# Bachelor of Commerce (B. Com)
## Semester- V Examination

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Course Scheme</th>
<th>No. of Credits</th>
<th>Examination Scheme</th>
<th>Maximum Marks</th>
<th>Minimum Passing Marks</th>
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<td>Any One Paper from the following Optional Group</td>
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<td>Group B. Human Resource Development-Industrial Relations</td>
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<td>Group C. Banking and Insurance- Recent Trends in Banking and Insurance Paper-I</td>
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<td>-</td>
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<td>Group D. Information Technology- Computerize Accounting and MIS</td>
<td>2</td>
<td>-</td>
<td>4/Batch</td>
<td>3</td>
<td>50</td>
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- **Note:**
  1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks
  2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.
SYLLABUS
B.Com. – III Semester - V
AUDITING

- Level of knowledge: Basic Knowledge
- Objectives: To develop conceptual understanding of the fundamentals of Auditing. To impart skills in Development.

CONTENTS

Unit- I: 1) Auditing:


2) Classification of Audit:


Unit- II: 3) Audit Planning:


4) Vouching :


Unit- III : 5) International Check and Internal Control :

**Internal Check** - Objects of Internal Check – Auditor’s Duty in Respect of Internal Check - General Consideration in Framing a System of Internal Check – Test Check – Difference Between Internal Check and Test Check – **Internal Control** – Objectives of Internal Control – Internal Control and Auditors – Limitation of Internal Control - Evolution of Internal Control – Procedure of Evolution of Internal Control – Consideration In Evolution – Internal Control Questionnaire – Merits and Demerits of Internal Control Questionnaire – **Internal Audit** – Objective of Internal Audit Vis A vis Independent Audit – Different Between Internal Auditor and Independent Auditor – **Internal Control**, Internal Audit and Internal Check – A Comparison – Independence of Auditor – Qualities of an Auditors – Relationship Between the Satutory and the Internal Auditor.

6) Audit of Ledger :

Unit- IV : 7) Capital and Revenue Items :

Importance of Allocation - Capital Expenditure – Revenue Expenditure – Auditor’s Duty As Regards Capital and Revenue Items – Deferred Revenue Expenditure - Auditor’s Duty as Regarded Revenue Expenditure - Example of Capital Expenditure - Example of Revenue Expenditure – Unusual Expenditure –
Capital Receipts – Revenue Receipts – Capital and Revenue Losses.

8) Audit of Bank, Insurance Companies, Co-Operative Societies and Educational Institutions:

Banking Companies – Legislation - Restriction – Approach To Bank Audit - Audit Program - Capital and liabilities – Assets – Audit of Nationalized Banks –

List of Recommended Books :

1) L. N. Chopde, D.H. Choudhari, Dr. Baban Taywade.

2) Dr. K. R. Dixit, Auditing – Vishwa Publishers & Distributors, Nagpur

3) B. N. Tandon, S. Sudharsanam, S. Sundharabahu.
   Practical Auditing – S. Chand & Company Ltd.

4) S. K. Mehta, Auditing , Diamond Publication Pune.

5) अवनम्म Po S>m°. gwYा ~moYZH$a, A°S> . _¥Um Hw$bH$Uu, A§Ho$jiU, lr gmB©ZmW àH$mcZ, ZmJnya.
# QUESTION PAPER PATTERN

Total Marks = 80

Q. 1  
A) Unit - I  
8  
B) Unit - I  
8  

OR  
C) Unit - I  
16

Q. 2  
A) Unit - II  
8  
B) Unit - II  
8  

OR  
C) Unit - II  
16

Q. 3  
A) Unit - III  
8  
B) Unit - III  
8  

OR  
C) Unit - III  
16

Q. 4  
A) Unit - IV  
8  
B) Unit - IV  
8  

OR  
C) Unit - IV  
16

Q. 5  
A) Unit - I  
4  
B) Unit - II  
4  
C) Unit - III  
4  
D) Unit - IV  
4
Objectives:
1. To Expose students to a New approach to the study of the Indian economy.
2. To help the Students in analyzing the present phase of the Indian economy.

