



## Hirachand Nemchand College of Commerce, Solapur (Autonomous College)

(Affiliated to P. A. H. Solapur University, Solapur)



### Ordinance & Syllabus

#### About Course:

#### A) BACHELOR OF COMMERCE (B. Com.) Semester System:

**B. Com.** stands for Bachelor of Commerce, a three-year graduation degree (CBCS Pattern) under P.A.H. Solapur University, Solapur.

#### General objectives of the course:

- I. To impart latest and practical oriented knowledge to the students that will be at par with global trends.
- II. To train students and to prepare their foundation in such a way that they develop into competent professionals and managers who will have abilities to meet challenges in the field of Commerce and Management.
- III. To train the students in effective communication skills for business purpose.
- IV. To make the students competent for providing themselves self-employment and backed by strong Entrepreneurial skills.

1. **Duration:** It shall be a three years full time course.
2. **Pattern:** Pattern of examination will be of semester system.
3. **Total First Year Intake: 480 Seats.**

**Pattern of Examination for B. Com. Course:** Pattern of examination will be semester system.

The B. COM. Examination will be for 1800 marks divided into 3 parts as per details given below:

I. B.COM. Part I (Sem I, II)	Aggregate marks	600
II. B.COM. Part II (Sem III, IIV)	Aggregate marks	600
III. B.COM. Part III (Sem V, VI)	Aggregate marks	600

There will be written Examination of 40 marks (2 hours duration) for every subject at the end of each Semester for each subject. In Semester Evaluation will carry 10 marks in each subject.

The Candidate has to obtain minimum 40% marks in In Semester Evaluation and minimum 40% marks in End Semester Evaluation to declare him / her as pass.

### **Credit and Grading System:**

With the view to ensure worldwide recognition, acceptability, horizontal as well as vertical mobility for students completing under graduate degree, Hirachand Nemchand College of Commerce Solapur (Autonomous) is implementing Credit and grading system of Evaluation at Undergraduate level.

Credit is a numerical value that indicates a student's work load (Lectures, Lab work, Seminars, Tutorials, Field work, etc.) to complete a course unit. In most of the universities 15 contact hours constitute one credit. The contact hours are transformed into Credits. As per present norms, there are 4 contact hours per paper (subject) per week which works out to be 60 contact hours per paper (subject) per semester.

At Hirachand Nemchand College of Commerce Solapur (Autonomous), for B. Com., there are 6 compulsory subjects with internal option for one subject and each subject has 4 contact hours per paper (subject) per week. Therefore, total contact hours per week are 24.

Moreover, the grading system of evaluation is introduced for B. Com. Course, wherein process of Continuous Internal Evaluation is ensured. The candidate has to appear for In Semester Evaluation of 10 marks and End Semester Evaluation for 40 marks. It is 40 + 10 pattern of evaluation details regarding this evaluation system are as under

### **Standard of Passing:**

A Candidate must obtain minimum 40% marks in In Semester Evaluation and minimum 40% marks in End Semester Evaluation for passing in a particular subject. The class shall be awarded to the student on the basis of aggregate marks obtained by him / her in all three years (Part I, II and III).

The award of Class is as follows:

### **Grade Template:**

<b>Sr. No.</b>	<b>Range of Marks</b>	<b>Grade Point</b>	<b>Grade</b>
1	80-100	10	O
2	70-79	9	A+
3	60-69	8	A
4	55-59	7	B+
5	50-54	6	B
6	45-49	5	C+
7	40-44	4	C
8	< 40	0	FC-Failed in Semester Exam

**Medium of Instruction:** The medium of instruction shall be in English as well as Marathi.

**Division of In Semester Evaluation Marks:**

The In Semester Evaluation will be of 10 marks which will consists of following heads. The In Semester Evaluation should be done accordingly and marks should be sent to university.

Sr. No.	Criteria for In Semester Evaluation	In Semester Evaluation Marks (10)
1	Class Test	5
2	Home Assignment	5
	<b>Total</b>	<b>10</b>

**B. COM. – III SYLLABUS  
SEMESTER V & VI  
CBCS PATTERN: w. e. from June 2023-2024**

<b>B. Com. Semester – V</b>				
	Subject Code	Subject	Credit	Marks (ESE+ISE)
1	21UCOCS501	Business Regulatory Framework	4.00	50 (40+10)
2	21UCOCS502	Co-operative Development	4.00	50 (40+10)
3	21UCOCS503	Business Economics – III	4.00	50 (40+10)
4	21UCOCS504	Modern Management Practices	4.00	50 (40+10)
5	21UCOCS505	Advanced Accountancy – I	4.00	50 (40+10)
6	21UCOCS506	Advanced Accountancy – II	4.00	50 (40+10)
		<b>TOTAL :</b>	<b>24.00</b>	<b>300</b>
<b>B.Com. Semester – VI</b>				
	Subject Code	Subject	Credit	Marks (ESE+ISE)
1	21UCOCS601	Business Regulatory Framework	4.00	50 (40+10)
2	21UCOCS602	Co-operative Development	4.00	50 (40+10)
3	21UCOCS603	Business Economics – III	4.00	50 (40+10)
4	21UCOCS604	Modern Management Practices	4.00	50 (40+10)
5	21UCOCS605	Advanced Accountancy – I	4.00	50 (40+10)
6	21UCOCS606	Advanced Accountancy – II	4.00	50 (40+10)
		<b>TOTAL :</b>	<b>24.00</b>	<b>300</b>
		<b>Total Credit Semester V &amp; VI</b>	<b>48</b>	<b>600</b>

ESE= End Semester Evaluation, ISE= In Semester Evaluation, \* Not included in Total Marks  
BCO21: Hard Core Course- All courses (subjects) are compulsory. Non-Credit Compulsory Course (NCCC): for sem III: Soft Skills and Personality Development and Sem IV: Environmental Studies

