Semester V

Major Group: Business Administration & Management

Minor Group: Accounting & Finance

B. Com Third Year- Fifth Semester

Major Group: Business Administration & Management

Minor Group: Accounting & Finance

Major	**Discipline Specific Elective**	**Minor**	**Vocational Skill Course**	**Field Project**
DSC	**DSE**	**M5& M6**	**VSC**	**FP-2**
DSC-11 Management Accounting-I **(4 Credits)** **DSC-12** Business Regulatory Framework-I **(4 Credits)**	**DSE1:** Goods & Services Tax-I **(2 Credits)** **DSE2:** Direct Tax-I **(2 Credits)**	**Minor Group:** ***Accounting & Finance*** M5: Business Economics-I **(2 Credits)** **M6:** Working Capital Management **(2 Credits)**	**VSC-3** Computerized Accounting-I **(2 Credits)** **VSC-4** Computerized Accounting-II **(2 Credits)**	**Field Project** (2 Credits)
Total Credits: 22				

07/07/26

7/7/2026

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

General Guidelines for B.Com Third Year (NEP)

1. Student shall pursue B.Com Third year in the same Major and Minor group which was selected in B.Com Second year.
2. IKS 2, Discipline Specific Elective (DSE) and Vocational Skill Courses (VSC) are common for all groups.
3. VSC Courses are completely practical based (U/A).
4. Batch size for the VSC courses is 30 students.
5. Field Project / Research Project /On Job Training should be aligned with the Guideline & Structure provided by the university adhering to the major chosen.

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07/07/26

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Major Group2: Business Administration & Management

DSC 11: Management Accounting- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives:

1. To introduce students to the fundamental concepts, nature, scope, and significance of Management Accounting.
2. To develop an understanding of the differences between Financial Accounting and Management Accounting for managerial decision-making.
3. To familiarize students with tools and techniques used for analysis and interpretation of financial statements.
4. To impart knowledge of ratio analysis and its application in evaluating business performance.
5. To enable students to prepare and interpret Funds Flow and Cash Flow Statements for effective financial planning and control.

Learning Outcomes: After successful completion of this course, students will be able to:

CO1: Students will be able to explain the meaning, objectives, scope, and functions ofManagement Accounting and its role in business decision-making.

CO2: Analyse and interpret financial statements using various analytical tools and techniques.

CO3: Compute and interpret different types of ratios to assess profitability, liquidity, and solvency of business enterprises.

CO4: Prepare Funds Flow Statements and Cash Flow Statements and analyze changes in working capital.

CO5: Apply management accounting information to support managerial planning, control, and performance evaluation.

Unit No.	Contents	No. of Hours
I	**Introduction to Management Accounting (Theory Only):** Introduction, Meaning and Definition of Management Accounting, Nature, Scope, Objectives and Functions of Management Accounting, Difference between Financial Accounting and Management Accounting, Tools and Techniques of Management Accounting, Advantages and Limitations of Management Accounting. (Theory)	08
II	**Analysis and Interpretation of Financial Statement (Theory Only):** Introduction, Meaning and Definition of Financial Statement, Classification of Assets and Liabilities, Objectives of Financial Statement, Importance of Financial Statements, Limitations of Financial Statements, Analysis and Interpretation of Financial statements, Types of Financial Analysis, Tools	12

	or Techniques of Financial Statement Analysis- Comparative financial statement, Common size financial statement, Trend analysis, Ratio analysis, Funds flow statement, Cash flow statement. (Theory)	
III	**Ratio Analysis (Theory and Numerical):** Meaning, Advantages/Benefits of Ratios Analysis, Limitations of Ratio Analysis, Classification of Ratio. I. Profitability Ratios- Gross Profit Ratio, Net Profit Ratio, Operating Ratio II. Solvency Ratios - Current Ratio, Quick Ratio Or Liquid Ratio, Debt Equity Ratios, Proprietary Ratio. III. Turnover Ratios: Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio.	**20**
IV	Funds Flow and Cash Flow Statements (Theory and numerical): Meaning of Funds flow statement, Sources and Application of funds, Objectives of fund flow statement, Limitations of funds flow statements. Preparation of schedule of changes in working capital, Preparation of non-current accounts (Ledger accounts), Calculation of funds from operations, Preparation of Funds Flow Statements (Statement form only).. Cash Flow Statements (AS-3): Meaning, Advantages and Limitations of Cash Flow Statements, Difference between Funds Flow Statements and Cash Flow Statements. Calculation of funds from operation, Preparation of cash flow statement (As per AS3 only), Necessary Ledger Accounts. (Numerical)	**20**

Total Weightage **: 100 Marks**
Semester End Examination (S. E. E.) :60 Marks
Continuous Internal Assessment (C. I. A.) :40 Marks

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:
1. Dr. S. N. Maheshwari, Management Accounting, Sultan Chand & Sons, Delhi
2. Jha & Naik, Management Accounting Himalaya Publications.
3. Khan & Jain- Management Accounting, Tata Mcgrow-Hill Education.
4. M. N. Arora – Cost and Management Accounting, Himalaya Publishing House.
5. Dr. Jitendra Ahirrao - Management Accounting – Kailash Publications Aurangabad.
6. Dr. V. R, Nagori& Dr. Sanjay Agrawal – Management Accounting- Chinmay Publications Aurangabad.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Major Group2: Business Administration & Management

DSC 12: Business Regulatory Framework- I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives: To acquaint the learners with:

1. The provisions of the Indian Contract Act and related commercial laws.
2. The legal framework governing the sale of goods
3. The provisions of Consumer protection Act.
4. The regulatory provisions relating to companies and LLPs.

Course Outcomes: The learners will be able to:

1. Interpret provisions of major commercial laws.
2. Apply contractual principles in business situations.
3. Analyse legal issues arising in commercial transactions.
4. Demonstrate awareness of consumer rights and business responsibilities.
5. Explain regulatory provisions applicable to LLPs.

Unit No.	Contents	No. of Hours
I	**Indian Contract Act, 1872** Promise, Agreement, Contract, Essentials of Valid Contract, Types of contract, Offer and Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Object; Performance and Discharge of Contracts; Breach of Contract and Remedies	14
II	**Special Contracts**: Contract of Indemnity and Guarantee; Bailment and Pledge; Agency – Creation, Rights and Duties of Agent and Principal	12
III	**Sale of Goods Act, 1930**: Contract of Sale; Goods and Price; Conditions and Warranties; Transfer of Ownership; Unpaid Seller and his Rights	12
IV	**Consumer Protection Act, 2019**: Consumer Rights; Consumer Disputes Redressal Commissions; Product Liability; Unfair Trade Practices; E-Commerce and Consumer Protection	12
V	**Limited Liability Partnership Act, 2008**: Meaning and Features of LLP; Formation and Registration; Partners and Designated Partners; Rights and Duties	10

Total Weightage : **100 Marks**
Semester End Examination (S. E. E.) :60 Marks
Continuous Internal Assessment (C. I. A.) :40 Marks

University Examination Pattern:

Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Mercantile Law: N.D.Kapoor
2. Business Laws: Gogana
3. Manual of Business laws: S.N.Maheshwari et al.
4. Bare Acts

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Discipline Specific Elective

DSE 1: Goods & Services Tax-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives: To introduce GST, supply and its valuation under GST and ITC under GST.

Course Outcomes: On successful completion of the course, the students will be able to understand GST and will be familiar to various concept under GST along with calculation of GST.

Unit No.	Contents	No. of Hours
I	**Introduction of GST** • Tax, Difference between Direct and Indirect Tax • Introduction of GST. • Advantage, Disadvantages, Features and Objectives of GST. • Structure/Types of GST in India – CGST, SGST, IGST, UTGST. • GST Council – structure and functions. • Threshold limits for registration under GST. • Goods and Services Tax Identification Number (GSTIN) and Goods and Services Tax Network (GSTN)	10
II	**Supply and Valuation of Supply under GST (Theory and Numeric)** • Supply, Place of supply, Intrastate and Interstate Supply. • Levy and Collection of CGST, SGST/ UTGST and IGST. • Time and Valuation of Supply. • ***Practical problems on Preparation of Tax Invoice for Interstate and Intrastate Transactions.***	10
III	**Input Tax Credit (ITC) and Tax Payment under GST (Theory and Numeric)** • Meaning and conditions for ITC. • Input tax Credit Process. • Input tax Credit Utilization. • Reversal of Input tax Credit. • Payment of tax and Interest under GST. • ***Practical Problems on computation of Net GST liability after utilizing input tax credit.***	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

- Goods and Service Tax (Theory, Practical Problems and Solutions)-Dr. Firoz Baig and Dr. Dilip Chavan- -Vidya Books Publishers, Chhatrapati Sambhajinagar, (MS)
- GST for Beginners:Dr.Satyakumar GopikishanRathi, Aastha Educational Publisher, Jalna (M.S.)
- Indirect Taxes: V.S. Datey,-Taxman Publication
- Goods and Service Tax (GST):By Dr. H.C. Mehrotra and Prof. V.P. Agrawal, Sahitya Bhavan Publication, Agra.
- Goods and Service Tax Simplified: CA Hemant Narang, Computech Pub. New Delhi.

A Systematic Approach to Indirect Taxation Including GST and Customs : Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer (India) Pvt. Ltd, Gurgaon, Haryana (I).

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Discipline Specific Elective

DSE 2: Direct Tax-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

1. To understand the basic concepts and principles of income tax.
2. To learn the computation of taxable Income and tax liability

Course Outcomes:

1. Explain the fundamental concepts of Income Tax.
2. Calculate income under various heads and total taxable income.
3. Apply deductions and exemptions correctly while computing tax liability.

Unit No.	Contents	No. of Hours
I	**Introduction of Income Tax (with Amendment):** Meaning and features of direct Tax , Objectives of taxation, Difference of Direct and Indirect Tax, Basic Concept of Income Tax, (Assessee, Person ,Income, Casual Income , Agriculture Income, Heads Of Income, Gross total Income, Total Income(Theory)	10
II	**Income from Salary:** Meaning and Definition, Computation of Income from Salary, Updated rules for Allowances and perquisites, employer contribution to PF (Theory& Numerical)	10
III	**Income from House Property:** Basis of charge, annual value determination, computation of income from house property, revised deduction rules under Section 24, compliance relaxations for property buyers(Theory& Numerical)	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)
Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Income Tax Act 2025 (Bare Act) – Government of India publication (latest edition).
2. Singhania, V.K. & Monica Singhania – Students' Guide to Income Tax (latest edition).
3. Mehrotra, H.C. & Goyal, S.P. – Income Tax Law and Practice.
4. Ahuja, Girish & Gupta, Ravi – Systematic Approach to Income Tax.
5. CBDT Circulars & Notifications – Official updates for compliance framework

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Minor Group: Accounting&Finance

Minor 5: Business Economics-I

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Course Objectives: 1. To bridge the gap between economic theory and practical business practice.

Course Outcomes:
1. To Introduce Concepts of Business Economics.
2. To Understand the concepts of Elasticity of demand
3. To Understand the concepts of Market Structures.

Unit No.	Contents	No. of Hours
I	**Introduction to Business Economics:** Meaning and Definitions of Business Economics, Nature and Scope of Business Economics, Objectives of Business Economics, Role in Business Decision-Making, Micro economics and Macroeconomics	10
II	**Elasticity of Demand:** Concept of Elasticity of Demand, Price Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Methods of Measuring Elasticity, Business Applications of Elasticity.	10
III	**Market Structures:** Market Structures & Business decisions, Objective of Business Firm, Perfect Competition: Meaning, Concept and Features. Monopoly: Meaning, Concept and Features.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Business Economics: Ahuja H. L. – S. Chand & Co., New Delhi.
2. Business Economics: G. N. Zambre- Pimpalpure Publishers, Nagpur.
3. Fundamentals of Business Economics: D. M. Mithani, G. K. Murthy- Himalaya Publishing House, New Delhi.
4. A Modern Micro Economics: Koustsoyianni - Macmillan New Delhi.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Minor Group: Accounting&Finance

Minor 2: Working Capital Management

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:

1. To provide students with conceptual clarity of Working Capitaland it's management
2. To equip students with skills and techniques for effective management of current assets.
3. To familiarise students with various sources of financing working capital.

CourseOutcomes: Onsuccessfulcompletionofthecourse,studentswillbeable to:

CO1 Explain the concept of working capital, its components, operating cycle, and factors influencing working capital requirements.

CO2 Apply cash, inventory and receivables management techniques, including cash budgeting, EOQ and credit evaluation.

CO3 Analyse working capital financing sources and strategies, including short-term financing options and risk-return considerations.

Unit No.	Contents	No. of Hours
I	**Introduction to Working Capital Management** Meaning of working capital, concepts (Gross vs. Net), importance, operating cycle(Cash Conversion cycle), types of working capital, Factors influencing working capital requirement, estimation of working capital requirements (simple numerical), Liquidity vs Profitability trade-off	08
II	**Management of Current Assets** **Cash Management:** Motives for holding cash, cash budgeting, managing collections or disbursements, recent developments in cash management-EFT, Zero balance accounts, management of temporary cash surplus. **Inventory Management:** Objectives, Economic Order Quantity (EOQ), inventory control techniques (ABC, FSN analysis). **Receivables Management:** Credit policy, Credit standards, Credit terms, Collection policy, monitoring receivables.	14
III	**Working Capital Financing** Sources of Working Capital financing (Short-term finance)- Bank finance, Line of credit, Letter of credit, Bill Discounting and Factoring. Working Capital financing strategies- Conservative, Aggressive, Hedging/Matching.Working Capital financing strategies- Conservative, Aggressive, Hedging/Matching	08

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks
University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. *Financial Management* by I.M. Pandey.
2. *Financial Management* by Khan & Jain.
3. *Financial Management* by Prasanna Chandra.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Vocational Skill Course-3

VSC-3:Computerized Accounting-I

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04

Objectives:

1. To Understand the complete accounting cycle through Computerized Accounting.
2. To Learn the fundamentals of Inventory Management using a Software.
3. To Prepare students with industry-ready accounting competencies.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Understand difference between Manual and Computerized Accounting.
CO2: Set up and configure companies using accounting software.
CO3: Create Accounting Masters and recording accounting transactions.
CO4: Manage Inventory with stock groups and categories.
CO5: Analyse Financial Statements and Inventory Reports.

Unit No.	Contents	No. of Hours (Pr.)
I	**Getting Started with Accounting Software (e.g. Tally Prime):** • Features, Screen Components, Navigations • Company Create, Select, Alter and Shut • Company Features (F11) and Configuration (F12)	03
II	**Accounting Masters Setup and Transactions (e.g. Tally Prime):** • Accounting Groups- Predefined, Create, Alter and Delete (Single & Multiple) • Ledger Accounts – Predefined, Create, Alter and Delete (Single & Multiple) • Accounting Vouchers- Contra, Payment, Receipt, Journal, Sales, Purchase • Recording Transactions using Accounting Vouchers • Reports – Trial Balance, P & L Account, Balance Sheet, Day Book, Account Books, Statement of Accounts	10
III	**Inventory Masters Setup and Transactions (e.g. Tally Prime):** • Stock Groups & Categories- Classification by Type, Hierarchical Grouping • Units of Measurement- Create Units • Stock Items- Create, Alter, Delete • Godowns / Locations – Create, Alter, Delete • Recording Purchase, Sales & Goods Return Transactions with Inventory	10

	• Reports – Stock Summary, Godown-wise Report, Statement of Inventory	
IV	**Advanced Accounting & Inventory Features:** • Banking, Bill-wise Details, Cost Centres. • Stock Transfers, Manufacturing Journal, Batch Numbers	07

Total Weightage : 50 Marks

University Assessment (U/A) : 50 Marks

Suggested Readings:

1. Gaurav Agrawal "Learn Tally Prime"
2. V Mishra "Tally Prime with GST"
3. RGCSM "Tally Prime with GST"

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Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Vocational Skill Course-4

VSC 4:Computerized Accounting-II

No. of Credits	No. of Teaching Hours	No. of Practical Hours per Week
02	60 Practical Hours	04

Objectives:

1. To Master GST Configuration and Compliance using Accounting Software.
2. To understand the TDS Setup and Transactions.
3. To Learn technical features like security control.
4. To generate taxation reports from accounting software.

Course Outcomes (COs): After completing this course learner will be ready with following skills:

CO1: Activate & Configure GST in Accounting Software.
CO2: Record GST Compliant voucher entries for local & Interstate transactions.
CO3: Generate GST Returns.
CO4: Record TDS transactions and generate reports.
CO5: Apply technical features

Unit No.	Contents	No. of Hours (Pr.)
I	**GST Setup & Masters in Accounting Software (e.g. Tally Prime):** • GST Basics: Concept, GST Rates, Categories • Activating GST Feature with company details • GST Ledgers: C-GST, S-GST, I-GST, GST Input & Liability Ledgers • Stock Items for GST: Creating Stock items with GST Rates & HSN/SAC • Party GST Details: GSTIN, Registration Type	07
II	**GST Transactions & Returns (e.g. Tally Prime):** • GST Purchase Transactions: Local, Interstate and Purchase Returns. • GST Sales Transactions: Local, Interstate and Purchase Returns. • GST Reports: GSTR-1, GSTR-2, GSTR-3, Annual Return • Input Tax Credit (ITC) Adjustment and Payment of Liability. • e-Way Bill: Generate e-way Bill and reports	10
III	**TDS in Accounting Software (e.g. Tally Prime):** • TDS Basics: Concepts, Sections, Rates, thresholds • Activation of TDS Feature • TDS Masters: Nature of Payment, Deductee Types, TDS Ledgers • TDS Transactions • TDS Reports	10

IV	**Technical Features:** • Backup of Company Data • Security Controls • Data Export / Import • Printing & Formatting • E-mail Reports	03

Total Weightage : 50 Marks

University Assessment (U/A) : 50 Marks

Suggested Readings:

1. Gaurav Agrawal "Learn Tally Prime"
2. V Mishra "Tally Prime with GST"
3. RGCSM "Tally Prime with GST"

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Important Note: It is recommended by the BoS that practical of this course is to be conducted with suitable batch-size (approx. 30 Students) adhere to the guidelines.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem V

Field Project-2 No. of Credits 2

Guidelines for all Major Groups

Significance of Field Project:

1. Enables students to apply theoretical concepts taught in the classroom to actual business problems.
2. Provides hands-on experience in various aspects of commerce such as Financial Accounting, Cost Accounting, Corporate Accounting, Management and Entrepreneurship.
3. Students can interact with industry professionals to get insights, guidance, and networking opportunities.
4. Allows students to gain first-hand experience in the day-to-day operations of businesses, helping them understand the practical aspects of business management.
5. Enhances professional skills such as communication, teamwork, time management, and project management.

General Guidelines for the Field Projects for all Groups

1.	Field-based learning: Students should participate in field-based learning/projects under the supervision of faculty.
2.	College has to provide all necessary facilities and requirements to the Head, Supervisor and Students such as Library facility, Internet Service etc. for smooth completion of Field Projects.
3.	HoD & Supervisor to conduct orientation sessions to brief students about execution & completion offield project.
4.	**Field Project Area:** Students can tailor field project to a specific industry or sector such as Management, Marketing, Finance, Accounting, Costing, Entrepreneurship, Banking and Finance, Co-operation and Rural Development, Business Practices and Environment or other Commerce related disciplines adhering to the Major Subjects.
5.	Supervisor in consultation with HOD should finalize list of field project titles wherein not more than four students should be assigned on one field project.
6.	For effective mentoring & support equal number of students should be allocated to each faculty member of the department. This Faculty member will act as a supervisor and will be responsible for monitoring & evaluating the progress of allotted student.

7.	**Evaluation Pattern:** A. Internal Evaluation by Supervisor: 20 Marks B. External Evaluation by Examiner appointed by University: 30 Marks **Note:** University guidelines on evaluation of field project to be followed.
8.	**Field Project Report Framework:**
a.	**Cover Page:**It includes the title of the report, name of the university, name of the program, name of the specialization (major subject), name of the student, class, university seat number, name of the supervisor, name of the department, name of the college, month and Year etc.
b.	Declaration by Student
c.	Certificate of Supervisor
d.	Certificate of the Organization
e.	Acknowledgement
f.	Table of Contents
g.	Introduction – Objectives & Expected outcome of the field visit, Background information & Scope report.
h.	Literature review
i.	Profile of the Organization
j.	Analysis of collected through Observations or Survey– Use of Photographs, Charts, Diagrams, Tables to be encouraged.
k.	Findings & Recommendations
l.	References and Questionnaire (if any)

Note:

1. Students can make changes to this format in accordance with their project title after consulting with the relevant supervisor.

2. The filed project report should not be less than 25 pages.

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Semester VI

Major Group: Business Administration & Management

Minor Group: Accounting & Finance

B. Com Third Year- Sixth Semester

Major Group: Business Administration & Management

Minor Group: Accounting & Finance

Major	Discipline Specific Elective	Minor	On Job Training
DSC	**DSE**	**M7& M8**	**OJT-1**
DSC-13 Management Accounting-II **(4 Credits)** **DSC-14** Business Regulatory Framework- II **(4 Credits)** **DSC-15** IKS **(2 Credits)**	**DSE3:** Goods & Services Tax-II **(2 Credits)** **DSE4:** Direct Tax-II **(2 Credits)**	**Minor Group:** ***Accounting & Finance*** M7: Business Economics-II **(2 Credits)** **M8:** Capital Market **(2 Credits)**	**On Job Training** **(4 Credits)**
Total Credits: 22			

Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group2: Business Administration & Management

DSC 13: Management Accounting- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives:

1. To provide in-depth knowledge of Working Capital Management and its importance in business Operations.
2. To develop students' ability to prepare and analyse various functional and master budgets.
3. To familiarize students with capital budgeting techniques for long-term investment decisions.
4. To introduce the concept of Responsibility Accounting as a tool for managerial control and Performance measurement.
5. To enhance analytical and problem-solving skills required for managerial decision-making.

Learning Outcomes: After completion of the course, learners will be able to:

CO1: Explain the concept, determinants, and estimation of working capital requirements.

CO2: Prepare cash budgets, sales budgets, production budgets, and master budgets for planning and control purposes.

CO3: Apply capital budgeting techniques such as Payback Period and Net Present Value for Evaluating investment proposals.

CO4: Understand and explain the principles and benefits of Responsibility Accounting in Decentralized organizations.

CO5: Use management accounting tools to support effective managerial planning, control, and Strategic decision-making.

Unit No.	Contents	No. of Hours
I	**Working Capital Management (Theory Only):** Meaning of working capital, kinds of working capital, Sources of Working capital, Objectives of Working Capital Management, Determinants of working capital requirement, Estimation of working Capital Requirement.	12
II	**Budget and Budgetary Control (Theory and numerical):** Meaning and definition of budget, types of budgets, Preparation of cash budget by Receipt and Payment Method, Sales budget, Production budget and Master budget. (Numerical). **Budgetary Control:** Meaning, Definitions, Characteristics, Objectives, Advantages and Limitations of Budgetary Control.	18
III	**Capital Budgeting (Theory and numerical):** Meaning, Principles and Types of Capital Budgeting. Pay-Back period method, Discounted Cash Flow Method- Net Present Value Method.	18

IV	**Responsibility Accounting: (Theory only):** Meaning Definitions and Basic Principles, Responsibility reporting, Benefits of Responsibility Accounting.	**12**

Total Weightage : 100 Marks
Semester End Examination (S. E. E.) :60 Marks
Continuous Internal Assessment (C. I. A.) :40 Marks

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:
1. Dr. S. N. Maheshwari, Management Accounting, Sultan Chand & Sons, Delhi
2. Jha & Naik, Management Accounting Himalaya Publications.
3. Khan & Jain- Management Accounting, Tata Mcgrow-Hill Education.
4. M. N. Arora – Cost and Management Accounting, Himalaya Publishing House.
5. Dr. Jitendra Ahirrao - Management Accounting – Kailash Publications Aurangabad.
6. Dr. V. R, Nagori& Dr. Sanjay Agrawal – Management Accounting- Chinmay Publications Aurangabad.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group2: Business Administration & Management

DSC 14: Business Regulatory Framework- II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
4	60	4

Objectives:

1. To understand the provisions of negotiable instruments.
2. To familiarize students with company law and corporate governance.
3. To introduce the Right to Information Act, 2005.
4. To provide knowledge of Intellectual Property Rights and Competition Law.
5. To understand cyber laws and e-commerce regulations.

Course Outcomes: The learners will be able to:

1. Explain the provisions relating to negotiable instruments.
2. Describe the legal framework governing companies.
3. Interpret the provisions of the Right to Information Act.
4. Identify the concepts of Intellectual Property Rights and Competition Law.
5. Analyze the provisions of the Information Technology Act and cyber laws.

Unit No.	Contents	No. of Hours
I	**Negotiable Instruments (amendment) Act, 2002** Definitions, Features of Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course, Crossing and Dishonour of Cheques, Dishonour of Negotiable Instruments, Discharge from liability on Negotiable Instruments	14
II	**Companies Act, 2013 – Introduction**: Meaning and Features of Company; Types of Companies; Incorporation of Company; Memorandum of Association; Articles of Association; Prospectus Share Capital, **Company Management and Governance-** Directors – Appointment, Powers and Duties; Meetings of Shareholders and Board; Corporate Governance; CSR Provisions; Auditor – Appointment and Duties, Liquidation of Company	16
III	**Right to Information Act, 2005** Nature, Scope, Procedure of getting information, Public Authorities, Central Information Commission- Constitution, Powers and Functions, State Information Commission- Constitutions, Powers & Functions, Appeal & Penalties	10
IV	**Intellectual Property Rights and Competition Law**: Introduction to IPR, Types of intellectual property, Purpose and functions of Patents, Copyrights, Trademarks and Geographical Indications; Competition (Amendment) Act, 2009- Anti-Competitive Agreements,	10

