



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

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

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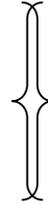
प्रस्तुत विद्यापीठाच्या अंतर्गत संलग्नित महाविद्यालयातील वाणिज्य व व्यवस्थापन विद्याशाखेअंतर्गत B. Voc. III year (Cost & Management Accountancy) अभ्यासक्रम लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक ०९.०९.२०२१ रोजीच्या वाणिज्य व व्यवस्थापन विद्याशाखेच्या शिफारसी प्रमणे व दिनांक २१ सप्टेंबर २०२१ रोजीच्या संपन्न झालेल्या ५२ व्या मा. विद्या परिषद बैठकीतील ऐनवेळचा विषय क्र. ०२/५२-२०२१ च्या ठरावानुसार प्रस्तुत विद्यापीठा अंतर्गत संलग्नित महाविद्यालयातील वाणिज्य व व्यवस्थापन विद्याशाखेतील **B. Voc. (Cost Management Accountancy III year च्या C.B.C.S. Pattern)** नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२१-२२ पासून लागू येत आहे.

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

'ज्ञानतीर्थ' परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/बी. व्होक/वाणिज्य व
व्यवस्थापन - अभ्यासक्रम/२०२१-२२/१६२
दिनांक : ११.१०.२०२०.



स्वाक्षरित/-
सहाकुलसचिव
शैक्षणिक (१-अभ्यासमंडळ विभाग)

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधिष्ठाता, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. प्राचार्य, दयानंद वाणिज्य महाविद्यालय, लातूर.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की, सदरील परिपत्रक विद्यापीठाच्या संकेत स्थळावर प्रकाशित करावे.



Swami Ramanand Teerth Marathwada University, Nanded

UGC Sanctioned Vocational Course

Bachelor of Vocation (B.Voc.) Cost & Management Accountancy (CMA)

B.Voc. Third Year (Sem.V & VI)

Choice Based Credit System (CBCS Pattern)

Under the Faculty of Commerce & Management

PROGRAM STRUCTURE

(with effect from Academic Year 2021-22)



**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY,
NANDED**

Vishnupuri, Nanded – 431606

B.Voc. (CMA) III Year (Semester V)

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

w.e.f. 2021-22

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
BV- CMA- 5.1	Advanced Accounting-I	4	54	25	75	100	4
BV- CMA- 5.2	Management Accounting-I	4	54	25	75	100	4
BV- CMA- 5.3	Auditing	4	54	25	75	100	4
Discipline Specific Elective							
BV- CMA- 5.4 A	Marketing Management	4	54	25	75	100	4
BV- CMA- 5.5 A	Training and Field Work	4	54	100	--	100	4
Opt Any One Subject as Generic Elective of the following							
GE I.1	Goods &Service Tax - I	4	54	25	75	100	4
GE I.2	Financial Management	4	54	25	75	100	4
Opt Any one Skill Enhancement Course –III (SEC-III)							
SEC-III.1	Self-Employment-I	3	45	25	25	50	2
SEC-III.2	Tax Procedure & Practice	3	45	25	25	50	2
SEC-III.3	Intellectual Property Rights-I	3	45	25	25	50	2
Compulsory Paper for all Discipline (Streams)							
	Environmental Studies	2	30			50	2

Environmental Studies: Grade as Per Guidelines of Environmental Study Board



Examination Pattern

Continuous Assessment

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

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

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

1. Two Test of 05 Marks Each
2. Assignment/Tutorial/Seminar Presentation for 15 Marks in the particular Subject

Continuous Assessment of SEC be assessed in particular semester by the subject teacher - 25 Marks

End of Semester Exam.

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

Question No. 1 is Compulsory on any topic for 20 Marks

Question No. 2 to 4 are alternative type questions for 15 Marks each Question No. 5 is short note any two out of four for 10 Marks

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

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

Training and Field Work (CA)-100 Marks For Vth Semester

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

Project Work (CA)-50 Marks (ESE)-50 Marks For VI th Semester

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

Environmental Studies

Grade as Per Guidelines of Environmental Study Board



B.Voc. (CMA) Third Year
Semester V (CBCS Pattern)
 (w.e.f. 2021-22)
BV- CMA-5.1 Advanced Accounting – I

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

Learning Objectives: -The objective of the course is to equip the students with the ability analysis interprets and use accounting information in managerial decision making and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional.

Prerequisite: Basic knowledge of financial accounting.

