

**M. C. E. Society's**

## **Abeda Inamdar Senior College**

Of Arts, Science and Commerce (Autonomous), Pune-1  
Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade



Faculty of Commerce & Management

### **T.Y.B.Com Syllabus**

**As per NEP 2020 guidelines**

**With effect from 2025-26**

**Choice Based Credit System (CBCS) under Autonomy**

(Semester Pattern)

**Bachelor of Commerce (B.Com.) Program (2023 Pattern)**

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# **SYLLABUS**

## **SEM V**

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>SPECIALIZED ACCOUNTING</b>		
<b>Course Code: 23CBCO51MM</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 the students in-depth knowledge and conceptual clarity regarding Accounting of dependent Branch in Books of Head office including Accounting treatment of inter branch transactions.
<b>2.</b>	To make students aware of terms under Royalty Business and Accounting treatment of same in books of Lessor and Lessee.
<b>3.</b>	To provide the students with the knowledge of Accounting for Investments as per AS 13 applying FIFO Method.
<b>4.</b>	To update the students with the knowledge for preparation of final accounts of a Banking company as per Banking Regulation Act 1949.

<b>Course Outcome</b>	
<b>1.</b>	Students will gain a clear understanding of branch accounting principles with respect to dependent branches in the books of Head office.
<b>2.</b>	Learners will develop skills in accounting for royalty transactions, understanding key terms like minimum rent, short working, and recoupment in both lessee's and lessor's books.
<b>3.</b>	Students will acquire proficiency in investment accounting as per AS 13, applying FIFO methods for valuation and recognizing profits/losses on investment disposals
<b>4.</b>	Students will be able to prepare financial statements of banking companies following Banking Regulation Act guidelines, incorporating key aspects such as NPAs, CRR, and SLR.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Branch Accounting</b>	16
	1) Introduction to Branch Accounting	01
	2) Types of Branch (Dependent, Independent & Foreign Branch).	01
	3) Difference between Branch and Department.	01
	4) Different methods for Accounting of Dependent Branch in books of Head office.	01
	5) Problems covering Dependent Branch Accounting in books of Head	

	Office under Debtors system and stock and Debtors System.	12
<b>Unit II</b>	<b>Royalty Accounting</b>	16
	1) Definition.	01
	2) Difference between Royalty and Rent.	01
	3) Terms under Royalty: Lessee, Lessor, Minimum rent, short working, excess working, and royalty recoupment.	01
	4) Problems based on preparation of ledger Accounts in books of Lessee and Lessor. (situations covering strikes and lockout).	13
<b>Unit III</b>	<b>Investment Accounting</b>	10
	1) Meaning, Introduction and Classification of Investments.	01
	2) Calculation of Carrying amount and Cost of Investments (Only as per FIFO method).	01
	3) Calculation of Profit/loss on Disposal of Investments.	01
	4) Treatment of Brokerage and Ex and Cum Interest Pricing of Investments.	01
	5) Simple Problems based on Current Investments only under FIFO method.	06
<b>Unit IV</b>	<b>Final Accounts of Banking Companies</b>	18
	1) Introduction of Banking Company Legal Provisions.	01
	2) Explanation as per Banking Regulation Act with respect to performing and Non-Performing assets (NPA); Rebate on Bills Discounted; Bills for Collection (Assets & Liabilities), Acceptance Endorsement and Other Obligations Accounts, Cash Reserve Ratio (CRR) and Statutory Liquidity ratio (SLR)	03
	3) Problems on preparation of Final Accounts of Banking Companies (Profit and loss Account and Balance Sheet)	14

<b>Suggested readings</b>	
<b>1.</b>	Mohammed Hanif & A. Mukherjee 2018, "Modern Accountancy" Volume I and Volume II, Tata-Mc Graw Hill Publication.
<b>2.</b>	S.P, Jain and K.L.Narang 2021, "Specialised Accounting" Kalyani Publishers.

3.	Dr. B.M. Agarwal & Dr. M.P. Gupta 2019, “Advanced Accounting Text and problems”, 12 <sup>th</sup> Edition Bharat Publishers.
4.	CA (Dr) P C Tulsian & CA Bharat Tulsian 2022, Financial Accounting. S Chand Publishers. 2022 Edition.

**Scheme of Marking:**

Numericals	70%
Theory	30%

Problems will be based on

- Branch Accounts
- Royalty Accounts
- Investment Accounts and Banking final Account.

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Cost Accounting for Managerial Decision Making-I</b>		
<b>Course Code: 23CBCC52MM</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 prepare learners to understand the basic techniques in Cost Accounting
<b>2.</b>	To understand the learner, application of Cost Accounting techniques in cost control and Management decision making.
<b>3.</b>	To enable the learners to prepare various types of Budgets.
<b>4.</b>	To learn the basic concept of Uniform Costing and Inter-firm comparison.
<b>5.</b>	To enhance the knowledge of students about MIS and Supply Chain Management.

<b>Course Outcome</b>	
<b>1.</b>	It will develop the ability of the learner to make short-term decisions with the help of Marginal Costing and will also Develop the mindset of the student for making ethical decisions.
<b>2.</b>	Develop the knowledge about preparation of various Budgets and will be able to analyse the various Budget.
<b>3.</b>	It will acquaint the learner to understand and implement essential concepts of Uniform Costing and Inter-Firm Comparison.
<b>4.</b>	Understand the implementation of MIS in costing.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Marginal Costing</b>	<b>20 hours</b>
	1. Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety and Angle of Incidence. 2. Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis. 3. Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting Factors.	

	4. Ethical and Non-Financial Considerations relevant to decision making. (Simple Practical Problems based on concepts and Management decision making)	
<b>Unit II</b>	<b>Budgetary Control</b>	<b>20</b>
	1. Definition and Meaning of Budget & Budgetary control 2. Objectives, essentials, and procedure of Budgetary control 3. Advantages and Limitations of Budgetary control 4. Types of Budgets 5. Zero Base Budgeting (Simple practical problems based on cash, Sales and flexible Budget only)	
<b>Unit III</b>	<b>Uniform costing and Inter-firm Comparison</b>	<b>10</b>
	1. Meaning, objectives, advantages, and disadvantages of Uniform Costing. 2. Uniform Cost Manual 3. Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)	
<b>Unit IV</b>	<b>MIS and Supply Chain Management</b>	<b>10</b>
	1. Management Information System- Introduction, features procedure, preparation, and components of MIS. 2. Use of MIS in Costing. 3. Supply Chain Management (SCM)- Meaning, features, and Models of SCM. (Theory Only)	

<b>Suggested Readings</b>	
<b>1</b>	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
<b>2</b>	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
<b>3</b>	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
<b>4</b>	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
<b>5</b>	Dr.M.N. Arora, Cost Accounting- Principles & Practices, Vikas Publishing House, New Delhi
<b>6</b>	S. P. Jain and K. L. Narang, Advanced Cost Accounting, Kalyani Publication, New Delhi

7	Jawahar Lal & Seema Shrivastawa , 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.
13	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
14	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
15	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
16	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi
17	S.P. Jain and K. L Narang Practical Problems in Cost Accounting, Kalyani publishes New Delhi
18	Ravi M Kishore, Cost Management: Taxmann Publications

