Refund, Penalties, Appeal and Revision. **(Theory)**

Unit III: Computation of Income from Business:

Admissible Incomes and expenses, Inadmissible Incomes and expenses. Simple problems on Computation of Taxable Income from Business. **(Theory and Problems)**

Unit IV: Computation of Income from Profession

Admissible Incomes and expenses, Inadmissible Incomes and expenses. Simple problems on Computation of Taxable Income from Profession. **(Theory and Problems)**

Reference Books: -

1. Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi
2. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
4. Dinker Pagare, Income Tax Law and Practice: Sultan Chand & Sons, New Delhi
5. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.

*Dr. R. Karmore
(Chairman)*

*Shreelata
(Asst. Chairperson)*

R. K. Nikhale

NM

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Human Resource Management
Course Type: CC 19
Course Code: 5T3

Course Outcome

C01	The students will able to Understand the concept of human resource management.
C02	The students will able to critically analyse recruitment process.
C03	The students will able understand the labour welfare and collective bargaining process in the organization.
C04	Students will gain knowledge about talent management in the organization.
CO5	The students will able to know the latest trends in H.R.M.

Unit I: Introduction:

Human Resource Management, Definition, Objectives, Functions, Scope, Importance. Quality of a ideal Human Resource Managers, HRM function planning – objectives and policies, organizing the HRM Department.

Unit II: Recruitment selection and training:

Recruitment: meaning, source; selection process and importance, placement and induction, career planning v/s manpower planning, Training: - meaning, method, training and development

Staffing: Meaning, Definition, Function, Importance, Process.

Unit III: Labour welfare and Collective bargaining:

Labour welfare: Safety and Health Measures, Workers Participation in Management - Objectives for Wage Incentive - Fringe Benefits

Collective Bargaining: Features - Pre-requisite of Collective Bargaining - Agreement at different levels, Successful Participation of workers in Management.

Unit IV: Latest Trends in HRM

Talent Management: Meaning, definition, significance, Talent Management Process, Strategy for talent Management.

Artificial Intelligence in HRM: meaning of Artificial intelligence, role of AI in HRM, Advantages of AI in HRM, challenges posted by AI in HRM

HR Analytics: Definition, Importance, Key Metrics, Data Requirements, and Implementation

Reference Books: -

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.
2. Personnel & Human Resource Management - P. Subba Rao – Himalaya Publishing House.
3. Human Resource and Personnel Management - K. Aswathappa - Tata McGraw Hill Publishing Co. Ltd.
4. Human Resource Management: - Dr. Tushar Vinayak Chaudhari, INSC International Publisher.
5. HR Analytics by Dr. M.H.N. Badhusha AG Publishing House.

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Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Agricultural Economics
Course Type: CC 20
Course Code: 5T4

Course Outcome

C01	students will be able to understand the importance of agriculture in economic development.
C02	students will be able to apply principles of farm management/agricultural production economics benefitting farm decision making.
C03	students will be able to examine various policies (credit, input, pricing, food security, marketing, trade) pertaining to Indian agricultural sector
C04	students will be able to enhance the awareness on contemporary debates of problems of agriculture sector.
C05	students will understand the concept of agricultural marketing.

Unit I: Role of agriculture in economic development:

- Nature and scope of Agricultural Economics.
- Traditional agriculture and its modernization.
- Contribution of agriculture in economic development.
- Agricultural Infrastructure: Physical Infrastructure (transport, telecommunication, Irrigation, Power, Markets and storage) - Social infrastructure (Education); Institutional Infrastructure (banking, extension services, FPOs)

Unit II: Growth of Agricultural Economics:

- Agricultural Growth in India: Agricultural growth in India since independence – Sources of Growth and instability in Indian agriculture.
- Risk and Uncertainty in Agriculture, cropping pattern shifts.
- Agricultural technology – Irrigation, HYV seed, Fertilizers and micronutrients.
- Critique of green revolution and need of sustainable and water-conservation agriculture

Unit III: Agriculture price and food policy:

- Agriculture Prices Functions and Fluctuations.
- Cobb-Web Model: Need for Government intervention.
- Objectives of Price policy, Types of Agriculture Prices: Minimum Support Prices and Statutory Minimum Support Price, Procurement Prices: Fixation of Minimum Support Price.
- Food Security: Food Corporation of India and Buffer stock: Public Distribution System (PDS) in India and its critique; National Food Security Act.