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<b>Hirachand Nemchand College of Commerce, Solapur</b>						
<b>(Autonomous College)</b>						
<b>Proposed Syllabus</b>						
<b>Class: B.COM. – III</b>						
<b>Subject: Business Regulatory Frame Work</b>						
<b>w.e.f. 2023-2024</b>						
<b>Semester : V</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com</b> 21UCOCS501	<b>Business Regulatory</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>	<b>Frame Work</b>	<b>40</b>	<b>10</b>	<b>50</b>	<b>04</b>	<b>04</b>
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To make the students understand the Mercantile Law.</li> <li>▪ To make students analyze concept of Law, Business Law, Legal Environment of Business.</li> <li>▪ To create and implement successfully legal solutions to the business legal problems.</li> </ul>					
<b>Course Outcomes</b>	<p style="text-align: center;">On completion of this course, the student should be able to</p> <ul style="list-style-type: none"> <li>▪ Acquire basic knowledge of law.</li> <li>▪ Interpret different Business Laws in different situations.</li> <li>▪ Resolve the business legal problems.</li> </ul>					
<b>Module 1</b>	<b>Introduction of Business Regulatory Framework-</b>					
<p>Law and Business Law–Meaning-Definitions-Nature-Environment of Business and Legal Environment of Business-Sources of Business Law-Objectives of Business Law and Legal Environment of Business-Legal concept of L.L.P. (Limited Liability Partnership)-Meaning of Industry, Industrial Dispute, Factory under The New Industrial Relations Code, 2020-Cyber Crime-Environmental Protection.</p>						
<b>Module 2</b>	<b>The Indian Contract Act, 1872</b>					
<p>Meaning and Definitions-Formation of contract-Agreement and Contract-Elements of valid contract-Proposal-Acceptance-Free consent-Capacity of parties-Consideration-Agreements declared as void-Performance of contract-Discharge of contract-Breach of contract-Remedies for Breach of Contract.</p>						
<b>Module 3</b>	<b>The Sale of Goods Act, 1930-</b>					
<p>Contract of sale- Elements of valid contract of sale- Formation of contract of sale- Sale and Agreement to sale-Conditions and Warranties-Rights and Duties of Seller and Buyer-Transfer of property in goods-Transfer of title by Non owners-Unpaid Seller and his rights-Auction sale.</p>						
<b>Module 4</b>	<b>The Right to Information Act, 2005</b>					
<p>Nature- Information-Right to Information-Public authorities- Procedure of getting Information-The Central Information Commission-constitution, powers and functions-The State Information Commission-Constitution, powers and functions-Appeal-Penalties</p>						
<b>Recommended Books</b>	<p>1) Elements of Mercantile Law: N. D. Kapoor, Sultan Chand &amp; sons, New Delhi.</p> <p>2) Mercantile Law: S. S. Gulshan, Excel Book, New Delhi.</p>					

	3) Legal Environment of Business K. Ashwathappa 4) Law of Contracts Dr. Avtar Singh 5) Law of Sale of Goods Dr. Avtrar Singh 6) Mercantile Law Dr. R. K. Chopra, Himalaya Publishing House. 7) Business Law Dr. Avtar Singh 8) The Right to Information Act,2005 S. K. Kaul, Advocate, Universal Law House, 9) The Consumer Protection Act,2019 Delhi Law House, Delhi 10) The Consumer Protection Act, 2019 Bare Act 11) Company Law Dr. Avtar Singh, Eastern Book Company, 2015 12) The Companies Act,2013 Lexis Nexis, Second Edition, 2014 13) SEBI Act,1992 Bare Act 14) The Negotiable Instrument Act 1881 Bare Act 15) The New Industrial Relations Code, 2020 Bare Act					
<b>Semester : VI</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com</b> 21UCOCS601	<b>Business Regulatory</b> <b>Frame Work</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>		40	10	50		
<b>Course Objectives</b>	1. To make the students understand the Mercantile Law. 2. To make students analyze concept of Law, Business Law, Legal Environment of Business. 3. To create and implement successfully legal solutions to the business legal problems.					
<b>Course Outcomes</b>	On completion of this course, the student should be able to 1. Acquire basic knowledge of law. 2. Interpret different Business Laws in different situations. 3. Resolve the business legal problems.					
<b>Module 1</b>	<b>The Consumer Protection Act, 2019-</b>					
Salient Features of new Act of 2019-Concepts-Consumer, Complaint, Complainant, Defect, Deficiency, Consumer Dispute- Rights of consumer-Unfair Contracts-Unfair Trade Practices-Restrictive Trade Practices-Consumer Protection Councils-Central Consumer Protection Authority-Consumer dispute Redressal agencies-District Consumer Disputes Redressal Commission-State Consumer Disputes Redressal Commission.- National Commission..						
<b>Module 2</b>	<b>The Companies Act, 2013</b>					
Concept of company-Features of company-Formation of company-Documents related with incorporation; Memorandum of Association and Articles of Association-Kinds of companies-Provisions relating to C.S.R. (Corporate Social Responsibility)-Prospectus-Share capital-Company management and administration; Directors and their role-Meeting of Company , its essentials and its types-Winding up of company and its types.						
<b>Module 3</b>	<b>The Securities and Exchange Board of India Act, 1992-</b>					
Objects-Establishment of SEBI-Composition of Board-Functions and Powers of SEBI-Registration of brokers, sub brokers, Share transfer agents etc.						

<b>Module 4</b>	<b>The Negotiable Instrument Act 1881</b>
<p>Meaning, Characteristics and types of Negotiable Instruments "Promissory Note, Bill of Exchange and Cheque - Holder and Holder in due course, Privileges of Holder in due course - Negotiation : types of endorsement - crossing of Cheque - dishonor of Cheque</p>	
<p><b>Recommended Books</b></p>	<ol style="list-style-type: none"> <li>1) Elements of Mercantile Law: N. D. Kapoor, Sultan Chand &amp; sons, New Delhi.</li> <li>2) Mercantile Law: S. S. Gulshan, Excel Book, New Delhi.</li> <li>3) Legal Environment of Business K. Ashwathappa</li> <li>4) Law of Contracts Dr. Avtar Singh</li> <li>5) Law of Sale of Goods Dr. Avtrrar Singh</li> <li>6) Mercantile Law Dr. R. K. Chopra, Himalaya Publishing House.</li> <li>7) Business Law Dr. Avtar Singh</li> <li>8) The Right to Information Act,2005 S. K. Kaul, Advocate, Universal Law House,</li> <li>9) The Consumer Protection Act,2019 Delhi Law House, Delhi</li> <li>10) The Consumer Protection Act, 2019 Bare Act</li> <li>11) Company Law Dr. Avtar Singh, Eastern Book Company, 2015</li> <li>12) The Companies Act,2013 Lexis Nexis, Second Edition, 2014</li> <li>13) SEBI Act,1992 Bare Act</li> <li>14) The Negotiable Instrymment Act 1881 Bare Act</li> <li>15) The New Industrial Relations Code, 2020 Bare Act</li> </ol>

