Syllabus & **Course Outcome** (OB & CBCS)

Faculty of Commerce

Session: **2024-25**

Class: **B Com Semester 5**

Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur

B. Com (OB & CBCS)

5th & 6th Sem. Syllabus and Paper Pattern

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

Course Outcome

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

Unit I: Amalgamation of Companies:

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

Unit II: Reconstruction of Companies:

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

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

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

Unit IV: Valuation of Share:

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

The Financial year ends on 31st March.

Reference Books: -

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

Chairman Accounts

(Tushar Chaudhari)

(R. K. Nikhade)

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

Time: - 3 Hours Maximum marks: -80

N.B: - 1) All questions are compulsory.
2) All questions carry equal marks.

Q1. (a) Unit – I (Theory)	8 Marks
(b) Unit - I (Problem)	8 Marks
OR	
(c) Unit -I (Problem)	16 Marks
Q2. (a) Unit - II (Theory)	8 Marks
(b) Unit- II (Problem)	8 Marks
OR	
(c) Unit -II (Problem)	16 Marks
Q3. (a) Unit - III (Theory)	8 Marks
(b) Unit- III (Problem)	8 Marks
OR	
(c) Unit -III (Problem)	16 Marks
Q4. (a) Unit - IV (Theory)	8 Marks
(b) Unit- IV (Problem)	8 Marks
OR	
(c) Unit -IV (Problem)	16 Marks
Q5.	
(a) Unit- I (Problem)	4 Marks
(b) Unit- II (Problem)	4 Marks
(c) Unit- III (Problem)	4 Marks
(d) Unit- IV (Problem)	4 Marks

Dr. R. Karmore (Chairman)

(tushar chaudhari)

(R. K. Nikhade)

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

Course Outcome

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

Unit I: Introduction to Tax system:

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

Unit II: Income from Business and Profession:

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

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

Unit III: Computation of Income from Business:

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

Unit IV: Computation of Income from Profession

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

Reference Books: -

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

Dr. R. Karmore (Chairman)

(Tushar Chaudhari)

(R. K. Nikhade.)

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Question Paper pattern

B.com 5th Sem

Tax Procedure and Practice

Time: - 3 Hours Maximum marks: -80

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

2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks

(b) Unit - I (Theory) 8 Marks

OR

(c) Unit -I (Theory) 16 Marks

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

(b) Unit - II (Theory) 8 Marks

OR

(c) Unit -II (Theory) 16 Marks

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

(b) Unit- III (Problem) 8 Marks

OR

(c) Unit -III (Problem) 16 Marks

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

(b) Unit - IV (Problem) 8 Marks

OR

(c) Unit - IV (Problem) 16 Marks

Q5.

(a) Unit- I (Theory) 4 Marks

(b) Unit- II (Theory) 4 Marks

(c) Unit- III (Problem) 4 Marks

(d) Unit- IV (Problem) 4 Marks

Dr. R. K. Karmore (Chairman)

(Tushar Chaudhari)

(R. K. Nikhade)

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

Course Outcome

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

Unit I: Introduction:

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

Unit II: Recruitment selection and training:

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

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

Unit III: Labour welfare and Collective bargaining:

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

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

Unit IV: Latest Trends in HRM

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

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

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

Reference Books: -

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

Dr. R. Karmare

(Tushar Chaudhari)

(R. K. Nikhade)

Question Paper pattern
B.com 5th Sem
Human Resource Management

Time: - 3 Hours | Maximum marks: -80

N.B: - 1) All questions are compulsory.
2) All questions carry equal marks.

Q1.	(a) Unit - I	8 Marks
	(b) Unit- I	8 Marks
	OR	
	(c) Unit -I	16 Marks
Q2.	(a) Unit - II	8 Marks
	(b) Unit- II	8 Marks
	OR	
	(c) Unit -II	16 Marks
Q3.	(a) Unit - III	8 Marks
	(b) Unit- III	8 Marks
	OR	
	(c) Unit -III	16 Marks
Q4.	(a) Unit - IV	8 Marks
	(b) Unit- IV	8 Marks
	OR	
	(c) Unit -IV	16 Marks
Q5.		
	(a) Unit- I	4 Marks
	(b) Unit- II	4 Marks
	(c) Unit- III	4 Marks
	(d) Unit- IV	4 Marks

Dr. R. Karmore (Chairman)

(Tushar Chaudhari)

(R. K. Nikhade)

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

Course Outcome

C01	students will be able to understand the importance of agriculture in economic development.
C02	students will be able to apply principles of farm management/agricultural production economics benefitting farm decision making.
C03	students will be able to examine various policies (credit, input, pricing, food security, marketing, trade) pertaining to Indian agricultural sector
C04	students will be able to enhance the awareness on contemporary debates of problems of agriculture sector.
CO5	students will understand the concept of agricultural marketing.