<table>
<thead>
<tr>
<th>Unit No</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>INTRODUCTION</td>
</tr>
<tr>
<td>1.1</td>
<td>Basic Characteristics of the Indian Economy as an emerging economy.</td>
</tr>
<tr>
<td>1.2</td>
<td>Unemployment in India: Types, Causes and Remedies.</td>
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<tr>
<td>1.4</td>
<td>Concept of active population. Effect of active population on Indian economy.</td>
</tr>
<tr>
<td>1.5</td>
<td>Disadvantages of inactive population.</td>
</tr>
<tr>
<td>2</td>
<td>Agricultural Development in India since Independence</td>
</tr>
<tr>
<td>2.1</td>
<td>Role of Agriculture in the Indian Economy</td>
</tr>
<tr>
<td>2.2</td>
<td>Constraints in Agriculture Development</td>
</tr>
<tr>
<td>2.3</td>
<td>Rural Indebtedness - Causes and Remedies</td>
</tr>
<tr>
<td>2.4</td>
<td>Rural Finance – Role of NABARD in Agriculture Sector</td>
</tr>
<tr>
<td>3</td>
<td>INDUSTRIAL DEVELOPMENT IN INDIA SINCE 1991</td>
</tr>
<tr>
<td>3.1</td>
<td>Role of Industrialisation in Economic Development</td>
</tr>
<tr>
<td>3.2</td>
<td>Role of Large scale and Small and Medium Enterprises (SMEs)</td>
</tr>
<tr>
<td>3.3</td>
<td>Role of Public Sector in the Post Liberalization era</td>
</tr>
<tr>
<td>3.4</td>
<td>Evaluation of Industrial Policy (1991)</td>
</tr>
<tr>
<td>4</td>
<td>ECONOMIC PLANNING IN INDIA</td>
</tr>
<tr>
<td>4.1</td>
<td>Objectives and Need of Economic Planning In India</td>
</tr>
<tr>
<td>4.2</td>
<td>Current Five Year Plan – Objectives and strategy</td>
</tr>
<tr>
<td>4.3</td>
<td>Evaluation of Economic Planning in India.</td>
</tr>
</tbody>
</table>

RECOMMENDED BOOKS:
1. Indian Economics: M.L. Jhingan, Vrida Publication Delhi
2. Indian Economics: Ruddar Dutta and K.P.M. Sundaram, S. Chand & Co. New Delhi
5. Hkkjrh; vFkZ"kkL= % MkW- izHkkdj ns”keq[k, fialkGkiwjs izdk”ku ukxiwj
Objective: - To impart basic accounting knowledge

Unit- I

1. Accounting for Amalgamation.
   Meaning - Vendor and purchasing Companies – Purchase Consideration- Accounting
   Entries   - and Preparation of Balance Sheet after Amalgamation.

2. Social Accounting and Social Reporting: Meaning, objects, need and scope (Theory only)

Unit-II

3. Accounting for Absorption.
   Meaning - Vendor and purchasing Companies – Purchase Consideration- Accounting
   Entries   - and Preparation of Balance Sheet after Absorption.

4. Farm Accounting: Meaning, need and significance. (Theory only)

Unit III

5. Accounting for Internal External   Reconstruction
   Meaning- Alteration of Share Capital, Reduction of Share Capital- Accounting   Entries
   and
   Preparation of Balance sheet after internal & External Reconstruction

Unit-IV

6. General Insurance claim accounts:-
   Claim for Loss of Stock:- Introduction, procedure for calculation, Average clause, Treatment
   of abnormal items of goods, Under or overvaluation of stock
B. Com IIIrd Year - Semester - V
ADVANCE ACCOUNTING
(Paper – I)

EXAMINATION SCHEME

Question -1 On Unit – I

A) Theory  8 Marks
B) Practical problem  8 Marks
OR
C) Practical problem  16 Marks

Question -2 On Unit – II

A) Practical problem  8 Marks
B) Practical problem  8 Marks
OR
C) Practical problem  16 Marks

Question -3 On Unit – III

A) Practical problem  8 Marks
B) Practical problem  8 Marks
OR
C) Practical problem  16 Marks

Question -4 On Unit – IV

A) Practical problem  8 Marks
B) Practical problem  8 Marks
OR
C) Practical problem  16 Marks

Question -5

A) Theory on Unit- I  4 Marks
B) Theory on Unit- II  4 Marks
C) Theory on Unit- III  4 Marks
D) Theory on Unit- IV  4 Marks
B.COM. III Year (Sem-V)
BUSINESS COMMUNICATION
(Paper – I)

Theory: 80 Marks
Internal Assessment: 20 Marks

Objectives: This course is aimed at equipping the students with the Necessary and Techniques and Skill of Communication.