Unit I: Accounting Concept and Convention

Lectures 12

Meaning, Definitions, Need, Importance, Accounting Concept- Business Entity concept, money measurement concept, Going concern concept, Accounting Business Period concept, Dual aspect concept, Realization concept, Accrual concept, Full Disclosure Concept Matching concept. Historical Cost Concept, Materiality Concept, Consistency Concept

Unit II: Investment Account.

Lectures 11

Introduction, Need, Investment in Securities, Cum-Interest and Ex Interest, Transactions of Purchase and Sales, entries for interest received, Brokerage, Expenses on Purchase and Sales, Practical Problems on Investment Account.

Unit III: Accounts of Electricity Company

Lectures 11

Meaning, Advantages, Accounts of Electricity Company, Preparation of Electricity Company Accounts (Revenue Account, Net Revenue Account, Capital Account, General Balance Sheet.)

Unit IV: Branch Account

Lectures 10

Introduction, Meaning of Branch Account, Types of Branch Account, Preparation Branch Account as per Debtors System, Stock and Debtors system only.

Unit V: Underwriting of Shares and Debenture

Lectures 10

Basic Concept, Meaning of Underwriting, Underwriting Commission, Preparation of Underwriting Account.

Reference Books:

- 1) Advanced Accounting - (S. N. Maheshwari)
- 2) Advanced Accountancy. (SP Jain & KN Narang)
- 3) Advanced Accounts (Mc Shukla & Sp Grewal)
- 4) Advanced Accounting (Dr Ashok Sehgal & Dr. Deepak Sehgal)
- 5) Accountancy H.R. Kotalwar



B.Voc. (CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)
BV- CMA-5.2 Management Accounting – I

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

Learning Objectives: - To equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. To provides the students an understanding of the application of accounting techniques for management.

Unit I: Introduction to Management Accounting **Lectures 11**
 Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making, Management Accounting and Financial Accounting

Unit II: Fund Flow Statement **Lectures 11**
 Introduction, Meaning, Importance and Limitations of Fund Flow Statement, Preparation of Changes in Working Capital and Fund Flow Statement

Unit III: Cash Flow Statement **Lectures 11**
 Meaning, Significance and Limitations of Cash Flow Statement, Preparation of Cash Flow Statement as per Accounting Standard - 3 (AS - 3) by Direct and Indirect Method

Unit IV: Capital Budgeting **Lectures 11**
 Meaning & Nature of Capital Budgeting, Need & Importance of Capital Budgeting, Capital Budgeting Process, Methods of Capital Budgeting or Evaluation of Investment Proposal, Traditional Methods, Time Adjusted Method or Discounted Method

Unit V: Management Audit **Lectures 10**
 Meaning, Definitions, Objectives, Scope, Procedures in the conduct of Management Audit, Advantages, Limitations, Transfer Price, Methods of Transfer Price

Reference Books:

- 1) Management Accounting by M. Wilson, Himalaya Publication House
- 2) Management Accounting – I, by Dr.Prakash.R.Rodiya, Dr.Pandharinath N. Sagar, Shraddha Publication, Solapur.
- 3) Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
- 4) Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, Aruna Prakashan, Latur.
- 5) Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
- 6) Management Accounting by Dr.Maroti Kachave, Dr. Balaji Kamble, Asst.Prof. Shrawan Bansode



**B.Voc. (CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)**

BV- CMA-5.3 Auditing

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

Level of knowledge: Basic Knowledge of Auditing

Objectives:

1. To develop conceptual understanding of the fundamentals of Auditing.
2. To impart skills in Development.

Unit I: Introduction to Audit

Lectures 10

Meaning, definition, Salient Features, Objectives of Audit, Principles of Audit, Advantages of Auditing. Difference between Internal and External Audit, Difference between Auditing and Investigation,

Unit II: Classification of Audit

Lectures 12

Kinds of Audit - Company Audit, Audit of Trusts, Audit of other Institutions – Private Audit, Audit of Accounts of Sole Proprietary Concern, Audit of Accounts of Partnership Firm, Audit of Accounts of Private Individuals and Institutions – Govt. Audit: Objectives of Govt. Audit.