**Examination Pattern:**

Component	Percent
Theory	50%
Practical/ Problems	50%

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

1. Marginal Costing
2. Cash Sales and Flexible Budget

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Cost Accounting Systems</b>	
<b>Course Code: 23CBCC53MM</b>		<b>No. of Credits: 02</b>
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To develop a comprehensive understanding of <b>non-integrated and integrated cost accounting systems</b> and their role in financial decision-making.
<b>2.</b>	To enable students to <b>analyze and reconcile</b> differences between cost and financial accounts.
<b>3.</b>	To introduce students to the <b>concept of cost audit</b> , its objectives, scope, and the qualifications and responsibilities of a cost auditor.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to differentiate between <b>non-integrated and integrated accounting systems</b> and apply them in practical cost accounting scenarios.
<b>2.</b>	Students will be able to understand the <b>importance of reconciliation</b> between cost and financial accounts and prepare <b>reconciliation statements</b> effectively.
<b>3.</b>	Gain insights into <b>cost auditing procedures</b> , the roles and responsibilities of a cost auditor, and their impact on business efficiency.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Non-integrated and Integrated Accounts</b>	13
	1) Understand the Non-Integral and Integral systems of keeping account books and their comparative features and merits.	01
	2) Meaning and purpose of cost ledgers and subsidiary ledgers and control Accounts.	01
	3) Accounts to be maintained under the two systems.	01
	4) Problems covering Journal entries under non-integral and integral systems and Preparation of Ledger Accounts.	10
<b>Unit II</b>	<b>Reconciliation of Cost and Financial Accounts</b>	13
	1) Meaning and Need of Reconciliation of cost and Financial Accounts.	01
	2) Reasons for difference in financial results as per Cost Records and	

	Financial Records.	02
	3) Problems on Preparing Reconciliation Statement of profits as per cost and Financial Accounts.	10
<b>Unit III</b>	<b>Cost Accounts record rules &amp; Introduction to Cost Audit</b>	06
	1) Cost Account Record Rules u/s 148 of Companies Act 2013	01
	2) Application of Cost Records	02
	3) Cost Audit- Scope and Objectives	01
	4) Cost Auditor – Qualifications, Rights, duties and disqualifications.	02

<b>Suggested readings</b>	
<b>1.</b>	V.K. Saxena & C D Vashist, “Cost Accounting” 2003 6 <sup>th</sup> Edition, Sultan Chand & Sons.
<b>2.</b>	V. K. Saxena & C D Vashist, “Advanced Cost Accounting & Cost Systems” 2005, Sultan Chand & Sons.
<b>3.</b>	M. N. Arora, “A Text Book of Cost & Management Accounting” 2011, 9 <sup>th</sup> Edition, Vikas Publishing House Pvt Ltd.
<b>4.</b>	M.P. Gupta & Dr. Ajay Gupta, 2024 “Cost Accounting”, Sultan Chand & Sons.
<b>5.</b>	V. Rajasekaran & R Lalitha, 2018, “Cost Accounting” Pearson Education India.
<b>6.</b>	S P Jain & K L Narang, “Cost Accounting Principles & Practice”, 2010 Kalyani Publishers.

### **Scheme of Marking**

Numericals: 70 %

Theory: 30 %

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Basics of Auditing &amp; Taxation</b>	
<b>Course Code: 23CBCO51MEA</b>		<b>No. of Credits: 02</b>
<b>Course Type: ME (Major Elective)</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
1.	Provide a fundamental understanding of Auditing and familiarize students with different types of Audit.
2.	Equip students with knowledge of Audit Planning, Audit Program, Audit Notebook, Working papers.
3.	Impart knowledge about the roles and responsibilities of a Company Auditor & develop an understanding of different types of Audit Reports.
4.	Provide an overview of types of taxes in India & Introduce the basic concepts of Income tax and Residential Status.

<b>Course Outcome</b>	
1.	Students will be able to understand the fundamental concepts of Auditing and differentiate between various types of Audits.
2.	Students will be able to prepare and maintain audit documentation, plan audits effectively, and assess internal controls.
3.	Students will be able to recognize the legal framework governing auditors and their professional responsibilities & Analyze and interpret different types of Audit Reports and their Implications.
4.	Students will be able to explain the basic structure and principles of taxation.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Auditing</b>	<b>10 hours</b>
	1. Auditing: Meaning – Definition – Objectives – Advantages & Limitations	2
	2. Basic Principles governing an audit as per Audit & Assurance Standard (AAS - I)	2
	3. Types of Audits (Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Continuous Audit, Annual Audit, Interim Audit)	2

	4. Execution of Audit: Steps to be taken before commencement of an audit; Engagement Letter – Audit Program – Audit Note Book – Audit Workbook.	2
	5. Audit Planning, Internal Control, Internal Check and Internal audit.	2
<b>Unit II</b>	<b>Company Auditor &amp; Auditor's Report</b>	<b>08</b>
	1. Qualification, disqualification, appointment, rotation, removal, Remuneration,	03
	2. Rights, duties & liabilities of Company Auditor.	03
	3. Meaning, contents & types of Audit Report	02
<b>Unit III</b>	<b>Conceptual Framework of Income Tax</b>	<b>12</b>
	1. Direct and Indirect Taxes, Features and History of Income Tax in India	01
	2. Basic Concepts: Income, Agricultural Income and Non-agricultural income, Person, Assesse, Assessment & Previous Year. (Cases)	03
	3. Exempted Incomes (Overview)	
	4. Different sources of Income (An overview)	01
	5. Tax planning including evasion and avoidance, Tax Management.	01
	6. PAN & TAN	01
	7. <b>Residential status and its effect on tax incidence:</b> Relevance, determination of the residential status of an individual, HUF & Company, Incidence of tax. (Cases)	05

<b>Suggested readings</b>	
<b>1.</b>	Auditing and Assurance Standards issued by the ICAI, New Delhi..
<b>2.</b>	R.G. Saxena, Principles and Practice of Auditing, Himalaya Publishing House, Mumbai.
<b>3.</b>	Aruna Jha, Auditing. Taxmann Publication.
<b>4.</b>	Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
<b>5.</b>	KamalChopra, Contemporary Auditing, TataMcGrawHill, New Delhi.
<b>6.</b>	Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Basics of Financial Management</b>	
<b>Course Code: 23CBCO51MEB</b>		<b>No. of Credits: 02</b>
<b>Course Type: ME (Major Elective)</b>		<b>Total Teaching Hours: 30</b>

<b>Course Objectives</b>	
<b>1.</b>	To provide students with fundamental knowledge of financial management concepts, including its nature, scope, and significance in business decision-making.
<b>2.</b>	To develop an understanding of profit maximization and wealth maximization as financial goals and provide knowledge of different sources of funds and the importance of the time value of money in Financial decision Making.
<b>3.</b>	To familiarize students with capital structure decisions, including the cost of various sources of capital and the computation of the weighted average cost of capital (WACC) including leverage analysis and the role it plays in assessing business risk..

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to analyze the significance of profit and wealth maximization and their impact on financial decision-making and to identify different sources of funds and apply the concept of time value of money.
<b>2.</b>	Assess the importance of capital structure and calculate the cost of capital for different sources of funds.
<b>3.</b>	Apply leverage analysis to assess business risk, operating risk, and financial risk, and solve related numerical problems.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Financial Management</b>	10
	1) Concepts, nature and Scope of Financial Management.	01
	2) Profit maximization and Wealth maximization.	01
	3) Different sources of funds: Equity Capital, Preference Capital, Debentures, Bank Loans and Short term finances.	03
	4) Time Value of money: Definition, reasons and need for time value of money, Compounding and discounting value of money. present and future value of different cash flow patterns	05

<b>Unit II</b>	<b>Capital Structure decision</b>	12
	1) Meaning And Importance of Capital Structure, Ideal Capital Structure, Under and Over Capital Structure.	02
	2) Cost of Capital for Different Sources of Funds: Cost of Debentures, Cost of Equity Capital and Preference Capital and Cost of Retained Earnings.	03
	3) Weighted Average Cost of Capital (WACC).	01
	4) Problems Covering Calculation of Cost of Capital for Share Capital Debentures, Retained Earnings and WACC.	06
<b>Unit III</b>	<b>Leverage Analysis</b>	08
	1) Concept and Significance.	01
	2) Leverages: Business Risk, Operating Risk, Financial Risk And Combined Risk.	01
	3) Problems on Operating Leverage, Financial Leverage and Combined Leverage.	06

<b>Suggested readings</b>	
<b>1.</b>	Dr. V Rajesh Kumar, “Financial Management” 2019, Mc Graw Hill Education India Pvt. Ltd.
<b>2.</b>	S.K. Paul, “Financial Statement Analysis”, New Central Book Agency Kolkata.
<b>3.</b>	Dr. S N Maheswari, “Management Accounting & Financial Analysis” 2014, Sultan Chand & Bros.
<b>4.</b>	Dr. Mrs K S Sastry, “Financial Statement Analysis”, 2018, Himalaya Publishing House.
<b>5.</b>	Prasanna Chandra, “Financial Management Theory & Practice” 2024 8 <sup>th</sup> Edition, Mac Graw Hill Higher Education.
<b>6.</b>	Dr. S N Maheswari, “Financial Management Principles and Practice” 2022 Sultan Chand & Sons.