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<b>(Autonomous College)</b>						
<b>Proposed Syllabus</b>						
<b>Class: B.COM. – III</b>						
<b>Subject: Co-Operative Development</b>						
<b>w.e.f. 2023-2024</b>						
<b>Semester : V</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com</b> 21UCOCS502	Co-Operative Development	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>			40	10	50	04
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To understand the concept and meaning or co-operation, principles of co-operation.</li> <li>▪ To discuss the origin and development of world co-operative movement.</li> <li>▪ To inform the need of co-operative Education and Training and create awareness about the co-operative legislations among the students.</li> <li>▪ To analyze various problems of different cooperatives.</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the student should be able to</p> <ul style="list-style-type: none"> <li>▪ Understand the co-operative movement and its importance.</li> <li>▪ Examine the contribution of co-operation in development.</li> <li>▪ Implement recent amendments in co-operative legislations.</li> <li>▪ Resolve the problems of cooperatives.</li> </ul>					
<b>Module 1</b>	<b>Meaning and Principles of co-operation</b>					
	1.1 Meaning and origin of co-operation. 1.2 Features of co-operation. 1.3 Principles of co-operation with recent development. 1.4 Role of co-operation in Economic Development.					
<b>Module 2</b>	<b>Development of world co-operative movement</b>					
	2.1 Consumer co-operative movement in England. 2.2 Credit co-operative movement in Germany. 2.3 Dairy co-operatives movement in Denmark. 2.4 Agricultural co-operative movement in Israel					
<b>Module 3</b>	<b>Role of National Agencies I development of Indian Co-operative movement</b>					
	3.1 National Bank of Agricultural and Rural Development (NABARD) 3.2 National Co-operative Development Corporation. (NCDC) 3.3 National Co-operative Union of India (NCUI)					
<b>Module 4</b>	<b>Co-operative Legislations, Education and Training</b>					
	4.1 Maharashtra Co-operative Act 1960 ; (Provision regarding membership, Registration, General Meeting, Audit & Supervision) 4.2 Features of 97 <sup>th</sup> Amendment in Cooperative Societies 4.3 4.3 Co-operative education and training : Importance and problems					

<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Alok Ghosh : Indian Economy : Nature</li> <li>2. Bedi R. D. : Theory, History &amp; Practice of Co-operation.</li> <li>3. Chichankar&amp;Namjoshi : Co-operation &amp;Dyamics of change</li> <li>4. Goel B. B. : Co-operative Movement &amp; Administration</li> <li>5. Gadgil D. R. : Co-operative Commonwealth</li> <li>6. Hejela T. N. : Principles, Problems &amp; Practice of Co-operation</li> <li>7. Iynagar : A study in the Co-operation in India</li> <li>8. Data and Sundharam : Indian Economy</li> <li>9. Mehata V. L. : Toward Co-operative Socialist Commonwealth</li> <li>10. Madane : A Study of British Co-operative Movement</li> <li>11. Jain P. C. : Agriculture and Co-operation in India.</li> <li>12. Agrawal : Indian Economy</li> <li>13. Mathur B. S. : Co-operation in India</li> <li>14. Tyagi R. B. : Recent trends in the Co-operative movement in India</li> <li>15. The Maharashtra Co-operative Quarterly : A National Journal</li> </ol>					
<b>Semester : VI</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com 21UCOCS602</b>	<b>Co-Operative Development</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>			40	10	50	04
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To understand the concept and meaning or co-operation, principles of co-operation.</li> <li>▪ To discuss the origin and development of world co-operative movement.</li> <li>▪ To inform the need of co-operative Education and Training and create awareness about the co-operative legislations among the students.</li> <li>▪ To analyze various problems of different cooperatives.</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the student should be able to</p> <ul style="list-style-type: none"> <li>▪ Understand the co-operative movement and its importance.</li> <li>▪ Examine the contribution of co-operation in development.</li> <li>▪ Implement recent amendments in co-operative legislations.</li> <li>▪ Resolve the problems of cooperatives.</li> </ul>					
<b>Module 1</b>	<b>Co-operative Movement in India</b>					
<ol style="list-style-type: none"> <li>1.1 History of co-operative movement in India.</li> <li>1.2 Role of government in the development of co-operative movement in India.</li> <li>1.3 Impact of globalization on Indian co-operative movement.</li> <li>1.4 Evaluation of co-operative Credit movement in India.</li> </ol>						
<b>Module 2</b>	<b>Co-operative Credit Movement in India</b>					
<ol style="list-style-type: none"> <li>2.1 Primary Agricultural Co-operative credit Societies: progress and problems.</li> <li>2.2 District Central Co-operative Bank: progress and problems</li> <li>2.3 State Co-operative Bank: progress and problems</li> </ol>						
<b>Module 3</b>	<b>Non Agricultural Co-operatives in India</b>					
<ol style="list-style-type: none"> <li>3.1 Consumer's Co-operative : Progress and problems</li> <li>3.2 Processing Co-operative : Progress and problems</li> <li>3.3 Marketing Co-operative : Progress and problems</li> </ol>						