Unit III: Audit Planning & Procedures

Lectures 11

Audit Program –Contents of an Audit Program, Essentials of an Audit Program, Advantages & Disadvantages of Audit Program, Remedies to Remove the Drawbacks of Audit Program – Audit Note Book –Contents of Audit Note Book, Advantages of Audit Note Book – Working Papers – Importance of Working Papers – Principles of Preparation of working of papers

Unit IV: Vouching

Lectures 11

Introduction, Meaning of Vouching, Definition, Characteristics and Importance of Vouching – Types of Vouchers –Objects of Vouching – Difference Between Routine Checking and Vouching, Vouching of Payment Side of Cash – Book – Vouching of Other Subsidiary Books – a) Purchase Book, b) Return Outward Book, c) Sale Book, d) Return Inward Book, e) Bills Receivable Book, f) Bill Payable Book

Unit V: Audit of Ledger:

Lectures 10

Introduction, Fraud with Ledger–Audit of Purchase Ledger–Audit of Sales Ledger–Audit of General Ledger–Outstanding Assets and Liabilities–Vouching of Some Items–Outstanding Liabilities–Some Outstanding Liabilities–Contingent Liabilities–Contingent Assets.

Reference Books:

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



Discipline Specific Elective
B. Voc. (CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)
BV- CMA-5.4A-Marketing Management

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

Objective: To acquaint the students with the basis of marketing.

Pedagogy: Classroom lecture

Unit I: Introduction to Marketing: **Lectures: 10**

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

Unit II: Product & Pricing **Lectures:13**

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

Price: Meaning & Its determinants, Objectives of Pricing, Factors influencing Pricing decision, Methods of Pricing

Unit III: Promotion & Distribution Channel: **Lectures:10**

Promotion Mix: Concept of Sales Promotion, Importance of Sales Promotion, System of Sales Promotion.

Distribution Channel: Meaning, Need for and Importance of Distribution Channel, Factors influencing channel decisions

Unit IV: Market Segmentation & Consumer Behavior **Lectures:11**

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

Consumer Behavior: Factors influencing Consumer Behavior and Buying Decision Process

Unit V: Marketing Research: **Lectures: 10**

Definitions of Marketing Research, Objectives, Scope, Importance and Limitations of MR, Marketing Research Process

Reference Books:

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



Generic Elective (Any One)
B.Voc.(CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)
GE I.1 Goods and Service Tax-I

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

Objectives of Course:

The objective of this course is to provide the candidates with sound practical as well as Bare Act knowledge.

Unit I: Introduction of Goods and Service Tax**Lectures 12**

History of Indirect Taxes, Genesis of GST in India, Title, extent and commencement, Definition Sec 1 & 2 of CGST Bare Act., Benefits of GST, Features of GST, Rates of CGST/SGST and IGST, Amendments in 7th Schedule of Constitution, GST (Compensation to State) Cess.

Unit II: Registration under Goods and Service Tax**Lectures 11**

Person liable to be Registered, Requirement and Procedure for Registration, Registration of person having multiple businesses, Registration of non-resident Taxable person. (Sec 22 to 30 of CGST Act)

Unit III: Levy of Goods and Service Tax**Lectures 11**

Scope of supply [Sec.7 CGST Act], Tax liability on Mixed and Composite Supply [Sec.8 CGST Act], Levy & Collection of GST [Sec.9 CGST Act], Composition Scheme under GST [Sec.10 CGST Act, Power to grant Exemptions [Sec.11 of CGST Act]

Unit IV: Assessment**Lectures 10**

Self-assessment and Provisional assessment [Sec.59 and 60 of CGST Act]

Unit V: Input Tax Credit**Lectures 10**

Conditions for Input Tax Credit, Utilization of input tax credit, Input tax credit when exempted as well as taxable supplies made Input Service Distributor [ISD] Input tax credit ailment, computation of ITC and Tax Liability under GST

Reference Books:

1. Taxmann Book on GST – Raj K Agarwal
2. ICAI Study Material 2018.
3. GST Bare Act Manual by Govt.
4. Filing GST Return – ABPL Publication.
5. www.gstcouncil.gov.in



Generic Elective (Any One)
B.Voc.(CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)

GE I.2 Financial Management

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

Course Objectives:

- 1) To impart the basic knowledge of finance
- 2) To enable and equip the students with the basic functions and tools of financial management
- 3) To develop financial skills among the students

Unit I: Introduction to Financial Management:

Lectures 12

Meaning, Definition, Nature/Characteristics of Financial Management, Objectives of Financial Management, Importance of Financial Management, Functions of Financial Management, Role of Financial Manager

Unit II: Capitalization:

Lectures 12

Meaning and definitions of Capitalization, Over-Capitalization- Meaning, Causes, evils and remedial measures, Under- Capitalization- meaning, causes, evils and remedial measures, Difference between Over-Capitalization and Under- Capitalization

Unit III: Capital Structure:

Lectures 10

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

Unit IV: Working Capital Management:

Lectures 10

Meaning, Objectives of Working Capital, Classification of Sources of Working Capital, Significance of Adequate Working Capital, Factors affecting Working Capital

Unit V: Dividend Decisions:

Lectures 10

Meaning and Forms of Dividends, Types of Dividends Policies, Factors influencing Dividend Policy, Stability in Dividend Policy

Reference Books:

- 1) Ravi M. Kishore: Financial Management.
- 2) Khan and Jain: Financial Management, Tata McGraw Hills.
- 3) I.M. Pandey: Financial Management, Vikas Publications.
- 4) S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
- 5) John J. Hampton: Financial Decision Making, Prentice Hall of India.
- 6) Nair, Banerjee, Agarwal- Financial Management, Pragati Prakashan, Meerut



Skill Enhancement Course-III (SEC-III) (Any One)

B. Voc. (CMA) Third Year

Semester V (CBCS Pattern)

(w.e.f. 2021-22)

SEC-III.1 Self Employment - I

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

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

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

Prerequisite: Employment opportunities and other relevant aspects.

Unit I: Introduction

Lectures 10

Introduction, Meaning and Types of Unemployment, Causes and Remedies on unemployment, Meaning and Characteristics of Self Employment, Meaning and Characteristics of Skills.

Unit II: Entrepreneurship for Self-Employment

Lectures 10

Need & Scope of Entrepreneurship Development, Different Approaches of Entrepreneurship for Self-Employment, Entrepreneurship & Skill Development, Developing Skilled Manpower.

Unit III: Entrepreneurial Competencies for Self-Employment

Lectures 12

Motivating youth for self-employment as career option, Understanding Behavioural competencies for self-employment, Developing Behavioural Competencies for Self-Employment.

Unit IV: Government of India Support for Entrepreneurship

Lectures 13

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

Reference Books:

1. Skill for Employability-by Rosalie Marsh
2. Fundamental of Entrepreneurship-by Sanjay Gupta
3. Skill Development & Entrepreneurship in India-by Rameshwari Pandya
4. Opportunities for Women Entrepreneurship- By NIIR Board of Consultant and Engineers.
5. Report on Skill for All New Approaches to Skilling India by: FICCI Skill Development Forum.



Skill Enhancement Course-III (SEC-III) (Any One)

B. Voc. (CMA) Third Year

Semester V (CBCS Pattern)

(w.e.f. 2021-22)

SEC-III.2 Tax Procedure and Practice

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

Learning Objectives:

To develop the skill among the students to compute taxable income and tax liability of the assessee

Utility: To get one self acquaint with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect to find direct taxes & indirect taxes and Old taxes such as VAT, Service tax etc.

Unit I: Assessment of Individual and Hindu Undivided Family **Lectures 12**

Computation of Gross Total & Total Income of Individual and HUF

Unit II: Tax Liability of Individual and Hindu Undivided Family **Lectures 10**

Computation of Income Tax Liability of Individual and HUF

Unit III: Assessments of Firms and Companies **Lectures 13**

Computation of Gross Total Income and Total Income of Firms and Companies

Unit IV: Tax Liability of Firms and Companies **Lectures 10**

Computation of Income Tax Liability of Firms and Companies

Reference Books

1. Dr.H.C. Mehrotra & Dr.S.P. Goyal- Income Tax Law and Accounts-Sahitya Bhavan Publication.
2. www.icaai.ac.in



Skill Enhancement Course-III (SEC-III) (Any One)
B. Voc. (CMA) Third Year
Semester V (CBCS Pattern)
(w.e.f. 2021-22)

SEC-III.3 Intellectual Property Rights - I

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

Learning Objectives:

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions.

