



॥ सा विद्या या विमुक्तये ॥

स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

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

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED

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

स्वामी रामानंद तीर्थ
मराठवाडा विद्यापीठ, नांदेड

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

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प्रस्तुत विद्यापीठाच्या अंतर्गत संलग्नित
महाविद्यालयातील वाणिज्य व व्यवस्थापन
विद्याशाखेतील द्वितीय वर्षाचे खालील प्रमाणे
अभ्यासक्रम शैक्षणिक वर्ष २०२२-२३
पासून लागू करण्याबाबत.

प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २८.०४.२०२२ रोजीच्या
वाणिज्य व व्यवस्थापन विद्याशाखेच्या बैठकीतील शिफारसी प्रमाणे व दिनांक २५ जुन २०२२
रोजीच्या संपन्न झालेल्या ५४ व्या मा. विद्या परिषद बैठकीतील विषय क्र. १२/५४-२०२२ च्या
ठरावानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन विद्याशाखेतील खालील प्रमाणे अभ्यासक्रम
शैक्षणिक वर्ष २०२२-२३ पासून लागू करण्यात येत आहेत.

1) B. Com. (Account & Taxation) II year (III & IV Sem.)

2) B. Com. (Management and Entrepreneurship) II year (III & IV Sem.)

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

‘ज्ञानतीर्थ’ परिसर,
विष्णुपुरी, नांदेड - ४३१ ६०६.
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदवी/ वा.व.व्य.वि./
अभ्यासक्रम/२०२२-२३/४३२
दिनांक : १८.०७.२०२२.



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



Swami Ramanand Teerth Marathwada University, Nanded

Bachelor of Commerce (B.Com.) Management & Entrepreneurship

B.Com. (Management & Entrepreneurship)
Second Year(Semester III & IV)

Choice Based Credit System (CBCS Pattern)

Under the Faculty of Commerce & Management

PROGRAM STRUCTURE

(With effect from Academic Year 2022-23)



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड.

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY**Vishnupuri, Nanded - 431606****B.Com. Second Year (Management and Entrepreneurship) (Semester III)****Choice Based Credit System (C.B.C.S) Syllabus**

w.e.f. 2022-23

Paper No.	Name of the Paper	Lecture/Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
Ability Enhancement Course							
	English	4	54	25	75	100	4
BC-ME-3.1	Financial Management-I	4	54	25	75	100	4
Core Subjects							
BC-ME-3.2	Business Corporate Accounting-I	4	54	25	75	100	4
BC-ME-3.3	Business Cost Accounting-I	4	54	25	75	100	4
BC-ME-3.4	Banking & Finance-I	4	54	25	75	100	4
BC-ME-3.5	Business Law-I	4	54	25	75	100	4
Opt Any One as Elective of the following							
BC-ME-3.6A	Social Entrepreneurship & Development-I	4	54	25	75	100	4
BC-ME-3.6B	Start-up Management	4	54	25	75	100	4
Opt Any One Skill Enhancement Course- (SEC-I)							
SEC 1.1	Tally-I	3	40	25	25	50	2
SEC 1.2	E-Commerce-I	3	40	25	25	50	2
SEC 1.3	Excel Lab-I	3	40	25	25	50	2

Note: Ability Enhancement Course -English will be applicable as per regular syllabus of B.A./B.Com./B.Sc./B.S.W. (CBCS Pattern-Humanities)



Examination Pattern

Continuous Assessment

Core and Elective Subjects

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

End of Semester Exam (ESE)

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

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



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)
BC- ME-3.1 Financial Management-I

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

Course Objectives:

- 1) To impart the basic knowledge of finance
- 2) To develop financial skills among the students
- 3) To make students aware about financial strategies in the business organization

Course Outcomes:

- 1) Students can understand the different concept regarding business finance
- 2) It will be help to students to enable and equip with the basic functions and tools financial management
- 3) The students will become a successful financial manager & financial analyst

Unit I: Concept of Finance**(10 lectures)**

Introduction, Meaning of Business Finance or Corporate Finance, Definitions of the Term Business Finance, Features of Business Finance, Need for Finance in Business, The Finance Function, Scope of Finance Function, Finance Function in Management

Unit II: Introduction to Financial Management**(12 lectures)**

Meaning and Definition, Traditional and Modern Concept of Financial Management, Scope of Financial Management, Objectives of Financial Management, Importance of Financial Management, Functions of Financial Management, Role of Financial Manager

Unit III: Financial Goals**(10 lectures)**

Goals of Financial Management, Profit Maximization, Wealth/Value Maximization, Conflicts in Profit Maximization Goal v/s Wealth Maximization Goal, Financial Planning and forecasting

Unit IV: Capitalization**(10 lectures)**

Meaning & Definition of Capitalization, Over-Capitalization- Meaning, Causes, Remedial Measures, Under-Capitalization- Meaning, Causes, Remedial Measures, Difference between Over-Capitalization and Under-Capitalization



Unit V: Capital Structure

(12 lectures)

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, MM Approach

Book Recommended:

- 1) Financial Management: Dr. N. M. Vechalekar (Nirali Prakashan)
- 2) Nair, Banerjee, Agarwal – Financial Management (Pragati Prakashan Meerut)
- 3) Khan and Jain: Financial Management, Tata McGraw Hills.
- 4) I.M. Pandey: Financial Management, Vikas Publications.
- 5) S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons



B.Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)

BC- ME-3.2 Business Corporate Accounting-I

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

Objectives:

1. To familiarize the students about the basics of Company & capital.
2. To help students to gain the conceptual knowledge of the accounting.
3. To make students capable of understanding the concept of shares
4. To grow the understanding about Redemption of shares and debentures and its types.

Course Outcomes:

- It is beneficial for students to move into advance are as i.e. C.A, I. C.W.A, CS etc.
- It could help graduates to work as financial analyst
- It provides the basic concept of knowledge of issue & forfeitures of shares.
- It provides the knowledge about how shares & debentures are redeemed.

Note: As per the guidelines of revised Accounting Standards and Companies Act, 2013.

Course Contents:

Unit I: Introduction & Recent Trends in Corporate Accounting: (08 Lectures)

Meaning & Definition of Company, Meaning & Types of Shares, Difference between Preference Shares & Equity Shares, Capital, Types of Capital, DMAT, NEFT, RTGS, Online banking- Advantages & Dis-Advantages.