Unit IV: Agricultural marketing:

- Agricultural Marketing and its Importance; Components of Agriculture Market and Classifications.
- Marketable and Marketed Surplus; Marketing functions; Marketing Channels; Regulated Market; Marketing efficiency; Marketing Costs and Margins.
- Reforms in Agricultural Produce Marketing Regulation Act (including three Farms Act of 2020).
- Direct marketing, contract farming, private markets, Organized Retailing, Farmer Producer Organizations (Agricultural cooperatives); Agricultural Value Chains.

Reference Books: -

1. Bhalla, S. (2015). India: Food Security, Public Policy and the People.
2. Agricultural price policy in India. Allied Publishers Pvt. Ltd., New Delhi.
3. Indian Society of Agricultural Marketing. Vol. 29 (2).
4. Acharya and Agarwal (2016). Agricultural marketing. Oxford & IBH Publishing Co. Pvt. Ltd.

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Cost Accounting
Course Type: Discipline Special Elective (DSE 1)
Course Code: 5T5-A

Course Outcome

C01	Student will be able to gain knowledge Meaning, importance, element and overhead allocation of cost of production.
C02	Student will be able to gain knowledge difference of cost account and financial account, will familiarized with the Preparation cost sheet and Tender.
C03	Student will be able finding the profit difference between Cost account and financial account, will be familiarize with the need of reconciliation of profit.
C04	Student will be able to gain knowledge Methods of costing, Job and Process costing.
C05	Student will be able to gain knowledge Meaning, Features, element and how to computed contract costing.

Unit I: Cost Accounting:

Meaning, Importance, Element of Cost, Cost-Absorption, Allocation of Overheads and Methods of costing, Difference between Cost Accounting and Financial Accounting. Simple Problems on Cost Sheet, Tender and Quotations. **(Theory & Numerical)**

Unit II: Reconciliation of Profit /Loss shown by Cost and Financial Accounts:

Need for reconciliation of profit, reason for the difference between cost accounts and financial accounts, objectives of reconciliation statement, methods of preparation of reconciliation statement. **As per Indian Companies Act, 2023. (Theory & Numerical)**

Unit III: Process Cost Accounting:

Methods of costing, advantages and limitations of process costing, difference between job costing and process costing, Normal loss, Abnormal loss and Abnormal effectives. **(Theory & Numerical)**

Unit IV: Contract Costing:

Features of contract costing, Types of contracts, Elements of contract cost, Nature of contract-completed contract, incomplete contract. **(Theory & Numerical)**

Reference Books: -

1. S.N. Maheshwari: Cost Accounting.
2. V. K. Saxsena: Cost Accounting Sultan Chand and Sons New Delhi.
3. S. P. Jain: Advance Cost Accounting, Kalyani Publication.
4. S.M.Shukla: Cost Account.

R.K. Maheshwari
(Chairman)

Shanella
(Pushan Chaudhari) *(R.K. Maheshwari)*
NY

Bachelor of Commerce
B.com (OB & CBCS)- Sem V
Course Name: Company Audit
Course Type: Skill Enhancement Course (SEC 5)
Course Code: 5T6-A

Course Outcome

C01	Students will be able to learn about the concept of auditing.
C02	Students will be able to understand the procedure of audit for limited companies.
C03	Students will be able to learn about vouching, verification & valuation of assets and liabilities.
C04	Students will be able to critically analyse the uses of computer in audit.
C05	Students will know the recent development in auditing system.

Unit I: Introduction to Audit:

- Meaning and Objectives of Auditing. Types of Audit.
- Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.
- Basic Principles of governing audit.
- Advantages and limitation of audit.
- Role of Auditor in Checking Corporate Frauds.

Unit II: Audit of Limited Companies:

- Company auditor: Qualification, Appointment, powers, duties, Resignation and liabilities.
- Auditor's report - standard report and qualified report, contents of audit report (as per Companies Act and Standards on Auditing), Auditor's Certificate.
- Special audit of banking companies.
- Audit of educational institutions.
- Audit of Insurance companies.
- Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provision of the Act and Legal Decisions and Auditor's Responsibility.

Unit III: Vouching, Verification and Valuation:

- **Vouching:** meaning, definition, features, objectives, importance and techniques, vouching and routine checking, concept, features and types of voucher, duties of an auditor for missing vouchers, vouching of different items.
- **Verification-** meaning, difference between vouching and verification; Valuation of assets and liabilities, difference between verification and valuation, verification and valuation of assets and liabilities.