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

Unit I : Introduction

Lectures 12

Meaning, Relevance, Business Impact, Protection of Intellectual Property, Copyrights, Trademarks, Patents, Designs, Utility Models, Trade Secrets and Geographical, Indications, Bio-diversity and IPR, Competing Rationales for Protection of Intellectual Property Rights, Introduction to the leading International Instruments concerning Intellectual Property Rights: the Berne, Convention, Universal Copyright Convention, The Paris Convention ,Patent Co-operation Treaty, TRIPS, The World Intellectual Property Organization (WIPO) and the UNESCO

Unit II: Patents

Lectures 13

Concept of Patent, Product/Process Patents & Terminology, Duration of Patents-Law and Policy Consideration Elements of Patentability,- Novelty and Non Obviousness (Inventive Steps and Industrial Application, Non- Patentable Subject Matter, Procedure for Filing of Patent Application and types of Applications, Procedure for Opposition, Revocation of Patents, Ownership and Maintenance of Patents, Assignment and licensing of Patents, Working of Patents- Compulsory Licensing, Patent Agent-Qualification and Registration Procedure

Unit III: Patent Databases & Patent Information System

Lectures 10

Patent Offices in India, Importance of Patent Information in Business Development, Patent search through Internet, Patent Databases

Unit IV: Preparation of Patent Documents

Lectures 10

Lab Notebooks/Log Books/Record Books, Methods of Invention Disclosures, Patent Application and its Contents, Writing of the Patent Document

Reference Books:

1. Aswani Kumar Bansal: Law of Trademarks in India
2. B L Wadehra: Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
3. G.V.G Krishnamurthy: The Law of Trademarks, Copyright, Patents and Design.
4. Satyawrat Ponkse: The Management of Intellectual Property.



SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY

Vishnupuri, Nanded - 431606

B.Voc.(CMA) III Year (Semester VI)

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

w.e.f. 2021-22

Paper No.	Name of the Paper	Lecture /Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
BV- CMA-6.1	Advanced Accounting-II	4	54	25	75	100	4
BV- CMA-6.2	Management Accounting-II	4	54	25	75	100	4
BV- CMA-6.3	Cost and Management Audit	4	54	25	75	100	4
Discipline Specific Elective							
BV- CMA-6.4 A	Human Resource Management	4	54	25	75	100	4
BV- CMA-6.5 A	Project Work	4	54	50	50	100	4
Opt Any One Subject as Generic Elective of the following							
GE II.1	Goods and Service Tax-II	4	54	25	75	100	4
GE II.2	Strategic Financial Management	4	54	25	75	100	4
Opt Any one Skill Enhancement Course –IV (SEC-IV)							
SEC-IV.1	Self-Employment Skills-II	3	45	25	25	50	2
SEC-IV.2	Tax Consultancy	3	45	25	25	50	2
SEC-IV.3	Intellectual Property Rights-II	3	45	25	25	50	2



B.Voc.(CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)
BV- CMA-6.1 Advanced Accounting – II

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

Learning Objectives: -The objective of the course is to equip the students with the ability analysis interpret and use accounting information in managerial decision making and auditing.

Utility: Student can acquire knowledge of advance level of accounting for professional.

Prerequisite: Basic knowledge of financial accounting.

Unit I: Departmental Account

Lectures 10

Meaning, Importance of Departmental Account, Preparation of Departmental Accounts, Profit and Loss, Balance sheet and General profit and loss Account (with loading, internaltransfer)

Unit II: Valuation of Shares and Goodwill.

Lectures 12

Valuation of Shares-Need for Valuation, Methods of Valuation of Shares, Net Assets method, Dividend Yield Method, Return on Capital Method, Earning Yield Method, Price/ Earning Method and Fair Value Method. Valuation of Goodwill - Need for Valuation, Method of Valuing Goodwill - Number of years purchase of Average Profit Method, CapitalizationMethod, Annuity Method, Super Profit Method

Unit III: Insurance Claim

Lectures 12

Claim for Loss of Stock: Introduction, Procedure for Calculation, Average Clause, Treatment of abnormal items of goods, under or overvaluation of stock. Claim for Loss of Profit: Introduction, Indemnity under policy, some important terms, Procedure for ascertain terms.

Unit IV: Royalty Accounting

Lectures 10

Meaning, Definition, Need, Importance, Important Terms in Royalty Accounting-Minimum Rent, Short Workings, Excess Working, Ground Rent, Recoupment of Short Workings, Strike and Lockout, etc. Accounting Entries in the books of the Lessee/Licensee/Publisher, etc. Treatment of Short Workings, Practical Problem on Royalty Accounting

Unit V: Account of Profession.

Lectures 10

Meaning, importance of profession Account, preparation of profession Account, solicitorsAccounts only.