<b>Module 4</b>	<b>Development of Co-operatives in Maharashtra</b>
4.1 Co-operative movement in Maharashtra. 4.2 Sugar Co-operatives : Progress and problems 4.3 Vaidyanathan Committee Report (Formation, objective, recommendations)	
<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Alok Ghosh : Indian Economy : Nature</li> <li>2. Bedi R. D.: Theory, History &amp; Practice of Co-operation.</li> <li>3. Chichankar &amp; Namjoshi : Co-operation &amp; Dynamics of change</li> <li>4. Goel B. B. : Co-operative Movement &amp; Administration</li> <li>5. Gadgil D. R. : Co-operative Commonwealth</li> <li>6. Hejela T. N. : Principles, Problems &amp; Practice of Co-operation</li> <li>7. Iynagar : A study in the Co-operation in India</li> <li>8. Data and Sundharam : Indian Economy</li> <li>9. Mehata V. L. : Toward Co-operative Socialist Commonwealth</li> <li>10. Madane : A Study of British Co-operative Movement</li> <li>11. Jain P. C. : Agriculture and Co-operation in India.</li> <li>12. Agrawal : Indian Economy</li> <li>13. Mathur B. S. : Co-operation in India</li> <li>14. Tyagi R. B. : Recent trends in the Co-operative movement in India</li> <li>15. The Maharashtra Co-operative Quarterly : A National Journal</li> </ol>

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<b>Hirachand Nemchand College of Commerce, Solapur</b> (Autonomous College)						
<b>Proposed Syllabus</b>						
<b>Class: B.COM. – III</b>						
<b>Subject: Business Economics – III</b> <b>w.e.f. 2023-2024</b>						
<b>Semester: V</b>	<b>Compulsory</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Subject Title</b>	<b>Business Economics - III</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>	4	4
<b>Code:21UCOCS603</b>		40	10	50		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To explain the basic concepts of economic growth and development.</li> <li>▪ To know the theories related to economic growth and development.</li> <li>▪ To explain the concepts and relation of human resources and economic development to the student.</li> <li>▪ To inform to the students about the problems related to economic growth and development.</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the student should be able to.</p> <ul style="list-style-type: none"> <li>▪ To describe the economic growth and development.</li> <li>▪ Understand the theories related to economic growth and development.</li> <li>▪ Explain the concepts and relation of human resources and economic development to the student.</li> <li>▪ Understand the problems related to economic growth.</li> </ul>					
<b>Module 1</b>	<b>Economic Growth and Development</b>				<b>15</b>	
1.1 Meaning and Concept of Economic Growth and Economic Development 1.2 Difference between Economic Growth and Development. 1.3 Measurement of Economic Development 1.4 Factors Affecting Economic Development						
<b>Module 2</b>	<b>Theories of Economic Development and Growth</b>				<b>15</b>	
2.1 Adam Smith's Theory of Economic Development. 2.2 David Ricardo's Theory of Economic Development. 2.3 Malthus Theory of Economic Development. 2.4 W.W. Rostow's Theory of Economic Growth						
<b>Module 3</b>	<b>Human Resource and Economic Development</b>				<b>15</b>	
3.1 Concept of Human Resource Development 3.2 Role of Human Resource in Economic Development 3.3 Human Development Index 3.4 Human Poverty Index, Multidimensional Poverty Index						
<b>Module 4</b>	<b>Problems of Economic Growth</b>				<b>15</b>	
4.1 Unemployment- Meaning, Types, Causes and Measures 4.2 Poverty- Meaning, Types, Causes and Measures 4.3 Economic Inequality- Meaning, Causes and Measures 4.4 Parallel Economy- Meaning, Causes and Measures						

Semester : VI	Compulsory	Semester Exam			L/W*	Credits
Subject Title	Business Economics – III	ESE*	ISE*	Total		
Code: 21UCOCS603			40	10	50	4
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To inform the students about the history, objectives and evaluation of Indian planning.</li> <li>▪ To discuss about the importance, size &amp; composition and problems of foreign capital.</li> <li>▪ To discuss about the new economic policy of 1991 in detail.</li> <li>▪ To inform to the students about the role of international institutions in India's development.</li> </ul>					
<b>Course Outcomes</b>	<ul style="list-style-type: none"> <li>▪ Understand the history, objectives and evaluation of Indian planning.</li> <li>▪ Understand the importance, size &amp; composition and problems of foreign capital.</li> <li>▪ Explain India's new economic policy of 1991.</li> <li>▪ Understand the role of international institutions in India's development.</li> </ul>					
<b>Module 1</b>	<b>Indian Planning and Development</b>					<b>15</b>
1.1 Meaning, Concepts and History of Indian Planning 1.2 Objectives of Indian Planning 1.3 Evaluation of Indian Planning 1.4 Niti - Aayog: Structure and Objective.						
<b>Module 2</b>	<b>Foreign Capital</b>					<b>15</b>
2.1 Meaning and Types of Foreign Capital 2.2 Importance of Foreign Capital 2.3 Size and Composition of Foreign Capital in India. 2.4 Problems of Foreign Capital						
<b>Module 3</b>	<b>New Economic Policy</b>					<b>15</b>
3.1 Balance of Payment Crises in India –Before 1990 3.2 Features of New Economic Policy 3.3 Impact of New Economic Policy on Indian Economy 3.4 Agreements with reference to TRIPS, TRIMS & GATS						
<b>Module 4</b>	<b>International Institutions and India's Economic Development</b>					<b>15</b>
4.1 International Monetary Fund (IMF): It's Objectives & Role; Contribution to India's development. 4.2 International Bank for Reconstruction and Development (IBRD): It's Objectives & Role; Contribution to India's development. 4.3 World Trade Organisation (WTO): Objectives & Role. 4.4 BRICS: Objectives & Role.						
<b>Recommended Books</b>	1. Indian Economy since Independence, by Uma Kapila, Academic Foundation. 2. Indian Economy, Performance and Policies by Deepashree, Ane Books Pvt. Ltd. New Delhi. 3. Indian Economy, by Datt R. & K. P. M. Sundaram, S. C. hand & Co. 4. Indian Economy by Mishra S. K. & V. K. Puri, Himalaya Publishing House, Mumbai 5. Dilemmas of Growth: The Indian Experience, by Dantwala, M.L., Sage Publications, New Delhi.					