	Abuse of Dominant Position, Competition Commission of India	
V	**Information Technology Act, 2000**: Definitions, Electronic Records and Digital Signatures; Cyber Crimes and Penalties; E-Commerce Regulations; Data Protection and Privacy	**10**

Total Weightage **: 100 Marks**
Semester End Examination (S. E. E.) :60 Marks
Continuous Internal Assessment (C. I. A.) :40 Marks

University Examination Pattern:
Q.1 Objective type question (10 questions * 2 marks = 20 marks)
Q.2 to Q.7 Solve any four (Each of 10 marks) (Three questions to be numerical and three theory)
Note: Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Mercantile Law: N.D.Kapoor
2. Business Laws: Gogana
3. Manual of Business laws: S.N.Maheshwari et al.
4. Bare Acts

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Major Group2: Business Administration & Management

DSC 15: IKS-2 Indian Perspective of Trade & Auditing

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

To provide a comprehensive overview of India's domestic trade environment, coupled with the statutory and internal auditing mechanisms mandated by Indian regulators.

Unit No.	Contents	No. of Hours
I	**Ancient & Indigenous Trade Systems:** • **Historical Foundation:**Trade and Commerce in the Indus Valley Civilization; Economic Principles in Kautilya's*Arthashastra*. • **Trade Routes & Ecosystems:** India's pivotal role in the **Silk Route** and **Maritime Spice Route**; Prominent Ancient Ports (Muziris, Lothal, Tamralipti). • **Indigenous Financial Systems:** Evolution of the *Hundi* system (indigenous bills of exchange); money lending practices by *Shroffs* and *Seths*. • **Merchant Guilds:** Structure and functioning of ancient Indian trade guilds (*Shrenis*); self-regulation and resolution of trade disputes.	10
II	**Indian Auditing Framework & Standards:** • **Introduction to Auditing:** Meaning, objectives, and distinct evolution of auditing practices in modern India. • **Company Audit Provisions:** Statutory provisions regarding appointment, qualification, disqualification, rights, and duties of a Company Auditor under the **Companies Act, 2013.** • **Auditing Standards:** Introduction to basic Standards on Auditing (SAs) issued by the ICAI (specifically SA 200, SA 500, and SA 700 series).	10
III	**Vouching, Verification & Specialized Audits:** • **Audit of Trade Transactions:** Vouching of domestic sales, cash purchases, credit purchases, and verification of trade debtors and creditors. • **Tax Audit Basics:** Overview of compulsory audit requirements under Section 44AB of the **Income Tax Act, 1961.** • **Ethics & Governance:** Fundamentals of professional ethics for auditors; understanding independence, objectivity, and transparency in Indian corporate governance.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks

Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Economic History of Ancient India by Santosh Kumar Das
2. Ancient Indian Commerce by Dr. B.R. Ambedkar, SamyakPrakashan.
3. Foreign Trade and Commerce in Ancient India by Dr. Prakash Charan Prasad, Abhinav Publications
4. Auditing Principles and Practice by Ravinder Kumar and Virender Sharma, PHI Learning Private Limited
5. Auditing and Corporate Governance by Anil Kumar, Lovleen Gupta, and Jyotsna Rajan Arora,Taxmann Publications Private Limited

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Discipline Specific Elective

DSE 3: Goods & Services Tax-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives: To introduce students about reverse charge mechanism, composition scheme and accounting entries under GST.

Course Outcomes: On successful completion of the course, the students will be able to understand reverse charge mechanism, composition scheme and will be able to do accounting under GST.

Unit No.	Contents	No. of Hours
I	**Reverse Charge Mechanism (RCM) under GST** • Meaning and Applicability of RCM • Forward Charge Vs Reverse Charge • Notified Goods and Services covered under RCM • Time of Supply of Goods and Services under RCM Provisions of self-invoicing and Input Tax Credit under RCM.	10
II	**Composition Scheme under GST (Theory and Numeric)** • Provision of Composition Scheme. • Eligibility Criteria for opting the Reverse Charge Scheme. • Difference between Regular and Composition Scheme. • Withdrawal from Composition Scheme. ***Practical Problems on Computation of GST under Composition Scheme and GST under Normal tax Regime***	10
III	**Documents, Accounts, Records and Returns under GST (Theory and Numeric)** • Tax invoice, Debit and credit notes. • Accounts and other records to be maintained • Types of GST Returns, Filing procedure, late fees and penalties. • Annual Return and Audit under GST. • Practical return filing under GST ***Practical Problems on Accounting Entries (Journal Entries, Ledge Posting) of all GST transactions.***	10

Total Weightage **: 50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

- Goods and Service Tax (Theory, Practical Problems and Solutions)-Dr. Firoz Baig and Dr. Dilip Chavan- -Vidya Books Publishers, Chhatrapati Sambhajinagar, (MS)
- GST for Beginners: Dr.SatyakumarGopikishanRathi, Aastha Educational Publisher, Jalna (M.S.)
- Indirect Taxes: V.S. Datey,-Taxman Publication
- Goods and Service Tax (GST):By Dr. H.C. Mehrotra and Prof. V.P. Agrawal, Sahitya Bhavan Publication, Agra.
- Goods and Service Tax Simplified: CA Hemant Narang, Computech Pub. New Delhi.
- A Systematic Approach to Indirect Taxation Including GST and Customs : Dr. Girish Ahuja and Dr. Ravi Gupta, Wolters Kluwer (India) Pvt. Ltd, Gurgaon, Haryana (I).

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Discipline Specific Elective

DSE 4: Direct Tax-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Learning Objectives:

1. To Develop practical knowledge of filing income tax returns.
2. To create awareness about current tax rules regulation in India.

Course Outcomes:

1. Students will be able to compute income from business and profession, incorporating MAT reforms and updated TDS provisions.
2. Prepare and file basic income tax returns.
3. Understand the practical application of Income Tax laws in business and individual taxation.
4. Develop analytical and problem-solving skills related to taxation matters.

Unit No.	Contents	No. of Hours
I	**Income from Business & Profession:** Meaning of business/profession, Deemed income, computation of Income from Business and profession, MAT rate reduced to 14%, MAT credit restructuring, TDS on manpower supply services at 2%(Theory& Numerical)	10
II	**Income from Capital Gains:** Buy-back proceeds now taxable as capital gains (not dividend), short-term vs. long-term capital gains, cost Inflation Index, exemptions under Section 54 (Theory & Numerical)	10
III	**Income from Other Sources& Tax Management:** Taxability under Section 56, deductions under Section 57, Sovereign Gold Bonds exemption limited to original subscribers, unexplained income taxed at 30% (earlier 60%), clubbing and set-off rules , E-filing of Tax returns, (ITR) Advance tax, TDS provisions, PAN (Theory& Numerical)	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Income Tax Act 2025 with Rules & Schedules – Updated government publication.
2. T.N. Manoharan – Direct Taxes Law & Practice.
3. Girish Ahuja & Ravi Gupta – Direct Tax Case Studies.
4. Taxmann Publications – Capital Gains & Other Sources – Practical Guide.

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Dr. Babasaheb Ambedkar Marathwada University, Chhatrapati Sambhajinagar

UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Minor Group: Accounting & Finance

Minor 7: Business Economics-II

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:

The Course objective is to acquaint the students with the business economic as are application in business.

Course Outcomes:

1. To Understand theory of Consumer Behaviour.
2. To Understand the concepts of Inflation and Business Cycles.
3. To Understand the concepts of Profit Management and Theories of Profit.

Unit No.	Contents	No. of Hours
I	**Theory of Consumer Behavior:** The indifference Curve Approach, Meaning, Definition, Assumptions and properties of indifference Curve, Utility Concept, Consumer Equilibrium.	10
II	**Inflation and Business Cycles:** Meaning and Types of Inflation, Causes of Inflation, Effects of Inflation. Phases of Business Cycles, Recession and Recovery, Impact on Business.	10
III	**Profit Management and Theories of Profit:** Meaning and Concepts of Profit, Risk Theory of Profit, Innovation Theory of Profit, Uncertainty Theory of Profit, Profit Maximization.	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks
Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Business Economics: Ahuja H. L. – S. Chand & Co., New Delhi.
2. Business Economics: G. N. Zambre- Pimpalpure Publishers, Nagpur.
3. Fundamentals of Business Economics: D. M. Mithani, G. K. Murthy- Himalaya Publishing House, New Delhi.
4. A Modern Micro Economics: Koustsoyianni - Macmillan New Delhi

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

Minor Group: Accounting & Finance

Minor 8: Capital Market

No. of Credits	No. of Teaching Hours	No. of Lectures per Week
2	30	2

Objectives:

1. To provide fundamental knowledge of the structure of Indian Financial system and instruments in Capital Market.
2. To develop understanding of Stock exchanges, trading mechanisms and regulatory role of SEBI
3. To enable students to analyse investment opportunities, investor protection measures and recent developments in capital markets.

CourseOutcomes: Onsuccessfulcompletionofthecourse,studentswillbeable to

1. Explain the structure of Indian Financial system and instruments of the capital market and its role in economic development.
2. Demonstrate understanding of stock exchanges, trading procedures, depository systems and SEBI regulations.
3. Analyse investment avenues, risk-return aspects and recent trends in the Indian capital market.

Unit No.	Contents	No. of Hours
I	**Introduction to Indian Financial System:** Meaning, Nature and Structure of Indian Financial System, Importance of Capital Market, Components of Capital Market- Primary Market- IPO, FPO, Bidding procedure-ASBA Secondary Market- Stock Exchanges- BSE, NSE, Stock market Indices- Sensex, Nifty Financial Instruments traded- Equity Shares, Preference Shares Debentures and Bonds, Mutual Funds, Derivatives (Basic Introduction) Participants in Capital Market- Investors, Brokers-types, Merchant Bankers, Underwriters	08
II	**Stock Market Operations and Regulatory Framework** Meaning and Functions of Stock Exchange, Listing of Securities and Delisting, Online Trading System- Buying and Selling of Securities, Market Order and Limit Order, Brokerage and Settlement Process, Demat Account, Depository System- NSDL and CDSL, Securities and Exchange Board of India (SEBI)- Objectives, Functions, Powers, Investor protection measures	12
III	**Investment Analysis & recent developments in Capital Markets:** Savings-Investment, Investment avenues, Risk and Return Concepts, Fundamental Analysis- EPS, P/E Ratio, Dividend Yield, Technical Analysis- Candle stick charts, Support and resistance, moving averagesRecent Trends in Indian Capital Market- Algorithmic Trading, Green Finance, ESG Investments, FinTech Innovations Careers in Securities Market- NISM and NCFM certifications	10