Periods Allotment

Unit-I
Communication Concepts

Unit –II
Types of Communication

Unit- III
Public Speaking
The Art and Science of Public Speaking, Basic Principle, Manager as a Public Speakers, Do’s and Don’ts of Public Speaking, Qualities of Public Speakers, Role of Humor and Act, Simplicity in Public Speaking, Barriers in Public Speaking.

Unit IV
Business Writing
Do’s and Don’ts of Business Writing, Principles and Importance of Business Writing, Commercial Letters- Drafting of Interview Letters, Appointment Orders, Shown Cause Notice, Sales Letters- e.g. Enquiry, Complaint etc. Writing Business Reports, Sales Reports, Survey Reports, Drafting of an Advertisement.
Books Recommended:
2. Mohan: Developing Communication Skills (Macmillan)
4. Bender: Secret of face to face Communication. (Macmillan)
5. Kapur: Business Correspondence and Communication Skill, S. Chand and Company
6. Keith Devis: Communication with Management
SYLLABUS

B.COM. III Year (Sem-V)
COMMERCIAL LAW

- Level of knowledge : Basic Knowledge

- Objectives : To develop conceptual understanding of the fundamentals of Commercial Law.
To impart skills in Development.

CONTENTS

Unit-I : Indian Contract Act 1872 -

Unit-II : Scale of Goods Act 1930 -

Unit III : Negotiable Instrument Act, 1881-
Definition of Consumer, Person, Scope goods service, Trader, Manufacturer, Meaning of consumer Dispute, Complaint - Unfair Trade Practices, Consumer Disputes Redressal Agencies.

Unit VI : VAT (Value Added Tax)
Importance, Definitions, concepts of sale and Inter State sale, Liability to central sales Tax, Declared Goods, Introduction to value Added Tax(VAT) Provisions of Maharashtra Value Added Tax (MSVAT) Central Value Added Tax (CENVAT)
SERVICE TAX
Introduction to service Tax Law, Definitions and concepts, liability of service Tax, payment and recovery of service tax registration Requirements and procedure, records and return, Assessment Revision and Appeals, offences and penalties, Provisions for various Taxable services, Advance Rulings in service.

BOOKS RECOMMENDED

- Dr. V.K. Jain : Mercantile Law, Seth Publications, Nagpur
- M.C. Shukla : company Law, S. Chand & Company, Nagpur
- C. K. Kapoor : Lectures on Business and Corporate Laws, vidya sadan Delhi
- V.S. Datey : Business and Corporate Laws, Taxman, New Delhi
- Right to Information Act, 2005- Bare Act.
- Right to Information Act, 2005-Books Published by Yashada, Yashwantrao Chavan, Vikas prakashan Probhodini- Rajhans prakashan)
- Cyber Laws : by justice Yatindra Singh, Universal Law publishing co. new Delhi.
QUESTION PAPER PATTERN

Total Marks = 80

Q. 1  A) Unit - I  8
      B) Unit - I  8

      OR

      C) Unit - I  16

Q. 2  A) Unit - II  8
      B) Unit - II  8

      OR

      C) Unit - II  16

Q. 3  A) Unit - III  8
      B) Unit - III  8

      OR

      C) Unit - III  16

Q. 4  A) Unit - IV  8
      B) Unit - IV  8

      OR

      C) Unit - IV  16

Q. 5  A) Unit - I  4
      B) Unit - II  4
      C) Unit - III  4
      D) Unit - IV  4
**B. Com – III (Sem-V)**  
(Marketing Management)  
Industrial Marketing

**UNIT - I**  
**Industrial Marketing** : Introduction, Characteristics, Scope, Analysis of industrial market, business market versus Consumer Market, Classification industrial goods, types of industrial market.

**UNIT - II**  
**Business Buyers Attitude**: Types of Buying situation, Buying process, factors influencing on business buying process, participants in the business buying process.

**UNIT - III**  

**UNIT - IV**  

**BOOKS RECOMMENDED**
1. Dr. Bodhankar S. & Dr. Kanetkar M. – Industrial & Service Marketing.  
   (ShriSainathPrakashan)
2. B. Balaji – Services Marketing & Management (S. Chand & Company Ltd.)
3. I. K. Chopde & A. M. Shaikh – Industrial management (S. Chand & Company Ltd.)
4. M. S. Syed – Consumer Behaviour & Marketing Research (Shaz’s Publication)
5. RashiArora – Service Sector Management (Sheth Publication)
6. K. Rama Mohan Rao - Services Marketing
7. Harsh Verma - Services Marketing
8. P K Ghosh - Industrial Marketing
9. S. M. Jha – Service Marketing (Himalaya publishing house)
10. Dr. P.N. Somalkar – Industrial & Service Marketing (SarSahitya Kendra`)

UNIT – I
**Concept :** Concept of Industrial Relations, its scope and importance. The environment Socio economic or political systems and industrial relations.
**Role of Government in Industrial relations :** The evaluation of labour policy of the government in the area of industrial relations.