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|  | <p>6. Development Planning: The Indian Experience, by Chakravarty, S. Oxford University Press, New Delhi.</p> <p>7. The Indian Economy Problem and Prospectus, by Jalan B., Viking, New Delhi.</p> <p>8. Govt. of India – Economic Survey Reports. 9. Growth and Development, by Thiriwal A.P., Macmillian London.</p> <p>10. Economic Development and Planning, by Zingan M.L. 11. Economic Development, Higgins B.</p> |
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<b>Hirachand Nemchand College of Commerce, Solapur (Autonomous College)</b>						
<b>Syllabus</b>						
<b>Class: B.COM. – III</b>						
<b>Subject: MODERN MANAGEMENT PRACTICES w.e.f. 2023-2024</b>						
<b>Semester : V</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com 21UCOCS504</b>	<b>MODERN MANAGEMENT PRACTICES</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>		40	10	50	04	04
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To get acquainted the students with Modern Management concepts.</li> <li>2. To make the students aware about developments in the Modern Management concepts.</li> <li>3. To enable students in formulating appropriate business strategies, as per the requirement of the modern business.</li> <li>4. To develop an understandings of the Recent Trends in Management and their application in actual business operation.</li> </ol>					
<b>Course Outcomes</b>	<p>On completion of this course, the student should be able to</p> <ol style="list-style-type: none"> <li>1. Understand Modern Management concepts.</li> <li>2. Evaluate the recent trend in Human Resource Management</li> <li>3. Apply the recent trends in Management in business operations.</li> <li>4. Develop the skill of applying Modern Management concepts in business operations.</li> </ol>					
<b>Module 1</b>	<b>Strategic Management</b>					
<ol style="list-style-type: none"> <li>1.1 Strategic Management, Concept, Meaning and Definitions.</li> <li>1.2 Strategic Management process</li> <li>1.3 Types of Strategies</li> <li>1.4 SWOT Analysis</li> <li>1.5 Benchmarking, Process and Types of Benchmarking, Advantages and Limitations</li> </ol>						
<b>Module 2</b>	<b>Human Resource Management</b>					
<ol style="list-style-type: none"> <li>2.1 Meaning Definition and Nature</li> <li>2.2 Objectives of HRM</li> <li>2.3 Functions of HRM</li> <li>2.4 Importance of HRM</li> <li>2.5 Human Resource Manager Qualities and Role of Human Resource Manager</li> </ol>						

<b>Module 3</b>	<b>Recent Trends in Human Resource Management</b>					
3.1 Human Resource Accounting, Meaning, Definition and Need Methods of HRA 3.2 Human Resource Development Audit, Meaning, Definition, Objectives, Methods of HRD Audit 3.4 Quality of Work Life, Meaning, Definition, Features and Methods of QWL 3.4 Knowledge Management, Meaning, Definition Objectives and process of KM 3.5 Developing Quality Consciousness, Meaning, Features Components and Strategies for QC 3.6 Human Capital, Meaning and Definition, Elements of Human Capital						
<b>Module 4</b>	<b>Recent Trends in Management</b>					
4.1 Time Management Concept -Importance, Analysis and Diagnosis of the Use of Time 4.2 Steps in Time Management, Techniques, Hurdles to Effective Time Management 4.3 Crisis Management Concept of Crisis Management, Importance of Crisis Management 4.4 Change Management 4.5 Risk Management and Trends in Leadership Management.						
<b>Recommended Books</b>	1) Management – Gary & Dessler, Printice Hall Publications , 1997 2) Managing Twenty First Century Organisation – S.G. Bhanushali Himalaya Publication, Mumbai , Delhi– 2006 3) Management – John R. Schermerhorn WILEY – INDIA , 2010 reprint 4) Management – Griffin , AITBS Publishers , New Delhi – 2005 5) Modern Management Practices – Dr.Gavai A.K. , Phadke Prakashan , Kolhapur 6) Strategic Management – Francis Cherunillam 7) Principles of Management – L.M. Prasad, Sultan Chand & Sons. New Delhi. 8) Human Resource Management - Dr.C.B.Gupta , , Sultan Chand & Sons. New Delhi , 2006 9) Human Resource Management – Biswajeet Pattanayak , PHI , Learning Pvt. Ltd. 2009. 10) Management – James Stoner , Freeman and Gilbert 6 th Edition Pearson Education , 2004 12) Management Today – Gene Burton & Manab Thakur Tata Macgraw – Hill Publishing Co. New Delhi 2005 13) Management – Griffin AITBS Publishers , New Delhi 2005 14) Business Process Outsourcing Publisher – S. Nakkiran & Jhon Franklin Deep & Deep Publishers , New Delhi					
<b>Semester : VI</b>	<b>Hard Core</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code: B.Com</b> BCO21-604	<b>MODERN MANAGEMENT PRACTICES</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>		40	10	50	04	04
<b>Course Objectives</b>	1. To get acquainted the students with Modern Management concepts. 2. To make the students aware about developments in the Modern Management concepts. 3. To enable students in formulating appropriate business					

	<p>strategies, as per the requirement of the modern business.</p> <p>4. To develop an understanding of the Recent Trends in Management and their application in actual business operation.</p>
<b>Course Outcomes</b>	<p>On completion of this course, the student should be able to</p> <ol style="list-style-type: none"> <li>1. Understand Modern Management concepts.</li> <li>2. Evaluate the recent trend in Human Resource Management</li> <li>3. Apply the recent trends in Management in business operations.</li> <li>4. Develop the skill of applying Modern Management concepts in business operations.</li> </ol>
<b>Module 1</b>	<b>Business Process Outsourcing:</b>
	<p>1.1 Meaning and Definition, Types and Benefits of BPO</p> <p>1.2 Stress Management: Meaning and Definition, Causes</p> <p>1.3 Sources of Stress- Individual and Organizational</p> <p>1.4 Consequences/ Effects of Stress</p> <p>1.5 Remedial Measures to control/ to cope with Stress</p>
<b>Module 2</b>	<b>Japanese Management</b>
	<p>2.1 History of Japanese Management</p> <p>2.2 5-S System, Meaning and Definition, Micro level techniques</p> <p>2.3 Kai Zen, Meaning and Definition, Micro level techniques</p> <p>2.4 Poka-Yoke, Meaning and Definition, Micro level techniques</p> <p>2.5 Zero Defect Programme, Meaning and Definition, Micro level techniques</p> <p>2.6 Waste Reduction, Meaning and Definition, Micro level techniques</p>
<b>Module 3</b>	<b>Recent Trends in Human Resource Management</b>
	<p>3.1 Quality Standards, ISO Quality Standards Meaning</p> <p>3.2 Importance and Elements of Quality Standards</p> <p>3.3 Six Sigma, Meaning, Definitions</p> <p>3.4 levels of Six Sigma</p> <p>3.5 Steps in Implementing Six Sigma</p>
<b>Module 4</b>	<b>Event and Disaster Management</b>
	<p>1.1 Meaning, Definition Importance, Career in Event Management</p> <p>1.2 Disaster Management: Meaning, Definition, Types, Steps in preventing/ mitigation of Disaster (in brief)</p> <p>1.3 Hotel Management Introduction and meaning, importance</p> <p>1.4 Total Quality Management</p> <p>1.5 Introduction of Artificial intelligence in Business</p>