### **Scheme of Marking**

Numericals: 70%

Theory: 30%

Problems will be based on

- Simple problems on time value of Money.
- Calculation of Cost of Capital for different sources of funds including WACC
- Calculation of Financial Leverage, Operating Leverage and combined Leverage.

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Indian &amp; Global Economic Development - I</b>	
<b>Course Code: 23CBCO51MNA</b>		<b>No. of Credits: 04</b>
<b>Course Type: MN (Minor)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To analyze India's position in the global economy.
<b>2.</b>	To develop the ability to analyze the economic development process of India.
<b>3.</b>	To analyze India's economic growth performance and the structural changes.
<b>4.</b>	To understand the role of infrastructure development in supporting economic growth and development in the country.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to understand the present Economic Scenario of the Indian Economy as well as the World Economy.
<b>2.</b>	Students will be able to understand the various aspects of development in the Agricultural, Industrial, and service sectors in India.
<b>3.</b>	Students will be able to critically evaluate the sectoral composition of Indian Economy and their relative relevance.
<b>4.</b>	Students will be able to evaluate how infrastructure development constitute the foundation for economic growth and development.

<b>Syllabus</b>		
<b>Unit I</b>	<b>INDIAN AND GLOBAL ECONOMY</b>	<b>15 hours</b>
	1. Economic Development: Meaning and Indicators 2. Developed and Developing Countries : Meaning and Characteristics 3. Characteristics of Indian Economy as an Emerging Economy 4. Comparison of the Indian Economy with World Economy with reference to: National Income, Population, Agriculture, Industry and Service Sector 5. Impact of globalization on Indian economy	

<b>Unit II</b>	<b>AGRICULTURAL DEVELOPMENT IN INDIA</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Indian Agriculture: Role and Progress</li> <li>2. Low Productivity of Indian Agriculture: Causes and Measures</li> <li>3. Agricultural Finance: Need and Sources</li> <li>4. Agricultural Marketing: Problems and Measures, e-NAM</li> <li>5. Minimum Support Price (MSP): Meaning, Need, and Challenges</li> <li>6. Organic Farming and Contract Farming: Meaning and Advantages</li> </ol>	
<b>Unit III</b>	<b>INDUSTRIAL DEVELOPMENT IN INDIA</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Role of Industrialization in Indian Economic Development</li> <li>2. New Industrial Policy 1991 &amp; Recent Development</li> <li>3. Role of Micro, Small &amp; Medium Scale Enterprises (MSMEs) in India</li> <li>4. Role and Problems of Public Sector Enterprises in India and way forward</li> <li>5. Growth and Status of Startup Ecosystem in India.</li> <li>6. New Schemes for Industrial Development: Make in India, Start- up India and Stand up India</li> </ol>	
<b>Unit IV</b>	<b>SERVICE SECTOR &amp; INFRASTRUCTURAL DEVELOPMENT IN INDIA</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Role and Growth of Service Sector in India</li> <li>2. Meaning and Effects of Digital Economy, E-Commerce and E-Finance</li> <li>3. Role of Infrastructure in Economic Development of India</li> <li>4. Problems of Infrastructure Development in India</li> <li>5. Role of Public and Private Sector in Infrastructural Development</li> </ol>	

<b>Suggested readings</b>	
<b>1.</b>	Misra S.K. and Puri V.K . Indian Economy, Himalaya Publishing House, Delhi.
<b>2.</b>	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.

3.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers
4.	Black and Sundaram, International Business Environment, Prentice Hall India.
5.	Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
6.	Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
7.	Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10.	Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11.	Jaywant R.Bhadane, (2018) Foreign Policy of Narendra Modi, International Publi.

### Extra Readings

1. Ministry of Finance, Government of India (Oxford Press), Economic Survey.
2. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
3. UNDP, Human Development Report.
4. World Bank, World Development Report

#### ➤ Websites :

1. <https://vikaspedia.in/>
2. [http://www.arthapedia.in/index.php/Home\\_Page](http://www.arthapedia.in/index.php/Home_Page)
3. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAca==>
4. [www.,mospi.gov.in/national-sample-survey-office-nssso-](http://www.mospi.gov.in/national-sample-survey-office-nssso-)
5. <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
6. <https://www.iedunote.com/foreign-trade>
7. <https://www.makeinindia.com/>
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9. <https://ncert.nic.in/textbook/pdf/keec103.pdf>
10. <https://www.indiabudget.gov.in/>
11. <https://www.indiabudget.gov.in/economicssurvey/>
12. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAca==>
13. <https://www.worldbank.org/en/home>
14. <https://www.imf.org/en/Countries>
15. <https://commerce.gov.in/>

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Business Regulatory Framework I</b>		
<b>Course Code: 23CBCO51MNB</b>		<b>No. of Credits: 04</b>	
<b>Course Type: MN (Minor)</b>		<b>Total Teaching Hours: 60</b>	

<b>Course Objectives</b>	
<b>1.</b>	To provide adequate knowledge to the students on Labour & Industrial Laws
<b>2.</b>	To acquaint students to understand the role of the Laws of The Partnership Act 1932 & Limited Liability Partnership Act, 2008.
<b>3.</b>	To equip students with a comprehensive understanding of the provisions and application of the Sale of Goods Act, 1930, in commercial transactions.
<b>4.</b>	To provide students with a thorough understanding of the Arbitration and Conciliation Act, 1996, and its application in resolving commercial disputes through alternative dispute resolution mechanisms.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to understand and apply key concepts of Labour and Industrial Laws in real-world business and organizational contexts.
<b>2.</b>	Students will be able to analyze and apply the provisions of the Partnership Act, 1932, and the Limited Liability Partnership Act, 2008, in business formation and operations.
<b>3.</b>	Students will be able to analyze and apply the principles of the Sale of Goods Act, 1930, to resolve issues related to the sale and purchase of goods in commercial transactions.
<b>4.</b>	Students will be able to critically assess and apply the provisions of the Arbitration and Conciliation Act, 1996, to effectively resolve commercial disputes through arbitration and conciliation processes.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Industrial Disputes Act, 1947 &amp; The Minimum Wages Act, 1948</b>	<b>15 hours</b>
	<b>1. Industrial Disputes Act, 1947</b> i. Definitions –Industry, Industrial Dispute. ii. Authorities for the settlement of disputes, Power and Duties of Authorities- Conciliation officers, Labour Courts iii. Methods of settlement, collective bargaining, conciliation, arbitration	8



