

Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution



Structure and Curriculum of Four Year Multidisciplinary
Degree (Honors/Research) Programme with Multiple
Entry and Exit option

Undergraduate Programme of Commerce & Management

**B.Com. (Honors/Research) in Banking and Insurance
(Third Year)**

Board of Studies

in

Commercial and Mercantile Law

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

[UG III Year] १९७०

w.e.f. June, 2025

(In Accordance with NEP-2020)

Review Statement

The NEP Cell reviewed the Curriculum of **B.Com. (Honors/Research) in Banking and Insurance** Programme to be effective from the **Academic Year 2025-26**. It was found that, the structure is as per the NEP-2020 guidelines of Govt. of Maharashtra.

Date: 24/04/2025

Place: Latur

NEP CELL

Rajarshi Shahu Mahavidyalaya, Latur
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स्थापना - १९७०

CERTIFICATE

I hereby certify that the documents attached are the Bonafide copies of the Curriculum of **B.Com. (Honors/Research) in Banking and Insurance (Third Year)** Programme to be effective from the **Academic Year 2025-26.**

Date: 02/04/2025

Place: Latur



(Dr. Vyankat Dhumal)

Chairperson

Board of Studies in Commercial and Mercantile Law

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Members of Board of Studies in the Commercial and Mercantile Law

Under the Faculty of Commerce and Management

Sr. No.	Name	Designation	In position
1	Dr. Vyankat D. Dhumal Assist. Prof., Department of Commerce, Rajarshi Shahu Mahavidyalaya, Latur (Autonomous)	Chairperson	HoD
2	Dr. D. M. Khandare Professor, School of Commerce and Management, S.R.T.M. University, Nanded.	Member	V.C. Nominee
3	Dr. Girish Pillai Principal, Bhavan's N.A. Palkhivala Academy for Advanced Legal Studies and Research (PALSAR), Ramanattukara, Kozhikode, Kerala.	Member	Academic Council Nominee
4	Prof. Ashutosh Saxena Professor, Jai Hind College of Education (Autonomous), Church Gate, Mumbai.	Member	Expert from outside for Special Course
5	CA Digambar Sake Director, Brilliant Academy, Ambajogai Road, Latur.	Member	Expert from outside for Special Course
6	Shri. G.S. Mehtre, Director, Career Roots Academy, Latur	Member	Expert from Industry
7	Shri. Baswraj Lakhshette HoD, Dept. of Commerce, Adarsh Mahavidyalaya, Hingoli.	Member	P.G. Alumni
8	Dr. Pushpalata S. Trimukhe	Member	Faculty Member
9	Dr. Prakash R. Rodiya	Member	Faculty Member
10	Mr. Avdhut V. Aradhya	Member	Faculty Member

From the Desk of the Chairperson...

The Government of India has initiated several measures to bring equity, efficiency and excellence in the Higher Education System in the nation. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters. The Government issues the guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions in India. The National Education Policy 2020 is the part of educational reforms in the nation. The academic reforms recommended by the NEP-2020 will lead to overall improvement in the Higher Education System.

With quickly changing employment landscape and global ecosystem, it is becoming increasingly critical that students not only learn, but also more importantly learn how to learn. Education moves towards learning about how to think critically and solve problems, how to be creative and multidisciplinary and how to innovate and adapt new changing fields.

The department is trying to make education more experiential, holistic, integrated, inquiry-driven, discovery-oriented, learner-centered, discussion-based, flexible and enjoyable. The curriculum includes sports and fitness, languages, culture, values, in addition to commerce and management, to develop all aspects and capabilities of learners. We are trying to build character, enable learners to be ethical, rational, compassionate, and caring, while at the same time prepare them for gainful, fulfilling employment.

I am very much thankful, for giving me an opportunity to give the curriculum as per the needs of the society with the help of all the members of Board of Studies.

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(Dr. Vyankat Dhumal)
Chairperson

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स्थापना - १९७०



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Rajarshi Shahu Mahavidyalaya, Latur

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Index

Sr. No.	Content	Page No.
1	Structure for Four Year Multidisciplinary UG Programme	1
2	Abbreviations	2
3	Courses and Credits	3
4	UG Program Outcomes	4
5	Programme Specific Outcomes	5
6	Curriculum : Semester-V	6
	a) DSC IX : Investing in Stock Market	7
	b) DSC X : Basics of Corporate Accounting	9
	c) DSE – I(a) : Corporate Law or DSE – I(b) : Strategic Management	12 15
	d) DSM – III : Basics of Income Tax	17
	e) DSM – IV : Introduction to GST	20
	f) VSC – III : Goods and Services Tax - I	23
7	Curriculum : Semester-VI	25
	c) DSC-XI : Management Accounting	26
	d) DSC-XII (IKS) : Bhartiya Theory of Management	29
	c) DSE – II(a) : Commercial Laws or DSE – II(b) : Event Management	32 35
	d) DSM – V : Income Tax Law & Practices	37
	e) VSC – IV : Goods and Services Tax - II	40
8	Extra Credit Activities	42
9	Examination Framework	44

स्थापना - १९७०



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Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce and Management

Structure for Four Year Multidisciplinary Undergraduate Degree Programme in

B.Com. in Banking and Insurance

Multiple Entry and Exit (In accordance with NEP-2020)

Year & Level	Sem	Major		Minor	OE	VSC/ SEC (VSEC)	AEC/ VEC	OJT, FP, CEP, RP	Credit per Sem.	Cum./Cr. per exit
		DSC	DSE							
1	2	3		4	5	6	7	8	9	10
III 5.5	V	DSC IX: 04 Cr. DSC X: 04 Cr.	DSE-I: 04 Cr	DSM III: 04 Cr. DSM IV: 02 Cr.	NA	VSC III: 02 Cr VEC - II: 02 Cr.	NA	NA	22	132 Cr. UG Degree
	VI	DSC XI: 04 Cr. DSC XII: 04 Cr.	DSE-I: 04 Cr	DSM V: 04 Cr.	NA	VSC IV: 02 Cr	NA	Academic Project: 04 Cr.	22	
	Cum . Cr.	16	08	10	-	06	04	44		

Exit Option: Award of UG Degree in Major with 132 Credits or continue with Major and Minor

स्थापना - १९७०

Abbreviations:

1. DSC : Discipline Specific Core (Major)
2. DSE : Discipline Specific Elective (Major)
3. DSM : Discipline Specific Minor
4. OE : Open Elective
5. VSEC : Vocational Skill and Skill Enhancement Course
6. VSC : Vocational Skill Course
7. SEC : Skill Enhancement Course
8. AEC : Ability Enhancement Course
9. MIL : Modern Indian Languages
10. IKS : Indian Knowledge System
11. FSRCE : Fostering Social Responsibility & Community Engagement
12. VEC : Value Education Course
13. OJT : On Job Training
14. FP : Field Project
15. CEP : Community Engagement Project
16. CC : Co-Curricular Course
17. RP : Research Project/Dissertation
18. SES : Shahu Extension Services

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स्थापना - १९७०



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Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management

B.Com. (Honors/Research) in Banking and Insurance

Year & Level	Semester	Course Code	Course Title	Credits	No. of Hrs.	
III 5.5	V	301BAI5101 (DSC-IX)	Investing in Stock Market	04	60	
		301BAI5102 (DSC-X)	Basics of Corporate Accounting	04	60	
		301BAI5201 DSE-I(a)/ 301BAI5202 DSE-I(b)	Corporate Law Strategic Management	04	60	
		301BAI5301 (DSM-III)	Basics of Income Tax	04	60	
		301BAI5302 (DSM-IV)	Introduction to GST	02	30	
		301BAI5601 (VSC-III)	Goods and Services Tax-I	02	30	
		301BAI5701 (VEC-II)	Environmental Studies	02	30	
	Total Credits				22	
	VI	301BAI6101 (DSC-XI)	Management Accounting	04	60	
		301BAI6102 (DSC-XII) IKS	Bhartiya Theory of Management	04	60	
		301BAI6201 DSE-II(a)/ 301BAI6202 DSE-II(b)	Commercial Laws Event Management	04	60	
		301BAI6301 (DSM-V)	Income Tax Law & Practices	04	60	
		301BAI6601 (VSC-III)	Goods and Services Tax-II	02	30	
		AIPC/OJT-I	Academic Project	04	60	
Total Credits				22		
Total Credits (Semester I & II)				44		

स्थापना - १९७०

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Faculty of Commerce and Management

Programme Outcomes (POs) for B.Com. Programme	
PO 1	Disciplinary Knowledge Fundamental knowledge and skills for doing business and commercial activities of their choice.
PO 2	Self-Directed Life-long Learning Ability to appear for various competitive examinations or choose a profession of their choice such as CA, CS, CMA, etc. or pursue Post Graduate Programmes such as MBA, M.Com., etc.
PO 3	Professional Competence Knowledge in accounting and finance, managerial skills and principles, retail trading, banking and insurance transactions, business economics and financial management.
PO 4	Interpersonal Skills and Ethics Effective communication skills and leadership skills to solve day-to-day business affairs, banking and economic affairs with human rationale and corporate ethics.
PO 5	Entrepreneurial Skills Ability to formulate business plan for startups and to start a business of their choice in form of micro and small entities and generate the job opportunities.
PO 6	Problem Solving Skills Problem solving and Analytical skill required in the field of management accounting, corporate accounting, statistical and mathematical techniques and corporate and business laws.

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स्थापना - १९७०



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Programme Specific Outcomes (PSOs) for B.Com in Banking and Insurance (Honors/Research)	
PSO No.	After completion of this programme the students will be able to -
PSO 1	Develop the ability to comprehend and imbibe core and functional concepts in banking and finance to strengthen the student to select the career paths like Banking, CA, CS, CMA and other competitive examinations.
PSO 2	Enable the students to apply the knowledge of Accounting Principles and Practices.
PSO 3	Equip the students with requisite knowledge, skills and right attitude necessary to provide effective skills for handling human resource in organizations.
PSO 4	Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.
PSO 5	Understand skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as, finance, business strategy and human resources etc.
PSO 6	Develop the skills to be familiar with Bhartiya Theory of Management as the part of Indian Knowledge System.
PSO 7	Acquaint the students with the importance of various Insurance products and processes as well as with the financial perspective of micro finance and lending.
PSO 8	Enrich the students with the knowledge of the various services offered by the Banking and its application in working along with the knowledge of Accounting and Business Legal Framework.
PSO 9	Analyze the personal financial management and investment management and its application in business world for decision-making and build a strong formation on knowledge in different sectors of economy.
PSO 10	Create awareness and interest for research in academics and applied research for industry.

स्थापना - १९७०

Semester - V

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स्थापना - १९७०



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Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester V

Course Type: DSC-IX

Course Title: Investing in Stock Market

Course Code: 301BAI5101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To understand the stock market operations.
- LO 2. To analyze stock market by using various analytical tools.
- LO 3. To aware about do's and don'ts of investing in stock market.
- LO 4 To familiarize with rules and regulations of stock exchange market.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Explain the basics of investing in the stock market, the investment environment as well as risk and return.
- CO 2. Analyze Indian securities market including the derivatives market.
- CO 3. Examine EIC framework and conduct fundamental analysis.
- CO 4 Perform technical analysis.

Unit No.	Title of Unit & Contents	Hrs.
I	Basics of Investing	14
	<ol style="list-style-type: none">1. Basics of Investment & Investment Environment.2. Risk and Return, Avenues of Investment - Equity Shares, Preference Shares, Bonds & Debentures.3. Insurance Schemes, Mutual Funds, Index Funds.4. Indian Securities Markets - Primary Market, Secondary Market and Derivatives Market.5. Responsible Investment.	
	Unit Outcome: UO 1. To familiarize with stock exchange market.	
II	Fundamental Analysis	18
	<ol style="list-style-type: none">1. Top down and bottom up approaches.	

Unit No.	Title of Unit & Contents	Hrs.
	2. Analysis of international & domestic economic scenario. 3. Industry analysis, Company analysis (Quality of management, financial analysis : Both Annual and Quarterly). 4. Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA. 5. Understanding Shareholding pattern of the company. Unit Outcome: UO 1. To understand the various tools of fundamental analysis.	
III	Technical Analysis	14
	1. Trading rules (credit balance theory, confidence index, filter rules, market breath). 2. Advances v/s declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. 3. Do's & Don'ts of investing in markets. Unit Outcome: UO 1. To aware about the trading rule in stock market.	
IV	Indian Stock Market	14
	1. Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. 2. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. 3. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. 4. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations. Unit Outcome: UO 1 : To understand stock market and role of stock exchange.	

Learning Resources:

- Investment Analysis and Portfolio Management, Chandra, P., New Delhi: Tata McGraw Hill Education (2017).
- Security Analysis and Portfolio Management, Kevin, S., Delhi: PHI Learning (2015).
- Security Analysis and Portfolio Management, Ranganatham M., & Madhumathi R., Uttar Pradesh: Pearson (India) Education (2012).
- Security Analysis and Portfolio Management, Pandian P., Vikas Publishing House, New Delhi, (2012).



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Faculty of Commerce and Management

B.Com. with Banking and Insurance

B. Com. III Semester V

Course Type: DSC-X

Course Title: Basics of Corporate Accounting

Course Code: 301BAI5102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To acquire conceptual knowledge of shares and types of shares.
- LO 2. To understand meaning and accounting for holding company.
- LO 3. To recognize the need of amalgamation of companies.
- LO 4. To know the procedure of underwriting.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Describe the rationale, merits, and demerits of issuing bonus shares for a company.
- CO 2. Understand consolidated Balance Sheet as per AS 21.
- CO 3. Analyze the case study of major amalgamations of companies in India.
- CO 4. Prepare the underwriters account for the issue of shares and debentures.

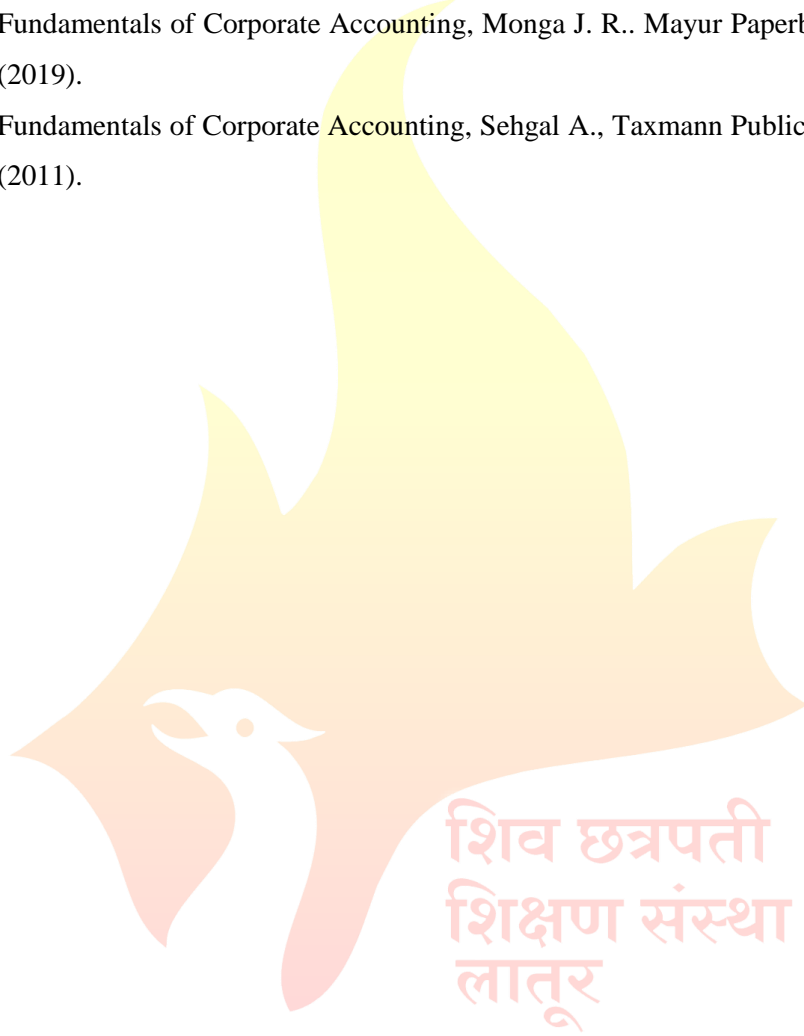
Unit No.	Title of Unit & Contents	Hrs.
I	Issue, Forfeiture and Reissue of Shares of a Company	14
	<ol style="list-style-type: none">1. Introduction, Meaning and Types of Shares2. Issue of Shares: At Premium, At Discount and At Par3. Pro-Rata Allotment of Shares4. Forfeiture of Shares5. Reissue of Forfeited Shares6. Numerical Problems on Issue, Forfeiture and Reissue of Shares	
	Unit Outcome: UO 1. To familiarize with procedure for issue of shares.	
II	Holding Company Accounts	13
	<ol style="list-style-type: none">1 Concept of Holding Company.2 Wholly Owned and Partly Owned Subsidiaries.3 Minority Interest.	

Unit No.	Title of Unit & Contents	Hrs.
	4 Consolidated Final Accounts as per AS 21. 5 Cost of Control and Intercompany Transactions. 6 Accounting for Holding Company and Subsidiary Company. Unit Outcome: UO 1. To understand concept of minority interest in holding company.	
III	Accounting For Amalgamation and Absorption	20
	1. Meaning of Amalgamation and Absorption 2. Difference between Amalgamation and Absorption 3. Methods of computation of Purchase Consideration A) Net Payment Method B) Net Assets Method 4. Accounting treatment for Inter Company Stock, Debts & Bills 5. Numerical Problems on Amalgamation of Companies Unit Outcome: UO 1. To aware about the accounting treatment for amalgamation.	
IV	Underwriting Accounts	13
	1 Meaning of Underwriting. 2 Full and Partial Underwriting. 3 Underwriting Commission. 4 Two or More Underwriters. 5 Sub-Underwriting. 6 Numerical Problems on underwriting of issues. Unit Outcome: UO 1: To understand the provisions for underwriting.	

Learning Resources:

1. Advanced Accounts, Shukla, M. C., Grewal, T. S., & Gupta, S. C., Vol.-II. S. Chand Publishing, New Delhi (2016).
2. Corporate Accounting, Dam B. B. & Gautam H. C., Guwahati: Gayatri Publications (2019).
3. Corporate Accounting, Goyal, B. K., Taxmann Publication, New Delhi (2019).
4. Corporate Accounting, Goyal V. K., & Goyal R., PHI Learning, New Delhi (2012).
5. Corporate Accounting, Jain S. P., & Narang K. L., Kalyani Publishers, New Delhi (2015).
6. Corporate Accounting, Maheshwari S. N., Maheshwari S. K., & Maheshwari S. K., Vikas Publishing House, New Delhi (2018).

7. Corporate Accounting, Mukherjee, A., & Hanif, M., Tata McGraw Hill Education, New Delhi (2005).
8. Corporate Accounting, Tulsian, P. C., & Tulsian, B., S. Chand Publishing, New Delhi (2016).
9. Essentials of XBRL: Financial Reporting in the 21st Century, Bergeron B., New Jersey: John Wiley & Sons (2003).
10. Fundamentals of Corporate Accounting, Monga J. R.. Mayur Paperbacks, New Delhi (2019).
11. Fundamentals of Corporate Accounting, Sehgal A., Taxmann Publication, New Delhi (2011).



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स्थापना - १९७०



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Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester V

Course Type: DSE-I (a)

Course Title: Corporate Law

Course Code: 301BAI5201

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To enable the students to understand the concept of company as a form of corporate entity.
- LO 2. To understand the various provisions of Companies Act, 2013.
- LO 3. To know financing of Company and its sources.
- LO 4. To understand the legal provisions relating to company management.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Understand the concept of company as a corporate form of business.
- CO 2. Know how to incorporate a company.
- CO 3. Know the various sources of finance and how it can be raised.
- CO 4. Understand the managerial personnel and their role in management of company.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Company	15
	<ol style="list-style-type: none">1. Highlights of Companies Act, 2013.2. Definition and characteristics of company, concept of Corporate Veil.3. Types of companies including Limited Liability Partnership and One Person Company.4. Conversion of Public Company into Private Company and Private Company into Public Company.5. Board of Company Law Administration, National Company Law Tribunal, Appellate Tribunal.	
	Unit Outcome: UO 1. To understand the concepts of company and its various types.	
II	Formation of Company	14
	<ol style="list-style-type: none">1. Promotion — Promoter — Functions of promoter, duties and liabilities of promoter.	

Unit No.	Title of Unit & Contents	Hrs.
	2. Incorporation — Documents to be filed with the Registrar, Certificate of Incorporation. 3. Commencement of Business - Certificate of Commencement of Business. 4. Memorandum of Association & Articles of Association. 5. Distinction between Memorandum and Articles of Association. 6. Prospectus: Meaning, Requirements of Prospectus, Contents of Prospectus. 7. Statement in Lieu of Prospectus, Red-herring Prospectus, Shelf Prospectus. 8. Initial Public Offer of Securities, Listing of Securities, Book - Building.	
	Unit Outcome: UO 1. To understand the legal procedure of formation of a company.	
III	Financing of Company	15
	1. Share Capital: Meaning, Classification of share capital, Alteration of share capital. 2. Shares: Meaning and Types of shares- Preference, Equity, Equity with Preferential Rights, Sweat Equity shares. 3. Issue of shares: at premium, at discount, at par. 4. Bonus Issue, Rights issue, Buy-back of shares. 5. De-materialization of shares. 6. Debt Capital: Types of Borrowing. 7. Debentures: Types of Debentures, Foreign Bonds, Distinction between Shares & Debentures. 8. Issue of Debentures: Debenture Trustees. 9. Membership in a Company, Register of Members, Closing Register of Members.	
	Unit Outcome: UO 1. To aware about the various sources for financing of company.	
IV	Management of Company	16
	1. Meaning, Number of directors, Number of directorships, Qualification shares, independent directors. 2. Appointment, re-appointment and removal of directors. 3. Powers, duties and liabilities of directors. 4. Legal position of directors, Remuneration of directors. 5. Other managerial persons: Managing Director, Whole-time Director and Company Secretary. 6. MCA-21 Background, Key-benefits, Scope, Services available on MCA-21.	

Unit No.	Title of Unit & Contents	Hrs.
	7. Organization of work under MCA-21. 8. E-filing, Director Identification Number, Corporate Identity Number, Digital Signature.	
	Unit Outcome: UO 1. To aware about the powers and duties of directors of a company.	

Learning Resources:

1. A Manual of Business Laws, Dr. S.N. Maheshwari & Dr. S.K.Maheshwari, Himalaya Publishing House, Mumbai.
2. A Text Book of Company Law, P.P.S.Gogna, Sultan Chand and Sons, New Delhi
3. Company Law. Avtar Singh, Eastern Book Company; Lucknow.
4. Company Law and Practice, K. Jain, Deep & Deep Publishing, New Delhi
5. Company Law, Agrawal, Nair, Pragati Prakashan, Meerut.
6. Company Law, Ashok K. Bagrial, Vikas Publishing House, Noida.
7. Company Law, Madhu Tyagi, Eastern Book Company, Lucknow.
8. Elements of Company Law, N.D.Kapoor, Sultan Chand and Sons, New Delhi.
9. Elements of Company Law, G.K.Kapoor, Sultan Chand and Sons, New Delhi



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स्थापना - १९७०



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Empowered Autonomous Institution

Faculty of Commerce and Management

B.Com. with Banking and Insurance

B. Com. III Semester V

Course Type: DSE-I(b)

Course Title: Strategic Management

Course Code: 301BAI5202

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To understand the basic concept and nature of strategic decision making.
- LO 2. To differentiate the terms vision, mission, objectives and goals.
- LO 3. To analyze different types of business environment.
- LO 4. To identify the different strategies in different environment.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Understand the basic concept of business strategy.
- CO 2. Illustrate the strategic requirements and correlation between business plans with strategic plans.
- CO 3. Identify and evaluate different alternative strategies for effective decision making.
- CO 4. Analyze strategy implementation alternatives for effective decision making.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Business Strategy	15
	<ol style="list-style-type: none">1. Business Policy, Definition of strategy.2. Levels of strategy.3. Types of planning systems.4. Nature of strategic decision making.5. Issues in strategic decision making.6. Approaches to strategic decision making.7. Process of strategic management.	
	Unit Outcome: UO 1. To understand the concepts business strategy.	
II	Top Management Perspective	14

Unit No.	Title of Unit & Contents	Hrs.
	1. Business definition. 2. Dimensions of business: Vision, Mission, Objectives, Goals, Procedures and Programmes. 3. SWOT Analysis Unit Outcome: UO 1. To understand the legal procedure of formation of a company.	
III	Analysing Business Environment	15
	1. Environmental Appraisal: Concept of environment. 2. Characteristics of environment. 3. Components of external environment PESTEL. 4. Profile and its application on strategy formulation. 5. Organizational Appraisal: Assessment of internal strengths and weaknesses. 5. Preparation of strategic advantages profile. 6. Matching PESTEL with SAP. Unit Outcome: UO 1. To aware about the business environment.	
IV	Identifying Alternative Strategies & Strategic Implementation	16
	1. Stability, Growth (Expansion, Diversification, Vertical Integration, Merger, Takeover and Joint Venture Strategies). 2. Retrenchment (Turnaround, Divestment and Liquidation Strategies). 3. Strategic Choice: BCG Matrix, G E nine cell Matrix, 4. Evaluation and Control, Functional, Structural and Behavioral implementation, 5. Techniques of strategic evaluation and control. Unit Outcome: UO 1. To identify alternative strategies and its implementation.	

Learning Resources:

1. Exploring Corporate Strategy, Johnson Gerry and Scholes Kevan, Forth Edition, Prentice Hall of India.
2. Strategic Management, Strategy Formulation and Implementation, John A Pearce-II, Richard B, Robinson Jr.
3. Strategic Management, Ramaswami Namakumari
4. Strategic Management, Hunger Wheelen.



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Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester V

Course Type: DSM-III

Course Title: Basics of Income Tax

Course Code: 301BAI5301

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1. To Understand the Structure of Direct Tax in India.
- LO2. To Know the Taxable and Tax-Free Allowances Under Salary Head.
- LO3. To Understand the Computation of Salary of Individual.
- LO4. To Understand the Computation of Income from House Property.

Course Outcomes:

- CO1. Know the Basic concepts of Income Tax in India
- CO2. Understand the Taxable allowances related to salary head
- CO3. Compute income under the head salary.
- CO4. Compute income under the head house property.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Income Tax	15
	<ol style="list-style-type: none">1. Introduction to Tax Structure in India, Types of Taxes, Difference between Direct and Indirect Tax.2. Important Definitions of Income Tax – Income, Assessment Year, Previous Year, Financial Year, Person, Assessee, Deemed Assessee, Gross Total Income, Total Income (Taxable Income), Round off, Features of Income, Casual Income.3. Basis of charge, Procedure for computing the Total Income.4. Residential Status: Types, Rules, Resident and Tax Liability.5. Slab Rates for the relevant Assessment Year.	
	Unit Outcomes: UO1. Understand the difference between Direct and Indirect Tax. UO2. Know the Procedure for computing the Total Income.	
II	Income from Salary and its Computation (Part-I)	16
	<ol style="list-style-type: none">1. Meaning, Allowances and Perquisites under the head Salary.	

Unit No.	Title of Unit & Contents	Hrs.
	2. Taxable Allowances. 3. Allowances exempt up to specified limit. 4. Fully exempted allowances. Unit Outcomes: UO1. Know the taxable Allowances and Allowances exempt up to specified limit. UO2. Understand the Tax-Free Allowances.	
III	Income from Salary and its Computation (Part-II)	15
	1. Perquisites – Perquisites taxable in all cases. 2. Perquisites taxable in the case of a specified employee only 3. Tax-free perquisites under the head Salary. 4. Computation of income from salary. Unit Outcomes: UO1. Know the taxable and Tax Free Allowances UO2. Understand the Procedure of Computation of Net Taxable Salary	
IV	Income from House Property	14
	1. Basis of Charge 2. Computation of annual value - Self occupied and let out house property, deemed to be let out and deductions 3. Computation of Pre-construction period Interest. 4. Building self-occupied for residential purpose. 5. Computation of income from House Property Unit Outcomes: UO1. Know the calculation of Pre-Construction Period Interest. UO2. Understand the Procedure of Computation of Taxable Income from H.P.	

Learning Resources:

1. Ahuja and Gupta, Indian Income Tax, Commercial law Publisher Pvt. Ltd., 45th Edition 2023.
2. Indian Income Tax Act, H.C. Malhotra, Income Tax & Accounts, Sahitya Bhawan Publications, 64th Edition 2023.
3. Income Tax Law By Chaturvedi & Pithisaria, Lexis Nexis publisher , 08th Edition 2023.

4. Problems and Solutions in Income Tax - Dr. H.C. Mehrotra & Dr. S.P. Goyal ,
Income Tax, Sahitya bhawan Publications,2023.
5. Student guide to Income Tax - Dr. Vinod Singhania , Direct Tax Law And Practice,
Taxmans Publications, 2023-24 Edition.
6. <https://cleartax.in/s/income-tax>.
7. <https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1>.
8. <https://www.hostbooks.com/in/hb/income-from-house-property/#:~:text=Income%20from%20house%20property%20is.of%20Income%20T,ax%20Act%2C%201961>.
9. <https://tax2win.in/guide/standard-deduction-salary>.
10. <https://www.hostbooks.com/in/hb/income-from-house-property/>.



शिव छत्रपती
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स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester V

Course Type: DSM-IV

Course Title: Introduction to GST

Course Code: 301BAI5302

Credits: 02

Max. Marks: 50

Lectures: 30 Hrs.

Learning Objectives:

- LO 1. To understand the foundational concepts and historical evolution of Goods and Services.
- LO 2. To grasp the structure and features of the GST system, including the dual GST framework and its benefits.
- LO 3. To explain the concept of supply under GST, including its definition, scope, classification of goods and services, distinction between related and distinct persons, and the identification of taxable and non-taxable supplies.
- LO 4. To determine the time of supply for goods and services.

Course Outcomes:

After completion of the course, students will be able to-

- CO 1. Understand the fundamental concepts, principles, and structure of the Goods and Services Tax.
- CO 2. Explain the historical evolution and objectives of GST implementation in India.
- CO 3. Analyze the meaning and scope of supply, including the classification of goods and services under various schedules.
- CO 4. Learn the Special Provisions of GST.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction of Goods and Services Tax	08
	<ol style="list-style-type: none">1. Historical Evolution of GST2. Introduction to GST3. Overview of GST: Core principles, structure, and benefits of GST4. Objectives of GST implementation5. Silent Features of Dual GST system	
	Unit Outcomes: UO1. Understand the basic concepts GST. UO2. Understand the Historical Evolution.	

Unit No.	Title of Unit & Contents	Hrs.
II	GST Administration Structure and Key Definition	08
	1. Important Terminologies and Definitions 2. Federal Structure 3. GST Council: Composition, powers, and functions. 4. Role of GST Network (GSTN): Technology and data management in GST	
	Unit Outcomes: UO1. Know the Federal Structure. UO2. Understand the Role of GSTIN.	
III	Meaning and Scope of Supply	07
	1. Meaning and scope of supply 2. Schedule I 3. Schedule II 4. Schedule III 5. Meaning of Related Person and Distinct Person	
	Unit Outcomes: UO1. Know the Scope of Supply. UO2. Understand the meaning of Related person & Distinct Person.	
IV	Special Provisions under GST	07
	1. Time of Supply of Goods 2. Time of Supply of Services 3. Change in rate of Tax in respect of Supply of Goods or Services 4. Value of Taxable Supply 5. Eligibility and Conditions for Taking Input Tax Credit	
	Unit Outcomes: UO1. Know the Returns and Payment under GST. UO2. Calculate the Value of Taxable supply	

Learning Resources:

1. GST ACTS, V.S Datey, Taxmens Bare Act, Pocket Edition Taxmann's Editorial Board,2023
2. GST Law Simplified with Form, P.K. Goel, Kishori lal, Pawan Kumar Tastogi, Tariff & Exemptions, Bharat's publication,2023
3. Handbook on GST, CA. Raj K Agrawal, Bharat's publication,2023
4. Model GST Law, GST Council Secretariat, November 2016

5. Model GST Rules, GST Council Secretariat, November 2016
6. www.Taxguru.com.
7. <https://cbic-gst.gov.in/hindi/pdf/e-version-gst-fliers/eflier-meaning-scopeofsupply14062017.pdf>
8. <https://gstcouncil.gov.in/about-us>
9. <https://cleartax.in/s/gst-law-goods-and-services-tax#:~:text=GST%20is%20a%20single%20domestic%20indirect%20tax%20law%20for%20the%20entire%20country.&text=Under%20the%20GST%20regime%2C%20the,chargeable%20to%20the%20Integrated%20GST>.
10. <https://www.bajajfinserv.in/gst#:~:text=GST%2C%20or%20Goods%20and%20Services,duty%2C%20service%20taxes%2C%20etc>.
11. <https://cleartax.in/s/gst-law-goods-and-services-tax>
12. <https://www.bankbazaar.com/tax/differences-between-gst-and-previous-tax-structure.html>



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स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce and Management

B.Com. with Banking and Insurance

B. Com. III Semester V

Course Type: VSC-III

Course Title: Goods and Services Tax - I

Course Code: 301BAI5601

Credits: 02

Max. Marks: 50

Lectures: 30 Hrs.

Learning Objectives:

- LO 1. To provide understanding about salient features of GST law.
- LO 2. To know the various provisions for different classes of suppliers.
- LO 3. To determine the transaction between intra-state and inter-state supply.
- LO 4. To familiar with reverse charge mechanism.

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Explain concept, need, and utility of indirect taxes.
- CO 2. Determine the time, place and value of supply of services and goods.
- CO 3. Evaluate the transaction in to intra-state and inter-state supply.
- CO 4. Explain the provisions related to the reverse charge mechanism.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to GST	10
	<ol style="list-style-type: none">1. Concept and features of Indirect Taxes.2. Difference between Direct and Indirect Taxes.3. Concept of GST, Relevant Definitions under GST law.4. Constitutional aspects of GST.5. GST Council: Constitution, Structure and functioning.	
	Unit Outcome: UO 1. To know the basic concepts related to GST.	
II	Supply under GST	07
	<ol style="list-style-type: none">1. Concept of supply including composite and mixed supply.2. Place, Time, and Value of taxable supply.3. Significance of consideration.	

Unit No.	Title of Unit & Contents	Hrs.
	Unit Outcome: UO 1: To determine the place and time of supply.	
III	Levy of GST on Supply	07
	1. Basis of Charge of GST. 2. Inter-State Supply. 3. Intra-State supply. 4. GST rates notified for supply of various goods and services.	
	Unit Outcome: UO 1. To differentiate between inter-state and intra-state supply.	
IV	Reverse Charge Mechanism	06
	1. Introduction to Reverse charge mechanism. 2. Composition levy, Exemptions from GST. 3. Power to grant exemptions. 4. Exempted goods under exemption notifications. 5. Exempted services under exemption notifications.	
	Unit Outcome: UO 1. To understand the goods and services exempted under GST.	

Learning Resources:

1. Direct Taxes Ready Reckoner. Ahuja, G., & Gupta, R., Wolters Kluwer India Private Limited, New Delhi (2020).
2. Direct Taxes: Law & Practice, Singhania, V. K., & Singhania, K., Taxmann Publication, New Delhi, (2020).
3. Goods and Services Tax GST, Mehrotra, H.C., & Agarwal, V. P., Uttar Pradesh: Sahitya Bhawan Publications (2019).
4. Students' Guide to Income Tax Including GST, Singhania, V. K., & Singhania, M., Taxmann Publication, New Delhi (2020).
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3].
6. Theory & Practice of GST, Dr. Ravi M. N, BPB Publications
7. Business Taxation (Goods and Services Taxes), T. S. Reddy and Dr. Y. Hari Prasad Reddy, Margham Publications.



Semester - VI

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स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester VI

Course Type: DSC-XI

Course Title: Management Accounting

Course Code: 301BAI6101

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To enable students to acquire knowledge of objectives of Management Accounting.
- LO 2. To understand the various approaches to budgeting.
- LO 3. To know the Concept of marginal cost and marginal costing.
- LO 4. To know the Classification of Variance Analysis

Course Outcomes:

After completion of course the student will be able to-

- CO 1. Understand the nature and scope of management accounting.
- CO 2. Analyze budgetary control system as a tool of managerial planning and control.
- CO 3. Recognise the concept of marginal costing and cost-volume-profit analysis.
- CO 4. Undersand the standard costing system as a tool of managerial control.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Management Accounting	10
	1. Meaning and objectives of management accounting. 2. Nature and scope of management accounting. 3. Difference between different forms of accounting- Cost, Financial and Management accounting, 4. Cost control and Cost reduction. 5. Tools of managerial planning and control.	
	Unit Outcome: UO 1. Understand the concepts of management accounting.	
II	Budgeting and Budgetary Control	16
	1. Concept of budget, budgeting and budgetary control; 2. Objectives of Budgetary Control	

Unit No.	Title of Unit & Contents	Hrs.
	3. Merits of Budgetary Control 4. Limitations of Budgetary Control 5. Classification of Budget 6. An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)	
	Unit Outcome: UO 1. To analyse concept of budgetary control.	
III	Marginal Costing	16
	1. Concept of marginal cost and marginal costing. 2. Absorption versus Variable Costing. 3. Distinctive features and income determination. 4. Cost-volume-profit analysis. 5. Break-even Analysis-Statements, mathematical and graphical approaches. 6. Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.	
	Unit Outcome: UO 1. To understand the concept of marginal costing and cost-volume-profit analysis.	
IV	Standard Costing and Variance Analysis	18
	1. Meaning of standard cost and standard costing 2. Advantages of standard costing 3. Limitations of standard costing 4. Introduction and Meaning of Variance Analysis 5. Classification of Variance Analysis: material, labour, overheads and sales variances.	
	Unit Outcome: UO 1 : To aware about the concept of Standard Costing and Variance Analysis	

Learning Resources:

1. Advanced Management Accounting, Tulsian P. C., & Tulsian B., S Chand, Delhi, India (2023).
2. Management Accounting, Arora, M. N., Himalaya Publishing House, Delhi, India (2019).
3. Management Accounting, Maheshwari, S. N., & Mittal, S. N., Shri Mahaveer Book Depot, Delhi, India (2019).

4. Management Accounting and Financial Control, Maheshwari, S. N., Sultan Chand & Sons, Delhi, India (2015).
5. Management Accounting, Shah P., Oxford University Press, Delhi, India (2015).
6. Management Accounting, Singh, S., PHI Learning Pvt. Limited, Delhi, India (2023).
7. Management Accounting: Theory and Practice, Singh, S. K., & Gupta, L., A. K. Publications Delhi, India (2021).
8. Principles of Management Accounting, Maheshwari S. N., Maheshwari S. K., & Maheshwari S. K. Sultan Chand & Sons, Delhi, India, (2021).



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स्थापना - १९७०



Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce and Management

B.Com. with Banking Insurance

B. Com. III Semester VI

Course Type: DSC-XII

Course Title: Bhartiya Theory of Management

Course Code: 201BAI4102

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To impart knowledge about evolution of management.
- LO 2. To provide knowledge about various techniques of scientific management.
- LO 3. To understand the need and implications of management styles of Bhartiya Theory.
- LO 4. To acquaint with the information of Bhartiya theory and it's unique management styles.

Course Outcomes:

After completion of course, the student will be able to-

- CO 1. Describe nature, scope, role, functions and approaches of management.
- CO 2. Differentiates between various techniques of management.
- CO 3. Apply and adopt the management styles of Bhartiya management.
- CO 4. Relate and infer ethical practices of Bhartiya theory of management.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Management	16
	<ol style="list-style-type: none">1. Definition, Importance, Nature and Scope of Management.2. Process of Management – Planning, Organizing, Leading, Staffing and Controlling.3. Role and functions of Managers.4. Levels of Management.5. Development of Scientific Management, Contributions to Management by Frederick Winslow Taylor, Henry Fayol, Elton Mayo and Abraham Maslow.	
	Unit Outcome: UO 1. To explain the concept and process of management.	
II	Specific Techniques Management	18
	<ol style="list-style-type: none">1. Total Quality Management (TQM).	

	<ol style="list-style-type: none"> 2. Six Sigma. 3. Kizen. 4. Statistical Process Control. 5. ISO 9001. 6. Quality Control, 7. Quality Assurance. 	
	<p>Unit Outcome:</p> <p>UO 1. To aware about the various techniques of management.</p>	
III	Introduction of Bhartiya theory of Management styles	14
	<ol style="list-style-type: none"> 1. Definition of Bhartiya Management. 2. Evolution of Bhartiya/Indian Management. 3. Management Styles based on Ancient Indian Wisdom. 4. Concept and features of management styles. 5. Need of management styles. 6. Types of management style. 7. Difference between Management and Leadership. 	
	<p>Unit Outcome:</p> <p>UO 1. To summarize the concept of Bhartiya theory of management</p>	
IV	Six Universal Management Styles of Bhartiya Theory	12
	<ol style="list-style-type: none"> 1. Purpose of Management – Contemporary Thought. 2. Management by Self-Transformation - Dimensions, process, advantages & disadvantages 3. Management by Good Counsel - Dimensions, process, advantages & disadvantages 4. Management by Time - Features and advantages 5. Management by Luminous Unactivity - Advantages and disadvantages 6. Management by Passionate Activity - Merits and demerits 	
	<p>Unit Outcome:</p> <p>UO 1. To relate the ancient and modern theory management.</p>	

Learning Resources:

1. Bharatiya (Indian) Theory of Management Styles – Part I, Puri Vivek, Sage Publication (2020).
2. Evolution of Indian Management/ Bhartiya Management, Subhash Sharma, Reva University Bangalore (2019).

3. Management, Stephen P. Robbins & Mary Coulter; Pearson Education, 13th Edition, 2017.
4. Principles of Management, P.C. Tripathi & P.N Reddy, Sultan Chand & Sons, 6th Edition, 2017
5. Principles & Practice of Management, L.M.Prasad, Sultan Chand & Sons, 8 th Edition.
6. Principles of Management, Dr.C.B.Gupta; Sultan Chand& Sons, 3 rd Edition.
7. Principles of Management, Harold Koontz, Hienz Weihrich, A Ramachandra Aryasri; McGraw Hill, 2nd edition, 2015.
8. Theory of Management Styles, AIMA Journal of Management & Research, May 2021, Volume 15 Issue 2/4, ISSN 0974 – 497.
9. <https://swarajyamag.com/ideas/the-notion-of-bharatiya-management>
10. [https://cessedu.org/sites/cessedu.org/files/National%20Workshop%20on%20Bharatiya %20Management.pdf](https://cessedu.org/sites/cessedu.org/files/National%20Workshop%20on%20Bharatiya%20Management.pdf)
11. [https://www.linkedin.com/pulse/traditional-management-concept-evolution-indian-ethosanjum.](https://www.linkedin.com/pulse/traditional-management-concept-evolution-indian-ethosanjum)



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स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management

B.Com. with Banking Insurance

B. Com. III Semester VI

Course Type: DSE-II (a)

Course Title: Commercial Laws

Course Code: 501BAI6201

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To enable the students to understand the concept of Contract and agreement as per law.
- LO 2. To understand the legality of object and consideration.
- LO 3. To understand the different quasi contracts.
- LO 4. To know about the consumer protection mechanism.

Course Outcomes:

After completion, of course the student will be able to-

- CO 1. Understand how contract is created and what are its essential requirements.
- CO 2. Know how contractual obligations are to be performed.
- CO 3. Understand the different methods of discharge of contract.
- CO 4. Know the remedies available under the law in case of breach of contract.

Unit No.	Title of Unit & Contents	Hrs.
I	The Indian Contract Act, 1872	16
	<ol style="list-style-type: none">1. Introduction, Meaning, Definition, Essentials of Contract, Classification of Contract, Difference between agreement and contract.2. Meaning of Offer, Definition, Essentials of valid offer, Revocation of Offer. Difference between offer and invitation to offer.3. Meaning of Acceptance, Definition, and Essentials of valid acceptance, Communication of Offer and Acceptance, Revocation of Acceptance.4. Consideration: Definition, Essentials of valid consideration, No consideration – No contract exceptions.5. Capacity of Parties: Law relating to agreements with or by minor, persons of Unsound mind, Persons disqualified by law.	
	Unit Outcome: UO 1. To understand the various essentials of contract act.	

Unit No.	Title of Unit & Contents	Hrs.
II	Other Essentials of Contract	16
	1. Free Consent: Definition, Elements vitiating free consent: Coercion, Undue Influence, Fraud, Misrepresentation and Mistake. 2. Legality of Object and Consideration. 3. Void Agreements, Wagering Agreements. 4. Contingent Contracts and Quasi contracts.	
	Unit Outcome: UO 1. To understand the legal aspects of free consent.	
III	Performance and Discharge of Contract	14
	1. Performance of Contract: Concept: Offer to perform, who must perform, the contracts, which need not be performed. Devolution of joint promises & rights. 2. Time and Place of Performance, Performance of Reciprocal Promises. 3. Discharge of Contract: Concept: Methods of Discharge of Contract. 4. Breach of Contract: Remedies for Breach of Contract. 5. Features of Force Majeure Clause	
	Unit Outcome: UO 1. To aware about methods of discharge of contract.	
IV	Consumer Protection Act, 2019 and Competition Act, 2002	14
	1. Introduction, Definitions: Consumer, Defect, Deficiency and unfair trade practices, manufacture, Consumer Councils. 2. Consumer Protection Redressal Agencies- Jurisdiction. Penalties for frivolous complaints. 3. Competition Act, 2002 : Objectives of the Act, Salient features-Anti Competitive Agreements. Prevention of abuse of dominant position, Combination, Competition Advocacy, 4. Competition Commission of India.	
	Unit Outcome: UO 1 : To aware about the legal provisions of Consumer Protection Act.	

Learning Resources:

1. A Text of Mercantile Law, A.P.S. Gonga, S. Chand & Co., New Delhi.
2. A Manual of Business Law, Dr. S.N.Maheshwari, Himalaya Publishing House, Mumbai.
3. Business Law, P.C. Tulsian, Tata Mc Graw Hill, New Delhi.

4. Business Law, R.S.N. Pillai, S. Chand & Co., New Delhi.
5. Elements of Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, New Delhi.
6. ICAI, C.A. Foundation Business Law
7. Mercantile Law, M.C. Shukla, S. Chand & Co., New Delhi.
8. Principles of Mercantile Law, Avtar Singh, Eastern Book Company, Lucknow.



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स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management

B.Com. with Banking Insurance

B. Com. III Semester VI

Course Type: DSE-II (b)

Course Title: Event Management

Course Code: 501BAI6202

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO 1. To understand the concept of event and its types.
- LO 2. To plan and organize the event.
- LO 3. To manage a team for a event.
- LO 4. To know the various types of advertisement.

Course Outcomes:

After completion, of course the student will be able to-

- CO 1. Exhibit the capability to organize a formal event.
- CO 2. Analyze, interpret, and present the learning lessons of organizing the event and Critical Success Factors.
- CO 3. Create, organize, and manage team.
- CO 4. Prepare and present the promotional material.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Event Management	16
	1. Management: meaning and functions. 2. Event Management: Concept, and Scope. 3. Categories of Events: Personal/Informal Events and Formal/Official Events. 4. Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events. 5. Special event topics.	
	Unit Outcome: UO 1 : To categorize the various types of events.	
II	Planning and Organizing for Events	16
	1. Characteristics of a Good Planner, SWOT Analysis. 2. Understanding the client needs, identification of target audience.	

Unit No.	Title of Unit & Contents	Hrs.
	3. Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. 4. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. 5. Event Risk Management and IT for Event Management.	
	Unit Outcome: UO 1. To know plan and organize the events.	
III	Managing Team	14
	1. Team Building and Managing Team: Concept, nature, approaches, activities, and practices. 2. Characteristics of a high performing team. 3. Skills required and Job Responsibilities of Leading Teams; Business communication	
	Unit Outcome: UO 1. To manage the team for a event.	
IV	Event Marketing, Advertising, & PR	14
	1. Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. 2. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. 3. Media tools – Media invitations, press releases, TV opportunities, radio interviews. 4. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	
	Unit Outcome: UO 1 : To prepare various types of advertisements for a event.	

Learning Resources:

1. Event Marketing, Hoyle, L. H., New Jersey: John Wiley & Sons Inc. (2002).
2. Special Events: Event Leadership for a New World, Goldblatt J., New Jersey: John Wiley & Sons Inc (2005).
3. The Event Manager's Bible, Conway, D. G., Devon: How to books Ltd. (2006).



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Faculty of Commerce and Management

B.Com. with Banking and Insurance

B. Com. III Semester VI

Course Type: DSM-V

Course Title: Income Tax Law & Practices

Course Code: 301BAI6301

Credits: 04

Max. Marks: 100

Lectures: 60 Hrs.

Learning Objectives:

- LO1. To Understand the Allowed and Disallowed expenses under PGBP.
- LO2. To Know the Procedure of Computation Income from Capital Gain.
- LO3. To Understand the Computation of Other Sources Income of Individual.
- LO4. To Understand the Procedure of Computation Total Income & Tax Liability.

Course Outcomes:

- CO1. Understand the Procedure of Computation of Income from Profits and Gains of Business or Profession.
- CO2. Know the Procedure for computing the Income from Capital Gain.
- CO3. Know the Procedure for computing the Income from Other Sources.
- CO4. Understand the Procedure of Computation Total Income & Tax Liability.

Unit No.	Title of Unit & Contents	Hrs.
I	Income from 'Profits and Gains of Business or Profession	15
	<ol style="list-style-type: none">1. Basis of Charge2. Important rules regarding assessment of PGBP3. Computation of Profits of Business or Profession.4. Deductions expressly allowed5. Expenses expressly disallowed	
	Unit Outcomes: UO1. Understand the basic concepts related to PGBP. UO2. Know the Procedure for computing the Income from PGBP.	
II	Income from 'Capital Gains	16
	<ol style="list-style-type: none">1. Basis of Charge related to Capital Gain.2. Conditions related to Capital Asset and transfer of Capital Assets.	

Unit No.	Title of Unit & Contents	Hrs.
	3. Cost of Improvement, Short Term and Long-term Capital Gains, Exemptions. 4. Transfer of Capital Asset 5. Computation of Capital gains. Unit Outcomes: UO1. Know the various conditions related to Capital Asset. UO2. Understand the Procedure of Computation of Capital Gain.	
III	Income from 'Other Sources	15
	1. Incomes chargeable under this head of income from Other Sources. 2. Important points relating to income from other sources. 3. Deductions allowable under the head income from other sources 4. Amounts not deductible under other sources. 5. Computation of income under the head other sources Unit Outcomes: UO1. Know the taxable Income under the Head Other Sources. UO2. Understand the Procedure of Computation of Income from Other Sources.	
IV	Computation of Total Income and Tax Liability of Individual.	14
	1. Computation of Various heads of Income 2. Deductions U/s 80-C, 80-D, 80DD, 80DDB, 80E, 80G and 80-U 3. Computation of Gross Total Income. 4. Computation of Total Income 5. Compute Tax Liability. Unit Outcomes: UO1. Know the deductions allowed under 80C to 80U. UO2. Understand the Procedure of Computation Total Income	

Learning Resources:

1. Indian Income Tax, Ahuja and Gupta, Commercial law Publisher Pvt. Ltd., 45th Edition 2023.
2. Income Tax Law, Chaturvedi & Pithisaria, Lexis Nexis publisher, 08th Edition 2023.
3. Indian Income Tax Act, H.C. Malhotra, incime Tax & Accounts, Sahitya Bhawan Publications, 64th Edition 2023.
4. Problems and Solutions in Income Tax, Dr. H.C. Mehrotra & Dr. S.P. Goyal, Income Tax, Sahitya Bhawan Publications, 2023.

5. Student guide to Income Tax, Dr. Vinod Singhania, Direct Tax Law and Practice, Taxmans Publications, 2023-24 Edition.
6. <https://taxguru.in/income-tax/profits-gains-business-profession.html>.
7. <https://www.investopedia.com/terms/c/capitalgain.asp>.
8. <https://www.canarahsbclife.com/faqs/tax-saving/tax-liability-what-is-tax-liability>.
9. <https://cleartax.in/s/other-income-sources>.
10. <https://www.incometax.gov.in/iec/foportal/help/individual/return-applicable-1>.



॥ आरोह तमसो ज्योतिः॥

स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution
Faculty of Commerce and Management
B.Com. with Banking and Insurance
B. Com. III Semester VI

Course Type: VSC -IV

Course Title: Goods and Services Tax - II

Course Code: 301BAI6601

Credits: 04

Max. Marks: 50

Lectures: 30 Hrs.

Learning Objectives:

- LO 1 To understand the concept of Input Tax Credit.
- LO 2 To calculate the Input Tax Credit.
- LO 3 To aware about various prohibitions regarding registration under GST.
- LO 4 To understand the mechanism of registration under GST.

Course Outcomes:

After completion of course, the student will be able to-

- CO 1 Familiar with the concept of Input Tax Credit.
- CO 2 Calculate of Input Tax Credit.
- CO 3 Differentiate between the compulsory registration and non-registration persons.
- CO 4 Know the procedure of registration and cancellation of registration.

Unit No.	Title of Unit & Contents	Hrs.
I	Introduction to Input Tax Credit	9
	1. Meaning, Eligibility and Conditions for taking Input Tax Credit. 2. Apportionment of credit and blocked credits. 3. Availability of credit in special circumstances.	
	Unit Outcome: UO 1. To know the criteria to avail the benefits of Input Tax Credit.	
II	Calculation of Input Tax Credit	6
	1. Taking Input Tax credit in respect of inputs and capital goods sent for job work. 2. Manner of distribution of credit by Input Service Distributor. 3. Manner of recovery of credit distributed in excess.	
	Unit Outcome: UO 1. To know how to take the benefit of Input Tax Credit.	

III	Registration under GST	9
	1. Threshold Limits for Registration. 2. Persons liable for Registration. 3. Persons not liable for Registration. 4. Compulsory Registration in Certain Cases.	
	Unit Outcome: UO 1. To know the criteria for registration under GST.	
IV	Procedure for Registration under GST	6
	1. Introduction to Procedure for Registration. 2. Deemed Registration. 3. Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons. 5. Amendment of registration. 6. Cancellation of Registration. 7. Revocation of Cancellation of Registration.	
	Unit Outcome: UO 1. To understand the procedure for registration under GST.	

Learning Resources:

1. Direct Taxes Ready Reckoner. Ahuja, G., & Gupta, R., Wolters Kluwer India Private Limited, New Delhi (2020).
2. Direct Taxes: Law & Practice, Singhania, V. K., & Singhania, K., Taxman Publication, New Delhi, (2020).
3. Goods and Services Tax GST, Mehrotra, H.C., & Agarwal, V. P., Uttar Pradesh: Sahitya Bhawan Publications (2019).
4. Students' Guide to Income Tax Including GST, Singhania, V. K., & Singhania, M., Taxmann Publication, New Delhi (2020).
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3].
6. Theory & Practice of GST: Dr. Ravi M.N, BPB Publications
7. Business Taxation (Goods and Services Taxes), T. S. Reddy and Dr. Y. Hari Prasad Reddy, Margham Publications.



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Extra Credit Activities

Sr. No.	Course Title	Credits	Hours T/P
1	MOOCs	Min. of 02 credits	Min. of 30 Hrs.
2	Certificate Courses	Min. of 02 credits	Min. of 30 Hrs.
3	IIT Spoken English Courses	Min. of 02 credits	Min. of 30 Hrs.

Guidelines:

Extra -academic activities

1. All extra credits claimed under this heading will require sufficient academic input/ contribution from the students concerned.
2. Maximum 04 extra credits in each academic year will be allotted.
3. These extra academic activity credits will not be considered for calculation of SGPA/CGPA but will be indicated on the grade card.

Additional Credits for Online Courses:

1. Courses only from SWAYAM and NPTEL platform are eligible for claiming credits.
2. Students should get the consent from the concerned subject Teacher/Mentor/Vice Principal and Principal prior to starting of the course.
3. Students who complete such online courses for additional credits will be examined/verified by the concerned mentor/internal faculty member before awarding credits.
4. Credit allotted to the course by SWAYAM and NPTEL platform will be considered as it is.

Additional Credits for Other Academic Activities:

1. One credit for presentation and publication of paper in International/National/State level seminars/workshops.
2. One credit for measurable research work undertaken and field trips amounting to 30 hours of recorded work.
3. One credit for creating models in sponsored exhibitions/other exhibits, which are approved by the concerned department.
4. One credit for any voluntary social service/Nation building exercise which is in collaboration with the outreach center, equivalent to 30 hours
5. All these credits must be approved by the College Committee.

Additional Credits for Certificate Courses:

1. Students can get additional credits (number of credits will depend on the course duration) from certificate courses offered by the college.
2. The student must successfully complete the course. These credits must be approved by the Course Coordinators.
3. Students who undertake summer projects/ internships/ training in institutions of repute through a national selection process, will get 2 credits for each such activity. This must be done under the supervision of the concerned faculty/mentor.

Note:

1. The respective documents should be submitted within 10 days after completion of Semester End Examination.
2. No credits can be granted for organizing or for serving as office bearers/ volunteers for Inter-Class / Associations / Sports / Social Service activities.
3. The office bearers and volunteers may be given a letter of appreciation by the respective staff coordinators. Besides, no credits can be claimed for any services/ activities conducted or attended within the college.
4. All claims for the credits by the students should be made and approved by the mentor in the same academic year of completing the activity.
5. Any grievances of denial/rejection of credits should be addressed to Additional Credits Coordinator in the same academic year.
6. Students having a shortage of additional credits at the end of the third year can meet the Additional Credits Coordinator, who will provide the right advice on the activities that can help them earn credits required for graduation.

शिव छत्रपती
शिक्षण संस्था
लातूर

॥ आरोह तमसो ज्योतिः॥

स्थापना - १९७०



Shiv Chhatrapati Shikshan Sanstha's

Rajarshi Shahu Mahavidyalaya, Latur

Empowered Autonomous Institution

Examination Framework

Theory:

40% Continuous Assessment Tests (CATs) and 60% Semester End Examination (SEE)

Practical:

50% Continuous Assessment Tests (CATs) and 50% Semester End Examination (SEE)

Course	Marks	CAT & Mid Term Theory				CAT Practical		Best Scored CAT & Mid Term	SEE	Total
		Att.	CAT I	Mid Term	CAT II	Att.	CAT			
1	2	3				4		5	6	5 + 6
DSC/DSE/ GE/OE/Minor	100	10	10	20	10	-	-	40	60	100
DSC	75	05	10	15	10	-	-	30	45	75
Lab Course/AIPC/ OJT/FP	50	-	-	-	-	05	20	-	25	50
VSC/SEC/ AEC/VEC/CC	50	05	05	10	05	-	-	20	30	50

Note:

1. All Internal Exams are compulsory
2. Out of 02 CATs best score will be considered
3. Mid Term Exam will be conducted by the Exam Section
4. Mid Term Exam is of Objective nature (MCQ)
5. Semester End Exam is of descriptive in nature (Long & Short Answer)
6. CAT Practical (20 Marks): Lab Journal (Record Book) 10 Marks, Overall Performance 10 Marks