Unit II: Issue & Forfeiture of Shares: (12 Lectures)

Procedure to Issue of Shares, Forfeiture and Reissue of Shares, Shares Issued at Par, Premium & Discount, Accounting Treatment of Issue, Forfeiture and Reissue, Pro- rata Allotment, Practical Problems on it.

Unit III: Issue & Redemption of Debentures (10 Lectures)

Meaning of Debentures, Procedure to Issue of Debentures, Types of Debentures, Practical Problem on Sinking Fund Method Only.

Unit IV: Redemption of Preference Shares: (12 Lectures)

Meaning and Procedure of Redemption of Preference Shares, Redemption out of fresh issue, Redemption out of profit of company, Practical Problems on Redemption of Preference Shares and Balance Sheet after Redemptions of Preference Shares.



Unit V: Company Final Account:

(12 Lectures)

Introduction to Company Final Account Provisions, Preparation of Profit and Loss Account, Profit and Loss Appropriation Account, Balance Sheet as per Revised Prescribed Format Company Act 2013.

Recommended Books:

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers
5. Advanced corporate Accounting- Dr. H W Kulkarni, Dr. R.V. Ghadge. Dr. S.S. Jadhav



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
(w.e.f. 2022-23)
BC- ME-3.3 Business Cost Accounting-I

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

Objective

1. To impart the knowledge of Cost and Cost Accounting
2. To understand the difference between cost accounting and financial accounting.
3. To be able to use accounting principles and cost calculations.
4. To understand the costs and its impact on the company's valuation.
5. To learn how to create unique cost management systems.
6. To study the material, labour and overhead costs

Course Outcomes

1. Students will able to prepare cost sheet and Tenders
2. Identifying the proper cost accounting system and its impact on corporate policy.
3. Calculating the cost of each component per unit of production.
4. Identifying and controlling production costs.
5. Developing cost accounting and cost analysis skills.
6. Student will be able to calculate per unit cost of Production

Unit I Introduction to Cost Accounting:

(Lecture 10)

Meaning & Definition of Cost, Costing, Cost Accounting, Cost Concepts, Objectives of Cost Accounting, Difference between Cost Control & Cost Reduction, Objectives of Cost Accounting, Difference between Cost Accounting & Financial Accounting, Advantages & Disadvantages of Cost Accounting.

Unit II Unit Costing:

(Lecture 10)

Meaning of Cost Sheet, Treatment of Stock of Raw Material, Work in Progress, Finished Goods and Numerical Problems on Cost Statement and Tender

Unit III Accounting for Materials:

(Lecture 12)

Meaning of Material Cost, Material Cost Control & its Importance, Material Purchase Procedure, Stores Records – Bin Card, Stores Ledger, Material Stock Levels (theory) and calculation of stock levels, Meaning of EOQ and its calculation, ABC Analysis Pricing of Materials – FIFO, LIFO, Simple Average Method, Weighted Average Method

Unit IV Accounting for Labour:

(Lecture 12)

Meaning of Labour Cost, Labour Cost Control, Composition of Labour Cost, Time Keeping and Methods of Time Keeping, Time Booking and Methods of Time Booking, Systems of Wage Payments – Time Rate & Piece Rate, Differential Piece Rate, Incentive Plans: (a) Halsey Plan, (b) Rowan Plan.



Unit V Accounting for Overheads

(Lecture 10)

Meaning of Overheads, Need for Overhead Cost Control, Collection, Codification & Classification of Overheads, Importance of Overhead, Methods of Determination of Overhead Rate, Practical Problems on Machine Hour Rate

Recommended Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Cost Accounting- Dr. Maroti Kachave, Dr. Sambhaji Jadhav, Prof. Shrawan Bansode- Aruna Publication Latur
7. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti
8. Cost Accounting – R.S.N. Pillai, V. Bagavathi – S.Chand & Company Ltd. Publication



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)
BC- ME-3.4 Banking & Finance - I

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

Course Objectives:

- i) To enable students to understand the Reforms & other developments in the Indian banking.
- ii) To provide students insight into functions & Role of Reserve Bank of India.

Course Outcomes

- i) It will be beneficial to students to enable understand the Reforms & other developments in the Indian banking.
- ii) After completion of this course students will be able to understand about Indian Banking System.

Unit-I Indian Banking System**(12 Lectures)**

- Evolution of Banking in India
- Structure and Organization of Banking.
- Scheduled & Non-Scheduled Banks
- Role of Banks in Economic Development
- Challenges before Banking Sector in India

Unit-II Central Banking**(10 Lectures)**

- Meaning, Definitions of Central Banking
- History of Central Banking in India
- Functions of Reserve Bank of India
- Monetary Policy of Reserve Bank of India.
- Present Currency System in India

Unit-III Commercial Banking**(10 Lectures)**

- Meaning, Definitions of Commercial Banks
- Functions of Commercial Banks.
- Credit Creation of Commercial Bank
- Principles of Commercial Bank
- Nationalization & Merger of Commercial Banks in India, EXIM Bank

Unit-IV Co-Operative Banks**(12 Lectures)**

- Meaning, Structure of Co-operative Banks
- Primary Agriculture Credit Societies (PACS)
- District Central Co-operative Banks (DCCBs)
- State Co-operative Bank (SCB)



- Urban Co-operative Bank (UCBs)
- Regional Rural Banks (RRBs)
- National Banks for Agriculture and Rural Development (NABARD)

Unit-V Banking Reforms

(10 Lectures)

- Meaning, Needs & Objectives of banking Reforms
- Narsimham Committee Report, 1991, Findings and Recommendations

BOOKS RECOMMENDED:

- Panandikar S.G. and Mithani D.M.: Banking in India, Orient Longman.
- Reserve Bank of India: Functions & Working.
- Sayers R.S.: Modern Banking, Oxford University Press.
- Shekhar and Shekhar: Banking Theory and Practice, Vikas Publishing House, New Delhi.
- Indian Banking and Finance System: Dr.Kunal Badade, Dr. B.G.Khatal, Prashant Publication Jalgaon.
- Tennan M.L.: Banking Law and Practice in India, Indian Law House, New Delhi.



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)
BC- ME-3.5 Business Law - I

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

Course Objectives:

- i) To acquaint students with basic concepts, terms, provisions and application of business laws.
- ii) To make students acquainted with the different Acts.
- iii) To impart the knowledge of various business laws

Course Outcomes

Students will be able to apply the knowledge of business law in the field of business.