Reference Books:

- 1) Advanced Accounting - (S. N. Maheshwari)
- 2) Advanced Accountancy. (SP Jain & KN Narang)
- 3)Advanced Accounts (Mc Shukla & Sp Grewal)
- 4)Advanced Accounting (Dr Ashok Sehgal & Dr.Deepak Sehgal)



**B.Voc. (CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)**

BV- CMA-6.2 Management Accounting – II

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

Learning Objectives: - To equip the students with the ability to analysis, interpret and use accounting information in Management accounting information in managerial decision making. To give good working knowledge of the subject

Unit I: Reporting to Management and Management Information System Lectures 10

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

Unit II : Financial Statement Analysis

Lectures 10

Meaning, Nature & Limitations of Financial Statement, Objectives and Methods of Financial Statement Analysis, Comparative Financial Statement, Common Size Financial Statements & Trend Analysis

Unit III: Ratio Analysis

Lectures 13

Meaning, Advantages and Disadvantages of Ratio Analysis, Classification of Ratios, Calculation of Ratios – Current Ratio, Liquid Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Operating Ratio, Gross Profit Ratio, Proprietary Ratio, Fixed Asset Turnover Ratio, Debt Equity Ratio, Capital Gearing Ratio

Unit IV: Working Capital Management

Lectures 11

Concept, Significance, Nature and Factors Determining Requirement of Working Capital, Management of Working Capital, Working Capital Forecasting and Techniques of Forecasting of Working Capital and practical problems

Unit V: Responsibility Accounting

Lectures 10

Meaning Concept of Responsibility Accounting, Advantages and Limitation, Profit Centre, Cost Centre, Revenue Centre and Investment Centre, Practical Problems

Reference Books:

- 1) Management Accounting by M. Wilson, Himalaya Publication House
- 2) Management Accounting – II, by Dr.Prakash.R.Rodiya, Dr.Pandharinath N. Sagar, Shraddha Publication, Solapur.
- 3) Management Accounting by R.S.N. Pillai & V. Bhagvati, S.Chand Publication, Delhi
- 4) Management Accounting by Dr. H.W. Kulkarni, Dr. V.K. Bhosle, Dr. S.M. Kolhe, ArunaPrakashan, Latur.
- 5) Management Accounting by Dr. S.N. Mahaeshwari, Sultan Chand & Sons, Delhi.
- 6) Management Accounting by Dr.Maroti Kachave, Dr. Balaji Kamble, Asst.Prof. Shrawan Bansode



B.Voc.(CMA) Third Year
Semester VI (CBCS Pattern)
 (w.e.f. 2021-22)
BV- CMA-6.3 Cost & Management Audit

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

Unit I: Cost Audit**Lectures 11**

Nature, Scope, Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties, Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report.

Unit II: Management Audit**Lectures 11**

Introduction, Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit

Unit III: Company Audit**Lectures 11**

Introduction, Meaning, Appointment of Company Auditor, Qualification and Disqualification of Company Auditor, Powers and Duties of Company Auditor, New rules regarding company audit.

Unit IV: Bank Audit**Lectures 11**

Introduction, Meaning, difference between bank audit and company audit, Steps in bank audit, appointment of bank auditor, types of bank audit, Management of Non-Performing Assets, impact of NPA, recovery of NPA.

Unit V: Detection and Prevention of Fraud**Lectures 10**

Errors-meaning, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Auditor's Duties and Responsibilities in Respect of Fraud & errors.

Reference Books:

1. Auditing and Assurance By CAPankaj Garg.Taxman
2. Auditing and Assurance By CA RajK.Agrawal.Study At Home.
3. Auditing Practices By Abhishek Mittal.Pooja Law Publication
4. Auditing and Assurance By Best Ward Publication
5. Auditing by Dr.Jitendra Ahirrao, Dr.Vasan Mahajan, Dr.Nandkumar Rathi, Chinmay Prakashan, Aurangabad
6. Auditing-Dr.J.P Bhosle,Athrv Publicaton Pune
7. T.M.Kothari-saindane,Prashant publication Jalgaon



Discipline Specific Elective
B.Voc.(CMA) Third Year
Semester VI (CBCS Pattern)
 (w.e.f. 2021-22)

BV- CMA-6.4A Human Resource Management

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

Course Objective:

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

Course Outcome:

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

Unit I - Perspectives in Human Resource Management: Lectures 10

HRM: Meaning, Definition, Significance, Evolution of HRM, Functions of HRM. Human Resource Manager: Role of human resource manager. Human Resource Department Structure. HRD – Concept and definition

Unit II - The Concept of Best Fit Employee: Lectures 12

HRP: Meaning, Definition and Importance of HRP, HRP Process. Job Analysis: Job Description, Job Specification. Job Rotation. Career Planning: Meaning, Importance.