<b>Recommended Books</b>	<ul style="list-style-type: none"><li>▪ Organisational Behaviour &amp; Corporate Development – M. N. Mishra ,</li><li>▪ Management – Griffin , AITBS Publishers , New Delhi – 2005</li><li>▪ Business Process Outsourcing Publisher – S. Nakkiran &amp; Jhon Franklin Deep &amp; Deep Publishers , New Delhi</li><li>▪ Business Process &amp; Knowledge Process Outsourcing by Deolankar V. – Delhi Commerce &amp; Law Publishing</li><li>▪ Event Planning &amp; Management Divakar Sharma , Deep &amp; Deep publishing, New Delhi</li><li>▪ Event Management – Lynn Wagen Pearson Education</li><li>▪ Event Marketing &amp; Management Sanjay Singh Gaur , Sanjay V. Saggere</li><li>▪ Practical Disaster Management Colonel ( Ret) P.P. Marathe Diamond Publications 2006</li></ul>
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S. A. P. D. J Pathshala's  
**Hirachand Nemchand College of Commerce, Solapur**  
**(Autonomous College)**

**Class: B. COM. – III SYLLABUS**

**Subject: ADVANCED ACCOUNTANCY-I**  
**w. e. f. 2023-2024 Onwards**

Semester : V	Compulsory	Semester Exam			L/W*	Credits
<b>Code:</b> <b>21UCOCS505</b>	<b>ADVANCED ACCOUNTANCY-I</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>	4	4
<b>Subject Title</b>		40	10	50		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To enable students acquire knowledge about corporate accounting specialized transactions and advanced procedures as applicable to companies under Companies Act 2013</li> <li>▪ To make students aware of latest developments in the field of accounting</li> <li>▪ To make students capable of applying knowledge acquired so far in solving the practical problems relating to various advanced procedures of company accounts</li> <li>▪ To make students capable of analysing the financial statements with the help of ratios.</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the students will</p> <ul style="list-style-type: none"> <li>▪ have knowledge about various aspects and legal provisions relating to Banking Company Accounts and other Company Accounts</li> <li>▪ be able to create financial reports, statements and analysis based on the financial data.</li> <li>▪ be able to solve practical problems on various vital aspects of company accounts and handle accounting of advanced transactions by applying the theoretical knowledge</li> <li>▪ have knowledge of rising areas in Accountancy and will be able to acquire additional knowledge in those area. As well they can pursue their career in those areas.</li> </ul>					
<b>Module 1</b>	Accounting for Banking Companies					<b>10</b>
<ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Important accounting provisions of Banking Regulation Act, 1949</li> <li>➤ Preparation of Profit and Loss Account and Balance Sheet as per the Third Schedule of Section 29 of Banking Companies Act.</li> </ul>						
<b>Module 2</b>	Holding Company Accounts					<b>20</b>
<ul style="list-style-type: none"> <li>➤ Introduction:- Meaning – Features of Holding Company.</li> <li>➤ Subsidiary Company – pre-acquisition and post acquisition profit – Minority Interest – Cost of Capital (Goodwill/Capital Reserve) – Unrealized Profit – Mutual Indebtedness</li> <li>➤ Consolidation of Balance Sheet (AS – 21) (in vertical format only)</li> </ul>						

<b>Module 3</b>	Insurance Claims			<b>20</b>		
<ul style="list-style-type: none"> <li>➤ Introduction:– Meaning of indemnity period, average clause, unusual line goods, short sales, standard sales,</li> <li>➤ Calculation of claim for loss of stock.</li> <li>➤ Calculation of claim for loss of profit.</li> </ul>						
<b>Module 4</b>	Recent Trends in Accounting			<b>10</b>		
<ul style="list-style-type: none"> <li>➤ Introduction to Forensic Accounting – Meaning and growth of forensic accounting, Role of forensic accountant,</li> <li>➤ Introduction and meaning of Social Accounting including Social Cost Benefit Information Reporting</li> <li>➤ Introduction and meaning of Environmental / Green Accounting, its significance, areas covered</li> <li>➤ Introduction and meaning of Brand Accounting, functions of brand and its valuation (Theoretical study relevant to above topics only)</li> </ul>						
<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Modern Accountancy by Mukherjee and Hanif, McGraw Hill India</li> <li>2. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd. Mumbai.</li> <li>3. Financial Accounting by P. C. Tulsian, S Chand &amp; Co Ltd</li> <li>4. Financial Accounting by Gupta and Radhaswamy M, Sultan Chand and Sons</li> <li>5. Corporate Accounting by S. N. Maheshwari – Vikas Publication</li> <li>6. Advanced Accounting by S. N. Maheshwari – (Volume I and II) Vikas Publication</li> <li>7. Ind AS Made Easy – Self Learning Study Material – By CA. Ravi Kant Miriyala and CA. Sunitanjani Miriyala, Taxmann Publication.</li> <li>8. Bloomsbury Treatise on Ind As Explained with Practical Examples</li> </ol>					
<b>Semester : VI</b>	<b>Compulsory</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credits</b>
<b>Code:</b> <b>21UCOCS605</b>	<b>ADVANCED ACCOUNTANCY-I</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>		40	10	50		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To enable students acquire knowledge about corporate accounting specialized transactions and advanced procedures as applicable to companies under Companies Act 2013</li> <li>▪ To make students aware of latest developments in the field of accounting</li> <li>▪ To make students capable of applying knowledge acquired so far in solving the practical problems relating to various advanced procedures of company accounts</li> <li>▪ To make students capable of analysing the financial statements with the help of ratios.</li> </ul>					