Unit I Indian Contract Act, 1872 (12 Lectures)

- Introduction, Meaning & Definitions of Agreement and Contract
- Essentials of Valid Contract
- Difference between Agreement & Contract
- Kinds of Contract
- Discharge of Contract
- Breach of Contract & Its Remedies

Unit-II Sale of Goods Act, 1930 (10 Lectures)

- Meaning, Definitions of Contract of Sale
- Essential Elements of Contract of Sale
- Sale and Agreement to Sale
- Condition & Warranties, Implied Conditions & Warranties
- Unpaid Seller: Rights of an Unpaid Seller

Unit-III Negotiable Instruments (Amendment) Act, 2015 (12 Lectures)

- Meaning, Definitions of Negotiable Instrument
- Classification of Negotiable Instruments
- Promissory Note, Bill of Exchange & Cheque
- Characteristics of Negotiable Instruments
- Parties to Negotiable Instruments
- Crossing of Cheque, Holder & Holder in Due Course

Unit-IV Right to Information Act, 2005 (10 Lectures)

- Introduction, Meaning, Definitions
- Nature & Scope of RTI



- Procedure of Getting Information
- Settlement of Claims
- Central Information Commission: Constitution, Powers & Functions
- State Information Commission: Constitution, Powers & Functions
- Appeal & Penalties

Unit-V Information Technology Act, 2000

(10 Periods)

- Introduction, History
- Need & Importance of Information Technology Act
- Features of Information Technology Act
- Main Provisions of Information Technology Act, 2000

Reference Books:

1. Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
2. Business Law – K.R. Bulchandani – Himalaya Publishing House
3. Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
4. Mercantile Law – Tulsian & Tulsian – McGraw Hill Education



B. Com. Second Year (Management & Entrepreneurship)

Semester III Syllabus (CBCS Pattern)

(w.e.f. 2022-23)

BC- ME-3.6A Social Entrepreneurship & Development- I

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

Course Objectives:

1. To learn how social entrepreneurs have developed creative solutions to address social problems and transforming society to deliver social impact
2. To deepen the theoretical and experiential understanding of concepts, strategies and tools of social entrepreneurship and social enterprises
3. To aware about the student's social entrepreneurship skills

Course Outcome:

1. Students will be able to understand Adaptation, managing expectations, developing professionalism, Performance management (Learning to manage one's own performance & enterprise).
2. Students will know about Creative thinking: Developing Curiosity, Risk taking, using creativity for management of the new start-up / existing SE firm, Crisis management, Life style Management. Positive Approach: Optimism, developing sense of gratitude, learning to appreciate.
3. Students will learn to tackle problems across public, private, and non-profit sectors

Unit I: Social Entrepreneur, Social Entrepreneurship and Social Enterprises (Lectures 11)

Meaning, Definition: Social Entrepreneur, Social Entrepreneurship, Social Enterprises. Characteristics of Social Entrepreneurship. Characteristics of Social Entrepreneur- Social Catalysts, Socially Aware, Opportunity Seeking, Innovative, Resourceful, Accountable. Differences Between Business and Social Entrepreneur, Entrepreneurship and Social Entrepreneurship. Social Entrepreneurship in Developing Countries and in India.

Unit II: Legal Framework of Social Enterprises

(Lectures 10)

Indian Trust Act (1882), Introduction, Creation Trust, Duties & Liabilities of Trustees, Rights and Powers of Trustees, Disabilities of Trustees, Rights & Liabilities of Beneficiaries.

Unit III: Women Social Entrepreneurship- Future Perspective

(Lectures 11)

Promotional strategies for developing Women Social Entrepreneurs, Training, Role of Government Sector, Role of Private Sector, Role of Non-Governmental Organizations (NGOS)

Unit IV: Ethical Entrepreneurship and Challenges in Social Entrepreneurship (Lectures 11)

Ethical Entrepreneurship: Meaning. Empirical Ethics, Eternal Ethics. Entrepreneur and Customer, Entrepreneur and Employee, Entrepreneur and Government. Challenges in Social Entrepreneurship



Unit V: Forms of Social Enterprises

(Lectures -11)

Profit And Non-Profit Proprietorships – Partnership – Company, Non-Governmental Organization - Society – Trust and Company (Sec. 25) Registration, Factors Determining Selection of Forms of Registration.

Reference Books

1. S.S.Khanka, Entrepreneurship in India, perspective and practice, Akansha publishing house, New Delhi, 2009
2. Jill Kickul and Thomas S.Lyons, Routledge, Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world, New York, 2012
3. Vasanth Desai, Entrepreneurial development, Himalaya Publishing House, 2008, web resources
4. B.S. Rathore, S.K. Dhameja, Entrepreneurship in the 21st century, Rawat Publications 1999
5. Sami Uddin, Entrepreneurship in India, Mittal Publications, 1989,
6. D.Lalitha Rani, Women entrepreneurs' Aph Publishing, 1996.



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)
BC- ME-3.6B Start-up Management

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

Learning Objectives: -

To understand and to know the importance of Start-up Management.

Utility: Student can acquire basic-level knowledge Industrial Relation

Prerequisite: Basic knowledge of the industrial relation.

Unit I Introduction to Startup:**(Lectures 12)**

- Meaning and Relevance of Start-up, Characteristics of Start-ups, Importance of the Start-ups
- Designing of Business Processes, Selection of Location and Layout
- Deciding About: Operation, Planning and Control, Preparation of Project Report/Business Plan, Selection of Financier

Unit II Startup initiative:**(Lectures 10)**

- Introduction, Accommodation and utilities, Contracts with the Vendors
- Suppliers, Bankers, Indian Scenario
- Principal Customers, Basic Start-up Problems

Unit III Creativity & Innovation**(Lectures 12)**

- Creativity, innovation and idea generation,
- sources of business ideas, criteria for selection of a business opportunity,
- environmental analysis: SWOT analysis, PESTLE Analysis, Five Forces model

Unit IV Entrepreneurship**(Lectures 10)**

- Definition of Entrepreneur, Functions of An Entrepreneur, Classification of Entrepreneurship,
- Theory of Entrepreneurship, Concept of Entrepreneurship
- Development of Entrepreneurship, Entrepreneurial Process

Unit V New Government Initiatives:**(Lectures 10)**

- Startup India Standup India,
- Atal Innovation Mission, Make in India, Ease of Doing Business in India

Reference Books:

1. Entrepreneurship Development: New Venture Creation: Dr. Vasant Desai, Himalaya Publishing House Pvt. Ltd
2. IGNOU Booklets
3. Govt. of India websites

**B. Com. Second Year (Management & Entrepreneurship)****Semester III Syllabus (CBCS Pattern)****Skill Enhancement Course-I****(w.e.f. 2022-23)****SEC-1.1 Tally-I**

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Objectives:

- To Impart basic accounting knowledge
- To understand the concepts, Process of accounting
- To know the importance of Financial Accounting
- To Gain knowledge of Business Accounting
- To help students to acquire the knowledge & application of Tally in Business World.