	3. Arbitration Agreement, Arbitration clause	3
	4. Powers and duties of Arbitrators	3
	5. Conciliation Proceedings	3

<b>Suggested readings</b>	
1.	Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
2.	Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3.	Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4.	Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
5.	An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
6.	Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
7.	Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
8.	Introduction to Labour and Industrial Laws:-Avtar Singh & Harpreet Kaur
9.	The Sales of Goods Act, 1930 (Bare Act 2022/ Commentaries)
10.	The Indian Partnership Act, 1932 (Bare Act 2022 / Commentaries )
11.	Limited Liability Partnership Act, 2008 (Bare Act 2022 / Commentaries )
12.	<a href="https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf">https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf</a>
13.	<a href="https://legislative.gov.in/sites/default/files/A1930-3_0.pdf">https://legislative.gov.in/sites/default/files/A1930-3_0.pdf</a>
14.	<a href="https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf">https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf</a>
15.	<a href="https://egazette.nic.in/WriteReadData/2021/225832.pdf">https://egazette.nic.in/WriteReadData/2021/225832.pdf</a>

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Basics of Stock Market</b>		
<b>Course Code: 23CBCC51VS</b>		<b>No. of Credits: 02</b>	
<b>Course Type: VSC (Vocational Skill Course)</b>		<b>Total Teaching Hours: 30</b>	

<b>Course Objectives</b>	
<b>1.</b>	To provide students with a fundamental understanding of financial markets, and the significance of stock exchanges in India.
<b>2.</b>	To familiarize students with the regulatory framework governing stock markets, the role of SEBI, recent reforms, and the impact of geopolitical events on the Indian stock market.
<b>3.</b>	To equip students with the knowledge and skills required for stock market participation.
<b>4.</b>	To introduce students to mutual fund investment strategies

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to differentiate between various financial markets, analyze the significance of equity shares, bonds, debentures, and IPOs.
<b>2.</b>	Students will develop an understanding of stock market regulations, recent SEBI reforms, and how global events influence stock market movements in India.
<b>3.</b>	Students will be able to analyze market trends, evaluate company performance using financial metrics, make informed investment decisions, and recognize common investment pitfalls and fraudulent practices in the stock market.
<b>4.</b>	Students will be able to evaluate and select suitable mutual funds based on their characteristics, performance rankings, and NAV calculations, enabling informed investment decisions.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction &amp; Instruments of Sock Market</b>	<b>11 hours</b>
	1. Overview of Financial Markets – Money Market vs. Capital Market	01
	2. Introduction to Stock Market – Meaning & Importance.	01
	3. Major Stock Exchanges in India – BSE & NSE	02
	4. Regulatory framework of Stock Market- Role of SEBI	01
	5. Recent SEBI reforms	01
	6. Influence of Geopolitical Events on Indian Stock Market (Case	

	Studies)	02
	7. Equity shares- Meaning, types & Features	01
	8. Bonds & Debentures- Meaning & Risk Factors	01
	9. Initial Public Offerings (IPO) – Process & Significance	01
<b>Unit II</b>	<b>Basics of Trading &amp; Investment</b>	<b>11</b>
	1. How to Open a Demat & Trading Account	01
	2. Types of Orders – Market Order, Limit Order & Stop Loss	01
	3. Introduction to Fundamental Analysis	01
	4. Introduction to Technical Analysis (Brief Overview)	01
	5. Analysis of International & domestic economic scenario	01
	6. Company Analysis (Quality of Management, financial Analysis, Income statement Analysis, Position statement analysis, Cash flow statement Analysis, EBIT, ROI, ROE, EPS)	04
	7. Common Investment Mistakes and Risk Management	01
	8. Insider Trading & Stock market Frauds (Case studies like Hershah Mehta, Ketan Parekh)	01
<b>Unit III</b>	<b>Investing in Mutual Funds</b>	<b>08</b>
	1. Mutual Funds: Concept & Background, Advantages & Disadvantages.	01
	2. Types of Mutual Funds.	02
	3. Factors affecting the choice of Mutual Funds.	01
	4. CRISIL mutual fund ranking & its usage.	01
	5. Calculation & use of Net Asset Value (NAV)	03

<b>Suggested readings</b>	
<b>1.</b>	Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi.
<b>2.</b>	Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). Investing in Stock Markets. Scholar Trust Press
<b>3.</b>	Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi
<b>4.</b>	Kumar V., Kumar N., & Sethi R. (2021). Investing in Stock Markets. Ane Books
<b>5.</b>	Singh J. K. & Singh A. K. (2017). Investing in Stock Markets. Delhi: A. K. Publications, Delhi.
<b>6.</b>	Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications.

## T.Y.B.Com. Sem V (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Field Project in Costing</b>	
<b>Course Code: 23CBCC51FP</b>		<b>No. of Credits: 02</b>
<b>Course Type: FP (Field Project)</b>		<b>Total Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To enable students to apply theoretical knowledge of Cost Accounting to real-world business scenarios through a field-based research project, involving primary data collection and analysis.
<b>2.</b>	To develop students' skills in designing surveys, collecting and analysing data, and generating actionable insights that can contribute to solving practical challenges in the field of Cost Accounting.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to conduct a survey-based research project, gathering primary data, and applying Cost Accounting concepts to analyze business practices.
<b>2.</b>	Students will demonstrate the ability to present a comprehensive report and contribute to solving practical challenges in the field of Cost Accounting.

### **Guidelines**

Field project has been introduced in the curriculum of T.Y.B.Com. as per NEP 2020 guidelines with the objective of providing students with an opportunity to work on real-world challenges.

The Field Project in Cost Accounting involves survey-based research into a relevant issue in Cost Accounting. Students will design and conduct a survey to gather primary data, analyze it, and generate meaningful insights related to real-world business practices.

This project will allow students to bridge the gap between theory and practice and deepen their understanding of Cost Accounting techniques and their application in business. The total time allocation for the student to carry out field project is 60 hours.

Guidelines for undertaking Field Project.

- **Field-Based Learning Participation:** Students are required to engage in field-based learning or projects, working under the supervision of the assigned faculty member.

- **Project Topic Assignment:** The faculty in charge will assign project topics to individual students or groups of students. (4 to 5 students per group).
- **Questionnaire Preparation:** Students will design a questionnaire related to their project topic, with guidance from the faculty supervisor. For projects that do not involve a survey, the questionnaire component will be substituted with appropriate data collection methods.
- **Data Collection:** Students will visit the field, administer the questionnaire, and gather relevant data based on their project's objectives.
- **Data Analysis:** Students must organize and analyze the collected data, ensuring they extract meaningful insights from the information gathered.
- **Project Report Submission:** Students will prepare and submit the project report in the prescribed format, in two copies. The report should clearly outline the conclusions and actionable outputs derived from the study.

**Time allocation for the different stages of the field project:**

<b>Step of Project</b>	<b>Individual students work in hours</b>
Topic Selection	02
Study Design and Survey preparation	06
Fieldwork	30
Analysis	12
Report writing	10
<b>Total</b>	<b>60</b>

**Evaluation & Assessment**

Viva Voce Exam will be conducted for the assessment of the students under this course. Students will present their survey findings, summarizing key results and recommendations and answer related questions at the Viva Voce examination.

**Distribution of marks will be as follows:**

Project Report: 25 Marks

Viva Voce Exam: 25 Marks

**Suggested topics:**

1. Direct and indirect cost allocation in in Small Businesses,
2. Pricing methods, break-even analysis, profit margin setting in Small Businesses
3. Implement activity-based costing (ABC) and its impact on cost allocation.

4. Cost Control Techniques in the Hospitality Industry
5. Retail businesses : Inventory management, cost calculation methods, impact on gross profit and pricing.
6. Allocation of overhead, service pricing, cost of care, budgeting methods in Hospitals, clinics, private healthcare providers.
7. Budget estimation, cost tracking, resource allocation in Construction companies, Software Development Firms, Engineering Consultancies.
8. Costing Impact on Decision-Making in Non-Profit Organizations
9. Marginal Costing Technique As A Tool For Management Decision Making
10. The Effect Of Cost Accounting Techniques On Performance Of SMEs (A Survey Of Selected Small And Medium Firms)
11. The Effect Of Cost Accounting Techniques On Performance Of SMEs
12. The Significance Of Cost Accounting In The Management Of Business
13. Cost Control And Cost Reduction As A Means Of Improving Profitability In A Business Organization
14. Cost Accounting Information And Price Determination
15. The Impact Of Standard Costing On Profitability And Managerial Effectiveness
16. Impact Of Cost Control And Cost Reduction On Profitability Of Manufacturing Company
17. Role Of Management Accountant To Cost Control And Profit Performance In An Organization
18. Effect Of Overhead Cost On The Selling Price Of A Product
19. Cost Volume Profit Analysis As A Tool For Profit Planning And Control
20. The Role Of Budgetary Control As A Tool For Cost Control In Manufacturing Companies
21. Cost Accounting Information In Management Decision Making

<b>Suggested readings</b>	
<b>1.</b>	Horngren, C. T., Datar, S. M., & Rajan, M. (2015). <i>Cost Accounting: A Managerial Emphasis</i> . Pearson.
<b>2.</b>	Drury, C. (2018). <i>Management and Cost Accounting</i> . Cengage Learning.
<b>3.</b>	Ray R. Venkataraman, Jeffrey K. Pinto. <i>Cost and Value Management in Projects</i> , 2nd Edition.

# **SYLLABUS**

## **SEM VI**

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Income- Tax Law &amp; Practice</b>	
<b>Course Code: 23CBCO61MM</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 impart knowledge of law pertaining to levy of income tax in India and to enable students to apply the same practically
<b>2.</b>	To execute the provisions of Income Tax in computation of Income from salaries & House Property.
<b>3.</b>	To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
<b>4.</b>	To execute the provisions relating to aggregation of income and assessment procedure.

<b>Course Outcome</b>	
<b>1.</b>	'Identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.
<b>2.</b>	'Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
<b>3.</b>	'Understand the concept of aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.
<b>4.</b>	'Compute tax liability of individuals and understand the provisions of filing return of income.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Income under the Head Salaries &amp; House Property</b>	<b>20 hours</b>
	<b>Income From Salaries (Sec. 15-17):</b>	
	1. Definition of Salary, Characteristics of Salary	01
	2. Different forms of salary – How Taxed: Basic salary, Dearness Allowance, Advance Salary, Arrears of salary, Leave encashment, the salary of partner, fees & commission, Bonus, Gratuity, Pension.	02
	3. Provident fund and its tax treatment.	01

	4. Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16. (Problems)	08
	<b>Income From House Property (Sec. 22-27)</b>	
	1. Concept of house property.	01
	2. Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24	02
	3. Computation of Income from House Property (Including Problems)	05
<b>Unit II</b>	<b>Income under the head Profits &amp; Gains of Business or Profession (Sec.28-44)</b>	<b>15</b>
	1. Meaning of business, profession & vocation.	01
	2. Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44.	03
	3. Problems on computation of Income from Business.	08
	4. Income from Profession: Rules– procedure (only Theory)	03
<b>Unit III</b>	<b>Income under the head Capital Gains &amp; Other Sources</b>	<b>10</b>
	<b>Income from Capital Gains (Sec. 45-55)</b>	
	1. Capital Gains: Meaning – Short term and Long term Capital Assets.	01
	2. Transfer of Capital Asset – Deemed Transfer –Determination of Cost of Acquisition.	02
	3. Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions u/s. 54.	03
	<b>Income from Other Sources (Sec.56-58):</b>	
	1. General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2).	01
	2. Dividends u/s. 2(22).	01
	3. Winnings from lotteries, Crossword puzzles and Races – Interest on Securities – Gifts received by an Individual –Casual	

	Income – Family Pension – Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57 (Only Theory)	02
<b>Unit IV</b>	<b>Computation of Total Income and Tax Liability</b>	<b>15</b>
	1. Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.	03
	2. Computation of total income of individuals; Tax liability of an individuals.	10
	<b>Filing of returns</b>	02
	1. Due dates of filing return, E-filing of income tax return and Income tax return forms used.	

<b>Suggested readings</b>	
<b>1.</b>	Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
<b>2.</b>	Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi
<b>3.</b>	V.P. Gaur & D.B Narang: Income Tax Law and Practice: Kalyani Publishers
<b>4.</b>	Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
<b>5.</b>	DinkerPagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.

**Examination Pattern:**

**Theory 30%**

**Practical/ Problems 70%**

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Cost Accounting for Managerial Decision Making-II</b>	
<b>Course Code: 23CBCC62MM</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 impart knowledge about Standard Costing and Variance Analysis
<b>2.</b>	To learn about pricing policy and its implementation.
<b>3.</b>	To learn the different techniques of Responsibility Accounting, and understand Transfer Pricing.
<b>4.</b>	To provide the conceptual understanding of Cost Audit and Management Audit.

<b>Course Outcome</b>	
<b>1.</b>	The student will develop the ability to understand the basic concepts of Standard Costing and will be able to calculate variances (Material and Labour only)
<b>2.</b>	Students will be able to understand the principles of product Pricing and Pricing Policy, and will also be to calculate the Selling price under different pricing methods.
<b>3.</b>	Students will be able to understand the techniques of Responsibility Accounting and different methods of Transfer Pricing.
<b>4.</b>	Learners will be able to understand the Basics of Cost Audit and Management Audit.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Standard Costing</b>	<b>20</b>
	1. Definition and meaning of standard cost and Standard Costing. 2. Types of standards, setting up of Material, Labour Standards 3. Difference between Standard Costing & Budgetary Control. 4. Advantages and Limitations of standard Costing 5. Variance Analysis & its Significance 6. Meaning, types, and causes of material & labour variances. 7. Problems on Material & Labour variances.	
<b>Unit II</b>	<b>Pricing Decisions</b>	<b>20</b>
	1. Principles of Product Pricing	

	<p>2. Pricing Policy</p> <p>3. Pricing of New Products and Finished Products</p> <p>4. Target Costing. Meaning, Importance in Pricing decision</p> <p>5. Pricing Methods (Simple Problems Only)</p> <p>a. Competition based</p> <p>b. Cost-based</p> <p>c. Value-based</p>	
<b>Unit III</b>	<b>Responsibility Accounting and Transfer Pricing</b>	<b>14</b>
	<p><b>1 Responsibility Accounting</b></p> <p>a. Need of Decentralization/ divisionalisation</p> <p>b. Types of responsibility Centre- Cost Centre, Revenue Centre, Profit Centre and Investment Centre</p> <p>2. Meaning of Responsivity Accounting</p> <p>3. Meaning Divisional Performance (Problems)</p> <p>4. Transfer Pricing</p> <p>a. Objectives in sound Transfer Pricing system</p> <p>b. Methods of Transfer Pricing</p>	
<b>Unit IV</b>	<b>Basics of Cost Audit and Management Audit:</b>	<b>06</b>
	<p><b>1. Cost Audit</b> –Meaning, applicability, Scope, objectives advantages, and Types of Cost Audit.</p> <p><b>2. Management Audit:</b> Meaning, applicability, Scope, objectives advantages, and Types of Management Audit.</p>	

<b>Suggested Readings</b>	
<b>1</b>	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
<b>2</b>	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
<b>3</b>	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
<b>4</b>	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
<b>5</b>	Dr.M.N. Arora, Cost Accounting- Principles &Practices, Vikas Publishing House, New Delhi
<b>6</b>	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.
13	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
14	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
15	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
16	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi
17	S.P. Jain and K. L Narang Practical Problems in Cost Accounting, Kalyani publishes New Delhi
18	Ravi M Kishore, Cost Management: Taxmann Publications

**Examination Pattern:**

Component	Percent
Theory	50%
Practical/ Problems	50%

Practical Problems will be based on following Units:

1. Problems on Material and Labour Variances
2. Problems on Pricing decisions

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Cost Accounting Standards</b>		
<b>Course Code: 23CBCC63MM</b>		<b>No. of Credits: 02</b>	
<b>Course Type: MM (Major Mandatory)</b>		<b>Total Teaching Hours: 30</b>	

<b>Course Objectives</b>	
<b>1.</b>	To familiarize students with the Cost Accounting Standards (CAS) issued by the Cost Accounting Standards Board (CASB).
<b>2.</b>	To provide students with an understanding of the role and importance of Cost Accounting Standards in financial decision-making.
<b>3.</b>	To enable students to interpret and implement cost accounting standards in compliance with legal and regulatory frameworks.

<b>Course Outcome</b>	
<b>1.</b>	The students will be able to explain the structure, constitution, and objectives of the Cost Accounting Standards Board (CASB).
<b>2.</b>	The students will be able to apply Cost Accounting Standards related to cost classification, overheads, material cost, and employee cost in real-world scenarios under the companies Act 2013.
<b>3.</b>	Analyze and implement CAS on utilities, direct expenses, pollution control costs, selling & distribution overheads, and depreciation in business practices.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Cost Accounting Standard Board (CASB)</b>	<b>05</b>
	1) Introduction and Constitution of CASB.	01
	2) Objectives of CASB.	01
	3) Scope and Applicability of Cost Accounting Standards	01
	4) CAS Applicability for Specific Industry (Cement, Steel, Power, Pharmaceutical and FMCG) under Co Act 2013.	02
<b>Unit II</b>	<b>Cost Accounting Standards – I</b>	<b>12</b>
	1) CAS 1: Classification of Cost	02
	2) CAS 3: Overheads	02
	3) CAS 4: Cost of Production for Captive Consumption	03
	4) CAS 6: Material Cost	02

	5) CAS 7: Employee Cost	03
<b>Unit III</b>	<b>Cost Accounting Standards - II</b>	<b>12</b>
	1) CAS 08: Cost of Utilities (stem, water, fuel, electricity,)	02
	2) CAS 10: Direct Expenses	01
	3) CAS 14: Pollution Control Cost (Air, Soil and Water)	04
	4) CAS 15: Selling and Distribution Overheads	02
	5) CAS 16: Depreciation and Amortisation.	03

<b>Suggested readings</b>	
<b>1.</b>	Institute of Cost Accountants of India (ICAI - CMA), “Cost Accounting Standards & GACAP”, 2024.
<b>2.</b>	CMA Ramesh Krishnan, 2024, “Cost Accounting Standards & Guidance Notes”, Wolters Kluwer.
<b>3.</b>	M.P. Gupta & Dr. Ajay Gupta, 2024 “Cost Accounting”, Sultan Chand & Sons.
<b>4.</b>	V. Rajasekaran, 2010, “Cost Accounting” Pearson Education India.
<b>5.</b>	CA G. Sekar & Saravana Prasath, 2024 “Cost Accounting Standards made easy”, C. Sitaraman & Co. P Ltd.

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Accounting Standards</b>		
<b>Course Code: 23CBCO61MEA</b>		<b>No. of Credits: 02</b>	
<b>Course Type: ME (Major Elective)</b>		<b>Total Teaching Hours: 30</b>	

<b>Course Objectives</b>	
<b>1.</b>	To provide students with a comprehensive understanding of the conceptual framework and significance of <b>Accounting Standards</b> and their role in financial reporting.
<b>2.</b>	To familiarize students with <b>Indian Accounting Standards (IND AS)</b> and <b>International Financial Reporting Standards (IFRS)</b> .
<b>3.</b>	To develop students' ability to apply specific <b>Accounting Standards</b> in areas such as <b>financial statement presentation, inventory valuation, leases, government grants, foreign exchange transactions, and borrowing costs</b> .

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to explain the <b>importance, advantages, and limitations</b> of Accounting Standards in the financial reporting process.
<b>2.</b>	Students will be able to identify and apply relevant <b>Indian Accounting Standards (IND AS)</b> in the preparation of financial statements.
<b>3.</b>	Solve practical problems related to <b>inventory valuation, lease accounting, government grants, foreign exchange rates, and borrowing costs</b> using the prescribed accounting standards.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction to Accounting Standards</b>	<b>03</b>
	1) Accounting Standards: Background, importance, advantages and limitations.	01
	2) Introduction to IFRS and Indian Accounting standards (IND AS)	01
	3) Reasons, significance and applicability of IND AS.	01
<b>Unit II</b>	<b>Accounting Standards - I</b>	<b>12</b>
	1) IAS 1: Presentation of Financial Statements.	01
	2) IAS 2: Inventory Valuation.	01
	3) IAS 17: Lease Accounting.	01

	4) Problems based on IAS 2 and IAS17	09
<b>Unit III</b>	<b>Accounting Standards - II</b>	<b>15</b>
	1) IAS 20: Accounting for Government Grant.	01
	2) IAS 21: Foreign Exchange Rates.	01
	3) IAS 23: Borrowing Costs.	01
	4) Problems based on IAS 20, IAS 21 and IAS 23	12

<b>Suggested readings</b>	
<b>1.</b>	Shintan Patel & Bhupendra Mantri, “A Quick Guide to Indian Accounting Standards”,
<b>2.</b>	Chatterjee & Jain, “Guide to Indian Accounting Standards” 2023 8 <sup>th</sup> Edition, Taxmann
<b>3.</b>	Dolphy D’Souza, “Indian Accounting Standards – Interpretations, issues and Practical Applications’ 2023 Vol 1 Snow white Publishers
<b>4.</b>	B S Raman, “Financial Accounting” Vol 2 2018, United Publishers.
<b>5.</b>	Jagadish R. Raiyani and Gaurav Lodha, “International Financial Reporting Standards (IFRS) and Indian Accounting Practices”, 2023 New Century Publications.

**Scheme of Marking:**

**Numericals                70%**

**Theory                        30%**

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Financial Statement Analysis</b>		
<b>Course Code: 23CBCO61MEB</b>		<b>No. of Credits: 02</b>	
<b>Course Type: MM (Major Elective)</b>		<b>Total Teaching Hours: 30</b>	

<b>Course Objectives</b>	
<b>1.</b>	To develop a comprehensive understanding of <b>financial statements</b> , their nature, objectives, and limitations in business decision-making.
<b>2.</b>	To equip students with the ability to <b>analyze cash flow and fund flow statements</b> , understanding their significance and practical applications.
<b>3.</b>	To enable students to apply various <b>financial analysis tools</b> , such as comparative financial statements, common size statements, and trend analysis.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to understand the <b>structure and components</b> of financial statements and their role in assessing a company's financial health.
<b>2.</b>	Students will be able to prepare and interpret <b>cash flow and fund flow statements</b> , using them to evaluate liquidity and financial performance.
<b>3.</b>	Apply <b>comparative and common size financial statements</b> to analyze changes in financial positions over time and study trend analysis techniques.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Introduction</b>	05
	1) Financial Statements; Nature & objectives of Financial Statements,	01
	2) Use and Limitations of Financial Statements,	01
	3) Income Statement and Consolidated Financial Statements. (theory)	03
<b>Unit II</b>	<b>Cash flow and fund flow statement</b>	15
	1) Concepts and significance of Cash flow statement	01
	2) Numericals on Preparation of Cash Flow statement (only indirect method).	07
	3) Fund Flow Statement: Sources and uses of funds	01
	4) Numericals on Preparation of Fund Flow statement.	06
<b>Unit III</b>	<b>Financial Statement Analysis: Tools</b>	10
	1) Introduction to Comparative statements its concept and significance.	01

	2) Problems on preparation of comparative financial statements.	03
	3) Introduction to common size statements.	01
	4) Problems on preparation of Common size statement	03
	5) Problems on Trend Analysis.	02

<b>Suggested readings</b>	
<b>1.</b>	S.K. Paul, “Financial Statement Analysis”, New Central Book Agency Kolkata.
<b>2.</b>	Dr. V Rajesh Kumar, “Financial Management”, 2019 Mc Graw hill Publications.
<b>3.</b>	Dr. Mrs K S Sastry, “Financial Statement Analysis”, 2018, Himalaya Publishing House.
<b>4.</b>	Sandeep Goel, “Financial Statement Analysis- Cases from Corporate India” 2016, Routledge.
<b>5.</b>	Peddina Mohana Rao. “Financial Statement Analysis and Reporting”, 2021, PHI Learning Pvt. Ltd,
<b>6.</b>	Dr. S N Maheswari, “Management Accounting & Financial Analysis” 2014, Sultan Chand & Bros.

**Scheme of Marking:**

**Numericals : 70%**

**Theory : 30%**

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Indian &amp; Global Economic Development - II</b>		
<b>Course Code: 23CBCO61MNA</b>		<b>No. of Credits: 04</b>	
<b>Course Type: MN (Minor)</b>		<b>Total Teaching Hours: 60</b>	

<b>Course Objectives</b>	
<b>1.</b>	To acquaint the students with the knowledge of human resource and indices related to Human Development.
<b>2.</b>	To develop ability of students to analyze economic development process of India.
<b>3.</b>	To assess the importance of international trade and finance in the economic development of a country.
<b>4.</b>	To update the students about international institutions and Regional Economic Cooperation.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to understand the concept of Human Resource Development and related indices.
<b>2.</b>	Students will be able to understand the role of foreign capital in Economic Development.
<b>3.</b>	Students will be able to critically evaluate the India's Foreign Trade Policies and their impact on economic development.
<b>4.</b>	Students will be able to analyze the role of International Financial Institutions and success of Regional Economic Cooperations.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Human Resources and Economic Development</b>	<b>16 hours</b>
	<ol style="list-style-type: none"> <li>1. Role of Human Resources in Economic Development</li> <li>2. Demographic Dividend: Opportunities and Challenges</li> <li>3. Human Development Index, Inequality-adjusted Human Development Index (IHDI), Planetary pressures-adjusted Human Development Index and India</li> <li>4. Concepts of Different Indices in Quality of Life and Status of India</li> <li>5. Gender Development Index</li> <li>6. Gender Inequality Index</li> </ol>	

	<ul style="list-style-type: none"> <li>7. Multidimensional Poverty Index</li> <li>8. Global Hunger Index</li> <li>9. Analysis of Human Development Report</li> </ul>	
<b>Unit II</b>	<b>Foreign Capital and Economic Development</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>1. Role of Foreign Capital in Economic Development</li> <li>2. Types of Foreign Capital</li> <li>3. Recent trend in Foreign Investment in India</li> <li>4. Limitations of Foreign Capital</li> </ul>	
<b>Unit III</b>	<b>India's Foreign Trade and Balance of Payment</b>	<b>16</b>
	<ul style="list-style-type: none"> <li>1. Role of Foreign Trade in Indian Economic Development</li> <li>2. Recent trend in India's Foreign Trade</li> <li>3. India's Recent Foreign Trade Policy (EXIM Policy)</li> <li>4. Meaning and Components of Balance of Payment</li> <li>5. Causes of Unfavorable Balance of Payment</li> <li>6. Measures to Correct the Disequilibrium in Balance of Payments</li> <li>7. Recent trend in India's Balance of Payment</li> <li>8. Convertibility of Indian Rupee – Current and Capital Account</li> </ul>	
<b>Unit IV</b>	<b>International Financial Institutions &amp; Regional Economic Cooperation</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>1. International Bank for Reconstruction and Development (World Bank)- Objectives, structure, and functioning</li> <li>2. International Monetary Fund (IMF) - Objectives, structure, and functioning</li> <li>3. World Trade Organization (WTO): Objectives, structure, and functioning</li> <li>4. The Association of Southeast Asian Nations (ASEAN): Introduction and Functions</li> <li>5. Shanghai Cooperation Organization (SCO): Introduction and Functions</li> <li>6. South Asian Association for Regional Co-operation</li> </ul>	

	(SAARC) – Introduction and Functions 7. BRICS: Introduction and Functions	
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<b>Suggested readings</b>	
1.	Misra S.K. and Puri V.K . Indian Economy, Himalaya Publishing House, Delhi.
2.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
3.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers
4.	Black and Sundaram, International Business Environment, Prentice Hall India.
5.	Tayebmonis H., The Global Business Environment, Sage Publication, New Delhi.
6.	Charles Hill, International Business, Competing in the Global Market place, Arunkumar Jain, Tata McGraw Hill.
7.	Jhingan M.L., International Economics, Vrinda Publications, Delhi.
8.	Ruddar Datta and K.P.M . Sundaram, Indian Economy, S. Chand and Co., New Delhi.
9.	Agarwal A.N., Indian Economy, Problems of Development and Planning, New Age International Publishers.
10.	Bhole, L.M., impacts of Monetary Policy, Himalaya Publishing House, New Delhi.
11.	Jaywant R.Bhadane, (201 8) Foreign Policy of Narendra Modi, International Publi.

### Extra Readings

5. Ministry of Finance, Government of India (Oxford Press), Economic Survey.
6. Arun Kumar, International Business- competing in the Global Marketplace- Charles Hill.
7. UNDP, Human Development Report.
8. World Bank, World Development Report

#### ➤ Websites :

1. <https://www.economicdiscussion.net/economic-development/role-of-agriculture-in-the-economic-development>
2. <https://www.iedunote.com/foreign-trade>
3. <https://www.makeinindia.com/>
4. <https://www.vedantu.com/commerce/liberalisation>
5. <https://ncert.nic.in/textbook/pdf/keec103.pdf>
6. <https://www.indiabudget.gov.in/>
7. <https://www.indiabudget.gov.in/economicsurvey/>
8. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>

9. <https://www.worldbank.org/en/home>
10. <https://www.imf.org/en/Countries>
11. <https://vikaspedia.in/>
12. [http://www.arthapedia.in/index.php/Home\\_Page](http://www.arthapedia.in/index.php/Home_Page)
13. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=NEp/xikgBgNtfA+sgFQAcA==>

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>Business Regulatory Framework II</b>	
<b>Course Code: 23CBCO51MNB</b>		<b>No. of Credits: 04</b>
<b>Course Type: MN (Minor)</b>		<b>Total Teaching Hours: 60</b>

<b>Course Objectives</b>	
<b>1.</b>	To familiarize students with the provisions of the Negotiable Instruments Act, 1881, and its application in the context of negotiable instruments like promissory notes, bills of exchange, and cheques.
<b>2.</b>	To understand the emerging issues relating to Information Technology Act, 2000, focusing on the legal framework for e-records, e-contracts, and the recognition of digital signatures.
<b>3.</b>	To familiarize students with the provisions of the Competition Act, 2002, and its role in promoting fair competition and regulating anti-competitive practices in the Indian market.
<b>4.</b>	To provide students with a comprehensive understanding of intellectual property rights (IPR), including copyrights, trademarks, patents, and their role in protecting innovation and creativity in the business world.

<b>Course Outcome</b>	
<b>1.</b>	Students will be able to interpret and apply the provisions of the Negotiable Instruments Act, 1881, to handle and resolve legal issues related to negotiable instruments in business transactions.
<b>2.</b>	Students will be able to identify and critically analyze emerging issues related to the Information Technology Act, 2000, and assess their impact on e-records, e-contracts, and digital signatures in the digital legal environment.
<b>3.</b>	Students will be able to analyze and apply the principles of the Competition Act, 2002, to evaluate and address anti-competitive practices, ensuring compliance with fair competition laws in business operations.
<b>4.</b>	Students will be able to identify, evaluate, and apply various forms of intellectual property rights to protect innovations and creative works in a business context.