Unit III - Recruitment & Selection: Lectures 10

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

Unit IV- Employees Compensation & Employee Relations: Lectures 10

Employees Compensation: Wages & Salary Definition, Types of Wages, Theories of Wages Wage and Salary Administration, Industrial Relations: Meaning, Definition, Parties of IR

Unit V - Recent Trends in HRM: Lectures 12

QWL: Meaning, Definition, and Importance. Performance Management: Concept, Definition, Importance. Talent Management, Virtual Work Place/ Organization. Artificial Inelegancy: Concept, Importance, Employee Counseling

Reference Books:

1. S.Chand : Human Resource Management (Text & Cases) by Dr. S.S.Khanka.
2. Sultan Chand & Sons: Human Resource Management by L.M. Prasad.
3. Mac Grew Hill : Human Resource Management (Text & Cases) by K. Ashwathapa



Generic Elective (Any One)
B.Voc. (CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)
GE II.1 Goods and Service Tax –II

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

Objectives of Course:

The objective of this course is to provide the candidates with sound practical as well as Bare Act knowledge.

Unit I: Payment of Tax under GST:**Lectures 10**

Introduction, Relevant Definitions, Payment of Tax, Interest, Penalty and Other Amounts, Interest on Delayed Payment of Tax. (Sec 49 & 50 of CGST Act)

Unit II: Account and Records:**Lectures 11**

Accounts and other Records, Who is required to maintain his books of account and at which Place?, Accounts and records required to be maintained, How the accounts and records will be maintained?, Audit of account, Period of Retention of Accounts.

Unit III: Invoicing, Credit and Debit Notes (Sec 31 to 34 of CGST ACT)Lectures 11

Invoicing, Amount of Tax to be indicated in Tax Invoice And other documents, Credit and Debit Notes

Unit IV: Returns (Sec 37 to 45 of CGST ACT):**Lectures 11**

Furnishing details of Outward Suppliers and Inward Suppliers, Returns, First Return, Claim of Input Tax Credit, Annual Return, Final return.

Unit V: Inspection, Search and Seizure (Sec 67&68 of CGST ACT): Lectures 11

Introduction, Power of Inspection, Search and Seizure, Inspection of Goods in Movement.

Reference books:

1. Taxmann Book on GST – Raj K Agarwal
2. ICAI Study Material 2018.
3. GST Bare Act Manual by Govt.
4. Filing GST Return – ABPL Publication.
5. www.gstcouncil.gov.in



Generic Elective (Any One)
B.Voc. (CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)

GE II.2 Strategic Financial Management

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

Course Objectives:

- To impart the basic knowledge of finance
- To enable and equip the students with the basic functions and tools of financial management

Unit I: Institutions in Financial Markets

Lectures 10

- Reserve Bank of India, Commercial Banks, NBFCs
- Insurance Companies, Pensions Funds.

Unit II: Instruments in Financial Market:

Lectures 12

- Money Market Instruments - Call money, Treasury Bills, Commercial Bills, Commercial Paper; Certificate of Deposits, Repo, Reverse Repo and Promissory Notes, Government Securities, Bonds, valuation of Bonds, Price Yield relationship.
- Hedge Funds
- Mutual Funds – Computation of NAV and Evaluation of Mutual fund's Performance

Unit III: Capital Markets:

Lectures 10

- Primary and secondary markets and its instruments
- Dematerialization, Re-materialization and Depository system
- Initial Public Offering (IPO) / Follow on Public Offer (FPO) ; Book Building
- Insider trading
- Credit rating - Credit rating agencies in India

Unit IV: Financial Risks

Lectures 10

- Credit Risk, Liquidity Risk, Asset based risk, Operational Risk
- Foreign investment risk, Market Risk

Unit V: Investment Decisions, Project Planning and Control

Lectures 12

- Estimation of project cash flow
- Relevant cost analysis for projects
- Project appraisal Methods – DCF and Non-DCF Techniques

Investment decisions

- Investment decisions under uncertainties
- Effect of Inflation on Capital Budgeting Decisions

Leasing Decisions:

- Lease Financing – Evaluation of Lease vs Buy options

Reference Books:

- 1) Ravi M. Kishore: Financial Management.
- 2) Khan and Jain: Financial Management, Tata McGraw Hills.
- 3) I.M. Pandey: Financial Management, Vikas Publications.
- 4) S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons



Skill Enhancement Course (SEC)

B. Voc. (CMA) Third Year

Semester VI (CBCS Pattern)

(w.e.f. 2021-22)

SEC-IV.1 Self Employment Skills - II

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

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

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

Prerequisite: Employment opportunities and other relevant aspects.