Outcomes:

1. Students will be able to know the Fundamental of Accounting.
2. Students will be able to know the how start the Accounting Work
3. Students will be able to know how to create different types of ledgers & groups related to any business.
4. Students will be able to know how to record day to day transactions using tally software.
5. Students will be able to know how to use Additional Features of tally for business accounting.

Unit I: Basic Concepts of Accounting**(08 Lectures)**

Introduction and Meaning of Business
Types of Business Organizations
Meaning and Types of Transactions
Meaning and Types of Vouchers
Parties/ Stakeholders Related to Business
Basic Accounting Concepts
Meaning of Book-keeping and Accountancy
Branches of Accounting
Systems of Accounting
Meaning and Types of Account
Golden Rules of Accountancy

Unit II: Introduction to Tally**(08 Lectures)**

Introduction of Tally Software
Advantages of Tally Software
Difference between Manual Accounting & Computerized Accounting
Opening Screen of Tally
Company Creation
Company F11 Features
Company F12 Configuration



Shut & Select Company
Alter & Delete Company
Practical Assignments

Unit III: Groups & Ledgers

(08 Lectures)

Meaning and Nature of Group
Predefined Groups in Tally
Primary Groups & Secondary Groups
Single Groups Creation
Groups Display & Alteration
Single Ledger Creation
Ledgers Display & Alteration
Practical Assignment

Unit IV: Accounting Vouchers

(08 Lectures)

Introduction to Accounting Vouchers
Contra Voucher
Purchase Voucher
Sales Voucher
Debit Note Voucher
Credit Note Voucher
Payment Voucher
Receipt Voucher
Journal Voucher
Practical Assignments

Unit V: Bill wise Details & Cost Centers

(8 Lectures)

Maintaining Bill wise Details in Tally ERP 9
New Reference
Against Reference
Advance
On Account
Cost Centers
Cost Category
Cost Center
Creation of Cost Category
Creation of Cost Center
Practical Assignments

Recommended books:

- 1) Fundamentals of accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
- 2) Accounting Made Easy By Rajesh Agarwal & R Shrinivasan (Tata McGraw-Hill)
- 3) Mastering Tally ERP 9 : Basic Accounts, Invoice, Inventory by Ashok. K. Nandani (BPB Publication)



B. Com. Second Year (Management & Entrepreneurship)
Semester III Syllabus (CBCS Pattern)
Skill Enhancement Course-I
(w.e.f. 2022-23)
SEC-1.2 E-Commerce-I

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Objectives

1. To understand the process of setting up an interactive website.
2. To understand the process of maintaining the security of E-commerce site.
3. To be able to work as a team
4. To be able to work with an online store and modify when necessary.

Course Outcomes:

1. It enables students to evaluate the information on the Need of business entity to adhere the E-Commerce.
2. E-commerce has posed the new issues in the development of Business information systems
3. The scheme is to understand the new content and practice regarding web-based technologies.
4. It impacts on business process.

Course Contents:**Unit I: Introduction****(Lectures 12)**

Overview of E-Commerce, Concept, features, and functions of e-commerce, e-commerce practices v/traditional practices, scope and limitations of e-commerce.

Unit II: Fundamental of e-commerce.**(Lectures 11)**

Definition and types of e-commerce: B2B, B2C, C2C, and P2P, B2B service provider, e-distributor, procurement and just-in-time delivery.

Unit III: Infrastructure.**(Lectures 11)**

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on Internet.

Unit IV: E-Payment:**(Lectures 11)**

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services. Security of e-commerce: IT Act 2000, setting up Internet security, maintaining secure information, encryption, digital signature and other security measures.



Suggested Reading Books:

- 1.** Kalakafa Whinston Pearson - Frontiers of electronic Commerce 1996
- 2.** P.T. Joseph S.J., E-Commerce, second edition PHI 2007, PHI Pvt. Ltd., New Delhi
- 3.** Agarwal, K.N and Deeksha Ararwalar; Business on the Net; What's and How's of ECommerce;Macmillan, New Delhi. 2006
- 4.** Agarwal, K.N and Deeksha Ararwala: Business on the Net; Bridge to the Online Storefront;Macmillan, New Delhi. 2000.
- 5.** Cady, Glcc Harrab and McGregor Pat: mastering the Internet, BPB Publication, and New Delhi. 1996
- 6.** Diwan, Prag and Sunil Sharma: Electronic Commerce – A Manager's Guide to E – Business, VanityBooks International, Delhi. (Out of published) 2002.
- 7.** O'Brien J: Management Information Systems, Tata McGraw Hill, New Delhi. 2008
- 8.** E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive



B. Com. Second Year (Management & Entrepreneurship)

Semester III Syllabus (CBCS Pattern)

Skill Enhancement Course-I

(w.e.f. 2022-23)

SEC-1.3 Excel Lab-I

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Objective:

The main objective of MS- Excel Lab is to enhance and upgrade the Student to Increasing its efficiency and effectiveness. It will simplify the task and reduce the paper work means the software improves the working methods by replacing the existing manual system with the computer-based system.

Outcomes

After completion of this course student will be able to understand the computer software, made available to simplify and automate a variety of operations such as data processing, data manipulating and data presentation with this application

Unit I- Introduction to MS-Excel

Lectures 10

- Introduction to MS Excel, Importance, Uses, Moving Around the Worksheet, Features of Excel, Understanding Ranges
- Opening Screen of MS-Excel, Title Bar, Ribbon, Quick Access Tool Bar
- Worksheet Area, Row, Column, Cell, Name Box, Formula Bar

Unit-II Editing with Excel

Lectures 10

- Cut, Copy, Paste, Undo, Redo, Format painter, Spell Check
- Opening a Blank Workbook, Entering Data, Editing and Deleting cell Content
- Inserting Rows and Columns, Deleting Rows and Columns.