<b>Syllabus</b>		
<b>Unit I</b>	<b>Negotiable Instruments Act, 1881</b>	<b>15 hours</b>
	1. Concept of Negotiable Instruments: Meaning and	3

	<p>Definition of Promissory Note, Bills of Exchange and Cheque</p> <p>2. Holder and holders in due course, Privileges of Holder in due course</p> <p>3. Negotiation, Endorsement, Kinds of Endorsements</p> <p>4. Liabilities of Parties to Negotiable Instruments</p> <p>5. Dishonour of Negotiable Instruments, Kinds, Law Relating to dishonour</p>	<p>3</p> <p>3</p> <p>3</p> <p>3</p>
<b>Unit II</b>	<b>E-Contracts, E- Transactions</b>	<b>15</b>
	<p>1. Nature , Formation, Legality, Recognition of E-Records</p> <p>2. Ch. 4 Sec 11-13 of IT Act, 2000, in connection with Attribution, Acknowledgement Dispatch of E-Records</p> <p>3. Digital Signatures - Meaning and Functions, Digital Signature Certificates (Sec 35 to 39)</p> <p>4. Legal issues involved in E-Contracts and Personal Data Protection (Sec 43 A)</p>	<p>3</p> <p>4</p> <p>4</p> <p>4</p>
<b>Unit III</b>	<b>Competition Act, 2002</b>	<b>15 hours</b>
	<p>1. Evolution &amp; Growth of competition law</p> <p>2. Concept &amp; Function of market and Role of Competition Law</p> <p>3. Competition Act, 2002- overview, definitions and ideas of agreement, dominant position, effects of anti- competitive activities</p> <p>4. Establishment and Constitution of Competition Commission of India</p> <p>5. Powers and Functions- Jurisdiction of the CCI</p>	<p>2</p> <p>3</p> <p>4</p> <p>3</p> <p>3</p>
<b>Unit IV</b>	<b>Arbitration And Conciliation Act</b>	<b>15</b>
	<p>1. Meaning and Importance of IPRs, WIPO (objectives and Activities) and TRIPs Agreement : Objectives</p> <p>2. Patent: Definition and Concept Rights and Obligations of Patentee, its term.</p> <p>3. Copyright: Characteristics and Subject Matter of Copyright, Author and his Rights, Term.</p>	<p>3</p> <p>3</p> <p>3</p>

	4. Trademark: Characteristics, Functions, Illustrations, Various Marks, Term, Internet Domain Name, Rights of Trademark Holder	3
	5. Design: Importance, Characteristics, Rights of Design Holder.	3

<b>Suggested readings</b>	
1.	Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
2.	Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3.	Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4.	Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
5.	An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
6.	Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
7.	Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)
8.	Introduction to Labour and Industrial Laws:-Avtar Singh & Harpreet Kaur
9.	The Sales of Goods Act, 1930 (Bare Act 2022/ Commentaries)
10.	The Indian Partnership Act, 1932 (Bare Act 2022 / Commentaries )
11.	Limited Liability Partnership Act, 2008 (Bare Act 2022 / Commentaries )
12.	<a href="https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf">https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf</a>
13.	<a href="https://legislative.gov.in/sites/default/files/A1930-3_0.pdf">https://legislative.gov.in/sites/default/files/A1930-3_0.pdf</a>
14.	<a href="https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf">https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf</a>
15.	<a href="https://egazette.nic.in/WriteReadData/2021/225832.pdf">https://egazette.nic.in/WriteReadData/2021/225832.pdf</a>

## T.Y.B.Com. Sem VI (CBCS – NEP 2023 Pattern)

<b>Course Title</b>	<b>ON JOB TRAINING IN COSTING</b>		
<b>Course Code: 23CBCC610J</b>		<b>No. of Credits: 04</b>	
<b>Course Type: On Job Training</b>		<b>Total Teaching Hours: 120</b>	

<b>Course Objectives</b>	
<b>1.</b>	To provide hands-on experience to students in their field of interest.
<b>2.</b>	To bridge the gap between theoretical knowledge and practical application of Costing.
<b>3.</b>	To enhance decision-making, problem-solving, and critical thinking skills in real-world contexts.
<b>4.</b>	To foster adaptability and professionalism in a workplace environment.
<b>5.</b>	To Explore career alternatives prior to graduation.
<b>Course Outcome</b>	
<b>1.</b>	The students will Develop or sharpen their skills and gain real-time experience and knowledge with professionals in their field of interest.
<b>2.</b>	The students will be able to Enhance Job Potential
<b>3.</b>	The students will Develop work habits and attitudes necessary for job success
<b>4.</b>	The students will Acquire professional contacts leading directly to a full-time job/research opportunity following graduation from college.

### **On Job Training (OJT) Requirement**

As part of the TY BCOM Cost and Management Accounting curriculum, students are required to complete 120 hours of internship with a focus on gaining practical experience in the costing domain. This internship will allow students to apply theoretical concepts in a real-world setting, enhancing their professional skills and understanding of Costing practices.

### **Guidelines for OJT:**

#### **1. Firm/Organization Selection**

- First the Students need to select the firm or organization in consultation with the internal guide.
  - After finalizing the firm, select a Costing topic of your interest and get it approved by internal guide.
- (Type of organization which can be selected for OJT are given bellow)

## 2. Internship Structure

- The internship must be completed over a period of **120 hours** at an organization approved by the faculty.
- During this period, students are expected to engage actively in tasks and projects related to the selected topic.

## 3. Learning Outcomes

- Students are expected to study the selected topic in detail, observing and participating in relevant processes within the organization.
- They must identify challenges, analyze strategies, and propose improvements or insights based on their experience.

## 4. Report Preparation and Submission

- At the end of the internship, students are required to prepare a **comprehensive report** detailing their observations, learnings, and analysis of the selected topic.
- The report should highlight the practical application of Costing concepts, supported by real-world examples and data where applicable.

## 5. Presentation and Evaluation

- Students will present their findings to a panel of faculty.
- The presentation will assess the depth of understanding, analytical skills, and ability to communicate insights effectively.

The weightage for the assessment shall be as follows:

Project report	50% - 50 marks
Viva Voce exam	50% - 50 marks
<b>Total</b>	<b>100 marks</b>

### **Suggestive List of Firms/Organization for OJT in Cost and Management Accounting**

<b>Sr. No.</b>	<b>Suggested areas for Internship</b>
1	Inventory Management
2	Printing Press.
3	Food Processing
4	Travel and tourism Industry
5	hospitals
6	Dairy Technology.
7	Practicing Cost Accountant or Chartered Accountant.
8	Courier Services.
9	Real estate developers / contractors
10	Cost management in Educational Institution
11	LPG cylinder distribution
12	Supply chain IT sector
13	Software Companies / Professionals
14	MSME micro, small, medium enterprise
15	Cargo Industry, Logistics
16	Hotels( Lodging and Boarding)
17	Job Costing ( Engineering workshop, Interior decorators, painting etc)
18	Service centers (automobile, electronics, home appliances etc.)
19	Agriculture industry.
20	Agro tourism.
21	Sugar industry
22	MIS /SAP/ ERP maintenance of material and employee records through software
23	Preparation and presentation of Budget.
24	Purchase procedure and documentation
25	Mess/ Canteen / Catering
26	Entertainment and Mass Media Industry
27	Departmental stores (Big Bazar, More, Reliance fresh, D Mart etc.)
28	Bakery /Confectionery

**Subject teacher may initiate Internship Program in any of the above areas or any other appropriate area.**