# Sant Gadge Baba Amravati university, Amravati Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

# Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

Compulsory English - 50 Marks B.Com.II- Sem.III

Title of the book- **Pristine** - By Board of Editors and Published by Orient Black Swan

| Code of the Course/Subject | Title of the Course/Subject | Total number of Periods |
|----------------------------|-----------------------------|-------------------------|
| BC 31                      | English                     | 36                      |

#### CO's:

- 1) To acquaint with the eminent entrepreneurs of the world
- 2) To acquaint with the work culture in corporate world
- 3) To instill moral values among the students
- 4) To make them able to communicate skillfully with ICT
- 5) To enrich them with fluency and soft skill based in English
- 6) To make them skillful in drafting and professional skills.

#### Unit 1- Prose-

1) Values in Life —Rudyard Kipling 2) Ramchandra and

Laxman Kirloskar

3)Akio Morita

#### Unit 2- Poetry-

- 1)Ode to the West Wind— P.B.Shelley
- 2) Paper Boats Rabindranath Tagore
- 3) It is Needless to Ask of a Saint- Saint Kabir

## **Unit 3-Communication and Soft Skills-**

- 1) Role Play
- 2) Drafting an E-mail
- 3) Applying for a Job

| Unit | Content   | Number of Periods |
|------|---|-------------------|
| 1    | Prose   | 14                |
|      | 1)Values in Life -Rudyard Kipling 2)Ramchandra and Laxman Kirloskar |                   |
|      | 3)Akio Morita   |                   |
| 2    | Poetry  | 10                |
|      | 1)Ode to the West Wind— P.B.Shelley                                 |                   |
|      | 2)Paper Boats— Rabindranath Tagore                                  |                   |
|      | 3)It is Needless to Ask of a Saint - Saint Kabir                    |                   |
| 3    | Communication and Soft Skills                                       | 12                |
|      | 1)Role Play   |                   |
|      | 2)Drafting an E- mail   |                   |
|      | 3) Applying for a Job   |                   |

# **Question wise Distribution of Marks**

Prose- Q.1) A) Solve any One long questions out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 6 Marks

Poetry- Q.2)

A) Solve any One long question out of Two. - 5 Marks

B) Solve any Two short questions out of Three. - 4 Marks

MCQ-Q.3) Attempt all multiple choice questions based on prose and poetry- 10 Marks Communication and Soft

Skills-

**Q. 4)** Solve any Twoquestions out of Three. - 10 Marks

**Internal Assessment** 

1) Assignment - 5 Marks 2) Class Test - 5 Marks

# Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS) Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of the Subject | Title of the Course /Subject | Total Number of Periods |
|---------------------|------------------------------|-------------------------|
| BC-32               | Marathi                      | 36                      |