Unit IV: Recent Trends in Auditing:

- EDP Audit – Meaning, Division of auditing in EDP environment.
- Procedure of Audit under EDP system.
- Impact of Computerization on Audit Approach.
- Online Computer System Audit, Types of Online Computer System Audit.

Reference Books: -

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. R.J. Thirau, Management Auditing: A questionnaire approach, AMACOM Publication.
3. Basu. S. K., Audit and Assurance: Pearson Education.
4. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing.
5. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

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S. R. Sharma

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(S. R. Sharma)

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(R. N. Khanna)

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Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Accounting – IV
Course Type: CC 21
Course Code: 6T1

Course Outcome

C01	The student will be able to acquire the knowledge of the holding company, and will be able to prepare a consolidated balance sheet.
C02	Students will get information about how documents have to be submitted to the insurance company to get a claim after a warehouse fire.
C03	Students will get information about buying, selling, profit and loss in securities investment, their original cost, interest calculation.
C04	Students will get information about how pre and post incorporation profit of a newly formed company is calculated.
CO5	Students will get complete information about how accounting is done as per the newly amended Companies Act 2013.

Unit I: Accounts of Holding Company:

(As per Indian Companies Act, 2013 and Accounting Standard-21) Introduction, Meaning of Wholly-owned subsidiary, partly-owned subsidiary, preparation of Consolidated Balance Sheet and Statement Profit and Loss, simple problem on involving two companies only. **(Theory & Numerical)**

Unit II: Insurance Claims:

Introduction, Loss of stock, Average clause, Practical problem on loss of stock. **(Theory & Numerical)**

Unit III: Investment Accounts:

Meaning, Need, Utility and objectives, Sales and Purchase of different types of Securities, Simple problem on Investment and Securities. **(Theory & Numerical)**

Unit IV: Profit prior to incorporation:

(Statement Profit & Loss as per Indian Company Act, 2013) Meaning Methods of ascertain the pre-incorporation profit **(Theory & Numerical)**

Reference Books: -

1. Dr. P. Wath, Dr. R.D. Mehta, Dr. D. Gotmare: Financial Account (Payal Prakashan).
2. Dr. S.N. Maheshwari: corporate Accounting (Vikas Publishing House pvt. Ltd. New Delhi).
3. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
4. Dr. Vijay Bagde, Dr. Pramod Fating, Dr. Prashant Gulhane: Financial Accounting-V (Sir Sahitya Kendra, Nagpur).
5. . R. K..Lele and Jawaharlal: Accounting Theory (Himalaya Publishers).

Dr. P. Wath
Dr. R. K. Mehta
(Chairman)

Dr. S.N. Maheshwari
(Vikas Publishing House)

Dr. P. Wath
(Payal Prakashan)

Dr. R. K. Mehta

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: International Economics
Course Type: CC 22
Course Code: 6T2

Course Outcome

C01	students will be able to understand the importance of International Economics.
C02	students will be able to Understand international trade theories.
C03	students will be able to examine various exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
C04	students will be able to enhance the Foreign Direct Investment and Portfolio Investment.
CO5	Students will gain the knowledge of balance of payment of the country.

Unit I: Introduction to International Economics

- Introduction to International Economics Subject matter and importance of International Economics.
- Internal trade and International trade.
- Importance of International trade.
- International trade and economic development –Terms of trade.

Unit II: Theories of International Trade:

- Mercantilist approach to trade –
- Classical Theory: Absolute and Comparative Cost advantage theories –
- Heckscher – Ohlin Theory
- Leontief Paradox.

Unit III: Foreign Exchange Foreign exchange market

- Foreign Exchange Foreign exchange market – functions - Defining foreign exchange and exchange rate – Exchange rate concepts – exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation).
- Different systems of exchange rate determination - fixed and flexible exchange rate, Hybrid exchange rate systems.
- International Economics 4 floating, Theories of exchange rate, Mint Parity theory.
- Purchasing Power Parity Theory, Balance of Payments Theory - Components of Foreign exchange.
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Unit IV: Balance of Payments:

- Balance of Payments Defining Balance of Trade and Balance of Payments –
- Structure of balance of payments – Equilibrium and disequilibrium in BOP –
- Measures to correct BOP disequilibrium – India's BOP since 1991 –
- International financial flows – Foreign Direct Investment and Portfolio Investment – Currency Convertibility – IMF-Role and Functions.