Unit I: Interpersonal Skill Development Lectures 11 Positive Relationship, Positive Attitudes, and Empathize: comprehend other opinions points of views, and face them with understanding, Mutuality, Trust, Emotional Bonding, Handling Situations (Interview)

Unit II: Identification of Business Opportunity Lectures 11
Environmental Scanning for identification and selection of business opportunity, Divergent Thinking Mode: Meaning and Objectives –Tools and Techniques, Convergent Thinking Mode: Meaning and objectives-Tools and Techniques.

Unit III: Financial Assistance for Small Enterprise Lectures 12
Non-Institutional: own Fund–Family and Friends, Institutional:(a) Bank Loans–Co- operative Banks-Nationalized Bank–Scheduled Banks,(b) Angel Funding(c) Venture Funding (d) Self-employment Schemes of Government, (e) Government Financial Institutions : Khadi and Village Industries Board (KVIB) –Micro, Small and Medium Enterprises (MSME),Rajeev Gandhi Udyami Mitra Yojana (RUGMY), District Industries Centre (DIC), (f) Prime Minister Employment Generation Programme (PMEGP),(g) Forurban–Seed Capital Schemes.

UNIT IV: Field Studies Lectures 11
Study of the organizations engaged in self-employment activities, Study of the Business Enterprises of the self-employed persons

Reference Books:

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



Skill Enhancement Course (SEC)
B. Voc. (CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)
SEC-IV.2 Tax Consultancy

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

Learning Objectives:

To develop the skill among the students for tax consultancy practices.

Utility: To get one self acquaint with the tax system.

Prerequisite: One should possess the knowledge of basic terminologies in respect of indirect taxes & direct taxes and Old taxes such as VAT, Service Tax etc.

Unit I:**Lectures 12**

Skill of filing the Income Tax Returns for Salaried Persons

Unit II:**Lectures 11**

Skill of filing the Income Tax Returns for Company

Unit III:**Lectures 11**

Skill of filing the Income Tax Returns for Firms

Unit IV:**Lectures 11**

Skill of filing the GST Returns for Retailers

Reference Books

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



Skill Enhancement Course (SEC)
B. Voc. (CMA) Third Year
Semester VI (CBCS Pattern)
(w.e.f. 2021-22)
SEC-IV.3 Intellectual Property Rights - II

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

Learning Objectives:

To develop the knowledge about intellectual property right and patent rights in the students in various business and professions

Utility: To get the future aspect of IPR and research.

Prerequisite: Basics of Research and other legal things.

Unit I: Trademarks**Lectures 12**

The rationale of protection of trademark as (a) an aspect of commercial and (b) of consumer rights, Definition and concept of Trademarks, Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks), Non Registrable Trademarks, Procedure for Registration of Trademarks, Assignment/ Transmission/ Licensing of Trademarks

Unit II: Copyrights**Lectures 13**

Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights Copyright pertaining to Software/Internet and other Digital media

Unit III: Industrial Designs**Lectures 10**

What is a Registrable Design, What is Not a Design, Novelty & Originality, Procedure for Registration of Designs, Copyright under Design

Unit IV: Geographical Indications**Lectures 10**

Meaning and Nature, Who are entitled for registration, Conditions & Procedure for Registration, Offences and Penalties

Reference books:

1. Aswani Kumar Bansal: Law of Trademarks in India
2. B L Wadehra : Law Relating to Patents, Trademarks, Copyright, Designs and Geographical Indications.
3. G.V.G Krishnamurthy: The Law of Trademarks, Copyright, Patents and Design.
4. Satyawrat Ponkse: The Management Intellectual Property.
5. S K Roy Chaudhary & H K Saharay : The Law of Trademarks, Copyright, Patents and Design. Legal Aspects of Technology Transfer :A Conspectus
6. Office of the Controller General of Patents, Designs & Trade (CGPDTM) : Manual of Geographical Indications Practice and Procedure