# अभ्यासपत्रिकेची निष्पती (COs):

- १. नेमलेल्या साहित्यातून जीवनदर्शन, समकालीन व्यवहार जाणीवा यांची माहिती होईल.
- २. वैचारिक, लिति, कविता या विविध वाड्.मय प्रकाराचे ज्ञान होईल. या वाड्. प्रकाराचे वेगळेपण जाणून घेतील तथा यामधील साम्यभेदाचे आकलन होईल.
- 3. वैचारिक गद्यातून भाषेच्या सर्जनशील रूपाचे विद्यार्थ्यांना आकलन होईल. तसेच चारित्र्यविषय असलेल्या थोर व्यक्तीच्या जीवनकार्यातून विद्यार्थ्यांना प्रेरणा मिळेल आणि संकटावर मात करून जीवनात यशस्वी होता येते हा विचार त्यांच्या मनी रुजेल.
- ४. लिलत कलाकृतीच्या वाचनातून आनंद, बोध, ज्ञान इत्यादींची प्राप्ती होऊन विद्यार्थ्यांच्या जीवनविषयक जाणिवा समृद्ध होतील.
- ५. वैचारिकता, तात्विकता, काव्यात्मकता, भावनात्मकता, सामान्य गोष्टीतील असामान्यत्वाचे दर्शन यातून विद्यार्थ्याचा दृष्टीकोण संपन्न होईल.
- ६. वाढून विविध प्रकारच्या साहित्याचे आकलन, वर्णन, आस्वादन, विश्लेषण आणि मूल्यमापन करण्याची क्षमता विद्यार्थ्यांची अभिरूची विकसित होईल.
- ७. या वाड्.मय प्रकारातून विविध प्रकारचे नीतिमूल्ये, जीवनमूल्ये, यांची शिकवण विद्यार्थ्यांना मिळेल, त्याचा उपयोग उत्तमरितीने जिवन जगण्यासाठी होईल
- ८. 'उपयोजित' घटकाच्या माध्यमातून विविध प्रकारची कौशल्ये त्यांच्यात निर्माण होतील व ते रोजगारक्षम होतील.
- ९. विचारवंत, लेखक, कवी होण्यासाठी हे अध्ययन प्रेरक ठरेल, सहाय्यभूत ठरेल. यातून विद्यार्थी भाषेचा सर्जनशील वापर कसा करावा हे समजून घेतील व विविध प्रकारातील साहित्य निर्मिती करतील. तसेच व्यावहारिक उपयोजन करून रोजगारक्षम होतील.

| अ.क्र.     | Topic  | अध्यापन तासिका   | श्रेयांक |
|------------|--|------------------|----------|
| Sr.No.     |  | (Teaching Hours) | Credit   |
| विभाग अ    | वैचारिक  |                  |          |
| ۲)         | भाषा आणि लोकजीवन : डॉ कुसुमावती देशपांडे   | 1                |          |
| ۶)         | नवसमाजनिर्मितीचे प्रणेतेः महात्मा ज्योतीबा फुले-गंगाधर पानतावणे                      | 1                |          |
| 3)         | सुधा नारायण मूर्तीः लेखिका व सामाजिक कार्यकर्त्या -<br>सुमन बाजपेयी, ज्योती नांदेडकर | १०               |          |
| विभाग ब    | ललित   |                  |          |
| १)         | श्रावणसाखळी - दुर्गा भागवत   | १०               |          |
| ২)         | जगावेगळी आई - रमेश देशमुख  |                  |          |
| 3)         | बगली अमोल गोडचवर   |                  |          |
| विभाग क    | कविता  |                  | -        |
| የ)         | अभंगवाणी (तीन अभंग) संत चोखामेळा   | 1                |          |
| २)         | समाधान - ना. घ. देशपांडे   |                  |          |
| 3)         | जिवलगा - शांता शेळके   | १०               | ₹.०      |
| 8)         | जुने नाते - सुरेश पाचकवडे  |                  |          |
| <b>५</b> ) | क्षितीजाकडे - राम दोतोंडे  |                  |          |
| ٤)         | कागदाची फुले -अनिरूध्द आचार्य  |                  |          |
| विभाग ड    | उपयोजित मराठी (Skill Enhancement Module)   |                  |          |
|            | १) जाहिरात लेखन  | •ξ               |          |
|            | २) माहितीपत्रक   |                  |          |
|            |  | 36               | ₹.०      |

# संत गाडगे बाबा अमरावती विद्यापीठ, अमरावती

# पसंतीवर आधारित श्रेयांक पद्धती (CBCS) अभ्यासक्रम २०२३-२४

| बी. कॉम. भाग- २ मराठी (द्वितीय भाषा) |  |
|--------------------------------------|--|
| सत्र ३ रे                            |  |
| गुण विभागणी                          |  |

| एकूण गुण - ५०                               |
|---|
| लेखी परीक्षा गुण - ४०                       |
| वेळ - २ तास                                 |
| कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन -१ |