UNIT - II
**Workers Participation in Management :** Concept, Aims, Methods, Functioning of works committees and Joint Management.
**Trade union :** Evaluations, objects and functions, role of trade union in capitalistic. Trade union and industrial relations. Trade union leadership, problems of trade unions in India and its remedies.

UNIT - III
**Industrial Relations and Public Sector :** State as a Model employer, Labour management relations in public enterprises, Causes of industrial unrests in India.
**Collective Bargaining :** Concept, Need for collective bargaining, conditions, essential for successful collective bargaining, unrests in India.

UNIT – IV
**Grievance and Discipline :** Meaning of Grievance, Causes of Grievance, Grievance procedure, Machinery for handling Grievance.
**Prevention and Settlement of Disputes in India :** Industrial disputes in India, the role of the State in industrial relations, industrial disputes legislation in India, State Acts, Planning and industrial peace, existing arrangement for prevention and settlement of industrial disputes, legislative measures or Provision.

**BOOKS RECOMMENDED**
1. Dr. T. N. Bhagoliwal- Economics of Labour & Industrial Relations (Sahitya bhawan Agra.)
3. C. B. Mamoria – Dynamics of Industrial Relations in India (Himalaya Publishing House)
4. Dr. Siriya, Bondre, Dr. Bhawsar, Dr. More, Samarth – Human resource Management (Payal Prakashan)
6. Dr. K. R. Dixit – Dynamics of Human resource Management (Vishwa publishers & Distributors, )
8. Dr. Pandey & Rastogi – Personnel Management & Industrial relations (King Books)
SYLLABUS
B.Com. – III (Semester – V)
BANKING AND INSURANCE (GROUP C)
Recent Trends in Banking & Insurance – Paper I

- Level of knowledge: Basic Knowledge

- Objectives: To develop conceptual understanding of the fundamentals of Banking and Insurance, Recent Trends in Banking & Insurance Paper - I. To impart skills in Development.

CONTENTS

Unit- I: Reserve Bank of India (RBI) - History – Administration - Power – Role of RBI in Economy.

Unit- II: Controller of Money and Credit
a) Quantitative Credit Controls
b) Selective Credit Control (SCCs)

Unit- III: Banking Laws
LPG and insurance Business – Insurance Business in Pre and Post Nationalisation era, Liberalisation of Insurance Industry in India, Impact of Liberalization on insurance industry Opportunities, Challenges and Strategies.
Major provisions of Insurance Regulation and Development Authority (IRDA) Act, 1999, Insurance Ombudsman

Unit- IV: Negotiable Instruments

Reference Books:-
Advanced Banking and Financial System (Optional) Paper I to IV :-
1) Vaish M.C. – Modern Banking
2) Panandikar S.G. – Banking of India
3) Tannans - Banking Law and Practice in India
4) Sayers R.S. – Modern Banking
5) Shekhar K.C. – Banking Theory and Practice
6) Basu S.K. – Current Banking Theory and Practice
7) Insurance Management, Sahoo S.C. and Das S.C., Himalaya Publishing house
8) Insurance Principles and Practice, Mishra M.N. and Misra S.B., S. Chand & Company
9) Principles and Practice of Insurance, Periasamy P, Himalaya Publishing House
10) Modern Concepts of Insurance, Mishra M.N., S.Chand & Company
11) Insurance Theory and Practice, Bhargava B.D., Pearl Books, Delhi
## QUESTION PAPER PATTERN

Total Marks = 80

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OR

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UNIT-I: Computerized Accounting & Tally
Introduction to Accounting, Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accountings, Accounting Software’s, Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating New Company, Gateway, Selection of Company, Selection of Options Button at Gateway, Working with Multiple Companies, Company Features: Accounting and Inventory Configuration: General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

UNIT-II: Account Info

UNIT-III: Inventory Info and Reports

UNIT – IV : MIS
System Concept, Characteristic of System, Quality of Information, Introduction, Need, & Objective of MIS, Levels of Management, Types of MIS, System Analyst, SDLC Life Cycle, Documentation and System Audit

Practical:

Book:

References: