

### S.YB.Com. Sem III (NEP-2020)

<b>Course Title</b>	<b>CORPORATE ACCOUNTING-I</b>	
<b>Course Code:</b> 23CBCO31MM		<b>No. of Credits:</b> 02
<b>Course Type:</b> MM (Major Mandatory)		<b>Total Teaching Hours:</b> 30

Course Objectives	
1.	To provide knowledge of Corporate Accounting and its application in business
2.	To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
3.	To acquaint the student with knowledge of Accounting for Share Capital

Course Outcome	
1.	Students will be able to Develop an understanding of accounting for share capital.
2.	Students will be able to understand the concept, need and Methods of valuation of shares
3.	Students will be able to develop Conceptual understating about Pre- and Post-Incorporation period.

Syllabus		
<b>Unit I</b>	<b>ACCOUNTING FOR SHARE CAPITAL</b>	<b>10 Hours</b>
	1. Features and types of companies.	01
	2. Share and share capital: Nature and Types.	01
	3. Issue of Shares, Forfeiture and Reissue of Forfeited Shares.	06
	4. Disclosure of share capital in the Balance Sheet of a company.	02
<b>Unit II</b>	<b>VALUATION OF SHARES</b>	<b>10 Hours</b>
	1. Need for valuation of shares.	01
	2. Factors effecting valuation of Shares.	01
	3. Method of Valuation – Net Assets Basis, Earning Capacity Method, Fair Value Method etc.	08

<b>Unit III</b>	<b>Profit Prior Incorporation</b>	<b>10 Hours</b>
	1. Introduction to the process on incorporation of a company.	01
	2. Difference between incorporation and commencement of a company.	01
	3. Accounting of incomes and expenses during Pre- and Post-Incorporation period.	03
	4. Basis of allocation and apportionment of income and expenses for the Pre and Post-Incorporation period.	05

**Note: The Break Up of marks in Examination will be as under:**

**1. 70% Marks of external Paper will be for Numerical problems.**

**2. Balance 30% marks will be for Theory.**

<b>Suggested readings</b>	
<b>1.</b>	Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
<b>2.</b>	Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
<b>3.</b>	Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
<b>4.</b>	R.L. Gupta & Radhaswamy, Advanced Accountancy

### S.YB.Com. Sem III (CBCS – NEP 2020)

<b>Course Title</b>	<b>BANKING AND FINANCE</b>	
<b>Course Code:</b> 23CBCO32MM		<b>No. of Credits:</b> 02
<b>Course Type:</b> MM (Major Mandatory)		<b>Total Teaching Hours:</b> 30

Course Objectives	
<b>1.</b>	To understand the changing structures, growth and development in Indian Banking System.
<b>2.</b>	To Understand the various Functions performed by Commercial Bank.
<b>3.</b>	To know the different Methods of Fund Transfer available with Indian Banking System.

Course Outcome	
<b>1.</b>	Students will understand the structure and developments taking place in Banking System in India.
<b>2.</b>	To impart knowledge of various types of Functions performed by Commercial Bank.
<b>3.</b>	To understand the different Methods through which one can transfer money/Fund from one account to another account.

	Syllabus	Hours
<b>Unit I</b>	<b>STRUCTURE OF INDIAN BANKING SYSTEM</b>	<b>10</b>
	1. Meaning and Definition of 'Bank'	2
	2. Structure of Indian Banking System	4
	3. Nationalization of Bank	2
	4. RBI (Reserve Bank of India)	2

<b>Unit II</b>	<b>FUNCTIONS OF COMMERCIAL BANK</b>	<b>12</b>
	<p><b>1.Primary Functions:</b></p> <p><b>i. Accepting Deposits:</b></p> <p>a. Demand Deposit-Current Deposit and Saving Deposit</p> <p>b. Time Deposit - Fixed Deposit and Recurring Flexi Deposit (Auto Sweep)</p> <p><b>ii. Granting Loans and Advances:</b></p> <p>a. Short Term Loan- Overdraft Facility, Cash Credit Facility</p> <p>b. Term Loan</p> <p><b>2. Secondary Functions:</b></p> <p><b>i. Agency Functions-</b></p> <p>a. Payment and Collection of a Cheque</p> <p>b. Bill and Promissory Note</p> <p>c. Execution of Standing Instructions</p> <p>d. Acting as a Trustee and Executor</p> <p><b>ii. General Utility Functions-</b></p> <p>a. Safe Custody</p> <p>b. Safe Deposit Vaults</p> <p>c. Remittance of Fund</p> <p>d. Acting as a Dealer in Foreign Exchange (FOREX) Market</p> <p>e. Issuance of Debit Cum ATM Card and Credit Card</p> <p><b>iii. Non Fund Based Credit Facilities-</b></p> <p>a. Letter of Credit</p>	<p>4</p> <p>4</p> <p>3</p> <p>1</p>
<b>Unit III</b>	<b>Methods of Remittance</b>	<b>8</b>
	<p>1. Demand Draft</p> <p><b>2. Types of Cheques-</b></p> <p>i. Bearer Cheque</p> <p>ii. Order Cheque</p> <p>iii. Crossed Cheque</p> <p>iv. Post-Dated Cheque</p>	<p>1</p> <p>2</p>

	<p><b>3. Electronic Funds Transfer (EFT)–</b></p> <ul style="list-style-type: none"> <li>i. Real Time Gross Settlement (RTGS)</li> <li>ii. National Electronic Funds Transfer (NEFT)</li> <li>iii. Immediate Payment Service (IMPS)</li> </ul> <p>4. Society for Worldwide Interbank Financial Telecommunication (SWIFT)</p> <p><b>5. Revolutionizing Transactions: Exploring UPI (Unified Payments Interface)-</b></p> <ul style="list-style-type: none"> <li>i. PhonPe</li> <li>ii. Google Pay</li> <li>iii. Bharat Interface for Money(BHIM)</li> </ul> <p>6. Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund</p>	<p>2</p> <p>2</p> <p>1</p>
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<b>Suggested readings</b>	
<b>1.</b>	Choudhry, M. (2012). The Principles of Banking. John Wiley & Sons.
<b>2.</b>	Gordon, E., & Natarajan, K. (2008). Banking: Theory, Lay And Practice.
<b>3.</b>	IIBF. (2008). Principles And Practices Of Banking: (For Jaiib Examinations) (2nd Ed.). Macmillan.
<b>4.</b>	Kandasami K.P./ Natarajan S. & Parameswaran. (2009). Banking Law And Practice (4th Ed.).S. Chand Publishing.
<b>5.</b>	MURALEEDHARAN, D. (2014). Modern Banking: Theory And Practice. PHI Learning Pvt.
<b>6.</b>	Shekhar, K. S. (1974). Banking Theory And Practice (21st Ed.). Vikas Publishing House.

**Online References:**

- <https://www.rbi.org.in/>
- <https://www.npci.org.in/>
- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>

**S.Y. B.Com. Sem III (CBCS – NEP 2020)**

<b>Course Title</b>	<b>Overheads Cost and Management Accounting-III (Overhead and Accounting for Overheads)</b>	
<b>Course Code: 23CBCC33MM</b>		<b>No. of Credits: 04</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide knowledge about the concepts and principles of overheads.
<b>2.</b>	To understand the stages involved in the accounting of overheads.
<b>3.</b>	To understand the accounting treatment for under and over absorption
<b>4.</b>	To build an ability towards strategic overhead accounting under Activity Based Costing

<b>Course Outcome</b>	
<b>1.</b>	Students will be Able to understand the concept of Overhead and the cost Accounting Standard with respective overheads
<b>2.</b>	Students will be able to calculate total departmental overheads after implementing Primary and Secondary distribution
<b>3.</b>	Enable the learner with accounting treatment for under and over absorption
<b>4.</b>	Students will be able to identify overheads as per various activities.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Overheads</b>	<b>12 hours</b>
	1 Meaning and definition of overheads.	02
	2 Classification of overheads	02
	3 Treatment of some Special Items of Expenses(Interest of Capital, Depreciation, Capacity, Research and Development and Royalties)	02
	3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board	02
	4. Introduction to of CAS 3, CAS 11, CAS 15	02
	5 Cost Accounting Standard 3: Production and operation overheads	02

<b>Unit II</b>	<b>Accounting of Overheads (Part-I)</b>	<b>18 hours</b>
	1 Collection and Allocation of overheads.	02
	2 Apportionment and Reapportionment of overheads	02
	3 Simple problem of primary distribution of Overhead	08
	4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	06
<b>Unit III</b>	<b>Accounting of Overheads (Part-II)</b>	<b>18 hours</b>
	1. Absorption-Meaning, Rate and Methods of Overhead Absorption	04
	2. Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	06
	3. Simple problems on the accounting treatment of under and over Absorption of Overheads	08
<b>Unit IV</b>	<b>Activity Based Costing</b>	<b>12 hours</b>
	1 Definitions-Stages in Activity Based Costing	02
	2 Purpose and Benefits of Activity Based Costing	01
	3 Cost Pools and Cost Drivers	01
	4 Problems on Activity Based Costing [Simple Problems only)	08

### References:

Sr. No	Reference
1	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
2	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
3	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
4	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
5	Dr.M.N. Arora, Cost Accounting- Principles &Practices, Vikas Publishing House, New Delhi
6	S. P. Jain and K. L. Narang, Advanced Cost Accounting, Kalyani Publication, New Delhi
7	JawaharLal&SeemaShrivastawa , Cost Accounting- Principles & Practices, Tata Mcgraw Hill, New Delhi
8	N.K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd, Kolkata
9	P. V. Rathnam and P. Lalitha, Cost Accounting, Kitab Mahal, Delhi
10	Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting, Nirali Prakashan, Pune
11	R.K. Motwani, Practical Costing, Pointer Publisher, Jaipur
12	R.S.N. Pillai and V. Bhagavati, Cost Accounting, New Delhi.

<b>13</b>	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
<b>14</b>	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
<b>15</b>	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
<b>16</b>	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi

### Examination Pattern:

Component	Percent
Theory	50%
Practical/ Problems	50%

### Practical Problems will be based on following Units:

1. Accounting of Overhead. [Part I]

Primary and Secondary Distribution of Overheads (Repeated & Simultaneous equation methods only)

2. Accounting of Overhead. [Part II] Problems on under and over absorption of overheads.

3. Problems on Activity Based Costing [Simple Problems only]

### Teaching Methodology:

Topic No.	Unit Title	Innovative Methods to be used
<b>1.</b>	<b>Overheads</b>	Powerpoint Presentations, Relevant Youtube links, Group Discussion.
<b>2.</b>	<b>Accounting of Overheads (Part-I)</b>	Group discussion, Visit small units and make a list of overheads of the respective units
<b>3.</b>	<b>Accounting of Overheads (Part-II)</b>	Quiz, PowerPoint Presentations
<b>4.</b>	<b>Activity Based Costing</b>	Expert lectures, Case study

### S.Y. B.Com (CBCS – NEP Pattern)

<b>Course Title: Business Economics (Micro) -II</b>	<b>Semester: 3</b>
<b>Course Code: 23CBCO31MNA</b>	<b>No. of Credits: 4</b>
<b>Nature of Course : MN (Minor)</b>	<b>Total Teaching Hours: 60</b>

Course Objectives	
<b>1.</b>	To understand basic theories, concepts of microeconomics and their application.
<b>2.</b>	To understand theories of production function and impact of scale on cost of production.
<b>3.</b>	To study different types of market structures under perfect and imperfect competition.
<b>4.</b>	To study concept and theories in factor pricing.

Course Outcome	
<b>1.</b>	Understand and apply the various economic principles and theories for the purpose of decision making in real life business settings.
<b>2.</b>	Understand production and theories of production to handle business decisions.
<b>3.</b>	Develop ability to understand the market structures under perfect and imperfect competition
<b>4.</b>	Understand the concept and theories in factor pricing.

Unit No.	Syllabus	No. of Lectures
<b>Unit - I</b>	<b>COST AND REVENUE</b>	<b>15 hours</b>
	1. Concepts and Types of Cost <ul style="list-style-type: none"> <li>i. Economic Cost and Accounting Cost</li> <li>ii. Actual Cost and Opportunity Cost</li> <li>iii. Explicit Cost and Implicit Cost</li> <li>iv. Incremental Cost and Sunk Cost</li> <li>v. Fixed Cost and Variable Cost</li> </ul>	5

	2. Relation between Total Cost, Average Cost, and Marginal Cost	3
	3. Cost Curves in the Short run and Long run	4
	4. Concept of Total Revenue, Average Revenue, and Marginal Revenue	3
<b>Unit - II</b>	<b>PRODUCTION ANALYSIS</b>	<b>15</b>
	1. Concept of Production Function	3
	2. Total, Average, and Marginal Product	3
	3. Concept and properties of Isoquant	3
	4. Law of Variable Proportions	3
	5. Law of Returns to Scale	3
<b>Unit - III</b>	<b>PRICING UNDER PERFECT AND IMPERFECT MARKET CONDITIONS</b>	<b>15</b>
	1. Meaning and Features of Perfect Competition	2
	2. Equilibrium of Firm and Industry in Short Run and Long Run under Perfect Competition	2
	3. Meaning of Imperfect Competition	2
	4. Monopoly: Features, Price Discrimination and Equilibrium	3
	5. Monopolistic Competition: Features and Equilibrium	3
	6. Oligopoly: Concept and Features	2
	7. Comparison of Perfect and Imperfect Competition	1
<b>Unit - IV</b>	<b>FACTOR PRICING</b>	<b>15</b>
	1. Marginal Productivity Theory of Distribution	2
	<b>2. Rent</b>	4
	i. Meaning and concept	
	ii. Ricardian Theory of Rent	
	iii. Modern Theory of Rent	
	iv. Concept of Quasi Rent	
	<b>4. Wages</b>	3
	i. Meaning and Concept	
	ii. Types of Wages: Money Wages and Real Wages	
	iii. Backward Bending Supply Curve of Labour	
	<b>5. Interest</b>	3
	i. Meaning and Concept	

	ii. Loanable Funds Theory iii. Liquidity Preference Theory <b>6. Profit</b> i. Meaning and Concept ii. Risk Bearing Theory of Profit iii. Innovation Theory of Profit	3
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<b>SUGGESTED READINGS</b>	
1.	Ahuja, H. L. (2016). <i>Microeconomics: Theory and policy</i> (20th ed.). S. Chand & Company Limited.
2.	Besanko, D., & Braeutigam, R. (2013). <i>Microeconomics</i> (5th ed.). Wiley India.
3.	Gupta, K. R., & Mandal, R. K. (2017). <i>Microeconomics</i> (latest Edition.). S. Chand Publishing
4.	Hirshleifer, J. (2005). <i>Price theory and applications</i> (7th ed.). Prentice Hall.
5.	Hubbard, R. G., O'Brien, A. P., & Hubbard, G. P. (2019). <i>Microeconomics</i> (7th ed.). Prentice Hall.
6.	Jhingan, M. L. (2017). <i>Microeconomic theory</i> (13th ed.). Vikas Publishing House.
7.	Kardes, F. R. (2002). <i>Consumer behavior and managerial decision making</i> (2nd ed.). Prentice Hall.
8.	Koutsoyiannis, A. (2003). <i>Modern microeconomics</i> (2nd ed.). MacMillan Press.
9.	Lipsey, R. G. (1993). <i>First principles of economics</i> (2nd ed.). Weidenfeld & Nicolson.
10.	O'Sullivan, A., Sheffrin, S. M., & Perez, S. J. (2020). <i>Microeconomics: Principles, applications, and tools</i> (10th ed.). Prentice Hall.
11.	Samuelson, P. A., & Nordhaus, W. D. (2021). <i>Economics</i> (20th ed.). McGraw-Hill Education.
12.	Samuelson, P. A., & Nordhaus, W. D. (2019). <i>Microeconomics</i> (2019 ed.). McGrawhill International.
13.	Mankiw, N. G. (2019). <i>Microeconomics</i> . Worth.
14.	Mishra, J. P. (2021). <i>Business economics</i> . Sahitya Bhavan Publications.

### Online References:

- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>
- <https://www.investopedia.com/terms/m/microeconomics.asp>

## S.Y.B.Com. Sem III (CBCS – NEP 2020 Pattern)

<b>Course Title</b>	Contract Act	
<b>Course Code:</b> 23CBCO31MNB		<b>No. of Credits: 4</b>
<b>Course Type:</b> Minor		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on Indian Contract Act, 1872
<b>2.</b>	To acquaint students to understand the role of Contract between the parties
<b>3.</b>	To make the students understand about the types of Contract.
<b>4.</b>	To extend to the knowledge about Remedies in case of Breach of Contract.

<b>Course Outcome</b>	
<b>1.</b>	Individuals, organisations, institutions, governments make countless contracts for effecting their transactions.
<b>2.</b>	This course is designed to acquaint a student with the general conceptual and practical principles of contract, rules for formation of contract, performance, and enforcement of contract remedies.
<b>3.</b>	The general principles that affect these contracts, and that allow their enforcement in case of breach, are given in Sections 1 – 75 of the Indian Contract Act, 1872 (ICA). Contract remedies are also provided in the Specific Relief Act, 1963 (SRA). These two laws form the main course for this subject.
<b>4.</b>	They enjoy considerable freedom in devising the terms of their transactions, which they will decide through negotiations.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Contract Law :</b>	<b>15</b>
	1. The nature of contractual obligations 2. Introduction to certain types of contracts and discussion about their parties, parties' relative position, terms, remedies : 3. Enforcement - Primary purpose of contract law 4. Introduction to the rules of interpretation of contract	

	<p><b>Formation of Contract :</b></p> <ol style="list-style-type: none"> <li>1. Agreement and Contract</li> <li>2. Proposal and Acceptance</li> <li>3. Express and implied terms, express and implied contracts</li> <li>4. Standard form contracts - their advantages and vices, and strategies to handle the vices</li> <li>5. Formalities - writing, signatures, attestation, registration, notarisaton, stamp duty. Formalities of a contract with the government - Article 299 of the Constitution of India</li> </ol> <p><b>Competency of Parties - Sections 10 – 12 of ICA :</b></p> <ol style="list-style-type: none"> <li>1. Age of majority under the Indian Majority Act 1875, contracts with minors, effect of contracting with a minor, the purpose of the law, liability for supply of necessaries: Section 68 of ICA</li> <li>2. Soundness of mind for the purpose of making contracts, effect of unsoundness of mind on the contract</li> <li>3. Legal disqualification – examples: Section 75 of the Patents Act, 1970, Section 75 of the Indian Forests Act, 1927, Section 130 of the Transfer of Property Act, 1882</li> <li>4. Competency of prisoners in jail, married women, aliens, insolvents</li> <li>5. Competency of companies, statutory bodies, central and state governments</li> </ol> <p><b>Free Consent - Sections 13 to 22, 64, 65, 67 of ICA :</b></p> <ol style="list-style-type: none"> <li>1. Consent and free consent</li> <li>2. Coercion</li> <li>3. Undue Influence</li> <li>4. Misrepresentation</li> <li>5. Fraud</li> <li>6. Mistake</li> <li>7. Remedies available to the party whose consent is not free</li> </ol> <p><b>Consideration - Sections 2(d) and 25 of ICA :</b></p> <ol style="list-style-type: none"> <li>1. Definitions, meaning and importance, essential elements</li> <li>2. Act, forbearance and promise</li> <li>3. Present, past and future consideration</li> <li>4. Adequacy of consideration and effect of inadequacy</li> <li>5. No consideration, no contract, and exceptions to the rule</li> <li>6. Doctrine of privity and exceptions</li> </ol>	
<b>Unit II</b>	<b>Void Agreements</b>	<b>15</b>
	<p><b>Void Agreements - Sections 23 – 30 of ICA :</b></p> <ol style="list-style-type: none"> <li>1. Unlawful agreements</li> <li>2. Void agreements</li> <li>3. Effect of void and of unlawful agreements.</li> </ol> <p><b>Contingent Contracts and Quasi-Contracts :</b></p> <ol style="list-style-type: none"> <li>1. Contingent contracts and their enforcement - Sections 31 – 36 of ICA : <ol style="list-style-type: none"> <li>a) Definition of contingent contract, contingent and absolute obligations</li> <li>b) Effect of non-happening of event</li> <li>c) Enforcement of contingent contracts</li> </ol> </li> <li>2. Quasi-contracts - Sections 68-71, 73(Para 3) of ICA : <ol style="list-style-type: none"> <li>a) Five kinds of quasi-contracts stated in the Act</li> </ol> </li> </ol>	

	b) Doctrine of restitution c) Effect of breach of quasi-contractual obligation	
<b>Unit III</b>	<b>Performance of Contract &amp; Discharge of Contract :</b>	<b>15</b>
	<p><b>Performance of Contract :</b></p> <ol style="list-style-type: none"> <li>1. Obligation to perform or offer to perform</li> <li>2. Doctrine of privity, and exceptions to the doctrine</li> <li>3. Joint rights and liabilities: Sections 42-45 of ICA</li> <li>4. Time of performance, right to terminate if time is of essence: Sections 46-50, 55 of ICA</li> <li>5. Liability to pay interest for delay: under contract terms, under the Interest Act 1978</li> <li>6. Place of performance: Sections 47-50 of ICA</li> <li>7. Reciprocal promises, effect of non-performance of one of reciprocal promises; unilateral and bilateral promises: Sections 51 - 54 of ICA</li> <li>8. Appropriation of payments: Sections 59-61 of ICA</li> </ol> <p><b>Discharge of a Contract :</b></p> <ol style="list-style-type: none"> <li>1. By performance; by offer of performance:</li> <li>2. By non-performance by one party</li> <li>3. By breach and rescission</li> <li>4. Doctrine of impossibility and effect</li> <li>5. By agreement</li> <li>6. By act of promisee</li> <li>7. Termination or discharge under contract provisions</li> </ol>	
<b>Unit IV</b>	<b>Contract Remedies :</b>	<b>15</b>
	<p><b>1. Remedies under contract law through court or arbitration :</b></p> <ol style="list-style-type: none"> <li>a) Compensation (damages) Section 73-74 of ICA:</li> <li>b) Claim for the agreed sum: viz. suit for price, return of loan amount</li> <li>c) Claim in <i>quantum meruit</i></li> </ol> <p><b>2. Remedies of Specific Relief through court or arbitration under SRA :</b></p> <ol style="list-style-type: none"> <li>a) Specific performance :</li> <li>b) Injunctions in suits relating to contract</li> <li>c) Rescission - Sections 27, 30 of SRA</li> <li>d) Rectification of instruments - Section 26 of SRA</li> <li>e) Cancellation of instruments - Sections 31, 33 of SRA</li> </ol>	

<b>Suggested readings</b>	
<b>1.</b>	Asia Law House's Contract I (General Principles) for BALLB & LL.B by Dr. S. R. Myneni
<b>2.</b>	Central Law Agency's Contract - I & Specific Relief Act ,1963 for BA. LL.B & LL.B by Dr. S. K. Kapoor
<b>3.</b>	Mulla's The Indian Contract Act by for BSL & LLM by Anirudh Wadhwa   Lexisnexis
<b>4.</b>	Taxmann's Law of Contract for LL.B by Prof. Rajni Malhotra Dhingra   LL.B Law Series
<b>5.</b>	Jhabvala Law Series's The Law of Contracts Notes for BA. LL.B & LL.B by Noshirman H. Jhabvala, C. Jamnadas & Co. [Edn. 2024]
<b>6.</b>	Eastern Book Company's Textbook On Law Of Contract and Specific Relief for BSL & LL.B by Avtar Singh
<b>7.</b>	Eastern Book Company's Contract & Specific Relief by Avtar Singh, Rajesh Kapoor   EBC

**S.Y. B.Com. Sem IV (CBCS – NEP 2020 Pattern)**

<b>Course Title</b>	<b>GOODS AND SERVICE TAX</b>	
<b>Course Code: 23CBCC31VS</b>		<b>No. of Credits: 02</b>
<b>Course Type: VSC</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on GST Laws an introduction including constitutional background.
<b>2.</b>	To acquaint the students to understand the levy and collection of CGST and IGST.
<b>3.</b>	To make the students aware about the place and Value of supply under GST.
<b>4.</b>	To make the students aware about the Input tax credit and GST liability.

<b>Course Outcome</b>	
<b>1.</b>	Students would be well acquainted with the constitutional background of taxation.
<b>2.</b>	Students would gain knowledge in respect of GST rates, time of supply, place of supply and value of supply under GST.
<b>3.</b>	Students would be able to understand composite supplies, mixed supplies, composition levy and charge under GST.
<b>4.</b>	Students would be able to compute Input tax credit and Net GST liability of a dealer.

<b>Syllabus</b>		
<b>Unit I</b>	<b>GST - An Overview</b>	<b>10 hours</b>
	1. Introduction and Constitutional background.	1
	2. Taxable Event under GST	2
	3. GST Council	1
	4. Negative List under GST	2
	5. Compensation Cess	2
<b>Unit II</b>	<b>Supply and Charge under GST</b>	<b>10 hours</b>
	1. Classification of Goods and services	1
	2. Composite supplies and Mixed Supplies	2
	3. Levy of GST and Composition Scheme under GST	1
	4. Time of Supply for Goods and services	2
		2

	5. Value of Supply for goods/services/both	2
<b>Unit III</b>	<b>Input Tax Credit and GST liability</b>	<b>10 hours</b>
	1. Introduction to ITC	1
	2. Output GST, Input GST and setoff	1
	3. Negative list for ITC	2
	4. Calculation of Net GST liability	6

NOTE::

The marks distribution for Numericals and theory will be as under:

Theory	50%
Numericals	50%

Numericals will be based on following Areas:

1. **Composition scheme**
2. **Place of supply**
3. **Value of Supply**
4. **Input Tax Credit**
5. **GST liability**

<b>Suggested Readings</b>	
1.	VS Datey, "Indirect Taxes", Tata MacGraw Hill Publishers.
2.	CA Raj Agarwal, "Handbook on GST" 8 <sup>th</sup> edition 2023, Bharat Publishers.
3.	TN Manoharan and G R Giri, "Students handbook on Taxation", Snow white Publishers.
4.	VS Datey, "Indirect taxes Law and Practice", 30 <sup>th</sup> Edition, Taxmann Publishers.
5.	G. Sekar, "Students Referencer on Indirect Taxes", 24 <sup>th</sup> Edition, Paduka's Publishers.
6.	Dr. Awdhesh Singh, "GST Made Simple", Centax Publications PVT. LTD.
7.	Bimal Jain, "GST Law and commentary, with analysis and procedures", Pooja Law House Publishers.

## S.YB.Com. Sem III (CBCS – Autonomy 2023 Pattern)

<b>Course Title</b>	<b>Field Project</b>	
<b>Course Code:</b> 23CBCC3FP (Costing)		<b>No. of Credits: 02</b>
<b>Course Type:</b> Field Project		<b>Total Teaching Hours: 15 + 30</b>

Course Objectives	
1.	To develop an in depth understanding of the various elements of Field Project
2.	To acquire practical knowledge about the basic steps involved in Field Project, its design, tools and techniques.
3.	To develop insight into the analysis and findings of Field project study.
Course Outcome	
1.	Demonstrate understanding of Field research methods
2.	Design, plan, and execute field research
3.	Analyze field research findings and present the Field report.

Syllabus		
<b>Unit I</b>	<b>Introduction to Field Project</b>	<b>5 hours</b>
	Overview to Field Project, Problem Identification and Definition; Selection of Field Research Methods- Field Study, Survey Method, Experience Survey method, Observational Method, Case Study	
<b>Unit II</b>	<b>Collection, Classification and analysis of Field data</b>	<b>7 hours</b>
	Principles & Techniques of collection of Field work data, Modes of observation, Interview techniques, Questionnaires, Classification of Data, Descriptive Analysis tools viz; Percentage, Graphs, Charts analysis	
<b>Unit III</b>	<b>Report Preparation</b>	<b>3 hours</b>
	Steps in Field Project report writing; Structure of Field Project Report	

## **Guidelines for undertaking Field Project**

- Students will have to undertake Field Project of **30 hours** minimum for this course and to be spread over a period of 10 days minimum.
- Students will have to get the topic for the field project approved by the concerned faculty.
- A particular Field Project can be performed by individual student or group of students together.
- A log book has to be maintained by each of the student in which the activities undertaken are to be recorded.
- The log book has to be countersigned by the concerned beneficiaries/ supervisor and faculty incharge.

## **Evaluation & Assessment**

There will be only internal evaluation for this course.

Internal evaluation will include Project report & Viva Voce exam

The weightage for the assessment shall be as follows:

Project Log	20% - 10 marks
Project report	40% - 20 marks
Viva Voce exam	40% - 20 marks
Total	50 marks

## **Suggestive List of topics for Field Project in Cost accounting & Management**

1. Cost unit and cost centers
2. Cost sheets
3. Tender
4. Quotation and Estimate
5. Purchase procedure documentation
6. EOQ and stock levels
7. Codifications
8. Store accounting
9. ABC analysis
10. Time keeping
11. Labour turnover
12. Cost Accounting in Manufacturing
13. Cost Accounting in Small and Medium Enterprises (SMEs):
14. Cost Accounting and Decision-Making
15. Employees pay roll

16. Computation of Wage and bonus and allocation of its cost to different jobs.
17. Classification of overheads
18. Absorption overhead
19. Control of overheads
20. Under and over absorption

## S.Y.B.Com. Sem IV (NEP-2020)

<b>Course Title</b>	<b>CORPORATE ACCOUNTING-II</b>	
<b>Course Code:</b> 21CBCO41MM		<b>No. of Credits: 02</b>
<b>Course Type:</b> MM (Major Mandatory)		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
<b>2.</b>	To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
<b>3.</b>	To develop the knowledge among the students about reorganization of business regarding restructuring the capital.

<b>Course Outcome</b>	
<b>1.</b>	To understand the conceptual knowledge, objectives, methods & tools of analysis of financial statements.
<b>2.</b>	To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.
<b>3.</b>	To develop conceptual understanding about accounting for capital restructuring in the form of internal reconstruction.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Analysis of financial Statements</b>	<b>10 Hours</b>
	Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements.	02
	<b>Accounting Ratios:</b> Meaning - Objectives - Nature of Ratio analysis, Types of Ratios – Profitability, Liquidity, Leverage etc.	02
	<b>Simple Problems on following Ratios:</b> - Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Stock Turnover Ratio, Debtors Turnover Ratio, Current Ratio, Liquid Ratio, Debt Equity Ratio.	06

<b>Unit II</b>	<b>Financial Statements of a Company</b>	<b>10 Hours</b>
	1. Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) 2. Relevant AS and IND-AS as applicable.	10
<b>Unit III</b>	<b>Accounting for Capital Restructuring (Internal Reconstruction)</b>	<b>10 Hours</b>
	1. Meaning and Concept of Capital Restructuring, Types of Capital Restructuring, Meaning & of Internal Reconstruction	02
	2. Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.	04
	3. Preparation of Balance Sheet after Internal Reconstruction	04

**Note: The Break Up of marks in Examination will be as under:**

- 1. 70% marks of external Paper will be for Numerical problems**
- 2. Balance 30% marks will be for Theory**

<b>Suggested readings</b>	
<b>1.</b>	Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd.)
<b>2.</b>	Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers)
<b>3.</b>	Company Accounts: By S.P. Jain & K.L. Narang
<b>4.</b>	Corporate Accounting: By Mukharji & Hanif

### S.YB.Com. Sem III (CBCS – NEP 2020)

<b>Course Title</b>	<b>BANKING IN ANCIENT AND MEDIEVAL INDIA</b>	
<b>Course Code:</b> 23CBCO42MM		<b>No. of Credits: 02</b>
<b>Course Type:</b> MM (Major Mandatory)		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To know the evolution of Indian Banking System during Ancient and Medieval Period.
<b>2.</b>	To understand the lending process and Interest rate during Ancient and Medieval Period.
<b>3.</b>	To understand the different Methods of Deposits for Safe-Custody and also Bailment.

<b>Course Outcome</b>	
<b>1</b>	Student will understand the evolution of Indian Banking System during Ancient and Medieval Period.
<b>2.</b>	To gain knowledge about lending of money and different types of Interest rates during Ancient and Medieval Period.
<b>3.</b>	To study Methods of Deposits for Safe-Custody and understand the Bailment Process.

	<b>Syllabus</b>	<b>Hours</b>
<b>Unit I</b>	<b>EVOLUTION OF BANKING IN ANCIENT AND MEDIEVAL INDIA</b>	<b>8</b>
	1. Evolution of Banking during Vedic Period	2
	2. Evolution of Banking during Shastric and Smriti Period	2
	3. Evolution of Banking during Buddhist Period	2
	4. Evolution of Banking during Mohammedan Period	2

<b>Unit II</b>	<b>LENDING AND INTEREST</b>	<b>12</b>
	1. Meaning of 'Lending'	2
	<b>2. Types of Loans:</b>	4
	i. Mortgages	
	ii. Pledges	
	iii. Surety	
	iv. Open Loan	
	<b>3. Meaning of 'Interest'</b>	6
	<b>Types of Interest:</b>	
	i. Shikhavridhi (Hair Interest)	
	ii. Bhogvallabh	
	<b>4. Loans without interest</b>	
<b>Unit III</b>	<b>DEPOSITS, SAFE-CUSTODY AND BAILMENTS</b>	<b>10</b>
	1. Meaning of Deposits for Safe-Custody	2
	2. Methods of Deposits for Safe-Custody	4
	i. Sealed (Upnidhi)	
	ii. Open (Nikshepa)	
	3. Bailments	4
	i. Definition of Bailments	
	ii. Parties Involved in Bailments: Bailee and Bailor	

<b>Suggested readings</b>	
<b>1.</b>	Choudhry, M. (2012). The Principles of Banking. John Wiley & Sons.
<b>2.</b>	Gordon, E., & Natarajan, K. (2008). Banking: Theory, Lay And Practice.
<b>3.</b>	IIBF. (2008). Principles And Practices Of Banking: (For Jaiib Examinations) (2nd Ed.). Macmillan.
<b>4.</b>	Kandasami K.P./ Natarajan S. & Parameswaran. (2009). Banking Law And Practice (4th Ed.).S. Chand Publishing.
<b>5.</b>	MURALEEDHARAN, D. (2014). Modern Banking: Theory And Practice. PHI Learning Pvt.
<b>6.</b>	Shekhar, K. S. (1974). Banking Theory And Practice (21st Ed.). Vikas Publishing House.

**Online References:**

[https://ignca.gov.in/Asi\\_data/7537.pdf](https://ignca.gov.in/Asi_data/7537.pdf)

**S.Y. B.Com. Sem IV (CBCS – NEP 2023 Pattern)**

<b>Course Title</b>	<b>METHODS OF COSTING</b>	
<b>Course Code: 23CBCC43MM</b>		<b>No. of Credits: 04</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on different costing methods.
<b>2.</b>	To make students understand the application of Job and batch costing methods.
<b>3.</b>	To make the students understand Contract costing and its applicability.
<b>4.</b>	To provide the students with the knowledge on process costing and service costing methods.

<b>Course Outcome</b>	
<b>1.</b>	The students will be able to gain knowledge on applicability of job costing and batch costing methods under different situations.
<b>2.</b>	The students will develop confidence on accounting for contract costing including profit determination under incomplete contracts.
<b>3.</b>	Will enable the students with ability to prepare process cost accounts and deal with the treatment of process loss, wastage and scrap.
<b>4.</b>	The students will be able to perform costing for various services such as hospital, hotel, education, transportation sector.

<b>Syllabus</b>		
<b>Unit I</b>	<b>JOB COSTING and BATCH COSTING</b>	<b>15 hours</b>
	1. Introduction to methods of costing	01
	2. Job Costing : Meaning Features advantages and limitations	02
	3. Job Costing : problems for clear understanding	10
	4. Batch Costing: Introduction to batch costing	02
<b>Unit II</b>	<b>CONTRACT COSTING</b>	<b>15 hours</b>
	1. Meaning and features of contract costing	01
	2. Works Certified and works Uncertified	02
	3. Escalation clause, retention money	08
	4. Cost Plus contract and Work in progress	02
	5. Profit treatment on incomplete contract	02

<b>Unit III</b>	<b>PROCESS COSTING</b>	<b>15 hours</b>
	1. Meaning and features of process costing	01
	2. Preparation of Process Accounts	03
	3. Treatment of process loss (Normal and abnormal loss / gain)	09
	4. Introduction to Joint product and by product	02
<b>Unit IV</b>	<b>SERVICE COSTING (OPERATING COSTING)</b>	<b>15 hours</b>
	1. Meaning Features and applications of Service Costing	01
	2. Cost Unit- Simple and composite	01
	3. Cost sheet for transportation services	08
	4. Cost statement for hospital and hotel organisation	05

**Note:** The students will be evaluated in Examination as under;

1. 50% marks of external Paper will be based on Numericals where as
2. Balance 50% marks will be for theoretical.

<b>Suggested Readings</b>	
<b>1.</b>	“A Textbook of COST & Management Accounting” M N Arora, Vikas Publishers, New Delhi.
<b>2.</b>	“Cost Accounting Principles and Practice” Jawahar Lal & Seema Shrivastava Tata Mc Graw Hill Publishers, New Delhi. New Delhi.
<b>3.</b>	“Advanced Cost Accounting And Cost Systems” Ravi M Kishore: Taxmann New Delhi.
<b>4.</b>	“Cost Accounting Theory And Problems” S. N. Maheshwari Mittal Shree Mahavir Book Depot New Delhi.
<b>5.</b>	“Advanced Cost Accounting” Jain and Narang Kalyani Publication New Delhi.
<b>6.</b>	“Cost Accounting Managerial Emphasis” Srikant M Datar & Madhav V Rajan Pearson Noida Up.
<b>7.</b>	“Cost Accounting-Principles & Practices” Dr. M.N. Arora Vikas Publishing House New Delhi.
<b>8.</b>	“Advanced Cost Accounting” Dr. D. M. Gujarathi Idol Publication Pune.
<b>9.</b>	“Advanced Cost Accounting” Dr. Kishor Jagtap Tech-Max Publication Pune.
<b>10.</b>	“Cost Accounting Principles And Practice” Jain Narang, Kalyani Publication, New Delhi.

**Examination Pattern:**

<b>Component</b>	<b>Percent</b>
Theory	50%

Practical/ Problems	50%
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**Practical Problems will be based on following Units:**

1. Job Costing - Preparation of job cost sheet
2. Contract Costing - Preparation of Contract Account & Contractee Account [without B/s] Simple Problem without an Escalation clause
3. Process Costing Simple Problems on Process Costing, Joint Products and By Products [Where there is no work in process].
4. Service Costing - Cost Sheet for Transportation, Hotel and Hospital Service.

**Teaching Methodology:**

Topic No.	Unit Title	Innovative Methods to be used
1.	<b>Methods of Costing</b>	Powerpoint Presentations, Relevant Youtube links, GroupDiscussion.
2.	<b>Contract Costing</b>	Visit to contractor and discuss the important concepts used in Contract Costing.
3.	<b>Process Costing</b>	Quiz, PowerPoint Presentations, Visit to various process industries
4.	<b>Service Costing</b>	Invite the tour operators, accountants of hotels & hospitals to provide practical exposure for ascertaining the cost thereof.