Unit –III Formatting with Excel

Lectures 10

- Adding Border to the cell, Color cells, Border and Shading, Bullets and Numbering,
- Cell Formatting, Auto Fill, Background, Patterns, Themes, Fill Color
- Aligning Data in a Cell, Number Formatting

Unit IV- Basic Formulas & Functions

Lectures 10

- Introduction of Formulas and Functions, user defined and inbuilt Functions
- Structure of a Function, Operators, Types of Operators, Cell Addressing Methods
- Entering Functions using Insert Function Option, Type of functions introduction

References:

- 1) The Complete Reference Excel- Kathy Ivens, Conrad Carlberg
- 2) Ms-Office- Michael Busby & Russell A. Stultz
- 3) EXCEL 2007 Made Simple by Satish Jain, BPB
- 4) Learning Microsoft Office 2010, Lisa Bucki, Chirsty Parish, Suznne Weixel

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY****Vishnupuri, Nanded - 431606****B.Com. Second Year (Management and Entrepreneurship) (Semester IV)****Choice Based Credit System (C.B.C.S) Syllabus**

w.e.f. 2022-23

Paper No.	Name of the Paper	Lecture/ Week	Total Periods	Continuous Assessment (CA)	End Of Semester Exam (ESE)	Total Marks	Total Credit
Ability Enhancement Course							
	English	4	54	25	75	100	4
BC-ME-4.1	Financial Management -II	4	54	25	75	100	4
Core Subjects							
BC-ME-4.2	Business Corporate Accounting-II	4	54	25	75	100	4
BC-ME-4.3	Business Cost Accounting-II	4	54	25	75	100	4
BC-ME-4.4	Banking & Finance-II	4	54	25	75	100	4
BC-ME-4.5	Business Law-II	4	54	25	75	100	4
Opt Any One as Elective of the following							
BC-ME-4.6A	Social Entrepreneurship & Development - II	4	54	25	75	100	4
BC-ME-4.6B	NGO Management	4	54	25	75	100	4
Opt Any One Skill Enhancement Course (SEC-II)							
SEC-2.1	Business Ethics	3	40	25	25	50	2
SEC-2.2	E-Commerce-II	3	40	25	25	50	2
SEC-2.3	Excel Lab-II	3	40	25	25	50	2

**Note: English will be applicable as per regular syllabus of B.A./B.Com./B.Sc./B.S.W.
(CBCS Pattern-Humanities)**



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
(w.e.f. 2022-23)
BC- ME-4.1 Financial Management - II

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

Course Objectives:

- 4) To know the various sources of finance
- 5) To know how to make a financial plan
- 6) To inculcate the financial skills among the learners

Course Outcomes:

- 1) Student will learn about the various sources of finance, the concept of working capital management, cash management.
- 2) This course will enrich students with in-depth financial knowledge

Unit I: Financial Planning**(10 lectures)**

Financial Planning- Meaning, Activities under financial planning, Reasons for financial planning, Limitations of financial planning, Characteristics of sound financial plan, Factors affecting financial plan.

Unit II: Sources of Finance**(10 lectures)**

Long term sources of finance, Medium term sources of finance, Short term sources of finance, Seed Capital, Bridge finance.

Unit III: Working Capital Management**(12 lectures)**

Meaning, Objectives of Working Capital, Need for working capital, Types of working capital, Sources of Working capital, Factors determining requirements of working capital, Management of working capital

Unit IV: Cash Management**(12 lectures)**

Meaning, Importance, Functions of Cash Management, Factors determining the cash flow, Motives for holding cash, Operating Cycle, Cash budgeting- Meaning and Advantages.

Unit V: Lease Financing**(10 lectures)**

Concept of Leasing, Types of Lease Agreement, Advantages of Leasing, Disadvantages of Leasing, Difference between Hire Purchase and Lease Financing.



Book Recommended:

- 1) S.N. Maheswari: Financial Management, Principles and Practice, Sultan Chand & Sons
- 2) I.M. Pandey: Financial Management, Vikas Publications.
- 3) Khan and Jain: Financial Management, Tata McGraw Hills.
- 4) Financial Management: Dr. N. M. Vechalekar (Nirali Prakashan)
- 5) Nair, Banerjee, Agarwal – Financial Management (Pragati Prakashan Meerut)



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)

BC- ME-4.2 Business Corporate Accounting -II

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

Objectives:

1. To impart the students in expertise in the preparation of corporate accounts.
2. To learn the techniques of preparing the financial statements.
3. To make students capable of understanding the concept of Internal Reconstruction of Company.
4. To make students capable of understanding the concept of External Reconstruction of Company

Course Outcomes:

1. The course is beneficial to understand the provision of Company Act 2013 regarding the preparation of accounts of Companies.
2. It is beneficial for students to move in to advance areas i.e., C.A, I.C.W.A, CS etc.
3. It could help graduates to work as accountant & Auditor.
4. It imparts the students in expertise in the preparation of corporate accounts.

Course Contents:

1. Internal Reconstruction of Companies (10 Lectures)

Meaning and Need of Reconstruction of Company, Types of Reconstruction, Accounting Entries Related to Internal Reconstruction, Revised Balance Sheet, Practical Problems on It.

2. Amalgamation of Companies (12 Lectures)

Meaning of Amalgamation, Need, Objectives of Amalgamation, Purchase Consideration, Accounting Treatment, Methods of Calculation of Purchase Consideration, Opening and Closing entries in the books of companies and Preparation of New Companies Balance Sheet.

3. Holding Company Accounts (12 Lectures)

Meaning of Holding Company & Subsidiary Company, Holding Company Accounts with its only One Subsidiary Company, Consolidated Balance Sheet, Pre-Acquisition and Post-Acquisition of Profit, Intercompany Debt and Bills and Debenture, Cost of Control, Minority Interest, and Practical Problem on Consolidated Balance Sheet.



4. Absorption of a Company

(10 Lectures)

Meaning & Object of Absorption, Practical Problems on Absorption of Companies- Closing Entries, Acquisition Entries, Calculation of Purchase Consideration, Combine Balance Sheet after Absorption.