<b>Course Outcomes</b>	On completion of this course, the student should be able to.	
	<ul style="list-style-type: none"> <li>▪ have knowledge about various aspects and legal provisions relating to Banking Company Accounts and other Company Accounts</li> <li>▪ be able to create financial reports, statements and analysis based on the financial data.</li> <li>▪ be able to solve practical problems on various vital aspects of company accounts and handle accounting of advanced transactions by applying the theoretical knowledge</li> <li>▪ have knowledge of rising areas in Accountancy and will be able to acquire additional knowledge in those area. As well they can pursue their career in those areas.</li> </ul>	
<b>Module 1</b>	Company Merger And Reconstruction (External )	<b>15</b>
	<ul style="list-style-type: none"> <li>➤ Meaning of Amalgamation , Absorption And Reconstruction (External) - Advantages of Amalgamation- Purchase Consideration – Accounting Standard: 14</li> <li>➤ Accounting in the books of Transferor and Transferee Company.</li> <li>➤ Amalgamation in the nature of merger &amp; Purchase.</li> </ul>	
<b>Module 2</b>	Financial Statements Analysis (Ratio Analysis)	<b>15</b>
	<ul style="list-style-type: none"> <li>➤ Meaning, objective, Classification of Accounting Ratios, Advantages &amp; Limitations.</li> <li>➤ Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.</li> <li>➤ Preparation of Financial Statement from the given Ratios. (Simple Problem)</li> </ul>	
<b>Module 3</b>	Accounting for Hire Purchase and Installment System	<b>15</b>
	<ul style="list-style-type: none"> <li>➤ Meaning – Terms and Features of Hire Purchase System -Difference between Hire Purchase System and Installment System – Difference between Sales and Hire Purchase.</li> <li>➤ Recording of transaction in the books of Hire purchaser and vendor – allocation of interest – partial and complete repossession (Excluding Hire Purchase Trading Account)</li> </ul>	
<b>Module 4</b>	Introduction to Ind AS	<b>15</b>
	<ul style="list-style-type: none"> <li>➤ Meaning and Back-ground of Ind AS, implementation of Ind AS with reference to Ind AS 101</li> <li>➤ Introduction to Ind AS on Property, Plant and Equipments (Ind AS 16), Borrowing Costs (Ind AS 23), Impairment of Assets (Ind AS 36), Intangible Assets (Ind AS 38), Investment Property (Ind AS 40), Agriculture (Ind AS 41), Non-current Assets Held for Sale and Discontinued Operations (Ind AS 105), Revenue from Contracts with Customers (Ind AS 115) (Study to be restricted to recognition and measurement part);</li> <li>➤ Use of Block chain technology in accounting and auditing, concept of distributed ledgers;</li> <li>➤ Artificial intelligence and its impact on accounting process.</li> </ul>	
	<p><b>RecommendedBooks:</b></p> <ol style="list-style-type: none"> <li>1. Modern Accountancy by Mukherjee and Hanif, McGraw Hill India</li> <li>2. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. PublishingCo. Ltd. Mumbai.</li> <li>3. Gupta - (Vol. I &amp; II) S. Chand Publication</li> <li>4. Ind AS Made Easy – Self Learning Study Material – By CA.Ravi Kant Miriyala and CA. Sunitanjani Miriyala</li> <li>5. Bloomsbury Treatise on Ind As Explained with Practical Examples and MCQs – By CA. Alok K Garg – Bloomsbury Professional India</li> <li>6. Relevant study material issued by I.C.A.I</li> </ol>	

S. A. P. D. J. Pathshala's  
**Hirachand Nemchand College of Commerce, Solapur**  
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**Class: B. COM. – III SYLLABUS**

**Subject: ADVANCED ACCOUNTANCY-II**  
**w. e. f. 2023-2024 Onwards**

Semester : V	Compulsory	Semester Exam			L/W*	Credits
<b>Code:</b> <b>21UCOCS506</b>	<b>ADVANCED ACCOUNTANCY-II</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>	4	4
<b>Subject Title</b>		40	10	50		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To help students acquire knowledge about auditing, Income Tax</li> <li>▪ To give students introductory knowledge about GST.</li> <li>▪ To familiarize the students with the essential business processes and how to audit them</li> <li>▪ To make students aware about the statutory provisions concerning the auditing</li> <li>▪ To equip students with necessary skill set to handle practical situations as and when required</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the students will</p> <ul style="list-style-type: none"> <li>▪ have knowledge about various aspects and legal provisions relating to Company Audit and audits of various entities</li> <li>▪ have knowledge about various aspects and legal provisions relating to Income Tax Act also the practical aspects of various calculations as per Income Tax Act</li> <li>▪ have knowledge about various business processes and taxation formalities</li> <li>▪ become aware of procedural and taxation relating responsibilities of an auditor or an accountant</li> </ul>					
<b>Module 1</b>	<b>Introduction To Auditing</b>				<b>10</b>	
Auditing , Introduction, Meaning, Objectives, Basic Principles and techniques; Classification of Audit, Audit Planning, Internal Control-Internal Check and Internal Audit; Audit Procedure-Vouching and verification of Assets & Liabilities.						
<b>Module 2</b>	<b>Audit of Limited Companies</b>				<b>20</b>	
Audit of Limited Companies, Company Auditor- Qualification and Disqualifications, Appointment, Removal, Remuneration, Rights and Duties of Statutory Auditors under the Companies Act- 2013. Auditors report; Contents & Types.						
<b>Module 3</b>	<b>Recent Trends in Auditing</b>				<b>20</b>	
Special Areas of Audit, Special features of cost audit, Tax audit and Management audit; Recent Trends in Auditing; Changing role of auditor in the light of technological developments like artificial intelligence and robotic business automation; Auditor and cyber security; Sustainability reporting;						