Total Weightage : **50 Marks**
Semester End Examination (S. E. E.) :30 Marks

Continuous Internal Assessment (C. I. A.) :20 Marks

University Examination Pattern:

Q.1 Objective type question (05 questions * 2 marks = 20 marks)

Q.2 to Q.7 Solve any four (Each of 05 marks) (Four questions to be Numerical and two Theory)

Paper setters should keep in mind the limitation of two hours while designing the papers.

Suggested Readings:

1. Indian Financial System- Shashi Gupta, Nisha Aggarwal et.al.
2. Financial Market Operations- L.M.Bhole
3. Indian Financial System -H.R.Machiraju
4. Stock and Commodity Markets- Vivakara Reddy, Rashmi C.N, et.al.

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UG Syllabus as per NEP Pattern - B.Com. Third Year Sem VI

On Job Training - OJT 1

No. of Credits		No. of Practical Hours
4		120

Objectives:

1. Align classroom learnings with workplace outcomes.
2. Provide students with real-world work experience and align their expectations withjob demands.
3. Combine physical and digital learning modes in industry settings, blended withmentorship.
4. Foster research skills, including knowledge discovery, analytical tools,methodologies, and ethica conduct.
5. Introduce students to emerging technologies and their applications in various fields

CourseOutcomes: After the completion of the OJT programme, the student will be able to;

1. Apply concepts learned in classrooms to real-world work environments, enhancing their understanding and skills.
2. Show insights into the challenges, opportunities, and culture of different workplaces, preparing them for future employment.
3. Navigate through various learning modalities effectively through exposure to hybrid learning models.
4. Show evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in the conduct, and communication of their work
5. Use and appreciate the use of emerging technologies and their applications, enhancing their technological literacy and adaptability.

Suggestive List of topics under OJT

1.	Accounting Firms – Learning book-keeping, vouchers, and final accounts.
2.	Co-operative Societies/Credit Societies – Learning cooperative finance and loan management.
3.	Non-Banking Financial Companies (NBFCs) – Credit analysis, loan processing, and collections.
4.	Retail & Wholesale Businesses – Billing, inventory, and supply chain management.
5.	Hospitality Industry (Hotels/Travel Agencies) – Billing, accounts, and Financial Management.
6.	Educational Institutions (Admin & Accounts Dept.) – Fee management, payroll, and reporting.
7.	IT/Software Companies (Finance Dept.) – ERP, MIS reporting, and financial analytics.
8.	NGOs/Non-Profit Organizations – Fund management, accounting, and donor reporting.
9.	Tax Consultancy Firms – Practical exposure to income tax, GST filing, and compliance.
10.	Stock Broking Firms – Basics of trading, D-Mart account handling, and investment advisory.
11.	Banks (Public & Private Sector) – Experience in Customer Service, Account Opening, Loan Processing.
12.	Mutual Fund Houses/AMCs – Understanding NAV, SIP, and client servicing.
13.	Any other topic or sector with consultation with the supervising faculty.

General Guidelines for OJT

1. All students enrolled in Undergraduate (UG) programmes shall be required to complete OnJob Training (OJT) prior to the commencement of the Sixth Semester.

2. The total marks allotted for OJT shall be 100, distributed as follows:
   - Internal Assessment: 40 Marks
   - External Assessment: 60 Marks

3. The total credits assigned to OJT shall be 04 (Four).

4. The Semester End Assessment shall be conducted through a viva-voce.

5. A detailed report of 20 to 25 pages based on OJT summarizing the learning outcome to be submitted by the student.

6. Documents: Students is required to submit the following documents:

A. Daily Activity Log / Dairy Certified by the Host Organization in the below given format:

Sr. No.	Date	Work Assigned	Activity Performed	Key Learning	Remarks (if any)

B. OJT Report in the following Framework:

a.	**Cover Page:** Title of the Report, Name of the University, Name of the Degree Program, Name Major Group, Name of the Student, Class, University Seat Number, Name of the supervisor, name of the department, name of the college, month and Year etc.
b.	OJT Completion Certificate (issued by your host organization with official seal)
c.	Certificate by Supervisor
d.	Acknowledgement
e.	Table of Contents
f.	Introduction – Objectives & Expected outcome of the OJT, Background information & Scope of the report.
g.	Organization's Profile
h.	Training Experience- Give a brief outline of Tasks, Projects and Responsibilities undertaken during the training including the details of department or teams worked with.
i.	Skills & Competencies Acquired or Enhanced during the training & how they will benefit the candidate in real world situations.
j.	Challenges Faced: Mention any difficulties you faced (e.g., adapting to corporate software, tight deadlines) and how you overcame them.
k.	Learning Outcomes.
l.	Annexure: Daily Activity Log / Diary Certified by the host organization. Any other supporting document.

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07/07/26

7/7/2026