### S.Y. B.Com (CBCS – NEP Pattern)

<b>Course Title: Business Economics (Macro) -I</b>	<b>Semester: 4</b>
<b>Course Code: 23CBCO41MNA</b>	<b>No. of Credits: 4</b>
<b>Nature of Course : MM (Minor Mandatory)</b>	<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To familiarize students to the basic theories and concepts of Macro Economics and their application.
<b>2.</b>	To introduce the various concepts of National Income.
<b>3.</b>	To understand inflation and how it affects different sections and sectors of the Indian economy.
<b>4.</b>	To understand the phases of trade cycle and policy measures to elongate the trade cycle.

<b>Course Outcome</b>	
<b>1.</b>	Develop comprehensive understanding of basic theories and concepts of Macro Economics and their application.
<b>2.</b>	Understand various concepts of national income, methods of calculation of national income and difficulties involved therein.
<b>3.</b>	Comprehend effects of inflation on working of the economy and different sections of the society.
<b>4.</b>	Understand phases of trade cycle and related government policy measures.

<b>Unit No.</b>	<b>Syllabus</b>	<b>No. of Lectures</b>
<b>Unit - I</b>	<b>INTRODUCTION TO MACRO ECONOMICS AND NATIONAL INCOME</b>	<b>16 hours</b>
	1.1 Meaning, Nature and Scope of Macro Economic	3
	1.2 Macro-Economic Objectives	2
	1.3 Basic Concepts of National Income: <ul style="list-style-type: none"> <li>• Gross Domestic Product (GDP)</li> <li>• Gross National Product (GNP) and</li> <li>• Net National Product (NNP)</li> </ul>	3
	1.4 Measurement of National Income: Methods and Difficulties	4
	1.5 Circular Flow of Income: Two and Four Sector Models	4
<b>Unit - II</b>	<b>THEORIES OF OUTPUT, EMPLOYMENT AND MONEY</b>	<b>13</b>
	2.1 The Classical Theory of Employment	3
	2.2 Keynes Criticism on Classical Theories of Employment	3
	2.3 Keynesian Theory of Employment – Aggregate Demand and Aggregate Supply approach	4
	2.4 Relevance of Keynesian Economics to Developing Countries - Modern View	3
<b>Unit - III</b>	<b>INFLATION</b>	<b>15</b>
	3.1 Meaning and Definitions of Inflation	2
	3.2 Causes of inflation	2
	3.3 Consequences of Inflation	2
	3.4 Measures to control Inflation	3
	3.5 Stagflation: Meaning and Causes	3
	3.6 The Phillips Curve: Short Run and Long Run	3
<b>Unit - IV</b>	<b>TRADE CYCLE</b>	<b>15</b>
	4.1 Meaning and Definitions of Trade Cycle	2
	4.2 Characteristics of Trade Cycle	2
	4.3 Phases of Trade Cycle	3
	4.4 Causes of Trade Cycle	4
	4.5 Control of Trade Cycle: Monetary and Fiscal Measures	4

<b>SUGGESTED READINGS</b>	
<b>1.</b>	Ackley,G.(1978), Macro Economics : Theory and Policy, Macmillan, New York.
<b>2.</b>	Agrawal Vanita, Macroeconomics: Theory and Policy, Pearson Publication
<b>3.</b>	Ahuja, H. L. (2016). <i>Macroeconomics: Theory and policy</i> (20th ed.). S. Chand & Company Limited.
<b>4.</b>	August Swanenberg (2005) 'Macroeconomics Demystified' A Self Teaching Guide, Mcgraw Hill Education
<b>5.</b>	Gupta, K. R., & Mandal, R. K. (2017). <i>Macroeconomics</i> (latest Edition.). S. Chand Publishing
<b>6.</b>	Jhingan, M. L. (2017). <i>Macroeconomic theory</i> (13th ed.). Vikas Publishing House.
<b>7.</b>	Lipsey, R., & Chrystal, A. (2020). <i>Economics</i> (14th ed.). Oxford University
<b>8.</b>	Mankiw, N. G, <i>Macroeconomics</i> , (latest edition), Macmillan, New Delhi.
<b>9.</b>	Mishra, J. P. (2021). <i>Business economics</i> . Sahitya Bhavan Publications.
<b>10.</b>	Sampat Mukherjee (2013), 'A Global Text-Macroeconomics', New Central Book Agency
<b>11.</b>	Samuelson, P. A., & Nordhaus, W. D. (2021). <i>Economics</i> (20th ed.). McGraw-Hill Education.
<b>12.</b>	Soumyen Sikdar (2006) 'Principles of Macroeconomics' Oxford University Press

**ONLINE REFERENCES:**

- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAca==>
- <https://www.investopedia.com/terms/m/macroeconomics.asp#:~:text=Macroeconomics%20is%20a%20branch%20of%20economics%20that%20studies,gross%20domestic%20product%20%28GDP%29%2C%20and%20changes%20in%20unemployment.>

## S.Y.B.Com. Sem IV (CBCS – NEP 2020 Pattern)

<b>Course Title</b>	Consumer Protection Act		
<b>Course Code:</b> 23CBCO41MNB		<b>No. of Credits:</b> 4	
<b>Course Type:</b> Minor		<b>Total Teaching Hours:</b> 60	

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on Consumer Protection Act, 2019
<b>2.</b>	To acquaint students to understand the role of Consumer Law in protecting the consumer.
<b>3.</b>	To make the students understand types of Deficiency in Service
<b>4.</b>	To extend to the knowledge about Remedies in case of Deficiency in Service.

<b>Course Outcome</b>	
<b>1.</b>	This Subject seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
<b>2.</b>	It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
<b>3.</b>	The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

<b>Syllabus</b>		
<b>Unit I</b>	<b>CONCEPT OF CONSUMER PROTECTION :</b>	<b>15</b>
	a) History, Development of Consumer Protection b) Definition- Who is a consumer and rights of the consumer c) Appropriate Authority, Complaint, & Complain under consumer protection Act d) Manufacturer, Consumer Dispute, Deficiency, Restrictive Trade Practices.	

<b>Unit II</b>	<b>CONSUMER PROTECTION COUNCILS :</b>	<b>15</b>
	a) Central Consumer Protection Council b) Object of Central Consumer Protection Council c) State Consumer Protection Council and its object d) District Consumer Protection Council	
<b>Unit III</b>	<b>CONSUMER DISPUTES REDRESSAL AGENCIES :</b>	<b>15</b>
	a) Establishment of Consumer Disputes Redressal Agencies b) Composition and Jurisdiction of District Forum c) Composition and Jurisdiction of State Commission d) Composition and Jurisdiction of National Commission .	
<b>Unit IV</b>	<b>MISCELLANEOUS PROVISIONS :</b>	<b>15</b>
	a) Appeal , Penalty and period of Limitation b) Enforcement of the order of the District Forum, State Commission and National Commission. c) Protection of action in Good Faith and Services of Notice d) Removal of Difficulties.	