Reference Books: -

1. Salvatore, Dominick, International Economics, Wiley India, NewDelhi.
2. C.P. Kindle Berger, International Economics.
3. Francis Cherumilam- International Economics
4. RBI Bulletin, Various issues.

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Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Advanced Statistics
Course Type: CC 23
Course Code: 6T3

Course Outcome

C01	The student will be able to acquire the knowledge of the correlation, and will be able to computation of correlation.
C02	The student will be able to acquire the knowledge of the regression, and will be able to computation of regression.
C03	The student will gain knowledge about index number and their types, and be able to calculate index number.
C04	The student will gain knowledge about time series and their types, and be able to calculate time series.
CO5	The student will be able to understand the subject of statistics as well as its usefulness and application.

Unit I: Correlation:

Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r', Rank Correlation Method.

Unit II: Regression Analysis:

Lines of Regression/Regressions Equation, Coefficient of regression for a Bivariate frequency table.

Unit III: Index Number:

Uses of I N, Types of I. No. Methods of Index Number. Test of consistency of Index No. unit test Time Reversed Test, Factor cost of living Index No.


Unit IV: Time series Analysis:


Introduction components of a Time series-a) Trend b) Short Term Variation c) Irregular variation d) Measurement of Trend- (Simple Problems) Graphic Methods, Methods of Seminar, Methods of Curve by the square Methods of Moving Average

Reference Books: -

1. Fundamentals of statistics: D. V. Elhance & Veena Elhance
2. Statistics: V. K. Kapoor – S. Chand & Sons
3. Statistics: B. New Gupta – Sahitya Bhavan Agra
4. Fundamentals of statistics and Computer, Dr. M. Dattalkar & Mrs. Sindhu
5. Ghate, Sai Jyoti Prakashan, Nagpur
6. Problem in statistics: Y. R. Mahajan - Pimplapure Publisher Nagpur


Dr. R. Karmore
(Chairman)


Shantel
(Tushar Chandelbhai)


R. K. Kharde
(R. K. Kharde)


M.

Bachelor of Commerce
B.com (OB & CBCS)- Sem. VI
Course Name: Financial Management
Course Type: CC 24
Course Code: 6T4

Course Outcome

C01	The students will be able to understand the fundamentals of financial management.
C02	The students will understand different sources of finance to raise funds for business.
C03	The students will critically analyse the optimal working capital required for business.
C04	The students will be able to create skills in debtors' and creditors' management.
C05	The students will be able to compare dividend and retention policies for businesses.

Unit I: Financial Management: An Introduction:

Meaning, scope, objectives, and significance of financial management. Responsibilities of financial executives, Recent development in the finance sector in India. Sources of finance: Long, Medium, and short-term sources of finance, Equity and preference shares, sweat equity shares, shares with different rights, Debentures, and Bonds. **(Theory)**

Unit II: Working Capital Management:

Meaning, needs, types, advantages of working capital, disadvantages of excessive working capital, Determinants of Working Capital, concept of operating cycle, assessment of working capital requirement. **(Theory and Numerical)**

Unit III: Debtors and Creditors Management:

Debtors: Meaning of Receivables (Debtors), Cost involve in debtors' management, determination of optimal credit policy, cash Discount policy and ascertainment of cost of cash discount, Effective cost of bills discounting. Creditors: Meaning of Creditors, calculation of cost of credit. **(Theory and Numerical)**

Unit IV: Dividend and retention policy:

Meaning of dividend and retained earnings, Types of dividends, surplus and reserve policy, Stability of Dividends, Dividend models: Relevance model of dividend policy (Walters Model, Gordons Model), Irrelevance model of dividend policy (Residual Theory, Modigliani and miller theory). **(Theory and Numerical)**

Reference Books: -

1. Financial Management (Comprehensive Text Book with Case Studies), Ravi M. Kishore, 7th Edition, Taxmans Publication Pvt. Ltd.
2. Fundamentals of Financial Management (18th revised and enlarged edition), Dr. R. P. Rustagi, Taxman's Publication Pvt. Ltd.
3. Financial Management, Dr. P.C. Tulsian, S. Chand publication
4. Fundamentals of Financial Management, Prasanna Chandra, Tata McGraw Hill Publication
5. Principle of financial Management, Satish M. Inamdar, Everest Publication House
6. Business Finance-I and II, Baldeo Kakde, Sai Jyoti Publication, Nagpur

R. Kishore

*Animesh
Anshu Chaudhary (R. Kishore)*

NM

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Managerial Accounting
Course Type: Discipline Special Elective (DSE 2)
Course Code: 6T5-A

Course Outcome

C01	Student will gain knowledge about the meaning, scope, importance and role of managerial accounting.
C02	Student will get knowledge about how business decisions are made based on no profit no loss
C03	The student will be able to prepare a budget while making decisions about future cash.
C04	The students will become familiar with how management uses ratios to make decisions.
CO5	Students will get information about how working capital and fund flow are derived in business and will be able to calculate it.