5. Underwriting of Shares

(10 Lectures)

Basic Concepts, Underwriting Commission, Practical Problems on Preparation of Underwriters Accounts.

Recommended Books:

1. A New Approach to Accountancy – H.R. Kotalwar– Discovery Publishers
2. Modern Accountancy–Hanif & Mukarjee–Mc Graw Hill Education
3. Advanced Accounting – Gupta & Rashaswamy – Sultan Chand & Sons
4. Advanced Accountancy – Jain & Narang– Kalyani Publishers
5. Advanced corporate Accounting- Dr. H W Kulkarni, Dr. R.V. Ghadge. Dr. S.S. Jadhav



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
(w.e.f. 2022-23)

BC- ME-4.3 Business Cost Accounting-II

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

Objective

- 1) To Provide advanced information to students and to present both technical and Cost accounting perspectives.
- 2) It aids in the examination of the significance of cost analysis and management.
- 3) To educate people about the necessity of cost accounting and systems.
- 4) To familiarize and educate students on the use of advanced costing techniques.
- 5) Course will help student to become Cost Accountant & Cost Analyst

Course Outcomes

- 1) It will assist to student in company decisions making in practical manner.
- 2) Students has an opportunity to become a cost analyst and cost accountant.
- 3) Students can evaluate financial cost and cost volume profit model by acquiring the costing knowledge.
- 4) Students can become to propose an organizational design based managerial accounting.

Chapter I: Process Costing:

(Lectures 12)

Meaning and Features of Process, Costing Treatment of Normal loss, Abnormal Loss and Abnormal Gains, Joint Products By – Products and Practical Problems on Process Costing.

Chapter II: Contract Costing & Job Costing

(Lectures 12)

Meaning and Natures of Job and Contract Costing, Job v/s Contract Costing, Cost plus Contract, Treatment of Profit and Reserve Profit, Value of Work-in-Progress and Practical Problems on Preparation of Contract Account and Balance Sheet.

Chapter III: Operating Costing:

(Lectures 10)

Meaning and Characteristics of Operating Costing, Service Cost Unit. Single and Compound Unit. Practical Problem on Goods Transport and Passenger Transport.

Chapter IV: Reconciliation of Cost and Financial Accounts

(Lectures 10)

Need of Reconciliation, Reasons for Disagreement in Profit as per Cost and Financial Accounts, Methods of Reconciliation, Procedure of Reconciliation, Practical Problems on Preparation of Reconciliation Statement.

Chapter V: Cost Accounting Records of Cost Audit

(Lectures 10)

Nature and Scope of Cost Audit. Cost Accounting Records and Cost Audit, under Company Act- Cost Audit Techniques and Programs, Cost Audit Report, Cost Auditor, Appointment, Rights and Responsibilities.



Recommended Books:

1. Advanced Cost Accounting – Agrawal, Jain and Narang – Kalyani Publishers
2. Cost Accounting Theory & Problems – Maheshwari & Mittal – Mahavir Publications
3. Cost & Management Accounting – Ravi. M Kishore - Taxmann
4. Cost Accounting – Shukla & Grewal – Sultan Chand & Sons
5. Principals of Cost Accounting – Dr. A.S. Kanade ,Aruna Publication Latur
6. Practical Costing- Dr. Sanjivkumar Agrawal, DR.V.K. Bhosle, Dr.Pankaj Aboti



B. Com. Second Year (Management & Entrepreneurship)

Semester IV Syllabus (CBCS Pattern)

(w.e.f. 2022-23)

BC- ME-4.4 Banking & Finance -II

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

Course Objectives:

- To enable students to understand the about Indian Financial System
- To provide students insight into functions & role of capital & money market

Course Outcomes

- It will be beneficial to students to enable understand the Indian Financial Market
- After completion of this course students will be able to understand about money & capital market and its working.

Unit-I Indian Financial System

(10 Lectures)

- Meaning, Definitions of Financial System
- Structure of Indian Financial System
- Financial Regulators, Financial Markets, Financial Institutions
- Role of Financial System in Economic Development

Unit-II Indian Money Market

(12 Lectures)

- Meaning, Definitions of Money Market
- Characteristics of Indian Money Market
- Drawbacks of Indian Money Market
- Constituents or Segments of Indian Money Market
- Organized and Unorganized Money Market

Unit-III Indian Capital Market

(12 Lectures)

- Meaning, Definitions of Capital Market
- Types of Capital Market: Primary Market & Secondary Market
- Characteristics of Indian Capital Market
- Functions of Capital Market
- Difference Between Capital Market and Money Market

Unit-IV Stock Exchanges in India

(10 Lectures)

- Meaning, Definitions of Stock Exchange
- Functions of Stock Exchange
- National Stock Exchange, Bombay Stock Exchange its working
- Securities and Exchange Board of India (SEBI) its Powers & Functions



Unit-V: Modern Banking in India.

(10 Lectures)

- E-Banking,
- Automated Teller Machine (ATM)
- Types of Cards: Debit, Credit & Smart Cards
- NEFT: National Electronic Fund Transfer
- RTGS: Real Time Gross Settlements
- POS: Point of Sale
- UPI (unified Payment Interface)

Books Recommended:

1. Indian Economy – Ashwini Mahajan & Gaurav Dutta, S.Chand and Company
2. Indian Financial System – Jaydeb Sarkhel & Seikh Salim, McGraw Hill Education
3. Indian Financial System – M.Y.Khan, McGraw Hill Education
4. Shekhar and Shekhar: Banking Theory and Practice, Vikas Publishing House, New Delhi.
5. Indian Banking and Finance System: Dr.Kunal Badade, Dr. B.G.Khatal, Prashant Publication Jalgaon.
6. Tennan M.L.: Banking Law and Practice in India, Indian Law House, New Delhi.



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)
BC- ME-4.5 Business Law-II

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

Course Objectives:

- i) Students will acquaint with transactional and related laws in subsequent semester.
- ii) To give knowledge to students about various laws relating to business.

Course Outcomes

Students will able to apply knowledge about various laws of business.