<b>Module 4</b>	<b>Audit of Co- Operative societies, Bank &amp; Charitable Trusts &amp; Institution</b>			<b>10</b>		
Special features in respect of Audit of Co- Operative societies, Bank & Charitable Trusts & Institutions.						
<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.</li> <li>2. Alvin Arens and James Loebbecke, Auditing; An Integrated Approach.</li> <li>3. Jha, Aruna, Auditing Taxmann.</li> <li>4. The Companies Act-2013(Relevant Sections)</li> <li>5. M C Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).(RelevantChapters)</li> <li>6. Bob Tricker, Corporate Governance-Principles, Policies and Practice (IndianEdition), Oxford University Press, New Delhi.</li> <li>7. Singh, A.K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia PublishingCompany.</li> <li>8. Website of The Institute of Chartered Accountants of India www.icai.org</li> <li>9. Artificial Intelligence for Audit, Forensic Accounting, and Valuation A Strategic Perspective by Al Naqvi – Wiley Publishers</li> <li>10. Auditing Information and Cyber Security Governance – A Control-based Approach by Robert E Davis, By CRC Press</li> </ol>					
<b>Semester : VI</b>	<b>Compulsory</b>	<b>Semester Exam</b>			<b>L/W*</b>	<b>Credit</b>
<b>Code:</b> <b>21UCOCS606</b>	<b>ADVANCED ACCOUNTANCY-II</b>	<b>ESE*</b>	<b>ISE*</b>	<b>Total</b>		
<b>Subject Title</b>		40	10	50		
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>▪ To help students acquire knowledge about auditing, Income Tax</li> <li>▪ To give students introductory knowledge about GST.</li> <li>▪ To familiarize the students with the essential business processes and how to audit them</li> <li>▪ To make students aware about the statutory provisions concerning the auditing</li> <li>▪ To equip students with necessary skill set to handle practical situations as and when required</li> </ul>					
<b>Course Outcomes</b>	<p>On completion of this course, the students will</p> <ul style="list-style-type: none"> <li>▪ have knowledge about various aspects and legal provisions relating to Company Audit and audits of various entities</li> <li>▪ have knowledge about various aspects and legal provisions relating to Income Tax Act also the practical aspects of various calculations as per Income Tax Act</li> <li>▪ have knowledge about various business processes and taxation formalities</li> <li>▪ become aware of procedural and taxation relating responsibilities of an auditor or an accountant</li> </ul>					

<b>Module 1</b>	<b>Introduction and Basic Concepts</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• Basic concepts and Definitions : Income, Agricultural Income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total Income.</li> <li>• Residential status of an Assessee – Basic Conditions and Additional conditions, Scope of total income on the basis of residential status.</li> <li>• Exempted income under section 10 (relating to Individual Assessee)</li> </ul>		
<b>Module 2</b>	<b>Income from Salary and House property</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• <b>Income from Salary:</b> Definition of Salary u/s 17(1), Basis of Charge, Allowances u/s 10(14), Perquisites, Tax treatment of Provident Fund (RPF, SPF and URPF), Deductions from Salary u/s 16. Problems on Income from Salary.</li> <li>• <b>Income from House Property :</b> Basis of Charge, Gross Annual Value and Net Annual Value, Deductions from Net Annual Value. Problems on Income from House Property.</li> </ul>		
<b>Module 3</b>	<b>Income from Business or Profession and Other Sources</b>	<b>15</b>
<ul style="list-style-type: none"> <li>• <b>Income from Business or Profession :</b> Business or Professional income u/s 28, Methods of accounting, Deductions expressly allowed and expressly disallowed. Problems on Income from Business or Profession.</li> <li>• <b>Income from Other Sources: (Only theory):</b> (No independent problem on this topic, some items may be considered in Problems of Total Income) Basis of charge, Various types of income from other sources and deduction from income from other sources.</li> </ul>		
<b>Module 4</b>	<b>Total Income, deductions and Goods and Service Taxes</b>	<b>15</b>
<ul style="list-style-type: none"> <li>▪ <b>Deductions from Total Income:</b> Sections: 80-C, 80-D, 80-E, 80-G, 80-TTA, 80-TTB, 80-U.</li> <li>▪ <b>Total Income:</b> Computation of Total Income of an Individual.</li> <li>▪ <b>Goods and Service Tax ( Only theory ):</b> Introduction, Meaning, Benefits, Concepts of CGST, SGST and IGST, Input Tax Credit, Reverse Charge mechanism, Blocked Credit. Visit to the website <a href="https://incometax.gov.in">https://incometax.gov.in</a> and understanding the functions like ‘Guided tour to the portal’, ‘Link Adhar Status’, ‘Income Tax Calculator’; visit to the website GST Portal <a href="https://www.gst.gov.in">https://www.gst.gov.in</a> and understanding the functions like Search Taxpayer etc.</li> </ul>		
<b>Recommended Books</b>	<ol style="list-style-type: none"> <li>1. Dr. Vinod K. Singhania and Monica Singhania: Students’ Guide to Income Tax, University Edition and Taxmann Publications Pvt. Ltd., New Delhi.</li> <li>2. Dr. Girish Ahuja and Ravi Gupta :Systematic Approach to Income Tax, Bharat Law House, Delhi.</li> <li>3. Dinkar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.</li> <li>4. B. B. Lal: Income Tax Law and Practice, Konark Publications, New Delhi.</li> <li>5. Gaur &amp; Narang : Income Tax.</li> </ol>	

End Semester Examination Question Paper Pattern:

**Hirachand Nemchand College of Commerce, Solapur**  
**(Autonomous College)**

**Affiliated to P. A. H. Solapur University, Solapur.**

**Nature of Question Paper for B.Com.**

**Model Question Paper (w.e.f. June 2023)**

**Time: 2.00 hrs.**

**Total Marks: 40**

**Q. No. 1: Multiple Choice Questions. (four alternatives should be given) 08**

1. \_\_\_\_\_  
(a) (b) (c) (d)
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**Q. No. 2: Shorts Notes (any 2 out of 3) 08**

- (A) 4 marks
- (B) 4 marks
- (C) 4 marks

**Q. No. 3: Answer the following (any 2 out of 3) 08**

- (A) 4 marks
- (B) 4 marks
- (C) 4 marks

**Q. No. 4: Answer the following Long answers question 08**

- (A)  
OR
- (B)

**Q. No. 5: Answer the following Long answers question 08**

- (A)  
OR
- (B)