Unit I: Managerial Accounting:

Meaning, Scope, Importance, and Limitations of Managerial Accounting. Difference between Cost Accounting and Managerial Accounting, Role of Managerial Accounting. Break -Even Point Analysis. **(Theory & Numerical)**

Unit II: Business Budget & Budgetary Control:

Meaning Characteristics, Objectives, Advantages, Limitations. Classification & Types of Budgets. Problems on Cash Budget and Flexible Budget Only. **(Theory & Numerical)**

Unit III: Ration Analysis:

Meaning, Importance and Limitations of Ratio Analysis, Classification of Ratio, Computation of Profitability Ratio, Financial Ratio with special reference to Current Ratio, Acid Test/ Liquid Ratio, Inventory Turnover Ratio Debtors and Creditors Turnover Ratio, Fixed Assets Turnover Ratio, Debt-Equity Ratio, Working Capital Ratio, , Earnings per Share Ratio. **(Theory & Numerical)**

Unit IV: Fund Flow Analysis:

Meaning, Sources of fund, uses of fund, Distinguish between fund flow statement and Balance Sheet. Preparation of Statement showing Changes in Working Capital, Profit from operation, Fund flow Statement. **(Theory & Numerical)**

Reference Books: -

1. S. N Maheshwari: Cost Accounting Theory and problems –Shri Mahavir Book Depot, New Delhi
2. Pillai R. S. N., Management Accounting – S. Chand & Co. Pvt. Ltd.
3. Agrawal N. K., Managements Accounting – Galgotia Publication
4. Singh, Jagwant, Managements Accountings – Kitab Mahal
5. Rathnam P. V., Managements Accountings – Kitab Mahal
6. Sharma R. K., Managements Accountings – Kalyani Publication.

R. R. Karmore

(Anandha)
(Rushan Chandhari)

(R. Nikhede)

AM

Bachelor of Commerce
B.com (OB & CBCS)- Sem VI
Course Name: Marketing Process
Course Type: Skill Enhancement Course (SEC 6)
Course Code: 6T6-A

Course Outcome

C01	Students will be able to learn about the concept of marketing.
C02	Students will be able to learn about the development of new product and distribution of channels
C03	Students will able to gain knowledge about the various pricing strategies for the product.
C04	Students will able to understand the use of artificial intelligence in marketing.
C05	Students will know the recent trends and development in marketing.

Unit I: Introduction

- Meaning, Definition, Nature, scope and importance of marketing;
- Selling vs Marketing, Marketing mix, Marketing Management Process
- Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II: Product Planning and Distribution

- Concept and importance, Product classifications, Product Planning, New Product Development
- Product Life Cycle, Branding and Packaging,
- Distribution Channels for Consumer Product, Industrial Product and Service Product, Function of Distribution of Channels, Factors Affecting Distribution of Channels.

Unit III: Pricing of product

- Price Decisions - Pricing objectives - Pricing policies and constraints
- Different pricing method - New product pricing, Product Mix pricing strategies and Price adjustment strategy.
- Marketing Mix Strategy, Branding, Labeling and Packaging Strategies

Unit IV: Recent developments in marketing

- International Marketing- Meaning, Definition, significance and role in economic development,
- Digital Marketing- meaning, definition, significance and utility, Green Marketing- meaning, definition, need and advantages.
- Use of Artificial intelligence in marketing – how Artificial intelligence works in marketing process, its advantages and problems in using artificial intelligence in marketing process

Reference Books: -

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. 2009. Marketing Management: A South Asian Perspective (13th ed.). Pearson
2. Marketing Management, Dr. Tushar Chaudhari, Sir Sahitya Kendra, 2020
3. Ramaswamy, V. S., & Nama Kumari, S. 2009. Marketing Management: Global Perspective Indian Context (4th ed.). Macmillan.
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