Unit I: Role of agriculture in economic development:

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

Unit II: Growth of Agricultural Economics:

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

Unit III: Agriculture price and food policy:

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

Unit IV: Agricultural marketing:

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

Reference Books: -

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

(Tushar Chaudhari) (R. K. Nikhade)

Question Paper pattern
B.com 5th Sem
Agricultural Economics

Time: - 3 Hours   Maximum marks: -80

N.B: - 1) All questions are compulsory.
2) All questions carry equal marks.

Q1. (a) Unit - I	8 Marks
(b) Unit- I	8 Marks
OR	
(c) Unit -I	16 Marks
Q2. (a) Unit - II	8 Marks
(b) Unit- II	8 Marks
OR	
(c) Unit -II	16 Marks
Q3. (a) Unit - III	8 Marks
(b) Unit- III	8 Marks
OR	
(c) Unit -III	16 Marks
Q4. (a) Unit - IV	8 Marks
(b) Unit- IV	8 Marks
OR	
(c) Unit -IV	16 Marks

Q5.

(b) Unit- I	4 Marks
(b) Unit- II	4 Marks
(c) Unit- III	4 Marks
(d) Unit- IV	4 Marks

Dr. R. Karmore (Chairman)

(Tushar Chaudhari)

(R. K. Nikhade)

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

Course Outcome

C01	Student will be able to gain knowledge Meaning, importance, element and overhead allocation of cost of production.
C02	Student will be able to gain knowledge difference of cost account and financial account, will familiarized with the Preparation cost sheet and Tender.
C03	Student will be able finding the profit difference between Cost account and financial account, will be familiarize with the need of reconciliation of profit.
C04	Student will be able to gain knowledge Methods of costing, Job and Process costing.
CO5	Student will be able to gain knowledge Meaning, Features, element and how to computed contract costing.

Unit I: Cost Accounting:

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

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

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

Unit III: Process Cost Accounting:

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

Unit IV: Contract Costing:

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

Reference Books: -

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

Dr. R. Karmore (Chairman)

(Tushar Chaudhari)

(R. K. Ukhade)

Question Paper pattern
B.com 5th Sem
Cost Accounting

Time: - 3 Hours   Maximum marks: -80

N.B: - 1) All questions are compulsory.
2) All questions carry equal marks.

Q1. (a) Unit – I (Theory) 8 Marks
(b) Unit - I (Problem) 8 Marks
OR
(c) Unit -I (Problem) 16 Marks

Q2. (a) Unit - II (Theory) 8 Marks
(b) Unit- II (Problem) 8 Marks
OR
(c) Unit -II (Problem) 16 Marks

Q3. (a) Unit - III (Theory) 8 Marks
(b) Unit- III (Problem) 8 Marks
OR
(c) Unit -III (Problem) 16 Marks

Q4. (a) Unit - IV (Theory) 8 Marks
(b) Unit- IV (Problem) 8 Marks
OR
(c) Unit -IV (Problem) 16 Marks

Q5.
(a) Unit- I (Problem) 4 Marks
(b) Unit- II (Problem) 4 Marks
(c) Unit- III (Problem) 4 Marks
(d) Unit- IV (Problem) 4 Marks

(Chairman)

(Tushar Chaudhari)

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

Course Outcome

C01	Students will be able to learn about the concept of auditing.
C02	Students will able to understand the procedure of audit for limited companies.
C03	Students will able to learn about vouching, verification & valuation of assets and liabilities.
C04	Students will able to critically analyse the uses of computer in audit.
CO5	Students will know the recent development in auditing system.

Unit I: Introduction to Audit:

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

Unit II: Audit of Limited Companies:

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

Unit III: Vouching, Verification and Valuation:

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

Unit IV: Recent Trends in Auditing:

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

Reference Books: -

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

(R. Hirkhede)

Question Paper pattern
B.com 5th Sem
Company Audit

Time: - 3 Hours | Maximum marks: -80

N.B: - 1) All questions are compulsory.
2) All questions carry equal marks.

Q1. (a) Unit - I	8 Marks
(b) Unit- I	8 Marks
OR	
(c) Unit -I	16 Marks
Q2. (a) Unit - II	8 Marks
(b) Unit- II	8 Marks
OR	
(c) Unit -II	16 Marks
Q3. (a) Unit - III	8 Marks
(b) Unit- III	8 Marks
OR	
(c) Unit -III	16 Marks
Q4. (a) Unit - IV	8 Marks
(b) Unit- IV	8 Marks
OR	
(c) Unit -IV	16 Marks

Q5.

(a) Unit- I	4 Marks
(b) Unit- II	4 Marks
(c) Unit- III	4 Marks
(d) Unit- IV	4 Marks

Dr. R. Karmore

(Tushar Chaudhari)

(R.N. Khade)