Unit-I Consumer Protection Act, 2019**(12 Lectures)**

- Introduction, Meaning & Definitions of Consumer
- Rights of Consumer
- Features of Consumer Protection Act, 2019
- Central Consumer Protection Authority (CCPA)
- District Consumer Redressal Commission
- State Consumer Redressal Commission
- National Consumer Redressal Commission

Unit-II Companies Act, 2013**(12 Lectures)**

- Introduction, Meaning Definitions of Company
- Incorporation of Company
- Memorandum of Association, Articles of Association
- Prospectus, Share Capital & Its Types
- Corporate Social Responsibility (CSR)

Unit-III Intellectual Property Rights**(10 Lectures)**

- Introduction, Meaning, Definitions of Intellectual Property
- Need & Importance of Intellectual Property Rights
- Types of Intellectual Property: Patents, Trademark, Copy Right
- Laws Relating to Intellectual Property

Unit-IV Cyber Law**(10 Lectures)**

- Introduction, Meaning, Definitions Cyber Crime
- Types of Cyber Crime
- Effects of Cyber Crime on Business
- Importance of Cyber Law for Business
- Digital Signature

Unit-V Competition Act, 2002**(10 Lectures)**

- Introduction, History, Meaning, Definitions



- Objectives of Competition Act, 2002
- Need & Importance of Competition Act, 2002
- Unfair Trade Practices
- Competition Commission
- Distinction between MRTP & Competition Act

Books Recommended:

- Business Law – Maheshwari & Maheshwari – Himalaya Publishing House
- Business Law – K.R. Bulchandani – Himalaya Publishing House
- Elements of Mercantile Law – N.D. Kapoor – Sultan Chand & Sons
- Mercantile Law – Tulsian & Tulsian – McGraw Hill Education
- Indian Cyber law – Suresh T.Vishwanathan

**B. Com. Second Year (Management & Entrepreneurship)****Semester IV Syllabus (CBCS Pattern)****(w.e.f. 2022-23)****BC- ME-4.6A Social Entrepreneurship & Development-II**

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

Course Objectives:

1. To acquaint the knowledge of a dynamic network of national social entrepreneurs and engage with those who are pioneering innovations and establishing best practices.
2. To provide students with a working knowledge of the concepts, opportunities and challenges of social entrepreneurship.
3. To demonstrate the role of social entrepreneurship in creating innovative responses to critical social needs (e.g., hunger, poverty, inner city education, global warming, etc).

Course Outcome:

1. Students will be able to understand Adaptation, managing expectations, developing professionalism, Performance management (Learning to manage one's own performance & enterprise).
2. Students will know about Creative thinking: Developing Curiosity, Risk taking, using creativity for management of the new start-up / existing SE firm, Crisis management, Life style Management. Positive Approach: Optimism, developing sense of gratitude, learning to appreciate.
3. Students will learn to tackle problems across public, private, and nonprofit sectors

Unit I: Sustainable Development**(Lectures 10)**

Concept of Sustainable Development and its importance, Factors affecting sustainable development - Environmental costs and its economic value - The Political Challenge and development Issues in India.

Unit II: Opportunities for Social Entrepreneurs**(Lectures 10)**

Methods of sensing opportunities and fields of opportunities, Assessing and prioritizing opportunities, Enterprise launching and its procedures – start-ups – incubation – accessing venture capital – CSR funds - PPP

Chapter 3. Successful Social Entrepreneurship Initiatives in India – Case Study (Lectures 10)

Urvashi Sahni, Harish Hande, Jeroo Billmoria, Anshu Gupta, Santosh Parulekar, Sumita Ghose, Ajaita Shah, Trilochan Shastry, Aakansha Hazari, Hanumappa Sudarshan

(Find out what above Persons have done for Society. It will give new generation an innovative idea about Social and Innovation Entrepreneur)



Chapter 4. Entrepreneurship Organizations:

(Lectures 12)

Small Industries Development organization (SIDCO), District Industries Centre (DIC) , Entrepreneurship Development Institute (EDI), National Alliance of Young Entrepreneur (NAYE), National Institute for Entrepreneurship and small business Development (NIESBUD), National Science and technology Entrepreneurs, National Small Industries Corporation Ltd (NSIC), Centre for Entrepreneur Development,(CED),

Chapter 5. Women Entrepreneurship Organizations

(Lectures 12)

National Level Standing Committee on Women Entrepreneurs, Association of Women Entrepreneurs of Karnataka (AWAKE) , Association of Lady Entrepreneurs of Andra Pradesh (ALEAP), Indian Council of Women Entrepreneurs, Self Employed Women's Association (SEWA), Consortium of Women Entrepreneurs of India (CWEI), Federation of Indian Women Entrepreneurs(FIWE), Federation of Ladies Organization (FLO), Women in India Trust (WIT), State Government Schemes for Development of Women and Children in Rural Areas (DWCRA).

Reference Books:

1. S.S.Khanka, Entrepreneurship in India, perspective and practice, Akansha publishing house, New Delhi, 2009
2. Jill Kickul and Thomas S.Lyons, Routledge, Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world, New York, 2012
3. Vasanth Desai, Entrepreneurial development, Himalaya Publishing House, 2008, web resources
4. B.S. Rathore, S.K. Dhameja, Entrepreneurship in the 21st century, Rawat Publications 1999
5. Sami Uddin, Entrepreneurship in India, Mittal Publications,1989,
6. D.Lalitha Rani, Women entrepreneurs' Aph Publishing, 1996.



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
 (w.e.f. 2022-23)

BC- ME-4.6B NGO 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 understand the concept of NGO and its importance.

Utility: Student can acquire basic level knowledge NGO.

Prerequisite: Basic knowledge of the NGO.

Unit 1 Introduction to NGO:

(Lectures 10)

- What is NGO, Definition, Govt. recognition of NGO
- Kinds of NGO functioning in India
- Working of NGO in India

Unit 2 NGO Environment:

(Lectures 10)

- Introduction
- Environmental Threats and Opportunities: Definitions
- The Environment.
- The Environment: Constituents and Impacts
- Assessing the Impact of Opportunities

Unit 3 Issues in NGO Management

(Lectures 11)

- Introduction, Understanding the Context, Aid to Development
- Poverty and Development, Poverty and Exploitation, Poverty and Vulnerability, Poverty and Powerlessness
- Dependency to Sustainability, Development Indicators

Unit 4 Legal Procedures

(Lectures 11)

- Introduction
- A Trust, Memorandum of Association and Rules and Regulations of a Society, Tax Reliefs for NGOs
- Documents Required Under Section 80G, Type of Income Entitled for Exemption, Meaning of 'Charitable and Religious Purpose'

Unit 5 Office Procedure & Documentation

(Lectures 12)

- Introduction, Documents required to form a Trust, Contents of a Trust Deed
 - Registration under Indian Registration Act, Documents Required to Form a Society, Contents of the Memorandum of Association
- Important by Laws of the Society, Registration of a Society, Registration Under Companies Act

Reference Books:

1. Marketing of Non Profit: S.M. Jha, Himalaya Publishing House Pvt. Ltd.,
2. IGNOU Booklets



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
Skill Enhancement Course-II
(w.e.f. 2022-23)
SEC-2.1 Business Ethics

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Learning Objectives:

1. To impart the knowledge about Business Ethics
2. Equip students with the ability to analyze, interpret and apply practically in business practices.