<b>Suggested readings</b>	
<b>1.</b>	Asia Law House's Consumer Protection Law (Consumer Protection Act 2019) by Dr. Raja Mogili Amirisetty
<b>2.</b>	Asia Law House's Consumer Protection Law for BALLB & LLB by Dr. S. R. Myneni
<b>3.</b>	Bharat's Consumer Protection Act, 2019 Principles & Practice by Prof. (Dr.) V.K. Agarwal
<b>4.</b>	Universal's Practical Guide to Consumer Protection Law by Anoop K. Kaushal
<b>5.</b>	Universal's Textbook on Consumer Protection Law by Dr. H. K. Saharay
<b>6.</b>	Vinod Publication's The Consumer Protection Act, 2019: A Critique by Dr. Rajesh Gupta, Nandini Gupta
<b>7.</b>	Central Law Agency's Law of Torts Consumer Protection Act by Dr. S. K. Kapoor

**S.YB.Com. Sem IV (CBCS-NEP 2020 Pattern)**

<b>Course Title</b>	<b>COMPUTERIZED ACCOUNTING (TALLY)</b>	
<b>Course Code: 23CBCC41SE</b>		<b>No. of Credits: 02</b>
<b>Course Type: SEC (Skill Enhancement Courses)</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To Enable students to develop an in-depth understanding of accounting with practical use of Tally software
<b>2.</b>	To be able to create company, Groups & ledgers, vouchers, inventories, reports, account books etc.
<b>3.</b>	Enable students to record various business transactions under various heads of vouchers
<b>4.</b>	Enable students to develop good understanding for the creation of various reports

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to handle the well-known accounting software Tally efficiently.
<b>2.</b>	Students will be able to enter accounting vouchers, create inventories, reconcile book statements.
<b>3.</b>	Students will get placed in different offices as well as companies in the accounts department.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction &amp; Creation of Account Groups &amp; Ledgers</b>	<b>07 hours</b>
	1. Tally at a glance, Concept of Accounting: Manual Vs Computerized.	01
	2. Importance of Tally software in Accounting	01
	3. Company Creation	02
	4. Creating Ledger account	01
	5. Display Ledger account	01
	6. Alteration of Ledger account	01
<b>Unit II</b>	<b>Recording of Transaction Including GST</b>	<b>08 hours</b>
	1. Cash voucher & Non Cash Vouchers	01
	2. Contra voucher	01
	3. Payment voucher	01

	4. Receipt voucher	01
	5. Journal voucher	01
	6. Purchase voucher including Inventory	01
	7. Sale voucher including Inventory	01
	8. Invoice: Invoice, Debit note, Credit note, Chalan, Delivery note, Receipt note, Rejection Input/Output, Linking with Invoice.	01
<b>Unit III</b>	<b>Recording of Sales &amp; Purchase Entries</b>	<b>07 hours</b>
	1. Inputting of sale and purchases entries	02
	2. Rectification / correction in transactions	02
	3. Bank reconciliation in tally	03
<b>Unit IV</b>	<b>Creation of Various reports Including GST</b>	<b>08 hours</b>
	1. Trial Balance	02
	2. Balance sheet	02
	3. Outstanding receivable and payable reports with overdue days	02
	4. Creation of backup and restoration of the backup using tally software.	02

<b>Suggested Readings</b>	
<b>1.</b>	Tally Education: <a href="http://www.tallyeducation.com">www.tallyeducation.com</a>
<b>2.</b>	AK.Nadhani & KK.Nadhani BPB, Tally Instant Reference
<b>3.</b>	Shraddha Singh (Author), Navneet Mehra (Author), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts
<b>4.</b>	Asok K. Nadhani, Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory

## S.YB.Com. Sem IV (CBCS – Autonomy 2023 Pattern)

<b>Course Title</b>	<b>COMMUNITY ENGAGEMENT</b>	
<b>Course Code:</b> 23CBCC4CE (Costing)		<b>No. of Credits: 02</b>
<b>Course Type:</b> Community Engagement Program		<b>Total Teaching Hours: 10 + 40</b>

Course Objectives	
1.	To introduce students to the concept of Community in its complexity.
2.	To familiarize students with the need for community engagement and its ethical considerations.
3.	To help students to initiate developmental activities in the community in coordination with public and government authorities.
Course Outcome	
1.	Demonstrate critical understanding of the concept of Community.
2.	Recognise the need for community engagement and identify the ethical considerations involved.
3.	Demonstrates ability and commitment to collaboratively work across and within community contexts.

Syllabus		
<b>Unit I</b>	<b>Introduction</b>	<b>5 hours</b>
	1. What is Community? 2. Characteristics of a Community 3. Elements of Community	
<b>Unit II</b>	<b>Understanding Community Engagement</b>	<b>5 hours</b>
	1. Introduction to Community Engagement 2. Need for Community Engagement 3. Ethics in Community Engagement	
<b>Unit III</b>	<b>Engagement activities</b>	<b>40 hours</b>
	1. Community Engagement Activities	

## Guidelines for Community Engagement Activities

- A particular Engagement Activity can be performed by individual student or group of students together.
- A log book has to be maintained by each of the student in which the activities undertaken are to be recorded.
- The log book has to be countersigned by the concerned beneficiaries/ supervisor and faculty incharge.
- Students can also work in close association with Non-Governmental Organizations like Lions Club, Rotary Club, etc. or with any NGO actively working in that area for the community.

## Evaluation & Assessment

There will be only internal evaluation for this course.

Internal evaluation will include Project report & Viva Voce exam

The weightage for the assessment shall be as follows:

Project Log	20% - 10 marks
Project report	40% - 20 marks
Viva Voce exam	40% - 20 marks
Total	50 marks

## Suggestive List of Programmes under Community Engagement Project

1. Costing of Entrepreneurial ventures by locals
2. Agricultural products costing
3. Poultry business Costing
4. Dairy business Costing
5. Wage system and Labour Welfare
6. Village industry products costing
7. Awareness on Banking services and habits
8. Awareness on Insurance services and habits
9. Expenditure pattern on different product categories
10. Problems of Wages of Construction workers
11. Costing of Handicrafts
12. Costing of Handlooms
13. Cooperative societies Cost elements

Suggested readings	
1.	NIH Publication. (2011). Principles of Community Engagement, 2nd Edition.
2.	Rumley, M. (2020). Modern-Day Strategies for Community Engagement: How to Effectively Build Bridges Between People and the Bottom Line
3.	Green, G., & Robinson, J. (2011). Introduction to Community Development, Theory, Practice, and Service-Learning. SAGE Publications.
4.	Nelson, E., Pratt, B., Kamuya, D., & Mumba, N. (2021). Ethical dimensions of community engagement and involvement in global health research.