# अभ्यासक्रमासाठी नेमलेले पाठ्यपुस्तक-

'अक्षरलेणी' भाग-२ (सत्र-३ व सत्र-४) (संपादित) प्रकाशकाचे नावः राघव पब्लिशर्स ॲण्ड डिस्ट्रीब्युटर्स, नागपूर (विभाग 'अ', 'ब' आणि 'क' साठी)

'उपयोजित मराठी' - संपादक डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई पद्मगंधा प्रकाशन, पुणे या पुस्तकातील (विभाग 'ड' साठी)

प्रकरण ८ वे - जाहिरात लेखन- संदीप खरे

प्रकरण ९ वे - माहितीपत्रक प्रा. आनंद काटीकर

| विभाग- अ | वैचारिक       | - | १२ गुण |
|----------|---------------|---|--------|
| विभाग- ब | ललित          | - | १० गुण |
| विभाग- क | कविता         | - | ०९ गुण |
| विभाग- ड | उपयोजित मराठी | - | ०९ गुण |

# प्रश्ननिहाय गुणविभागणी :-

३० गुण

| प्रश्न १ वैचारिक विभाग | :-दीर्घोत्तरी एक प्रश्न  | ०६ गुण |
|------------------------|--------------------------|--------|
| प्रश्न २ वैचारिक विभाग | :- लघुतरी एक प्रश्न      | ०३ गुण |
| प्रश्न ३ ललित विभाग    | :- दीर्घोत्तरी एक प्रश्न | ०५ गुण |
| प्रश्न ४ ललित विभाग    | :-लघुत्तरी एक प्रश्न     | ०२ गुण |
| प्रश्न ५ कविता विभाग   | :- दीर्घोत्तरी एक प्रश्न | ०५ गुण |
| प्रश्न ६ कविता विभाग   | :- लघुत्तरी एक प्रश्न    | ०२ गुण |
| प्रश्न ७ उपयोजित मराठी | :- दीर्घोत्तरी एक प्रश्न | ०५ गुण |
| प्रश्न ८ उपयोजित मराठी | :- लघुत्तरी एक प्रश्न    | ०२ गुण |
|                        |                          |        |

(वरील सर्व प्रश्नांना अंतर्गत पर्याय राहतील.)

वस्तुनिष्ठ प्रश्न १० गुण

उपरोक्त अभ्यासक्रमातील विभाग 'अ' व 'ब' यावर प्रत्येकी ०३ प्रश्न आणि विभाग 'क' व 'ड' यावर प्रत्येकी ०२ प्रश्न वस्तुनिष्ठ स्वरुपाचे असे एकूण १० बहुपर्यायी प्रश्न विचारले जातील. प्रत्येक प्रश्नास ०१ गुण याप्रमाणे हा प्रश्न १० गुणांचा असेल.

विभाग 'ड' साठी संदर्भ ग्रंथ म्हणून उपयोजित मराठी संपादक डॉ. केतकी मोडक, संतोष शेणई, सुजाता शेणई - पद्मगंधा प्रकाशन, पुणे या पुस्तकातील प्रकरण ८ वे जाहिरात लेखन व प्रकरण ९ वे माहितीपत्रक या प्रकरणांवर ०४ गुणांचा ०१ दीर्घोत्तरी व ०३गुणांचा ०१ लघुत्तरी प्रश्न विचारल्या जाईल.

# कौशल्य विकासावर आधारित अंतर्गत मूल्यमापन :-

१० गुण

- गुण विभागणी
- १) घटक चाचणी (Class Test)- ०१ ०५ गुण
- २) स्वाध्याय (Home Assignment) ०५ गुण
- सूचना :- (१) वृत्तपत्र, आकाशवाणी, दूरचित्रवाणीसाठी जाहिरात तयार करा.
  - (२) महाविद्यालयाचे माहितीपत्रक तयार करा.

# Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of Subject | Title of Subject                               | Total no. of Period |
|-----------------|--|---------------------|
| BCE: 33         | (DSC) Business Incubation and Entrepreneurship | 60                  |

#### **Course Outcomes:**

- 1. Demonstrate an understanding of the entrepreneurial mindset and its importance in identifying opportunities and solving problems.
- 2. Generate and evaluate innovative business ideas using systematic methods such as market research, feasibility analysis, and value proposition development.
- 3. Develop comprehensive business models that articulate value propositions, revenue streams, cost structures, and scalability strategies.
- 4. Apply lean startup principles to launch and iterate on new ventures, including developing minimum viable products (MVPs) and conducting rapid experimentation.
- 5. Create effective business plans and pitch decks to communicate their startup concepts to potential investors, partners, and stakeholders.

| Units      | Contents  | No. of Periods |
|------------|---|----------------|
| Unit - I   | Introduction to Entrepreneurship Overview of entrepreneurship and its importance in the economy ;Characteristics of successful entrepreneurs;Types of entrepreneurship (e.g., social entrepreneurship, corporate entrepreneurship);The entrepreneurial mindset and creativity;Case studies of successful entrepreneurs and their ventures                         | 12             |
| Unit - II  | Business Idea Generation and Evaluation Methods for generating business ideas ;Feasibility analysis and market research techniques ;Identifying target markets and customer needs ;Value proposition development ;Lean startup methodology and minimum viable product (MVP) concept   | 12             |
| Unit - III | . Business Model Development Understanding different business models (e.g., subscription, e-commerce, SaaS); Design thinking approach to business model innovation; Revenue streams and cost structures; Scalability and sustainability considerations; Business model canvas and other visual tools for planning and refining business models                    | 12             |
| Unit - IV  | Launching and Scaling a Startup Developing a business plan and pitch deck; Legal considerations for startups (e.g., entity formation, intellectual property protection); Funding options for startups (e.g., bootstrapping, angel investors, venture capital); Marketing and branding strategies for startups; Operations and resource management for scalability | 12             |
| Unit - V   | Business Incubation and Support Ecosystems Role of business incubators and accelerators in supporting startups ;Accessing incubation programs and resources ;Mentorship and networking opportunities for entrepreneurs ;Global trends in entrepreneurship and innovation ecosystems ;Ethical and social responsibility considerations for entrepreneurs           | 12             |

# Reference Books:

- 1. "The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries
- 2. "Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers" by Alexander Osterwalder and Yves Pigneur
- 3. "The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company" by Steve Blank and Bob Dorf
- 4. "Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist" by Brad Feld and Jason Mendelson
- 5. "Disciplined Entrepreneurship: 24 Steps to a Successful Startup" by Bill Aulet
- 6. "The Art of the Start 2.0: The Time-Tested, Battle-Hardened Guide for Anyone Starting Anything" by Guy Kawasaki

### Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of Subject | Title of Subject                          | Total no. of Period |
|-----------------|---|---------------------|
| BCE: 34         | (DSC) Business Mathematics and Statistics | 60                  |

#### **Learning Outcomes:**

After the completion of the course, Student will:

- 1. Master the application of mathematical tools like matrices and financial mathematics to address practical business and economic challenges.
- 2. Gain a comprehensive understanding of statistical data by interpreting various averages and measures of dispersion.
- 3. Demonstrate proficiency in elucidating the correlation between two variables.
- 4. Acquire the skills to construct and apply index numbers effectively in real-world scenarios.

| Units      | Contents   | No. of  |
|------------|--|---------|
|            |  | Periods |
| Unit - I   | Introduction   | 12      |
|            | (a) Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to  |         |
|            | simple business and economic problems; Calculation of values of determinants up to third       |         |
|            | order; Finding inverse of a matrix through determinant method; Solution of system of linear    |         |
|            | equations up to three variables.   |         |
|            | (b) Basic Mathematics of Finance: Simple and Comp ound interest (including continuous          |         |
|            | compounding); Rates of interest- nominal and effective and their inter-relationships;          |         |
|            | Compounding and discounting of a sum using different types of rates.                           |         |
| Unit - II  | Univariate Analysis  | 12      |
|            | Measures of Central Tendency:  |         |
|            | Arithmetic mean, Geometric mean, Harmonic meanProperties and applications. Median and          |         |
|            | other Partition values (quartiles, deciles, percentiles), Mode.                                |         |
| Unit - III | Measures of Dispersion:  | 12      |
|            | absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their |         |
|            | coefficients; Properties of Standard deviation/Variance.                                       |         |
| Unit - IV  | Simple and Linear Correlation Analysis:  | 12      |
|            | Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank Correlation) And          |         |
|            | Properties.  |         |
| Unit - V   | Index Numbers  | 12      |
|            | Meaning and uses; Construction of index numbers: Aggregative and average of relatives –        |         |
|            | simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer      |         |
|            | Price Index (CPI).   |         |

#### Suggested Readings:

- 1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics, New Delhi: Scholar Tech Press.
- 2. Richard, I. L., Masood, H. S., David, S. R., &Rastogi, S. (2017). Statistics for Management, New Jersey: Pearson Education.
- 3. Gupta S.P. & Gupta M.P. (2019) Business Statistics, Sultan Chand and Son
- 4. D.C. Sancheti & V.K. Kapoor: Statistics: Theory, Methods and Application: (Publisher S. Chand)
- 5. Dr. Shukla & Sahay: Principles of Statistics: Sahitya Bhavan Publication, Agra
- 6. Dr. Varsha S. Sukhadeve: Modern Approach to Statistics: By Sugawa Prakashan, Pune
- 7. S.C. Gupta & V.K. Kapoor: Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi.
- 8. Gupta S.P.: Statistical Methods, Sultan Chand & Sons Pat. Ltd. New Delhi
- 9. D. N. Elhance, Veena Elhance & B. M. Agrawal: Fundamentals of Statistics, Kitab Mahal, New Delhi
- 10. N G. Das: Statistical Methods: (Vol-1 & ii), Mc Graw-Hill Publishing Co. Ltd. New Delhi
- 11. Dr. Mohata & Dr. Kotak: Business Mathematics, Saijyoti Publication, Nagpur
- 12. D. C. Sancheti & Kapoor V. K: Business Mathematics, Sultan Chand & Sons, New Delhi.
- 13. Dr. Datalkar Statistics & Business Mathematics, Saijyoti Publication, Nagpur
- 14. Verma A. P.: Business Mathematics, Asian Books Pvt. Ltd.
- 15. Agarwal B.: Business Mathematics & Statistics, Ane Book Pvt. Ltd.
- 16. Chug. Om P.: Commerce Mathematics, Anmol Publication Ltd. New Delhi
- 17. Ghosh R. K. & Shah S.: Business Mathematics & Statistics, New Central Agency Pvt. Ltd. Calcutta.

# Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

 ${\bf Programme: B.com. \ II\ (\ Management\ and\ Entrepreneurship\ Development\ )\ Semester\ -\ III}$ 

| Code of Subject | Title of Subject | Total no. of Period |
|-----------------|------------------|---------------------|
| BCE: 35         | (DSC) E-Commerce | 60                  |

#### **Course Outcomes:**

- 1. Understand the meaning, nature, and scope of electronic commerce (e-commerce).
- 2. Develop strategies for cataloging, order planning, pricing, and accounting in B2C e-commerce.
- 3. Analyze the use of public and private networks, including EDI, for B2B trading.
- 4. Identify different types of electronic payment systems and their operational, credit, and legal risks.
- 5. Understand various security measures including firewalls, encryption, and digital identity/authentication.

| Units      | Contents  | No. of Periods |
|------------|---|----------------|
| Unit - I   | Introduction to Electronic Commerce   | 12             |
|            | Introduction to Electronic Commerce: Meaning, nature and scope; Channels of e - commerce; Business applications of e - commerce; Global trading           |                |
|            | environment and adoption of e-commerce.   |                |
|            | Business Models of E-commerce and Infrastructure; B2B, B2C, B2G and other models of e-commerce; Applications of e-commerce to supply chain                |                |
|            | management; product and service digitization; Remote servicing,   |                |
|            | procurement, and online marketing and advertising E-commerce, resources   |                |
| TT '. TT   | and infrastructure planning.  | 10             |
| Unit - II  | <b>Business to Consumer E-Commerce Applications</b>   | 12             |
|            | Business to Consumer E-commerce Applications: Cataloging; Order planning  |                |
|            | and order generation; Cost estimation and pricing; Order receipt and  |                |
|            | accounting; Order selection and prioritization: Order scheduling, fulfilling  |                |
| Unit - III | and delivery, Order billing and payment Management; Post sales services.  Business to Business E-Commerce   | 12             |
|            |   | 12             |
|            | Business to Business E-Commerce: Need and alternative models of B2B e-  |                |
|            | commerce; Using Public and private computer networks for B2B trading:   |                |
|            | EDI and paperless trading: characteristic features of EDI service arrangement;  |                |
|            | Internet based EDI; EDI architecture and standards; Costs of EDI infrastructure; Reasons for slow acceptability of EDI for trading; E-marketing           |                |
|            | - Traditional web Promotion: Web counters; Web advertisements.  |                |
| Unit - IV  | · ·   | 12             |
| Unit - IV  | Electronic Payment Systems and Order Fulfillment  | 12             |
|            | Electronic Payment Systems and Order Fulfillment: Types of payment  |                |
|            | systems - e-cash and currency servers, e-cheques, credit cards, smart cards,  |                |
|            | electronic purses and debit cards; Operational, credit and legal risks of e-<br>payment, Risk management options for e-payment systems; Order fulfillment |                |
|            | for e – commerce.   |                |
| Unit - V   | Security Issues in E-Commerce   | 12             |
|            | Security Issues in E-Commerce: Security risks of e-commerce- Types and  |                |
|            | sources of threats; Protecting electronic commerce assets and intellectual  |                |
|            | property; Firewalls; Client server network security; Data and message   |                |
|            | security; Security tools; Digital identity and electronic signature; Encryption   |                |
|            | approach to e-commerce security.  |                |
|            | Salient provisions for Security and Privacy, ; Legal and Regulatory<br>Environment for e-commerce, cyber laws in India and their limitations              |                |
|            | Taxation and e -commerce; Management of Risk: Introduction, Introduction  |                |
|            | to Risk Management, Disaster Recovery Plans, Risk Management Paradigm   |                |

# **Reference Books:**

- 1. "E-commerce 2021" by Kenneth C. Laudon and Carol Guercio Traver.
- 2. "E-commerce Essentials" by Kenneth C. Laudon and Carol Guercio Traver.
- 3. "Business-to-Business Marketing: Analysis and Practice" by Michael Hutt and Thomas Speh.
- 4. "Electronic Commerce 2020: A Managerial and Social Networks Perspective" by Efraim Turban et al.
- 5. "E-commerce Security: Advice from Experts" by Anup K. Ghosh and Anup Ghosh.

## **Part - B BCE : 36**

# Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of Subject | Title of Subject         | Total no. of<br>Period |
|-----------------|--------------------------|------------------------|
| BCE: 36         | (DSC) Income Tax And GST | 60                     |

# **Learning Outcomes:**

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

- 1. Grasping the concepts of previous year, assessment year, and residential status for tax purposes.
- 2. Understanding the taxation rules and calculations associated with each head of income.
- 3. Knowing various deductions available under Section 80 of the Income Tax Act and their eligibility criteria.
- 4. Knowing the taxes subsumed under GST and the principles adopted for subsuming them.
- 5. Understanding the rules and procedures for GST registration

| Units      | Contents  | No. of Periods |
|------------|---|----------------|
| Unit - I   | Definitions and Basis of Charge   | 12             |
|            | Definitions: Person, Assessee, Income                                     |                |
|            | Basis of Charge: Previous Year, Assessment Year, Residential Status,      |                |
|            | Scope of Total Income, Deemed Income                                      |                |
| Unit - II  | Heads of Income   | 12             |
|            | Income from Salary ;Income from House Property ;Profits and Gains         |                |
|            | from Business and Profession ;Income from Capital Gains ;Income           |                |
|            | from Other Sources  |                |
| Unit - III | Deductions u/s 80 and Exclusions from the Total Income                    | 12             |
|            | Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U ;Exclusions:           |                |
|            | Exemptions related to Specific Heads of Income to be Covered with         |                |
|            | Relevant Provisions, Agricultural Income, Sums Received from HUF          |                |
|            | by a Member, Share of Profit from Firm, Income from Minor Child,          |                |
|            | Dividend  |                |
| Unit - IV  | Overview of Goods and Service Tax   | 12             |
|            | Introduction and Meaning of GST and IGST; Scope of GST                    |                |
|            | ;Present/old Tax Structure v/s GST; GST in Other Countries ;Existing      |                |
|            | taxes proposed to be subsumed under GST; Principles adopted for           |                |
|            | subsuming the taxes; Dual GST; Benefits of GST; GST Council; GST          |                |
|            | Network (GSTN) and GST regime; Integrated Goods and Services Tax          |                |
|            | Act, 2017: title and definitions, administration                          |                |
| Unit - V   | Registration under GST  | 12             |
|            | Rules and Procedure of registration; Special provisions relating to       |                |
|            | casual taxable person and non-resident; taxable person; Amendment of      |                |
|            | registration; Cancellation of registration; Revocation of cancellation of |                |
|            | registration  |                |

#### **Reference Books:**

- 1. "Income Tax Law and Practice" by Girish Ahuja and Ravi Gupta
- 2. "Goods and Services Tax: Law, Practice, and Procedures" by Vandana Bangar and Yogendra Bangar
- 3. "Students Guide to Income Tax Including GST" by Vinod K Singhania and Monica Singhania
- 4. "Income Tax Act with Master Guide to Income Tax Act Including GST" by Taxmann Publications
- 5. "GST: Concepts and Road Ahead" by Padmanabhan Nagarajan

#### Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)

Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of Subject | Title of Subject                       | Total no. of Period |
|-----------------|--|---------------------|
| BCE: 37         | (DSC) Computer Application in Business | 45                  |

#### **Course Outcomes:**

- 1. Students will comprehend the significance of computer applications in modern business environments and how they facilitate various business functions.
- 2. Students will be able to identify and categorize different types of computer applications used across various business functions such as accounting, marketing, human resources, etc.
- 3. Students will critically analyze the benefits and challenges associated with integrating computer applications into business operations, considering factors like efficiency, cost-effectiveness, and potential disruptions.
- 4. Students will be able to implement ERP modules for various business functions and evaluate the benefits and challenges associated with ERP system implementation, considering factors like cost, customization, and change management.
- 5. Students will develop effective presentation skills using software like Microsoft PowerPoint or Prezi, incorporating multimedia elements to communicate ideas, proposals, and business plans to stakeholders professionally.

| Units      | Contents  | No. of<br>Periods |
|------------|---|-------------------|
| Unit - I   | Introduction to Computer Applications in Business   | 09                |
|            | Understand the role of computer applications in modern business environments.               |                   |
|            | Identify the different types of computer applications used in various business functions.   |                   |
|            | Analyze the benefits and challenges of integrating computer applications into business      |                   |
|            | operations.   |                   |
| Unit - II  | Spreadsheet Applications  | 09                |
|            | Develop proficiency in using spreadsheet software (e.g., Microsoft Excel, Google Sheets)    |                   |
|            | for data analysis, financial modeling, and decision-making.                                 |                   |
|            | Create and format spreadsheets to organize data, perform calculations, and create           |                   |
|            | visualizations such as charts and graphs.   |                   |
|            | Utilize advanced features of spreadsheet applications, including formulas, functions, pivot |                   |
|            | tables, and macros.   |                   |
| Unit - III | . Database Management Systems   | 09                |
|            | Understand the principles of database management systems (DBMS) and their importance in     |                   |
|            | business operations.  |                   |
|            | Design and create databases using software such as Microsoft Access or MySQL.               |                   |
|            | Query databases to retrieve and manipulate data using Structured Query Language (SQL).      |                   |
|            | Implement database security measures and data integrity constraints to ensure the           |                   |
|            | confidentiality and reliability of business data.   |                   |
| Unit - IV  | Presentation Software   | 09                |
|            | Develop effective presentation skills using software such as Microsoft PowerPoint or Prezi. |                   |
|            | Design and deliver professional presentations incorporating multimedia elements such as     |                   |
|            | text, images, charts, and animations.   |                   |
|            | Utilize presentation software to communicate ideas, proposals, and business plans to        |                   |
|            | stakeholders effectively.   |                   |
| Unit - V   | Enterprise Resource Planning (ERP) Systems  | 09                |
|            | Understand the concept of enterprise resource planning (ERP) and its role in integrating    |                   |
|            | business processes and functions.   |                   |
|            | Analyze the features and functionalities of popular ERP systems such as SAP, Oracle, and    |                   |
|            | Microsoft Dynamics.   |                   |
|            | Implement ERP modules for various business functions such as finance, human resources,      |                   |
|            | supply chain management, and customer relationship management.                              |                   |
|            | Evaluate the benefits and challenges of implementing ERP systems in organizations,          |                   |
|            | including cost, customization, and change management.                                       |                   |

# Reference Books :

- 1. "Management Information Systems: Managing the Digital Firm" by Kenneth C. Laudon and Jane P. Laudon.
- 2. "Essentials of MIS" by Kenneth C. Laudon and Jane P. Laudon.
- 3. "Database Systems: Design, Implementation, and Management" by Carlos Coronel, Steven Morris, and Peter Rob.
- 4. "Microsoft Office Excel 2019 Step by Step" by Curtis Frye.
- 5. "Microsoft Access 2019 Programming by Example with VBA, XML, and ASP" by Julitta Korol.
- 6. "Slide:ology: The Art and Science of Creating Great Presentations" by Nancy Duarte.

# Part - B BCE-37( Practical )

# **Syllabus Prescribed for 3 Years Under Graduate Programme (CBCS)**

Programme: B.com. II (Management and Entrepreneurship Development) Semester - III

| Code of Subject | Title of Subject                       | Total no. of Period |
|-----------------|--|---------------------|
| BCE: 37         | (DSC) Computer Application in Business | 30                  |

# **Course Outcomes:**

- 1. Proficiency in business application understanding.
- 2. Advanced skills in spreadsheet data analysis.
- 3. Competence in database management and querying.
- 4. Effective presentation design and delivery.
- 5. Understanding of ERP systems and implementation challenges.

# List of practical

| 1.  | Understanding Business Applications |
|-----|-------------------------------------|
| 2.  | Spreadsheet Basics                  |
| 3.  | Data Analysis in Spreadsheets       |
| 4.  | Advanced Spreadsheet Functions      |
| 5.  | Database Fundamentals               |
| 6.  | Database Design and Creation        |
| 7.  | SQL Querying                        |
| 8.  | Database Security                   |
| 9.  | Effective Presentations             |
| 10. | Presentation Design                 |
| 11. | Multimedia in Presentations         |
| 12. | Introduction to ERP Systems         |
| 13. | Popular ERP Systems                 |
| 14. | ERP Implementation                  |
| 15. | Benefits and Challenges of ERP      |
|     |                                     |

| Practical Marks Distribution |          |  |
|------------------------------|----------|--|
| Record                       | 10 Marks |  |
| Description                  | 10 Marks |  |
| Practical                    | 15 Marks |  |
| Viva                         | 05 Marks |  |
| Total                        | 40 Marks |  |