Course Outcomes:

- 1) Students are able to understand the basic concept and importance of ethical concept of business.
- 2) Students can interpret the ethical business practices.
- 3) Students can easily avoid the unfair trade practices.

Unit I: Principles of Business Ethics:**(Lectures 10)**

- Meaning, Nature of ethics, Definition: Business ethics,
- Need of Business Ethics,
- Benefits of Business Ethics
- Fundamental principles of Business Ethics.
- Approaches of Business Ethics, Ethics and Morals, Ethical Dilemmas

Unit II: Workplace Ethics:**(Lectures 10)**

- Factors Influencing Ethical Behavior at Work,
- Ethical Issues, Discrimination and Harassment
- Importance of Ethical Behavior at Workplace
- Principles of Ethics at Workplace

Unit III: Corporate Social Responsibility**(Lectures 10)**

- Introduction, Definition, Corporate social responsibility,
- Need for Corporate social responsibility.
- CSR Key Developments.
- Corporate Social Responsibility Mechanism.
- Benefits of Corporate Social Responsibility.

Unit IV: Ethics in Business**(Lectures 10)**

- Ethics in Marketing,
- Consumer Protection: Introduction and Meaning, Ethical Guidelines.
- Behaving Ethically in Marketing,
- Healthy Competition and Protecting Consumer Interest.



- Ethics in Accounting and Finance: Introduction, creating ethical environment,
- Reasons for Unethical Behavior
- Ethical Conflict Resolution.

Recommended Books:

- Business Ethics & Corporate Governance -S.K.Bhatia
- Business Ethics & Corporate Governance-C.S.VMurthy
- Business Ethics: IPCC Booklets



B. Com. Second Year (Management & Entrepreneurship)

Semester IV Syllabus (CBCS Pattern)

Skill Enhancement Course-II

(w.e.f. 2022-23)

SEC-2.2 E-Commerce-II

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Programme objectives:

The course aims to equip the students with advanced learning in online business practices of organizations and procedures involved in managing a business online, and to make the students aware and learn about e-marketing, e-financing, e-banking, e-trading, digital economy and e-ticketing etc.

Programme Outcome:

Students are able to demonstrate and understand the foundations and importance of E-Commerce and analyze the impact of E-Commerce on Business Models and Strategies. Students are also able to describe Internet trading Relationships also discuss legal issues and privacy of E-Commerce.

Unit I: E-Marketing:

(Lectures : 12)

Marketplace v/s Market space, impact of e-commerce on market, marketing issues in e-marketing, direct marketing, one-to-one marketing.

Unit II: Finance:

(Lectures : 11)

Areas of e-financing, e-banking, traditional vs/ e-banking, trading v/s e-trading, importance and advantages of e-trading, operational aspects of e-trading.

Unit III: Digital economy: Major characteristics, economic rules, impact on trading and intermediaries, impact on business processes and functional areas in banking, financial and insurance organizations.

Unit IV: E-Ticketing:

(Lectures : 11)

Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. E-Commerce in India: State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce.

Reference Books:

1. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
2. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
3. P. T. Joseph, E-Commerce: A managerial Perspectives, Tata McGraw
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning



4. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
5. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
6. Sushila Madan, E-Commerce, Taxmann
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. E-Commerce – Dr. Sanjivkumar Agrawal, Dr. Shubhangi Dive



B. Com. Second Year (Management & Entrepreneurship)
Semester IV Syllabus (CBCS Pattern)
Skill Enhancement Course-II
(w.e.f. 2022-23)
SEC-2.3 EXCEL LAB -II

No. of Lectures	40
End of Semester (University Exam)	25 Marks
Continuous Assessment (CA) Internal	25 Marks
Total	50 Marks
Total Credit	02 Credits

Learning Objectives:

MS Excel Lab II course would enable the students in crafting professional excel spread sheets, using the Microsoft suite of office tools. This will help students to develop accurate and well-designed Worksheet To familiarize the students in managing Business Application Software

Course Outcomes:

After successful completion of this course, students should be able to: To prepare well designed Worksheets to create, modify format and print Sheet using MS Excel. To work with a Spread sheet, Charts and perform basic and Advance calculations.

Unit I: Working with Workbook and Spread sheet**Lectures 10**

- Creating and Opening Workbooks, Compatibility mode,
- Saving and Sharing Workbooks, Exporting workbooks,
- Cell Basics, Formatting Cells, Modifying Columns, Rows and Cells,

Unit II: Formatting & Printing**Lectures 10**

- Types of formatting, Using borders, Color and patterns, Conditional formatting, Printing, Background and Print titles
- Sorting, Filter, Fill, Find and Replace

Unit III: Table and Charts**Lectures 08**

- Table, Pivot Table, Charts (Column charts, bar chart, Line Chart, Pie Chart,
- Area Chart, Line Chart, Other Charts

Unit IV: Advance Formulas and Functions**Lectures 12**

- Introduction using basic formulae, advance formulae, designing formulae, Functions, Math Functions,
- Stat Functions (Average, if, Count, Count if etc.) Text Functions (Left, Concatenate, Proper etc.) Date and Time Functions (Today, Now, Day etc.) Logical Functions (AND, OR etc.) Financial Functions (Rate, PMT, PV etc.)

References:

1. Mastering EXCEL 4 for Windows - Chester – BPB
2. EXCEL 2007 Made Simple by Satish Jain, BPB
3. Learning Microsoft Office 2010, Lisa Bucki, Chirsty Parish, SuznneWeixel
4. The Complete Reference Excel- Kathy Ivens, Conrad Carlberg